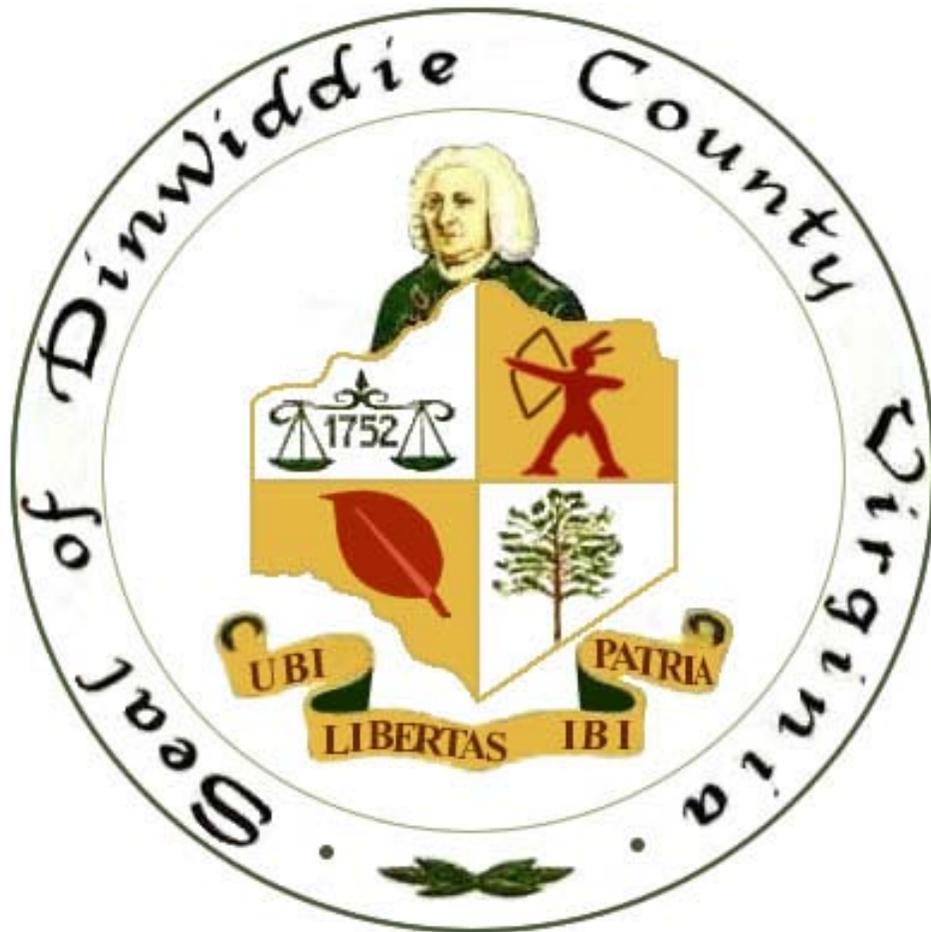


Dinwiddie County, Virginia
Adopted Consolidated Budget



Fiscal Year 2010-2011

TABLE OF CONTENTS

County Overview

Readers' Guide
Brief History and Description of Government
County Vision, Mission, Values and Goals
County Leadership
Organization Chart
The Budget Process
Financial Policies
Reporting Entity and Basis of Accounting

FY 2011 Consolidated Budget Analysis

Message from the County Administrator
Overview of FY Consolidated 2011 Budget
Consolidated Revenue and Expenditure Summary
County Revenue Overview
General Fund Expenditures by Function
 General Government
 Board of Supervisors
 County Administration
 County Attorney
 Human Resources
 Independent Auditor
 Commissioner of Revenue/Business License/Land Use
 Treasurer
 Accounting
 Information Technology
 Registrar/Board of Elections
 Judicial Administration
 Clerk of Circuit Court
 Circuit Court
 General District Court
 Magistrates
 Victim Witness Program
 Commonwealth's Attorney
 Public Safety
 Sheriff
 Volunteer Fire Departments
 Emergency Medical Services
 Fire and Rescue Services
 Confinement and Care of Prisoners
 Probation Office
 Other Corrections and Detention
 Building Inspections
 Animal Control/Pound
 Medical Examiner
 Emergency Communications
 Public Works
 Waste Management
 General Properties
 Health & Welfare
 Education
 Parks, Recreation, and Culture
 Parks and Recreation

- Regional Library
- Community Development
 - Planning/Zoning/GIS
 - Economic Development
 - Other Planning and Community Development
 - Soil & Water Conservation District
 - Virginia Cooperative Extension Services
- Transfers to Other Funds
- Special Revenue Funds
 - Meals Tax
 - Jail Phone Commission
 - Recreation
 - Social Services
 - County Grants
 - Community Development
 - Comprehensive Services Act
 - Law Library
 - Fire & EMS Programs
 - Asset Forfeiture Sharing Program
- School Funds
- Capital Projects Funds
- Debt Service Funds

Appendices

- A – Revenue Classifications
- B – Tax and Budget Resolutions
- C – Paid Full Time Equivalents
- D – Miscellaneous County and Community Statistics
- E – Glossary

READERS' GUIDE

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

This consolidated adopted budget shows revenues and expenditures 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 2009; appropriations and either estimated or unaudited actual expenditures for FY 2010 and the adopted budget for FY 2011.

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 28,874 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
Michael W. Stone, Vice Chairman
Donald L. Haraway
Doretha E. Moody
John V. Talmage

Constitutional Officers

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

School Board

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

Superintendent of Schools

W. David Clark

Social Services Board

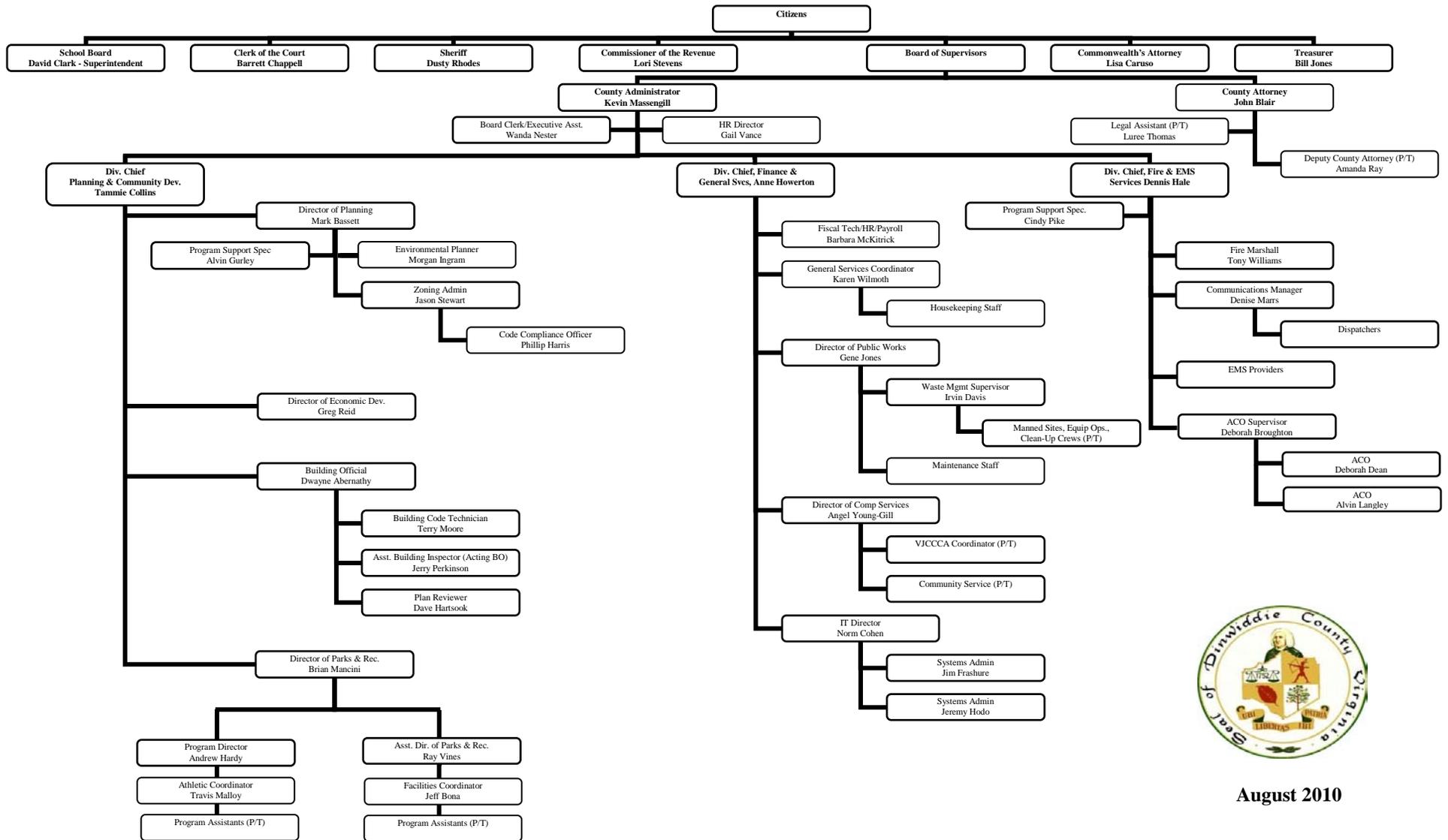
Cheryl Martinez, Chairman
Carla Brandon
Donald Haraway
Cecila Lee
Yvonne Stewart
Kathy Young

Industrial Development Authority

Victoria Heller, Chairman
W. Alan Kissner, Vice Chairman
Wayne Barnes
David Lyle
George Rapp, Jr.
Franklin Zitta

County Administration

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



August 2010

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.

Nov/Dec	Strategic Planning – Budget Goals Set, CIP Review
January 8	Departments and Outside Agencies submit budget requests
Jan/Feb	Administration review of expenditure requests and development of revenue projections
February 19-23	Department Request Reviews with Administration & Managers
February 24	Joint Board of Supervisors/School Board Budget Work Session
March 11-12	Board of Supervisors Budget Work Sessions
March 16	Board of Supervisors Tax Rate Work Session and Rate for Ad
March 24, 28, 31	Advertisements for Tax Rate Public Hearing (P-I, Monitor)
April 6	Tax Rates Public Hearing and Adoption
April 13	Board of Supervisors Budget Work Session
April 16	Complete Budget for Advertisement & Public Hearing
April 21, 28 May 2	Advertisements for Budget (P-I, Monitor)
May 4	Public Hearing for Budget
May 18	Adoption of Budget

FINANCIAL POLICIES

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

Objectives of Financial Policies

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

Financial Planning Policies

Balanced Budget

The County shall prepare and approve an annual budget in compliance with sound financial practices, generally accepted accounting principles, and the provisions of the Code of Virginia which control the preparation, consideration, adoption, and execution of the County budget. The budget shall control the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year. The County budget shall be balanced within all available operating revenues, including fund balance, and adopted by the Board of Supervisors at least 7 days after a properly noticed public hearing is held and before July 1st of the upcoming fiscal year.

Long Range Planning

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

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

Asset Inventory

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

Investments

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

Revenue Policies

Revenue Diversification

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

Fees and Charges

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

Tax Collections

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

Restricted Revenues

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

Grants, Donations, and Insurance Payments

Upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the County Attorney, and to provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be appropriated to the applicable functional area.

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

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

Expenditures Policies

Debt Capacity, Issuance and Management

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

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

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

Reserved Funds

The larger the unreserved general fund balance, the greater the County's ability to cope with financial emergencies, fluctuations in revenues, and to maintain bond rating agencies' expectations. The County has established a target rate of 15% of total budgeted expenditures less annual debt

service payments and bonds proceeds expenditures. The County does not intend to establish a trend of using the unreserved general fund balance to finance current operations.

The Board of Supervisors may, from time-to-time, appropriate undesignated fund balances that will reduce available fund balances below the 15% policy in the case of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the fund balance to the policy level within 36 months of the appropriation.

Expenditure Accountability

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

Appropriation Amendments and Transfers

Appropriation amendments to the operating budget shall be brought before the Board of Supervisors for approval throughout the fiscal year. Per the Code of Virginia, any additional appropriation which exceeds one percent of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a general circulation newspaper at least 7 days prior to the meeting date. The notice shall state the Board's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

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

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

REPORTING ENTITY AND BASIS OF ACCOUNTING

Reporting Entity

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

Basis of Accounting

The County's accounting records for general government operations are maintained on a modified accrual basis, with revenues being recorded when available and measurable, and expenditures being recorded when the goods or services are received and the liabilities incurred. Certain revenues such as property taxes, sales taxes, and intergovernmental revenues, being measurable and available, are accrued in the general governmental operations.

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

Governmental Fund Types

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

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

Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specified purposes. Special revenue funds consist of Meals Tax Fund; Jail Phone Commission Fund; Recreation Fund;

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

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

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

Fixed Assets and Depreciation

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

Basis of Budgeting

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

MESSAGE FROM THE COUNTY ADMINISTRATOR

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

Dear Members of the Board of Supervisors:

The creation of any financial plan requires and demands a great deal of cooperation, collaboration, and to a certain degree a fair amount of tradeoffs as priorities are realigned and strategies are amended. As each of you are aware, the development of the local budget has become increasingly more complex over the last several years due to a strained U.S. economy, limited funds from the Commonwealth, and a consistent growth in the request for new and improved local services and programs. With this climate in mind, I present to you and the citizens of Dinwiddie County the Fiscal Year 2010-2011 (FY2011) budget.

County Administration strives to be informative and transparent in all aspects of local government to include the manner in which taxpayers dollars are invested to provide services and initiatives of the Board. I trust that you will find this document to be informative and a good reflection of how the Dinwiddie County Board of Supervisors plans to use the revenues collected by this County.

The FY 2011 budget is the result of several meetings designed to allow all county employees, department managers, division chiefs, constitutional officers, independent agencies, the Board of Supervisors and other local elected officials, and most important, the citizens of Dinwiddie County, the opportunity to make comment on the budget and how County funds are spent. Through workshops with the Board of Supervisors, every line item of the following budget was carefully examined. As such, County Administration is appreciative of the direction and feedback that was provided by the citizens, staff, members of the Board, and other vested stakeholders throughout this comprehensive process.

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

Cognizant of the bleak federal, state, and local economies and aware of the demand for continued and enhanced governmental services, the County Administration developed the FY 2011 budget with three main beliefs in mind:

1. The budget must be prioritized to allow for efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times.
2. The County must maintain funding levels that adequately accommodate services as mandated by code, rendered by constitutional officers, investments in the educational system, or are provided by public safety personnel.
3. The budget must accomplish the above goals with the least potential impact on the real estate tax rate.

Highlights of the Fiscal Year 2010-2011 adopted budget include the following:

- Operational Budget
 - Maintain current delivery of service provided by all County departments.

- No cost of living adjustment (COLA) for County employees for the third fiscal year
- No compensation increase or step adjustments for County employees for the third fiscal year.
- 13% increase in employer participation in health insurance costs to assist in offsetting a potential 24% employee participation increase.
- The overall VRS rate increased from 13.89% to 16.39%, and the Board elected to have new hires after July 1, 2010 pick up their 5% share of the VRS contribution.
- Strategic investments made in staffing:
 - Communications – incorporates two positions that were eliminated in the FY2010 efficiency review due to significant increase in overtime expense.
 - Registrar – includes increase in additional part-time hours to accommodate redistricting mandates
 - Buildings and Grounds – includes an additional staff member to assist in the construction of the Dinwiddie Sports Complex and the renovations of Rohoic Elementary to accommodate the Parks and Recreation Department and Appomattox Regional Library.
 - Recreation – includes half year funding for a full time employee and part-time employee to manage and maintain the Dinwiddie Sports Complex
 - Animal Control/Pound – includes additional part-time funds to assist in cleaning/operating the pound whose capacity has been expanded in recent years.
- No contingency funds budgeted.
- School Board
 - Additional funding of \$500,000 to County school system operational budget and level funding of school capital budget.
 - Maintain commitment to school debt payments.
- Constitutional Officers
 - No additional cuts to Constitutional Officers operating budgets.
- Outside Agencies
 - 33% decrease in funding for most outside agencies; exceptions are agencies with contractual arrangements with the County.

Revenues:

Over the last several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services can be delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for special projects. Despite the real estate tax rate increase from \$.68 to \$.72 per \$100 of assessed value, revenues are also conservatively estimated, with total revenues for FY 2011 budgeted at \$70,927,834. In comparison, the FY 2010 revenue budget was \$80,870,156 (a decrease of \$9,942,322 or 12%). Decreases in State funding and flat economy-driven revenues such as building permits and sales tax continue to impact revenues. The FY 2011 budget assumes a 95% collection rate on Real Estate Tax and a 93% collection rate on Personal Property.

Expenditures:

All county departments were asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. An additional 9.67 FTE's was incorporated into the budgets for Communications, Registrar, Buildings and Grounds, Recreation, and Animal Control/Pound. All non-essential requests were generally eliminated, and a one-time transfer back to the General Fund from the Community Development Fund was approved for operating capital purchases for Public Safety, Information Technology and Waste Management. The budget does accommodate basic funding for staff training and continued education which are required for professional staff development and mandated certifications. Apart from the above-mentioned new positions, increases in part time hours and operating capital items, nearly all County

departments and constitutional officers will realize a level or reduced departmental budget from FY 2010.

Debt Service:

Although the County did not issue any debt in FY 2010 and has no plans to issue debt in FY 2011, there are outstanding bond issues from the last several years for both County and School construction projects. The County and School debt service payments in the FY 2011 budget comprise 12% of total County expenditures.

General Fund Balance:

Per County financial policy, the undesignated General Fund Balance is not used to balance the FY 2011 operational budget. Although general fund expenditures exceed the current year general fund revenues by approximately \$537,000, this represents most of the \$635,000 transfer to the County Capital Projects fund. The Board of Supervisors has also adopted a financial policy that requires maintenance of a 15% General Fund balance. This minimum amount is calculated for FY 2011 at approximately \$10.8 million, and the General Fund balance at June 30, 2011 is expected to be approximately \$15.9 million.

While many uncertainties still remain regarding the fiscal health of our national, state and local economies, I remain confident that each stakeholder in the FY 2011 budget remains determined to deliver high quality services and dedicated to working collectively through these difficult economic times.

I would like to express my sincere appreciation and gratitude to all the stakeholders that were involved in developing the FY 2011 budget. I am extremely impressed and proud by the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to rise to address our fiscal challenges, embrace change and improve the services and programs that we provide. Together through their hardwork and the vision by the Board of Supervisors, we have made significant strides in making the local government more accountable, more representative of the times, and more strategic in our approach to make 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.

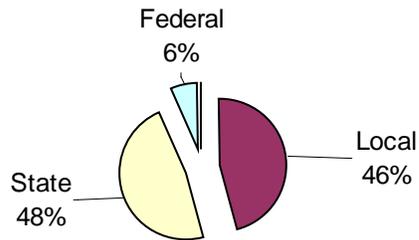
Sincerely,

A handwritten signature in black ink, appearing to read "W. Kevin Massengill". The signature is fluid and cursive, with the first name "W." and last name "Massengill" clearly visible.

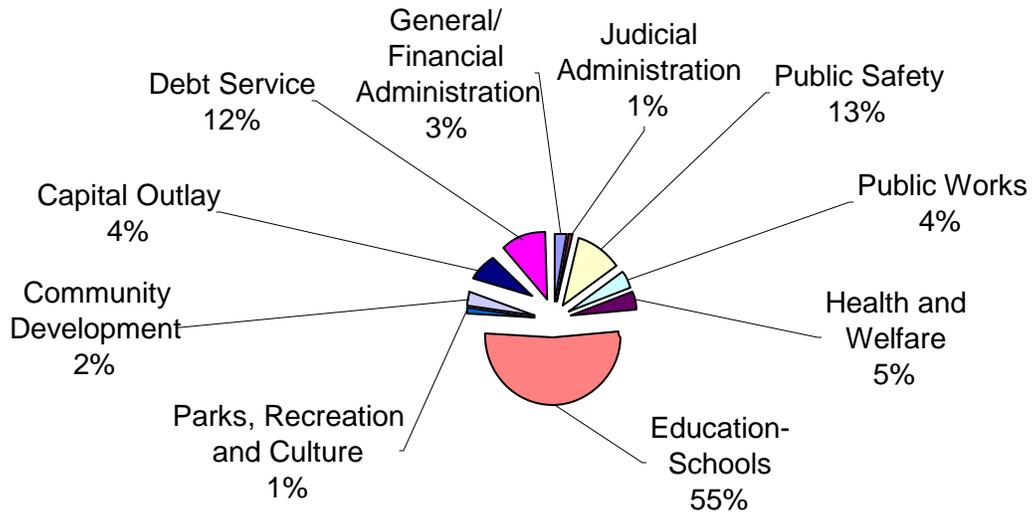
W. Kevin Massengill
County Administrator

OVERVIEW OF FY 2011 CONSOLIDATED BUDGET

FY 2011 Consolidated Revenues



FY 2011 Consolidated Expenditures



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
GENERAL FUND						
Revenue From Local Sources:						
General Property Taxes:						
Real Estate -- Current Taxes	\$14,377,172	\$13,697,908	\$14,318,752	\$14,847,988	\$15,250,996	\$932,244
Real Estate -- Delinquent Taxes	\$300,000	\$241,082	\$238,000	\$205,500	\$202,500	(\$35,500)
Mineral Lands	\$150,000	\$158,361	\$153,560	\$115,529	\$72,750	(\$80,810)
Public Service Corporations	\$700,000	\$627,415	\$816,000	\$987,191	\$874,432	\$58,432
Personal Property -- Current Taxes	\$5,139,772	\$5,013,365	\$4,733,694	\$4,975,405	\$4,745,724	\$12,030
Personal Property -- Delinquent Taxes	\$100,000	\$185,772	\$174,000	\$192,500	\$192,500	\$18,500
Mobile Homes	\$74,494	\$57,699	\$52,474	\$56,459	\$61,756	\$9,282
Heavy Equipment	\$151,160	\$175,263	\$183,963	\$156,032	\$159,249	(\$24,714)
Volunteer Exemptions	\$3,862	\$1,828	\$2,864	\$2,477	\$3,609	\$745
Airplanes	\$7,500	\$33,553	\$22,530	\$25,439	\$32,353	\$9,823
Non Filing Fee	\$84,000	\$119,564	\$97,050	\$94,350	\$94,350	(\$2,700)
Machinery and Tools	\$708,345	\$701,908	\$743,832	\$690,144	\$674,288	(\$69,544)
Certified Pollution/Recycling	\$1,004,420	\$1,008,607	\$1,002,392	\$1,031,191	\$1,049,144	\$46,752
Penalties	\$215,000	\$212,758	\$245,000	\$194,364	\$200,000	(\$45,000)
Interest on Taxes	\$160,000	\$151,945	\$145,000	\$138,376	\$145,000	\$0
Total	\$23,175,725	\$22,387,028	\$22,929,111	\$23,712,945	\$23,758,651	\$829,540
Other Local Taxes:						
Local Sales and Use Taxes	\$1,400,000	\$1,065,681	\$1,020,000	\$1,092,236	\$1,095,000	\$75,000
Consumer Utility Taxes	\$1,545,000	\$1,590,619	\$1,475,000	\$1,515,702	\$1,520,000	\$45,000
Local Consumption Tax	\$207,000	\$157,573	\$160,000	\$155,301	\$156,000	(\$4,000)
Business Licenses	\$500,000	\$691,566	\$590,000	\$544,583	\$530,000	(\$60,000)
Motor Vehicle Licenses	\$480,000	\$494,872	\$350,000	\$425,000	\$425,000	\$75,000
Bank Stock Tax	\$195,913	\$150,055	\$178,000	\$185,000	\$185,000	\$7,000
Recordation Tax	\$301,000	\$216,905	\$223,000	\$217,767	\$218,000	(\$5,000)
Admissions Tax	\$70,000	\$60,945	\$50,000	\$45,000	\$45,000	(\$5,000)
Transient Occupancy Tax	\$32,500	\$24,880	\$24,000	\$24,000	\$24,000	\$0
Total	\$4,731,413	\$4,453,095	\$4,070,000	\$4,204,589	\$4,198,000	\$128,000

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended					
REVENUE BUDGET	June 30,					
FOR YEAR ENDING JUNE 30, 2011	2009	2009	2010	2010	2011	
	Budgeted	Actual	Budgeted	Estimated	Budgeted	Change
	Income	Income	Income	Income	Income	
Permits, Privilege Fees, Regulatory Licenses:						
Animal Licenses	\$23,300	\$23,835	\$20,000	\$20,050	\$20,050	\$50
Weapons Permits	\$11,000	\$15,043	\$5,000	\$2,202	\$2,400	(\$2,600)
Building and Related Permits	\$350,000	\$213,077	\$228,700	\$189,047	\$194,600	(\$34,100)
Zoning and Related Permits	\$52,800	\$37,954	\$35,980	\$21,133	\$22,800	(\$13,180)
Total	\$437,100	\$289,910	\$289,680	\$232,432	\$239,850	(\$49,830)
Fines and Forfeitures:						
Court Fines and Forfeitures	\$707,000	\$1,069,538	\$907,583	\$1,400,490	\$1,007,925	\$100,342
Total	\$707,000	\$1,069,538	\$907,583	\$1,400,490	\$1,007,925	\$100,342
Revenue from Use of Money and Property:						
Interest on Bank Deposits	\$1,000,000	\$391,977	\$350,000	\$92,464	\$100,000	(\$250,000)
Rental of General Property	\$65,500	\$63,995	\$65,284	\$58,292	\$58,412	(\$6,872)
Sale of Government Property	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,065,500	\$455,972	\$415,284	\$150,756	\$158,412	(\$256,872)
Charges for Services:						
Sheriff/Courthouse Charges	\$147,786	\$225,524	\$194,236	\$235,995	\$226,636	\$32,400
Commonwealth's Attorney Charges	\$1,200	\$1,038	\$1,050	\$896	\$1,000	(\$50)
Correction/Detention Charges	\$9,000	\$9,083	\$9,325	\$11,161	\$11,250	\$1,925
Animal Warden Charges	\$10,575	\$14,384	\$15,152	\$15,401	\$15,482	\$330
Waste Collection & Disposal Charges	\$188,000	\$116,217	\$71,000	\$50,976	\$51,000	(\$20,000)
Recreation Charges	\$62,000	\$90,565	\$80,000	\$75,234	\$76,000	(\$4,000)
Sale of Maps & Ordinances	\$650	\$615	\$500	\$260	\$260	(\$240)
Ambulance Charges	\$505,000	\$535,117	\$498,000	\$520,314	\$517,000	\$19,000
Water Charges	\$550,000	\$536,891	\$535,000	\$536,582	\$536,500	\$1,500
Misc Charges	\$8,950	\$8,718	\$25,520	\$50,914	\$51,425	\$25,905
Total	\$1,483,161	\$1,538,152	\$1,429,783	\$1,497,733	\$1,486,553	\$56,770
Miscellaneous Revenue:						
Misc Revenue	\$18,500	\$55,943	\$12,750	\$24,785	\$24,840	\$12,090
Total	\$18,500	\$55,943	\$12,750	\$24,785	\$24,840	\$12,090
Recovered Costs:						
Security	\$60,000	\$56,946	\$49,000	\$49,000	\$49,000	\$0
Misc Recovered Costs	\$10,450	\$22,577	\$19,400	\$22,656	\$22,551	\$3,151

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended					
REVENUE BUDGET	June 30,					
FOR YEAR ENDING JUNE 30, 2011	2009	2009	2010	2010	2011	Change
	Budgeted	Actual	Budgeted	Estimated	Budgeted	
	Income	Income	Income	Income	Income	
Total	\$70,450	\$79,523	\$68,400	\$71,656	\$71,551	\$3,151
Total Revenue from Local Sources	\$31,688,849	\$30,329,160	\$30,122,591	\$31,295,386	\$30,945,782	\$823,191
Revenue from the Commonwealth:						
Payments in Lieu of Taxes	\$500	\$1,094	\$500	\$1,094	\$1,094	\$594
Non-Categorical Aid	\$3,712,834	\$3,804,491	\$3,706,334	\$3,753,526	\$3,747,734	\$41,400
Victim Witness	\$48,810	\$48,811	\$48,810	\$48,810	\$48,810	\$0
Commonwealth's Attorney	\$347,838	\$344,913	\$338,000	\$327,712	\$317,499	(\$20,501)
Sheriff	\$2,080,883	\$1,558,894	\$2,003,330	\$1,834,774	\$1,922,888	(\$80,442)
Commissioner of the Revenue	\$131,019	\$129,354	\$129,500	\$119,027	\$106,441	(\$23,059)
Treasurer	\$104,288	\$99,292	\$101,700	\$94,638	\$79,551	(\$22,149)
Registrar	\$51,200	\$54,035	\$51,200	\$51,200	\$45,486	(\$5,714)
Clerk of Circuit Court	\$362,000	\$322,061	\$319,128	\$232,032	\$216,503	(\$102,625)
Misc Categorical Aid/Grants	\$79,745	\$66,714	\$53,837	\$52,582	\$77,105	\$23,268
Total Revenue from the Commonwealth	\$6,919,117	\$6,429,658	\$6,752,339	\$6,515,395	\$6,563,111	(\$189,228)
Revenue from the Federal Government:						
ARRA Stimulus Funds	\$0	\$528,224	\$100,670	\$100,670	\$0	(\$100,670)
Misc Grants	\$0	\$18,028	\$37,290	\$37,290	\$0	(\$37,290)
Total Revenue from the Federal Govt	\$0	\$546,252	\$137,960	\$137,960	\$0	(\$137,960)
Total Revenue	\$38,607,966	\$37,305,070	\$37,012,890	\$37,948,741	\$37,508,893	\$496,003
Other Financing Sources:						
Transfers from Other Funds	\$38,750	\$34,394	\$0	\$0	\$336,825	\$336,825
Total Other Financing Sources	\$38,750	\$34,394	\$0	\$0	\$336,825	\$336,825
TOTAL - GENERAL FUND	\$38,646,716	\$37,339,464	\$37,012,890	\$37,948,741	\$37,845,718	\$832,828
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	\$550,000	\$546,120	\$500,000	\$544,582	\$500,000	\$0
TOTAL - MEALS TAX FUND	\$550,000	\$546,120	\$500,000	\$544,582	\$500,000	\$0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commision	\$5,000	\$6,382	\$5,000	\$7,399	\$6,000	\$1,000
TOTAL - JAIL PHONE COMMISSION FUND	\$5,000	\$6,382	\$5,000	\$7,399	\$6,000	\$1,000
RECREATION FUND						
Revenue From Local Sources:						
Donations	\$8,000	\$8,149	\$10,761	\$10,834	\$10,000	(\$761)
Program Fees	\$0	\$1,844	\$0	\$0	\$0	\$0
Other Financing Sources:						
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - RECREATION FUND	\$8,000	\$9,993	\$10,761	\$10,834	\$10,000	(\$761)
VIRGINIA PUBLIC ASSISTANCE FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	\$892,053	\$802,757	\$800,000	\$775,000	\$800,000	\$0
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	\$1,656,669	\$1,216,347	\$1,483,677	\$1,360,111	\$1,461,479	(\$22,198)
Other Financing Sources:						
Transfer from General Fund	\$456,856	\$456,856	\$435,653	\$435,653	\$287,070	(\$148,583)
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$3,005,578	\$2,475,960	\$2,719,330	\$2,570,764	\$2,548,549	(\$170,781)
SCHOOL FUND						
Revenue From Local Sources:						
Charges for Education-Drivers Educ	\$8,000	\$12,800	\$12,000	\$15,000	\$15,000	\$3,000
Miscellaneous Income	\$10,000	\$0	\$0	\$0	\$0	\$0
Total Revenue from Local Sources	\$18,000	\$12,800	\$12,000	\$15,000	\$15,000	\$3,000
Revenue from the Commonwealth:						
Wine Tax	\$16,000	\$0	\$0	\$0	\$0	\$0
Composite Index Hold Harmless	\$0	\$0	\$0	\$0	\$302,930	\$302,930
Lottery Proceeds	\$424,306	\$274,257	\$318,515	\$381,274	\$0	(\$318,515)
State Sales and Use Taxes	\$3,962,379	\$3,694,984	\$4,337,698	\$4,018,282	\$4,128,891	(\$208,807)

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended June 30, 2009	Year Ended June 30, 2009	Year Ended June 30, 2010	Year Ended June 30, 2010	Year Ended June 30, 2011	Change
REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Budgeted Income	Actual Income	Budgeted Income	Estimated Income	Budgeted Income	
Basic School Aid.	\$18,988,879	\$18,827,061	\$15,894,053	\$15,508,897	\$15,077,548	(\$816,505)
Hard to Staff, Enrollment Loss	\$0	\$120,306	\$0	\$0	\$0	\$0
Foster Home Children	\$72,602	\$9,099	\$48,508	\$26,869	\$28,040	(\$20,468)
Gifted and Talented Children	\$160,277	\$157,538	\$157,733	\$159,056	\$155,523	(\$2,210)
Special Education	\$2,051,542	\$2,030,970	\$2,018,978	\$2,035,911	\$2,039,076	\$20,098
Summer School	\$176,281	\$178,379	\$0	\$23,886	\$0	\$0
Vocational Education	\$390,147	\$379,417	\$384,810	\$382,924	\$357,479	(\$27,331)
Remedial Education	\$430,966	\$423,602	\$424,126	\$427,683	\$483,849	\$59,723
Fringe Benefits	\$2,201,134	\$2,163,523	\$2,155,680	\$1,866,252	\$1,493,019	(\$662,661)
At Risk Programs	\$708,465	\$642,231	\$603,996	\$616,894	\$533,313	(\$70,683)
Primary Class Size	\$513,746	\$506,440	\$508,645	\$507,552	\$461,195	(\$47,450)
Technology	\$258,000	\$232,000	\$258,000	\$258,000	\$258,000	\$0
Hospital Clinic	\$102,936	\$97,995	\$102,936	\$75,311	\$102,680	(\$256)
Early Intervention	\$104,073	\$97,135	\$99,448	\$106,386	\$105,233	\$5,785
Algebra Readiness	\$61,518	\$63,732	\$63,732	\$63,830	\$57,424	(\$6,308)
English as a Second Language	\$40,614	\$36,199	\$42,788	\$30,579	\$29,833	(\$12,955)
Homebound	\$45,380	\$43,211	\$46,236	\$62,596	\$64,560	\$18,324
GED, Mentor Teacher, Other	\$11,644	\$13,160	\$14,560	\$13,468	\$13,468	(\$1,092)
Total Revenue from the Commonwealth	\$30,720,889	\$29,991,240	\$27,480,442	\$26,565,650	\$25,692,061	(\$1,788,381)
Revenue from the Federal Government:						
Stimulus Funds	\$0	\$78,401	\$1,891,395	\$3,069,338	\$0	(\$1,891,395)
Misc Federal Funds	\$0	\$28,791	\$0	\$0	\$0	\$0
Medicaid Reimbursement	\$200,000	\$17,243	\$150,000	\$26,500	\$75,000	(\$75,000)
Total Revenue from the Federal Govt	\$200,000	\$124,435	\$2,041,395	\$3,095,838	\$75,000	(\$1,966,395)
Other Financing Sources:						
Proceeds from Indebtedness	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund.	\$11,411,002	\$11,116,804	\$11,635,485	\$11,635,485	\$11,841,287	\$205,802
Transfer from County Capital Project Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$11,411,002	\$11,116,804	\$11,635,485	\$11,635,485	\$11,841,287	\$205,802
TOTAL - SCHOOL FUND	\$42,349,891	\$41,245,279	\$41,169,322	\$41,311,973	\$37,623,348	(\$3,545,974)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
SCHOOL TEXTBOOK FUND						
Revenue From Commonwealth:						
Transfer from State Funds	\$422,133	\$414,994	\$415,433	\$0	\$181,582	(\$233,851)
Other Financing Sources:						
Transfer from School Fund	\$137,874	\$135,518	\$0	\$0	\$64,831	\$64,831
TOTAL - SCHOOL TEXTBOOK FUND	\$560,007	\$550,512	\$415,433	\$0	\$246,413	(\$169,020)
SCHOOL CAFETERIA FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	\$1,500	\$561	\$1,500	\$500	\$500	(\$1,000)
Misc Rebates/Refunds	\$30,100	\$52,946				\$0
Cafeteria Sales	\$859,445	\$685,292	\$860,000	\$830,000	\$860,000	\$0
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	\$0	\$30,333	\$30,657	\$28,801	\$29,606	(\$1,051)
Revenue from the Federal Government:						
School Breakfast/Lunch Program	\$1,050,455	\$941,263	\$1,160,000	\$965,000	\$1,170,000	\$10,000
TOTAL - SCHOOL CAFETERIA FUND	\$1,941,500	\$1,710,396	\$2,052,157	\$1,824,301	\$2,060,106	\$7,949
COMPREHENSIVE SERVICES FUND						
Revenue from the Commonwealth:						
Comprehensive Services Act Programs	\$498,750	\$354,916	\$498,750	\$455,633	\$499,000	\$250
Other Financing Sources:						
Transfer from General Fund	\$251,250	\$251,250	\$251,250	\$251,250	\$251,000	(\$250)
TOTAL - COMPREHENSIVE SERVICES FUND	\$750,000	\$606,166	\$750,000	\$706,883	\$750,000	\$0
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Airport Land Sales	\$88,528	\$88,528	\$0	\$0	\$0	\$0
Revenue from the Commonwealth:						
Misc Grants	\$0	\$0	\$800,000	\$80,154	\$0	(\$800,000)
Other Financing Sources:						

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
Transfer from General Fund	\$0	\$0	\$1,000,000	\$1,000,000	\$0	(\$1,000,000)
TOTAL - COMMUNITY DEVELOPMENT FUND	\$88,528	\$88,528	\$1,800,000	\$1,080,154	\$0	(\$1,800,000)

COURTHOUSE MAINTENANCE FUND

Revenue From Local Sources:

Courthouse Fees	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - COURTHOUSE MAINTENANCE FUND	\$0	\$0	\$0	\$0	\$0	\$0

LAW LIBRARY FUND

Revenue from Local Sources:

Law Library Fees	\$2,300	\$2,373	\$2,300	\$2,253	\$2,300	\$0
TOTAL - LAW LIBRARY FUND	\$2,300	\$2,373	\$2,300	\$2,253	\$2,300	\$0

FIRE PROGRAMS FUND

Revenue from Local Sources:

Donations	\$500	\$746	\$0	\$691	\$0	\$0
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Revenue from the Commonwealth:

Fire Programs Fund	\$60,000	\$65,450	\$65,000	\$71,349	\$65,000	\$0
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EMS Funds	\$22,000	\$27,713	\$22,000	\$22,000	\$22,000	\$0
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Revenue from the Federal Government:

Homeland Security	\$0	\$0	\$0	\$0	\$0	\$0
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TOTAL - FIRE PROGRAMS FUND	\$82,500	\$93,909	\$87,000	\$94,040	\$87,000	\$0
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FORFEITED ASSET SHARING FUND

Revenue from Local Sources:

Drug Enforcement Funds	\$0	\$1,821	\$0	\$3,268	\$0	\$0
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Revenue from the Commonwealth:

Drug Enforcement Funds	\$0	\$15,967	\$15,000	\$10,967	\$0	(\$15,000)
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Revenue from the Federal Government:

Drug Enforcement Funds	\$0	\$4,116	\$0	\$122	\$0	\$0
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COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
TOTAL - FORFEITED ASSET SHARING FUND	\$0	\$21,904	\$15,000	\$14,357	\$0	(\$15,000)
SCHOOL CONSTRUCTION FUND						
Revenue from Local Sources:						
Interest on Bank Deposits	\$0	\$107,145	\$0	\$5,000	\$0	\$0
Other Financing Sources:						
Transfer from Other Funds	\$0	\$312,000	\$0	\$0	\$0	\$0
Proceeds from Indebtedness	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - SCHOOL CONSTRUCTION FUND	\$0	\$419,145	\$0	\$5,000	\$0	\$0
SCHOOL CAPITAL PROJECTS FUND						
Other Financing Sources:						
Transfer from County Capital Projects Fund	\$800,000	\$800,000	\$0	\$0	\$0	\$0
Transfer from General Fund	\$254,000	\$254,000	\$150,000	\$150,000	\$150,000	\$0
TOTAL - SCHOOL CAPITAL PROJECTS FUND	\$1,054,000	\$1,054,000	\$150,000	\$150,000	\$150,000	\$0
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc Local Grants	\$22,822	\$95,574	\$15,876	\$15,876	\$0	(\$15,876)
Revenue from the Commonwealth:						
Misc State Grants	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from the Federal Government:						
Title I	\$546,903	\$567,632	\$1,020,861	\$755,790	\$617,302	(\$403,559)
Title V	\$4,730	\$4,961	\$0	\$0	\$0	\$0
Title VI-B	\$844,119	\$816,836	\$2,112,122	\$1,349,914	\$949,914	(\$1,162,208)
Vocational Education	\$66,641	\$65,607	\$66,641	\$65,016	\$65,016	(\$1,625)
Drug Free Schools	\$15,738	\$7,963	\$25,354	\$12,504	\$12,504	(\$12,850)
Preschool Grant	\$29,838	\$33,897	\$91,496	\$38,627	\$36,162	(\$55,334)
Title II	\$191,262	\$153,450	\$334,588	\$204,550	\$190,840	(\$143,748)
Other Federal Funds	\$0	\$253,830	\$278,902	\$189,751	\$0	(\$278,902)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
TOTAL - SCHOOL GRANTS FUND	\$1,722,053	\$1,999,749	\$3,945,840	\$2,632,028	\$1,871,738	(\$2,074,102)
COUNTY GRANTS FUND						
Revenue from Local Sources:						
Recycling Revenue	\$20,000	\$13,989	\$16,000	\$43,061	\$23,500	\$7,500
Revenue from the State Government:						
Litter Control Grant	\$8,500	\$8,523	\$8,500	\$6,939	\$6,500	(\$2,000)
CDBG Grant	\$700,000	\$168,074	\$550,000	\$407,555	\$127,675	(\$422,325)
TOTAL - COUNTY GRANTS FUND	\$728,500	\$190,586	\$574,500	\$457,555	\$157,675	(\$416,825)
COUNTY CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
Donations/Grants	\$100,000	\$101,252	\$0	\$0	\$0	\$0
Proffers		\$11,776	\$0	\$5,890	\$0	\$0
Revenue from the Commonwealth:						
Misc State Grants	\$200,727	\$200,727	\$2,814,496	\$2,781,895	\$0	(\$2,814,496)
Revenue from the Federal Government:						
Misc Federal Grants	\$62,178	\$62,178	\$0	\$0	\$0	\$0
Other Financing Sources:						
Transfer from General Fund	\$3,713,678	\$2,599,149	\$2,700,000	\$2,700,000	\$635,000	(\$2,065,000)
TOTAL - COUNTY CAPITAL PROJECTS FUND	\$4,076,583	\$2,975,081	\$5,514,496	\$5,487,785	\$635,000	(\$4,879,496)
COUNTY DEBT SERVICE FUND						
Revenue from Local Sources:						
Interest on Bank Deposits	\$0	\$2,484	\$0	\$0	\$0	\$0
Other Financing Sources:						
Transfer from General Fund	\$2,171,595	\$2,171,595	\$2,245,140	\$2,245,140	\$2,129,575	(\$115,565)
TOTAL-COUNTY DEBT SERVICE FUND	\$2,171,595	\$2,174,079	\$2,245,140	\$2,245,140	\$2,129,575	(\$115,565)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Actual Income	Year Ended June 30, 2010 Budgeted Income	Year Ended June 30, 2010 Estimated Income	Year Ended June 30, 2011 Budgeted Income	Change
SCHOOL DEBT SERVICE FUND						
Revenue from the Commonwealth:						
State Construction Funding	\$172,630	\$172,647	\$0	\$0	\$0	\$0
Lottery Proceeds	\$424,306	\$421,116	\$318,515	\$318,515	\$0	(\$318,515)
Other Financing Sources:						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$2,571,693	\$2,571,693	\$4,474,049	\$4,474,049	\$4,880,962	\$406,913
Transfer from School Construction Fund	\$1,572,334	\$1,553,653	\$0	\$0	\$0	\$0
Transfer from County Debt Srv Fund	\$1,785,280	\$1,785,280	\$1,731,725	\$1,731,725	\$1,726,860	(\$4,865)
Transfer from Meals Tax Fund	\$1,050,000	\$1,050,000	\$550,000	\$550,000	\$550,000	\$0
Transfer from School Fund	\$0	\$0	\$275,008	\$275,008	\$275,008	\$0
TOTAL - SCHOOL DEBT SERVICE	\$7,576,243	\$7,554,388	\$7,349,297	\$7,349,297	\$7,432,830	\$83,533
GRAND TOTAL - ALL FUNDS	\$105,318,994	\$101,064,013	\$106,318,466	\$104,443,086	\$94,056,252	(\$12,262,214)
LESS INTERFUND TRANSFERS	\$26,214,312	\$25,092,192	\$25,448,310	\$25,448,310	\$23,128,418	(\$2,319,892)
TOTAL INCOME FROM ALL SOURCES	\$79,104,682	\$75,971,821	\$80,870,156	\$78,994,776	\$70,927,834	(\$9,942,322)
BEGINNING FUND BALANCES - JULY 1						
General Fund	\$20,149,924	\$20,061,396	\$19,052,908	\$19,052,908	\$16,421,047	(\$2,631,861)
Meals Tax Fund	\$573,439	\$573,439	\$69,559	\$69,559	\$64,141	(\$5,418)
Jail Phone Commission Fund	\$47,132	\$47,132	\$50,710	\$50,710	\$53,807	\$3,097
Recreation Fund	(\$0)	(\$0)	\$2,269	\$2,269	\$2,592	\$323
Virginia Public Assistance Fund	\$62,102	\$62,102	\$148,566	\$148,566	\$148,566	\$0
School Fund	\$0	\$5,620	\$0	\$0	\$894,000	\$894,000
School Textbook Fund	\$407,222	\$407,222	\$617,791	\$617,791	\$467,791	(\$150,000)
School Cafeteria Fund	\$105,710	\$105,710	\$67,070	\$67,070	\$80,000	\$12,930
CSA Fund	\$0	\$0	\$15,786	\$15,786	(\$0)	(\$15,786)
Community Development Fund	\$0	\$0	\$61,722	\$61,722	\$1,058,022	\$996,300

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended June 30, 2009	Year Ended June 30, 2009	Year Ended June 30, 2010	Year Ended June 30, 2010	Year Ended June 30, 2011	
REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2011	Budgeted Income	Actual Income	Budgeted Income	Estimated Income	Budgeted Income	Change
E911 Fund	\$0	\$0	\$0	\$0	\$0	\$0
Self Insurance Fund	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
Courthouse Fees Fund	\$25,963	\$25,963	(\$0)	(\$0)	(\$0)	\$0
Law Library Fund	\$13,316	\$13,316	\$13,716	\$13,716	\$11,969	(\$1,747)
Fire Programs Fund	\$97,640	\$97,640	\$121,479	\$121,479	\$112,945	(\$8,534)
Forfeited Asset Sharing Fund	\$70,790	\$70,790	\$76,764	\$76,764	\$47,838	(\$28,926)
School Construction Fund	\$9,328,410	\$9,328,410	\$2,666,321	\$2,666,321	\$744,394	(\$1,921,927)
School Capital Projects Fund	\$513,748	\$513,748	\$477,067	\$477,067	\$477,067	\$0
School Grants Fund	\$74,667	\$69,047	\$87,052	\$87,052	\$19,080	(\$67,972)
County Grants Fund	\$86,042	\$86,042	\$238,556	\$238,556	\$119,755	(\$118,801)
County Capital Projects Fund	\$1,154,219	\$1,154,219	\$1,617,704	\$1,617,704	\$1,602,326	(\$15,378)
County Debt Service Fund	\$6,980,457	\$6,980,457	\$5,185,443	\$5,185,443	\$3,505,580	(\$1,679,863)
School Debt Service Fund	\$157,146	\$157,146	\$130,000	\$130,000	\$0	(\$130,000)
TOTAL FUND BALANCES - JULY 1	\$39,847,926	\$39,759,397	\$30,700,483	\$30,700,483	\$25,830,920	(\$4,869,563)
TOTAL RESOURCES	\$118,952,607	\$115,731,218	\$111,570,639	\$109,695,259	\$96,758,754	(\$14,811,885)

**COUNTY OF DINWIDDIE, VIRGINIA
EXPENDITURE BUDGET
FOR YEAR ENDING JUNE 30, 2011**

	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Actual Expenditures	Year Ended June 30, 2010 Budgeted Expenditures	Year Ended June 30, 2010 Estimated Expenditures	Year Ended June 30, 2011 Budgeted Expenditures	Change
GENERAL FUND						
Board of Supervisors	\$89,329	\$83,349	\$82,088	\$81,412	\$80,602	(\$1,486)
County Administration	\$289,881	\$267,401	\$253,160	\$251,592	\$247,982	(\$5,178)
County Attorney	\$217,219	\$182,767	\$179,681	\$179,468	\$182,249	\$2,568
Human Resources	\$261,360	\$257,446	\$287,120	\$297,122	\$261,529	(\$25,591)
Independent Auditor	\$40,880	\$42,150	\$43,500	\$45,277	\$45,500	\$2,000
Commissioner of the Revenue	\$372,271	\$327,308	\$332,873	\$323,879	\$332,842	(\$31)
General Reassessment	\$422,535	\$380,287	\$0	\$275	\$0	\$0
Business License	\$43,129	\$42,661	\$41,186	\$45,253	\$46,364	\$5,178
Land Use	\$40,229	\$38,797	\$37,395	\$41,853	\$42,388	\$4,993
Treasurer	\$382,527	\$377,377	\$363,435	\$377,075	\$382,923	\$19,488
Finance	\$203,528	\$193,844	\$169,275	\$167,505	\$170,990	\$1,715
Information Technology	\$485,219	\$363,226	\$337,635	\$328,719	\$366,123	\$28,488
Purchasing	\$92,716	\$70,709	\$0	\$0	\$0	\$0
Registrar & Board of Elections	\$118,435	\$128,839	\$115,865	\$114,614	\$120,695	\$4,830
Circuit Court	\$23,368	\$17,502	\$22,150	\$19,668	\$22,650	\$500
General District Court	\$10,610	\$23,585	\$23,451	\$31,300	\$35,120	\$11,669
Magistrate	\$850	\$453	\$650	\$526	\$650	\$0
Clerk of the Circuit Court	\$541,013	\$441,694	\$423,063	\$420,832	\$350,969	(\$72,094)
Victim Witness	\$54,045	\$51,835	\$53,034	\$53,372	\$54,808	\$1,774
Commonwealth's Attorney	\$477,754	\$466,541	\$485,637	\$472,068	\$493,117	\$7,480
Sheriff-Law Enforcement	\$3,582,570	\$3,606,387	\$3,589,718	\$3,631,352	\$3,684,858	\$95,140
Volunteer Fire Departments	\$518,303	\$489,046	\$513,349	\$518,570	\$517,000	\$3,651
Emergency Medical Services	\$1,269,604	\$1,232,529	\$1,205,079	\$1,194,079	\$1,202,193	(\$2,886)
Fire & Rescue Services	\$283,048	\$267,992	\$275,983	\$267,301	\$306,076	\$30,093
Confinement & Care of Prisoners	\$2,270,920	\$2,142,458	\$2,094,310	\$1,779,129	\$1,818,277	(\$276,033)
Probation Office	\$307,758	\$316,771	\$308,100	\$301,349	\$285,225	(\$22,875)
Other Correction & Detention	\$160,414	\$146,543	\$144,289	\$127,049	\$137,546	(\$6,743)
Building Inspection	\$449,562	\$362,731	\$368,841	\$322,005	\$327,270	(\$41,571)
Animal Control/Pound	\$312,573	\$255,897	\$203,574	\$207,944	\$212,596	\$9,022
Medical Examiner	\$200	\$140	\$200	\$140	\$200	\$0
Communications	\$1,224,017	\$1,028,263	\$1,013,813	\$989,278	\$1,150,444	\$136,631

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended June 30, 2009	Year Ended June 30, 2009	Year Ended June 30, 2010	Year Ended June 30, 2010	Year Ended June 30, 2011	
EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2011	Budgeted Expenditures	Actual Expenditures	Budgeted Expenditures	Estimated Expenditures	Budgeted Expenditures	Change
Street Lights	\$36,000	\$42,203	\$43,000	\$38,398	\$39,000	(\$4,000)
Waste Management	\$1,642,671	\$1,561,857	\$1,533,011	\$1,449,909	\$1,477,852	(\$55,159)
Public Nuisance Control	\$2,500	\$6,325	\$8,000	\$8,000	\$8,000	\$0
General Properties	\$1,428,806	\$1,488,768	\$1,525,727	\$1,535,347	\$1,573,673	\$47,946
Local Health Department	\$243,760	\$243,757	\$230,111	\$230,111	\$218,068	(\$12,043)
Mental Health	\$70,286	\$70,286	\$70,087	\$70,087	\$68,820	(\$1,267)
Area Agency on Aging	\$17,000	\$17,000	\$16,150	\$16,150	\$10,767	(\$5,383)
Other Social Services	\$24,126	\$24,126	\$21,970	\$21,970	\$14,013	(\$7,957)
Community College	\$9,000	\$9,000	\$4,500	\$4,500	\$3,000	(\$1,500)
Parks & Recreation	\$661,147	\$656,405	\$591,715	\$591,833	\$695,880	\$104,165
Boatlandings	\$1,100	\$1,100	\$1,200	\$1,200	\$1,200	\$0
Regional Library	\$251,847	\$251,844	\$251,844	\$251,844	\$239,252	(\$12,592)
Planning/Zoning/GIS	\$668,351	\$552,673	\$556,338	\$530,223	\$598,281	\$41,943
Economic Development	\$167,091	\$112,726	\$136,299	\$118,896	\$118,533	(\$17,766)
Other Planning & Community Development	\$162,479	\$163,724	\$125,325	\$124,486	\$155,242	\$29,917
Soil and Water Conservation District	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$0
Virginia Cooperative Extension	\$113,202	\$98,670	\$113,635	\$90,564	\$91,636	(\$21,999)
Total Expenditures	\$20,060,733	\$18,922,490	\$18,212,866	\$17,689,024	\$18,207,903	(\$4,963)
Transfer to County Capital Projects Funds	\$3,713,678	\$2,599,149	\$2,700,000	\$2,700,000	\$635,000	(\$2,065,000)
Transfer to Law Library Fund	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to School Fund	\$11,411,002	\$11,116,804	\$11,635,485	\$11,635,485	\$11,841,287	\$205,802
Transfer to School Capital Projects Fund	\$254,000	\$254,000	\$150,000	\$150,000	\$150,000	\$0
Transfer to Virginia Public Assistance Fund	\$456,856	\$456,856	\$435,653	\$435,653	\$287,070	(\$148,583)
Transfer to Community Development Fund	\$0	\$0	\$1,000,000	\$1,000,000	\$0	(\$1,000,000)
Transfer to CSA Fund	\$251,250	\$251,250	\$251,250	\$251,250	\$251,000	(\$250)
Transfer to County Debt Service Fund	\$2,171,595	\$2,171,595	\$2,245,140	\$2,245,140	\$2,129,575	(\$115,565)
Transfer to School Debt Service Fund	\$2,571,693	\$2,571,693	\$4,474,050	\$4,474,050	\$4,880,962	\$406,912
Transfers to Grants Fund	\$0	\$4,116	\$0	\$0	\$0	\$0
Total Transfers to Other Funds	\$20,830,074	\$19,425,462	\$22,891,578	\$22,891,578	\$20,174,894	(\$2,716,684)
TOTAL - GENERAL FUND	\$40,890,807	\$38,347,952	\$41,104,444	\$40,580,602	\$38,382,797	(\$2,721,647)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Actual Expenditures	Year Ended June 30, 2010 Budgeted Expenditures	Year Ended June 30, 2010 Estimated Expenditures	Year Ended June 30, 2011 Budgeted Expenditures	Change
MEALS TAX FUND						
Transfer to School Debt Service Fund	\$1,050,000	\$1,050,000	\$550,000	\$550,000	\$550,000	\$0
TOTAL - MEALS TAX FUND	\$1,050,000	\$1,050,000	\$550,000	\$550,000	\$550,000	\$0
JAIL PHONE COMMISSION FUND	\$5,000	\$2,804	\$5,000	\$4,302	\$10,000	\$5,000
RECREATION FUND	\$8,000	\$7,724	\$10,761	\$10,511	\$12,592	\$1,831
VIRGINIA PUBLIC ASSISTANCE FUND	\$3,067,680	\$2,389,495	\$2,719,330	\$2,570,764	\$2,697,115	(\$22,215)
SCHOOL FUND						
Instruction & Technology	\$31,581,279	\$30,671,440	\$29,996,093	\$29,738,942	\$27,928,943	(\$2,067,150)
Administration, Attendance & Health Svcs	\$1,766,704	\$1,935,311	\$1,815,214	\$1,615,214	\$1,675,768	(\$139,446)
Pupil Transportation Services	\$3,301,221	\$2,978,995	\$3,238,575	\$3,238,575	\$3,019,740	(\$218,835)
Operation and Maintenance of Services	\$5,407,597	\$5,362,225	\$5,521,546	\$5,521,546	\$5,529,299	\$7,753
Facilities	\$155,216	\$167,410	\$28,688	\$28,688	\$23,759	(\$4,929)
Transfer to School Textbook Fund	\$137,874	\$135,518	\$0	\$0	\$64,831	\$64,831
Transfer to School Debt Service Fund	\$0	\$0	\$275,008	\$275,008	\$275,008	\$0
TOTAL - SCHOOL FUND	\$42,349,891	\$41,250,899	\$40,875,124	\$40,417,973	\$38,517,348	(\$2,357,776)
TOTAL SCHOOL TEXTBOOK FUND	\$967,229	\$339,943	\$1,017,791	\$150,000	\$200,000	(\$817,791)
SCHOOL CAFETERIA FUND	\$2,047,210	\$1,749,036	\$2,112,071	\$1,811,371	\$2,060,106	(\$51,965)
COMPREHENSIVE SERVICES FUND						
Comprehensive Services Act Programs	\$750,000	\$590,380	\$750,000	\$722,669	\$750,000	\$0
Transfer to County Grants Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - COMPREHENSIVE SERVICES FUND	\$750,000	\$590,380	\$750,000	\$722,669	\$750,000	\$0

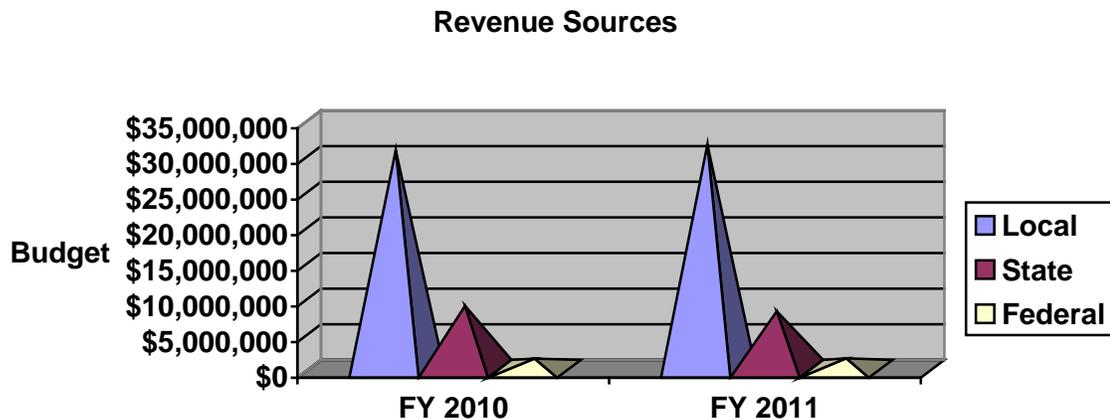
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Actual Expenditures	Year Ended June 30, 2010 Budgeted Expenditures	Year Ended June 30, 2010 Estimated Expenditures	Year Ended June 30, 2011 Budgeted Expenditures	Change
COMMUNITY DEVELOPMENT FUND						
Recreation	\$15,000	\$14,055	\$0	\$0	\$0	\$0
Economic Development	\$73,528	\$12,751	\$1,860,777	\$83,854	\$58,022	(\$1,802,755)
Transfer to General Fund	\$0	\$0	\$0	\$0	\$336,825	\$336,825
TOTAL - COMMUNITY DEVELOPMENT FUND	\$88,528	\$26,806	\$1,860,777	\$83,854	\$394,847	(\$1,465,930)
E911 FUND	\$0	\$0	\$0	\$0	\$0	\$0
SELF INSURANCE FUND	\$0	\$0	\$0	\$0	\$0	\$0
COURTHOUSE MAINTENANCE	\$24,950	\$25,963	\$0	\$0	\$0	\$0
LAW LIBRARY FUND	\$13,752	\$1,973	\$13,716	\$4,000	\$14,269	\$553
FIRE PROGRAMS FUND						
Fire Programs	\$82,500	\$66,455	\$65,000	\$80,574	\$155,945	\$90,945
EMS Programs	\$0	\$3,614	\$22,000	\$22,000	\$44,000	\$22,000
FIRE PROGRAMS FUND	\$82,500	\$70,069	\$87,000	\$102,574	\$199,945	\$112,945
FORFEITED ASSET SHARING FUND	\$70,790	\$15,929	\$76,764	\$43,283	\$47,838	(\$28,926)
SCHOOL CONSTRUCTION FUND						
Capital Projects	\$7,756,076	\$5,527,582	\$2,666,321	\$1,926,927	\$744,394	(\$1,921,927)
Transfer to School Debt Service	\$1,572,334	\$1,553,653	\$0	\$0	\$0	\$0
TOTAL - SCHOOL CONSTRUCTION FUND	\$9,328,410	\$7,081,235	\$2,666,321	\$1,926,927	\$744,394	(\$1,921,927)
SCHOOL CAPITAL PROJECTS FUND	\$1,567,748	\$1,090,681	\$627,067	\$150,000	\$450,000	(\$177,067)
SCHOOL GRANTS FUND	\$1,796,720	\$1,981,743	\$4,013,811	\$2,700,000	\$1,890,818	(\$2,122,993)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2011	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Actual Expenditures	Year Ended June 30, 2010 Budgeted Expenditures	Year Ended June 30, 2010 Estimated Expenditures	Year Ended June 30, 2011 Budgeted Expenditures	Change
COUNTY GRANTS FUND						
CDBG Grant	\$700,000	\$17,001	\$550,000	\$550,000	\$132,999	(\$417,001)
Litter Control Grant	\$28,500	\$21,071	\$48,484	\$26,356	\$102,128	\$53,644
VJCCCA and Other Juvenile Justice Grants	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - COUNTY GRANTS FUND	\$728,500	\$38,072	\$598,484	\$576,356	\$235,127	(\$363,357)
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	\$3,266,629	\$1,137,404	\$4,211,950	\$1,190,887	\$4,669,561	\$457,611
Transfer to School Capital Projects Fund	\$196,557	\$196,557	\$800,000	\$800,000	\$0	(\$800,000)
TOTAL - COUNTY CAPITAL PROJECTS FUND	\$5,594,546	\$2,511,596	\$7,120,342	\$5,503,163	\$2,237,326	(\$4,883,016)
COUNTY DEBT SERVICE FUND						
Transfer to School Debt Service Fund	\$1,785,280	\$1,785,280	\$1,731,725	\$1,731,725	\$1,726,860	(\$4,865)
Principal/Interest Payments on Debt	\$1,281,390	\$1,286,155	\$1,300,468	\$1,297,970	\$1,229,996	(\$70,472)
Contributions to Water Authority	\$831,167	\$838,619	\$885,632	\$836,270	\$840,539	(\$45,093)
Contributions to Airport Authority	\$59,038	\$59,038	\$59,038	\$59,038	\$59,038	\$0
TOTAL - COUNTY DEBT SERVICE FUND	\$3,956,875	\$3,969,093	\$3,976,863	\$3,925,003	\$3,856,433	(\$120,430)
SCHOOL DEBT SERVICE FUND						
Principal/Interest Payments on Debt	\$7,733,389	\$7,581,534	\$7,479,297	\$7,479,297	\$7,432,830	(\$46,467)
TOTAL - SCHOOL DEBT SERVICE FUND	\$7,733,389	\$7,581,534	\$7,479,297	\$7,479,297	\$7,432,830	(\$46,467)
GRAND TOTAL - ALL FUNDS	\$122,122,525	\$110,122,927	\$117,664,963	\$109,312,649	\$100,683,785	(\$16,981,178)
LESS INTERFUND TRANSFERS	\$26,214,312	\$25,092,192	\$25,448,310	\$25,448,310	\$23,128,418	(\$2,319,892)
TOTAL EXPENDITURES	\$95,908,213	\$85,030,735	\$92,216,653	\$83,864,339	\$77,555,367	(\$14,661,286)

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended June 30, 2009	Year Ended June 30, 2009	Year Ended June 30, 2010	Year Ended June 30, 2010	Year Ended June 30, 2011	
EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2011	Budgeted Expenditures	Actual Expenditures	Budgeted Expenditures	Estimated Expenditures	Budgeted Expenditures	Change
ENDING FUND BALANCES - JUNE 30						
General Fund	\$17,905,833	\$19,052,908	\$14,961,354	\$16,421,047	\$15,883,968	\$922,614
Meals Tax Fund	\$73,439	\$69,559	\$19,559	\$64,141	\$14,141	(\$5,418)
Jail Phone Commission Fund	\$47,132	\$50,710	\$50,710	\$53,807	\$49,807	(\$903)
Recreation Fund	(\$0)	\$2,269	\$2,269	\$2,592	(\$0)	(\$2,269)
Virginia Public Assistance Fund	(\$0)	\$148,566	\$148,566	\$148,566	\$0	(\$148,566)
School Fund	\$0	\$0	\$294,198	\$894,000	\$0	(\$294,198)
School Textbook Fund	(\$0)	\$617,791	\$15,433	\$467,791	\$514,204	\$498,771
School Cafeteria Fund	(\$0)	\$67,070	\$7,156	\$80,000	\$80,000	\$72,844
CSA Fund	\$0	\$15,786	\$15,786	(\$0)	(\$0)	(\$15,786)
Community Development Fund	\$0	\$61,722	\$945	\$1,058,022	\$663,175	\$662,230
E911 Fund	\$0	\$0	\$0	\$0	\$0	\$0
Self Insurance Fund	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
Courthouse Fees Fund	\$1,013	(\$0)	(\$0)	(\$0)	(\$0)	\$0
Law Library Fund	\$1,864	\$13,716	\$2,300	\$11,969	(\$0)	(\$2,300)
Fire Programs Fund	\$97,640	\$121,479	\$121,479	\$112,945	\$0	(\$121,479)
Forfeited Asset Sharing Fund	(\$0)	\$76,764	\$15,000	\$47,838	(\$0)	(\$15,000)
School Construction Fund	\$0	\$2,666,321	(\$0)	\$744,394	(\$0)	\$0
School Capital Projects Fund	\$0	\$477,067	\$0	\$477,067	\$177,067	\$177,067
School Grants Fund	(\$0)	\$87,052	\$19,081	\$19,080	\$0	(\$19,081)
County Grants Fund	\$86,042	\$238,556	\$214,572	\$119,755	\$42,303	(\$172,269)
County Capital Projects Fund	(\$363,744)	\$1,617,704	\$11,858	\$1,602,326	\$0	(\$11,858)
County Debt Service Fund	\$5,195,177	\$5,185,443	\$3,453,720	\$3,505,580	\$1,778,722	(\$1,674,998)
School Debt Service Fund	(\$0)	\$130,000	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE - JUNE 30	\$23,044,394	\$30,700,483	\$19,353,986	\$25,830,920	\$19,203,387	(\$150,599)
REQUIREMENTS	\$118,952,607	\$115,731,218	\$111,570,639	\$109,695,259	\$96,758,754	(\$14,811,885)

COUNTY REVENUE OVERVIEW

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



Local Revenue

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

State Revenue

State revenue provides around 19.6% of the County's revenue and is divided into three categories:

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

Federal Revenue

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

**GENERAL FUND EXPENDITURES
BY FUNCTION**

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
BOARD OF SUPERVISORS					
BOARD MEMBER SALARIES	49,430	49,430	49,263	49,095	-335
FICA	3,464	3,781	3,440	3,756	-25
HOSPITAL/MEDICAL PLANS	6,693	6,691	6,782	6,710	19
PROF SRVS – OTHER	43	0	0	0	0
ADVERTISING	4,263	2,000	2,652	2,000	0
PUBLIC OFFICIAL INSURANCE	11,389	12,322	12,000	11,018	-1,304
DUES/MEMBERSHIPS	7,764	7,764	7,923	7,923	159
OFFICE SUPPLIES	303	100	0	100	0
--TOTAL DEPARTMENT--	83,349	82,088	82,059	80,602	-1,486

COUNTY ADMINISTRATION

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
COUNTY ADMINISTRATION					
COUNTY ADMINISTRATOR	106,760	110,000	110,000	110,000	0
ADMIN ASSIST/CLERK TO BOARD	39,566	41,237	41,237	41,237	0
FICA	10,638	11,570	11,083	11,570	0
RETIREMENT - VSRS	20,363	21,007	21,007	24,788	3,781
HOSPITAL/MEDICAL PLANS	17,478	19,741	21,392	22,104	2,363
GROUP LIFE INSURANCE	1,200	1,240	896	499	-741
PROF SRVS - MGMT CONSULTING	26,421	0	0	0	0
PROF SRVS - OTHER	173	0	100	0	0
MAINTENANCE SERVICE CONTRACTS	726	792	726	792	0
PRINTING & BINDING	13	20	0	20	0
ADVERTISING	311	350	583	600	250
POSTAL SERVICE	4,429	5,300	5,700	5,300	0
TELECOMMUNICATIONS	6,508	6,580	7,755	8,400	1,820
GENERAL LIABILITY INSURANCE	18,285	19,929	19,179	10,335	-9,594
VEHICLE ALLOWANCE	4,500	4,800	4,800	4,800	0
DUES/MEMBERSHIPS	584	525	414	305	-220
HISTORY BOOK SALES TAX	20	20	10	0	-20
OFFICE SUPPLIES	8,529	10,000	5,338	7,000	-3,000
BOOKS AND SUBSCRIPTIONS	140	49	257	232	183
FURNITURE & FIXTURES	759	0	0	0	0
--TOTAL DEPARTMENT--	267,403	253,160	250,477	247,982	-5,178

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 Paralegal.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
LEGAL SERVICES					
COUNTY ATTORNEY	62,500	75,000	75,000	75,000	0
PART TIME - PARALEGAL	29,247	27,356	25,931	27,356	0
PART TIME - COUNTY ATTORNEY	59,749	41,496	45,187	42,996	1,500
FICA	11,511	11,005	10,813	11,005	0
RETIREMENT - VSRS	8,681	10,418	10,418	12,293	1,875
HOSPITAL/MEDICAL PLANS	4,058	3,921	10,729	10,633	6,712
GROUP LIFE INSURANCE	513	615	444	248	-367
PROF SRVS - OTHER	1,705	4,000	174	1,000	-3,000
ADVERTISING	396	400	0	0	-400
PURCH GOVT SRVS-RECORDING FEES	12	100	0	0	-100
POSTAL SERVICE	40	50	71	65	15
TELECOMMUNICATIONS	768	720	23	53	-667
DUES/MEMBERSHIPS	925	1,100	870	1,100	0
OFFICE SUPPLIES	1,134	1,000	64	500	-500
BOOKS AND SUBSCRIPTIONS	1,529	2,500	0	0	-2,500
--TOTAL DEPARTMENT--	182,768	179,681	179,725	182,249	2,568

HUMAN RESOURCES

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
HUMAN RESOURCES					
DIRECTOR OF HUMAN RESOURCES	46,860	72,378	72,378	72,378	0
FICA	3,334	5,537	5,147	5,537	0
RETIREMENT - VSRS	6,702	10,053	10,053	11,863	1,810
HOSPITAL/MEDICAL PLANS	7,258	9,675	9,802	9,675	0
GROUP LIFE INSURANCE	419	593	429	239	-354
UNEMPLOYMENT INSURANCE	3,603	5,000	22,092	1,000	-4,000
WORKERS COMPENSATION INSURANCE	141,093	152,933	157,736	129,217	-23,716
PROF SRVS – OTHER	27	29	2,357	0	-29
ADVERTISING	262	262	437	0	-262
MILEAGE	11,256	8,000	7,820	6,000	-2,000
MEALS & LODGING	16,373	10,000	11,088	10,000	0
CONVENTION & EDUCATION	19,568	12,000	11,960	14,000	2,000
DUES/MEMBERSHIPS	360	360	360	360	0
OFFICE SUPPLIES	329	300	380	760	460
FOOD SUPPLIES	0	0	0	500	500
--TOTAL DEPARTMENT--	257,444	287,120	312,038	261,529	-25,591

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their constitutional officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. The certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The State also requires the preparation of a cost allocation plan for the County.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
INDEPENDENT AUDITOR					
PROF SRVS - ACCTG/AUDITING	42,150	43,500	45,277	45,500	2,000
--TOTAL DEPARTMENT--	42,150	43,500	45,277	45,500	2,000

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. The office is staffed by an elected Commissioner of Revenue, six full-time deputies, and several seasonal part-time employees.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
COMMISSIONER OF REVENUE					
COMMISSIONER OF REVENUE	72,034	72,034	72,034	72,034	0
DEPUTY IV	40,687	41,286	41,286	41,286	0
PROG SUPPORT TECH	65,331	66,908	66,908	66,908	0
PROG SUPPORT SPEC	35,470	36,578	36,578	36,578	0
PART TIME HELP	11,838	10,540	6,460	3,500	-7,040
FICA	16,499	17,392	16,208	16,816	-576
RETIREMENT - VSRS	29,658	30,114	30,114	35,535	5,421
HOSPITAL/MEDICAL PLANS	24,213	24,208	24,479	24,250	42
GROUP LIFE INSURANCE	1,751	1,778	1,284	715	-1,063
PROF SRVS - OTHER	8,425	7,188	7,982	8,500	1,312
MAINTENANCE SERVICE CONTRACTS	454	519	673	1,145	626
PRINTING & BINDING	0	4,000	3,467	4,000	0
ADVERTISING	1,178	800	62	500	-300
POSTAL SERVICE	11,507	11,000	9,520	12,000	1,000
TELECOMMUNICATIONS	1,933	1,928	1,880	1,900	-28
DUES/MEMBERSHIPS	1,125	1,100	1,355	1,125	25
OFFICE SUPPLIES	4,164	5,000	3,356	5,000	0
BOOKS AND SUBSCRIPTIONS	1,041	500	520	1,050	550
--TOTAL DEPARTMENT--	327,308	332,873	324,167	332,842	-31

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
BUSINESS LICENSE					
BUS LIC PROG SUPPORT	30,030	30,460	30,437	29,682	-778
FICA	2,276	2,330	2,203	2,271	-59
RETIREMENT - VSRS	4,171	4,231	4,310	4,865	634
HOSPITAL/MEDICAL PLANS	1,961	0	4,668	5,222	5,222
GROUP LIFE INSURANCE	246	250	187	98	-152
PRINTING & BINDING	78	200	0	250	50
ADVERTISING	326	215	0	326	111
POSTAL SERVICE	2,513	2,500	3,277	2,650	150
OFFICE SUPPLIES	1,061	1,000	832	1,000	0
--TOTAL DEPARTMENT--	42,662	41,186	45,913	46,364	5,178

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
LAND USE					
LAND USE PROG SUPPORT	30,030	30,460	30,437	29,682	-778
FICA	2,275	2,330	2,203	2,271	-59
RETIREMENT - VSRS	4,171	4,230	4,310	4,865	635
HOSPITAL/MEDICAL PLANS	1,961	0	4,668	5,222	5,222
GROUP LIFE INSURANCE	246	250	187	98	-152
POSTAL SERVICE	114	125	0	150	25
OFFICE SUPPLIES	0	0	251	100	100
--TOTAL DEPARTMENT--	38,797	37,395	42,055	42,388	4,993

TREASURER

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
TREASURER					
TREASURER	72,034	72,034	72,034	72,034	0
DEPUTY IV	44,323	38,338	38,338	38,338	0
PROGRAM SUPPORT SPEC	32,567	30,772	30,772	30,772	0
PROG SUPPORT TECH	55,015	55,788	55,788	55,788	0
ADMIN SRVS ASST	12,969	14,913	12,745	14,913	0
PART TIME HELP	640	2,000	1,235	2,000	0
FICA	16,165	16,359	15,286	16,359	0
RETIREMENT - VSRS	27,853	27,354	27,354	32,277	4,923
HOSPITAL/MEDICAL PLANS	18,971	18,624	23,010	24,038	5,414
GROUP LIFE INSURANCE	1,644	1,615	1,167	650	-965
PROF SRVS - LEGAL	2,907	5,000	8,436	5,000	0
PROF SRVS - OTHER	46,732	42,000	52,331	43,500	1,500
MAINTENANCE SERVICE CONTRACTS	624	1,300	520	624	-676
PRINTING & BINDING	3,067	6,150	1,718	4,500	-1,650
ADVERTISING	1,264	1,500	2,151	2,000	500
POSTAL SERVICE	35,149	24,123	35,804	35,000	10,877
TELECOMMUNICATIONS	1,743	1,900	1,346	1,500	-400
DUES/MEMBERSHIPS	265	265	280	280	15
OFFICE SUPPLIES	3,445	3,200	4,672	3,200	0
BOOKS AND SUBSCRIPTIONS	0	200	0	0	-200
FURNITURE & FIXTURES	0	0	0	150	150
--TOTAL DEPARTMENT--	377,377	363,435	384,986	382,923	19,488

ACCOUNTING

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
ACCOUNTING					
DIVISION CHIEF FINANCE & GEN SRV	85,522	88,029	88,029	88,029	0
FISCAL TECH A/P	18,262	0	0	0	0
FISCAL TECH HR/PAYROLL	33,686	34,815	34,815	34,815	0
SUMMER INTERN	3,704	0	0	0	0
FICA	10,364	9,398	8,716	9,398	0
RETIREMENT – VSRS	18,907	17,063	17,063	20,134	3,071
HOSPITAL/MEDICAL PLANS	19,376	16,377	16,569	16,397	20
GROUP LIFE INSURANCE	1,281	1,007	728	405	-602
PROF SRVS – OTHER	222	222	0	0	-222
PRINTING & BINDING	719	719	717	717	-2
DUES/MEMBERSHIPS	745	745	895	895	150
OFFICE SUPPLIES	1,056	900	406	200	-700
--TOTAL DEPARTMENT--	193,844	169,275	167,937	170,990	1,715
PURCHASING					
PROCUREMENT OFFICER	54,556	0	0	0	0
FICA	3,980	0	0	0	0
RETIREMENT – VSRS	7,179	0	0	0	0
HOSPITAL/MEDICAL PLANS	3,923	0	0	0	0
GROUP LIFE INSURANCE	424	0	0	0	0
ADVERTISING	0	0	0	0	0
CONVENTION & EDUCATION	0	0	0	0	0
DUES/MEMBERSHIPS	565	0	0	0	0
OFFICE SUPPLIES	82	0	0	0	0
BOOKS AND SUBSCRIPTIONS	0	0	0	0	0
--TOTAL DEPARTMENT--	70,709	0	0	0	0

INFORMATION TECHNOLOGY

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
INFORMATION SYSTEMS					
DIRECTOR OF INFORMATION TECH	73,657	77,943	77,943	77,943	0
IT SYSTEMS ADMINISTRATOR	83,372	97,832	97,832	97,832	0
FICA	11,133	13,447	12,432	13,447	0
RETIREMENT – VSRS	21,888	24,415	24,415	33,727	9,312
HOSPITAL/MEDICAL PLANS	22,969	26,048	22,772	22,521	-3,527
GROUP LIFE INSURANCE	1,292	1,441	1,041	580	-861
PROF SRVS – OTHER	22	0	30	0	0
REPAIR AND MAINTENANCE	118	0	236	0	0
MAINTENANCE SERVICE CONTRACTS	49,631	43,969	44,254	68,529	24,560
ADVERTISING	248	0	0	0	0
POSTAGE	0	0	71	0	0
TELECOMMUNICATIONS	13,141	14,440	11,146	10,944	-3,496
OFFICE SUPPLIES	1,592	600	305	600	0
UNIFORMS & APPAREL	0	0	340	0	0
OTHER OPERATING SUPPLIES	5,377	12,500	12,981	0	-12,500
COMPUTER EQUIPMENT	78,787	25,000	25,774	40,000	15,000
--TOTAL DEPARTMENT--	363,227	337,635	331,573	366,123	28,488

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. Part-time hours were increased in FY 2011 to help with the federally-mandated redistricting of the County.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
*REGISTRAR/BOARD OF ELECTION					
REGISTRAR	47,647	47,647	47,647	47,647	0
PART TIME HELP	14,595	10,400	13,304	16,000	5,600
ELECTORAL BOARD	9,030	9,210	9,030	9,210	0
FICA	5,384	5,145	5,267	5,574	429
RETIREMENT – VSRS	6,618	6,618	6,618	7,809	1,191
HOSPITAL/MEDICAL PLANS	4,107	4,106	4,137	4,113	7
GROUP LIFE INSURANCE	391	391	282	157	-234
TEMP HELP - ELECTION OFFICIALS	23,428	16,000	8,964	12,000	-4,000
MAINTENANCE SERVICE CONTRACTS	7,756	7,000	13,530	7,600	600
PRINTING & BINDING	2,647	2,500	917	1,800	-700
ADVERTISING	488	600	275	500	-100
POSTAL SERVICE	2,614	2,500	1,288	2,000	-500
TELECOMMUNICATIONS	540	550	532	525	-25
LEASE/RENTAL OF BLDGS-POLLS	1,400	700	770	1,400	700
DUES/MEMBERSHIPS	100	200	380	360	160
OFFICE SUPPLIES	1,659	2,298	1,784	2,500	202
FURNITURE & FIXTURES	0	0	0	1,500	1,500
--TOTAL DEPARTMENT--	128,404	115,865	114,725	120,695	4,830

JUDICIAL ADMINISTRATION

CLERK OF CIRCUIT COURT

This constitutional office is comprised of the Clerk of the Circuit Court and four full-time deputies. The Clerk of the Circuit Court is the custodian of the court records, land records, marriage licenses, judgments, estate records and other legal documents. This office also issues marriage licenses, accepts applications for trade names and processes applications to become a notary public. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The Clerk of the Circuit Court has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
CLERK OF THE CIRCUIT COURT					
CLERK'S OFFICE SALARIES	241,386	237,520	237,520	237,520	0
PART TIME HELP	19,806	2,271	2,271	0	0
FICA	19,436	18,170	17,657	18,170	0
RETIREMENT – VSRS	33,227	32,992	32,991	38,930	5,938
HOSPITAL/MEDICAL PLANS	22,259	20,294	20,525	20,320	26
GROUP LIFE INSURANCE	1,962	1,948	1,407	784	-1,164
PROF SRVS - ACCTG/AUDITING	3,248	3,250	1,417	3,250	0
PROF SRVS – OTHER	38,738	104,493	90,719	0	-59,469
REPAIR AND MAINTENANCE	1,144	1,962	0	500	-1,462
MAINTENANCE SERVICE CONTRACTS	15,147	18,000	17,173	18,000	0
ADVERTISING	144	150	0	0	-150
POSTAL SERVICE	1,774	2,100	2,918	2,100	0
TELECOMMUNICATIONS	2,483	2,500	2,371	2,500	0
DUES/MEMBERSHIPS	395	395	395	395	0
OFFICE SUPPLIES	9,058	8,825	6,772	8,500	-325
FURNITURE & FIXTURES	23,523	0	0	0	0
COMPUTER EQUIPMENT	7,965	13,217	23,100	0	-15,488
--TOTAL DEPARTMENT--	441,695	468,087	457,237	350,969	-72,094

CIRCUIT COURT

Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$15,000, felonies, family matters, and appeals from the general district court and the juvenile and domestic relations court. The 11th Judicial District Circuit Court judge presides over Dinwiddie, Powhatan, Amelia, and Nottoway County cases, and all four localities contribute to the cost of his office in Nottoway.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
CIRCUIT COURT					
PROF SRVS – OTHER	90	550	0	550	0
TEMP HELP – JURORS	2,310	5,000	2,580	3,000	-2,000
PURCH GOVT SRVS-NOTTOWAY OFFICE	12,571	13,000	11,780	13,000	0
TELECOMMUNICATIONS	1,174	1,300	3,354	3,800	2,500
CONVENTION & EDUCATION	0	1,000	0	1,000	0
OFFICE SUPPLIES	1,313	300	154	300	0
BOOKS AND SUBSCRIPTIONS	44	1,000	0	1,000	0
--TOTAL DEPARTMENT--	17,502	22,150	17,868	22,650	500

GENERAL DISTRICT COURT

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
GENERAL DISTRICT COURT					
PROF SRVS - LEGAL	13,802	14,000	20,422	26,400	12,400
MAINTENANCE SERVICE CONTRACTS	2,382	2,154	3,365	1,200	-954
POSTAL SERVICE	654	427	100	900	473
TELECOMMUNICATIONS	5,768	5,750	5,797	5,500	-250
DUES/MEMBERSHIPS	100	120	120	120	0
OFFICE SUPPLIES	879	1,000	414	1,000	0
--TOTAL DEPARTMENT--	23,585	23,451	30,218	35,120	11,669

MAGISTRATES

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
MAGISTRATES					
TELECOMMUNICATIONS	453	450	489	490	40
OFFICE SUPPLIES	0	200	36	160	-40
--TOTAL DEPARTMENT--	453	650	525	650	0

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 Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
VICTIM WITNESS PROGRAM					
DIRECTOR OF VICTIM WITNESS	38,029	38,361	38,361	38,361	0
FICA	2,862	2,935	2,869	2,935	0
RETIREMENT - VSRS	5,282	5,328	5,328	6,287	959
HOSPITAL/MEDICAL PLANS	3,922	3,920	3,948	3,923	3
GROUP LIFE INSURANCE	312	315	227	127	-188
TELECOMMUNICATIONS	933	950	856	950	0
CONVENTION & EDUCATION	0	0	0	1,000	1,000
DUES/MEMBERSHIPS	85	300	465	300	0
OFFICE SUPPLIES	411	925	1,089	925	0
--TOTAL DEPARTMENT--	51,836	53,034	53,144	54,808	1,774

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 Commonwealth's Attorney, two full-time and one part-time attorney, an office manager, and two secretaries.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
COMMONWEALTH'S ATTORNEY					
COMMONWEALTH'S ATTORNEY	113,760	113,760	113,760	113,760	0
ASSISTANT COMMONWEALTH'S ATTY	125,930	138,365	138,365	138,365	0
ADMINISTRATIVE ASSISTANT	46,286	46,711	46,711	46,711	0
SECRETARY	55,640	57,897	51,622	60,940	3,043
PART TIME HELP	3,360	0	0	0	0
FICA	24,776	27,290	25,239	27,523	233
RETIREMENT - VSRS	43,123	44,947	43,802	53,536	8,589
HOSPITAL/MEDICAL PLANS	39,400	39,748	42,511	42,974	3,226
GROUP LIFE INSURANCE	2,546	2,654	1,846	1,078	-1,576
PROF SRVS - OTHER	22	0	0	0	0
MAINTENANCE SERVICE CONTRACTS	1,183	1,400	209	1,200	-200
ADVERTISING	0	0	110	0	0
POSTAL SERVICE	888	1,100	829	750	-350
TELECOMMUNICATIONS	4,378	4,200	3,991	3,200	-1,000
CONVENTION & EDUCATION	0	0	0	0	0
DUES/MEMBERSHIPS	975	1,965	1,465	1,580	-385
OFFICE SUPPLIES	3,459	4,500	1,726	1,500	-3,000
BOOKS AND SUBSCRIPTIONS	815	1,100	0	0	-1,100
--TOTAL DEPARTMENT--	466,541	485,637	472,186	493,117	7,480

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 the elected Sheriff, a major, a captain, three lieutenants, forty deputies, and three support staff. In FY 2009 the Sheriff's Office opened a satellite office in the northern end of the County to better serve that population. Outside agencies supported through this office's budget include the following:

- Crater Criminal Justice Training Academy: This organization offers training in the fields of Law Enforcement, Jail Officer, Civil Process and Courtroom Security, Dispatching, Animal Control and related Public Safety occupations. The Crater Criminal Justice Training Academy is one of ten regional criminal justice academies established by the Commonwealth of Virginia. The Academy receives its funding from the thirty-five member and contractual agencies located in the Central / South Central region of the Commonwealth. Additionally, they receive matching funds from the Commonwealth of Virginia.
- Petersburg-Dinwiddie Crime Solvers: Crime Solvers is a nonprofit organization funded primarily through tax deductible donations from businesses, civic organizations, and citizens. The donations are used for rewards and 95-97% of the money is paid out in rewards to callers. Crime Solvers pays no salaries.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
SHERIFF					
SHERIFF	81,847	81,847	81,847	81,847	0
DEPUTIES-COMP BOARD	1,308,017	1,330,396	1,325,571	1,390,701	60,305
SCHOOL RESOURCE OFFICER	78,733	127,389	89,297	127,389	0
DEPUTIES-COUNTY	480,506	462,817	454,859	425,718	-37,099
OVERTIME	113,091	98,000	103,979	80,000	-18,000
SECURITY WORK	75,532	70,000	75,238	70,000	0
SELECTIVE ENFORCEMENT	191,204	222,000	230,205	160,000	-62,000
PART-TIME DEPUTY	0	0	0	18,000	18,000
FICA	170,707	183,032	170,491	179,945	-3,087
RETIREMENT - VSRS	272,072	278,158	270,567	332,005	53,847
HOSPITAL/MEDICAL PLANS	251,870	260,882	271,634	281,740	20,858
GROUP LIFE INSURANCE	16,062	16,421	11,655	6,685	-9,736
PROF SRVS - MEDICAL	10,546	10,000	12,535	13,000	3,000
PROF SRVS - OTHER	46	50	310	500	450
REPAIR AND MAINTENANCE	68,493	65,000	96,062	65,000	0
MAINTENANCE SERVICE CONTRACTS	4,259	4,475	5,378	5,100	625
ADVERTISING	738	475	1,094	1,000	525
PURCH GOVT SRVS-CRTR CRIM JUST	24,389	24,389	24,388	24,389	0
ELECTRICAL SERVICE	6,761	7,000	4,715	5,500	-1,500
HEATING SERVICE	1,401	1,575	961	1,500	-75
WATER & SEWER	654	650	607	700	50
POSTAL SERVICE	1,530	2,500	589	1,500	-1,000
TELECOMMUNICATIONS	39,335	28,560	29,465	28,000	-560

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
TRAVEL-EXTRADITION OF PRISONERS	1,263	1,200	486	1,000	-200
CONTRIBUTION-CRIMESOLVERS	250	250	250	167	-83
DUES/MEMBERSHIPS	6,212	6,362	6,472	6,472	110
OFFICE SUPPLIES	8,122	9,000	7,677	8,000	-1,000
REPAIR AND MAINTENANCE SUPPLIES	0	0	1,274	0	0
VEHICLE/EQUIPMENT FUEL	150,897	160,000	146,433	160,000	0
POLICE SUPPLIES	19,185	18,000	20,746	18,000	0
UNIFORMS/APPAREL	25,583	22,000	9,497	18,000	-4,000
BOOKS AND SUBSCRIPTIONS	390	0	0	0	0
INVESTIGATIVE SUPPLIES	7,986	8,000	6,842	8,000	0
MACHINERY & EQUIPMENT	0	37,290	38,298	0	-37,290
MOTOR VEHICLES	188,232	52,000	79,577	165,000	113,000
COMPUTER EQUIPMENT	475	0	0	0	0
--TOTAL DEPARTMENT--	3,606,388	3,589,718	3,578,997	3,684,858	95,140

VOLUNTEER FIRE DEPARTMENTS

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
VOLUNTEER FIRE DEPARTMENTS					
PROF SRVS - MEDICAL	41,490	40,000	43,061	40,000	0
REPAIR AND MAINTENANCE	66,083	55,000	69,178	55,000	0
MAINTENANCE SERVICE CONTRACT	30,160	55,400	41,411	55,000	-400
PURCH GOVT SRVS-FIRE HYDRANT	31,100	31,100	0	31,100	0
ELECTRICAL SERVICE-REIMB DINWIDDIE	13,095	13,500	13,500	14,000	500
ELECTRICAL SERVICE-REIMB FORD	7,500	7,500	7,500	9,000	1,500
ELECTRICAL SERVICE-REIMB MCKENNEY	7,500	7,500	7,500	9,000	1,500
ELECTRICAL SERVICE-REIMB NAMOZINE	15,389	14,000	12,789	14,000	0
ELECTRICAL SERVICE-REIMB OLD HCKRY	3,606	5,000	5,000	5,500	500
AUTO & MULTI PERIL INSURANCE	51,916	51,893	50,614	52,000	107
HEALTH & ACCIDENT INSURANCE	19,957	20,556	20,556	20,600	44
CONTRIBUTION – DINWIDDIE	23,399	22,500	13,594	22,500	0
CONTRIBUTION – FORD	22,500	22,500	22,500	22,500	0
CONTRIBUTION – MCKENNEY	20,149	22,500	22,500	22,500	0
CONTRIBUTION – NAMOZINE	25,000	25,000	25,001	25,000	0
CONTRIBUTION – OLD HICKORY	22,500	22,500	21,225	22,500	0
CONTRIBUTION – CARSON	13,500	13,500	13,500	13,500	0
CONTRIBUTION-CHIEF'S ASSOCIATION	219	300	90	300	0
REPAIR & MAINTENANCE SUPPLIES	32	100	12	0	-100
VEHICLE/EQUIPMENT FUEL	34,530	45,000	48,563	45,000	0
UNIFORMS/APPAREL	101	0	0	0	0
MACHINERY & EQUIPMENT	39,320	38,000	36,252	38,000	0
--TOTAL DEPARTMENT--	489,046	513,349	474,346	517,000	3,651

EMERGENCY MEDICAL SERVICES

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

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
EMERGENCY MEDICAL SERVICES					
EMS PROVIDERS	427,323	433,614	424,266	430,877	-2,737
EMS SHIFT LEADERS	185,753	189,983	186,959	188,847	-1,136
OVERTIME	50,965	65,400	65,724	74,000	8,600
PART TIME EMS PROVIDERS	82,530	85,500	93,800	90,000	4,500
FICA	54,123	59,249	56,114	59,955	706
RETIREMENT – VRSR	85,228	86,274	85,013	100,460	14,186
HOSPITAL/MEDICAL PLANS	94,453	96,976	84,016	84,634	-12,342
GROUP LIFE INSURANCE	5,031	5,113	3,616	2,045	-3,068
PROF SRVS – MEDICAL	3,007	3,500	5,112	3,500	0
PROF SRVS – ACCTG/AUDITING	30,282	25,500	30,876	30,500	5,000
PROF SRVS – OTHER	0	0	200	0	0
TEMP HELP – INSTRUCTORS	0	2,000	1,207	2,000	0
REPAIR AND MAINTENANCE	23,734	25,325	33,198	33,500	8,175
MAINTENANCE SERVICE CONTRACTS	22,437	30,000	21,918	39,000	9,000
PRINTING & BINDING	4,715	500	916	1,000	500
ADVERTISING	197	350	1,392	975	625
POSTAL SERVICE	3,308	500	276	500	0
TELECOMMUNICATIONS	4,165	4,150	3,399	3,700	-450
CONTRIBUTION-MEDFLIGHT	3,000	3,000	3,000	2,000	-1,000
REFUNDS-REVENUE RECOVERY	20,318	5,750	2,315	1,500	-4,250
OFFICE SUPPLIES	218	500	365	500	0
MEDICAL SUPPLIES	22,234	26,000	25,851	27,000	1,000
JANITORIAL SUPPLIES	1,700	1,800	1,643	2,000	200
REPAIR & MAINTENANCE SUPPLIES	135	500	458	500	0
VEHICLE/EQUIPMENT FUEL	23,613	22,245	6,174	18,000	-4,245
UNIFORMS/APPAREL	7,296	5,600	5,930	5,000	-600
BOOKS AND SUBSCRIPTIONS	42	0	44	0	0
EDUCATION/RECREATION SUPPLIES	138	200	20	200	0
MACHINERY & EQUIPMENT	76,585	0	435	0	0
COMPUTER EQUIPMENT	0	25,550	25,550	0	-25,550
--TOTAL DEPARTMENT--	1,232,530	1,205,079	1,169,787	1,202,193	-2,886

FIRE AND RESCUE SERVICES

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

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
FIRE & RESCUE SERVICES					
CHIEF FIRE & EMS	83,640	85,882	85,882	85,882	0
FIRE MARSHALL	51,730	52,661	52,661	52,661	0
PROG SUPPORT SPEC	31,822	32,329	32,329	32,329	0
PART TIME HELP	1,620	0	595	0	0
FICA	12,333	13,072	12,403	13,072	0
RETIREMENT - VSRS	23,338	23,734	23,734	28,006	4,272
HOSPITAL/MEDICAL PLANS	16,825	16,713	18,381	19,701	2,988
GROUP LIFE INSURANCE	1,378	1,401	1,012	564	-837
PROF SRVS - MEDICAL	54	300	20	300	0
PROF SRVS - OTHER	900	0	0	0	0
REPAIR & MAINTENANCE	1,153	1,105	732	1,100	-5
MAINTENANCE SERVICE CONTRACTS	711	960	545	705	-255
ADVERTISING	605	600	0	500	-100
POSTAL SERVICE	630	700	552	700	0
TELECOMMUNICATIONS	3,763	3,825	3,122	3,100	-725
CONTRIBUTION-FORESTRY SRVS	16,343	21,013	20,188	20,188	-825
CONTRIBUTION-RED CROSS	10,000	9,500	9,500	6,333	-3,167
DUES/MEMBERSHIPS	240	588	410	410	-178
OFFICE SUPPLIES	1,894	2,100	2,207	1,500	-600
REPAIR & MAINTENANCE SUPPLIES	5,729	1,000	366	1,000	0
VEHICLE/EQUIPMENT FUEL	1,518	2,000	1,406	1,700	-300
UNIFORMS/APPAREL	586	500	377	500	0
BOOKS AND SUBSCRIPTIONS	869	1,000	911	500	-500
OTHER OPERATING SUPPLIES – DISASTER	305	5,000	3,438	5,000	0
MOTOR VEHICLES	5	0	0	30,325	30,325
--TOTAL DEPARTMENT--	267,991	275,983	270,770	306,076	30,093

CONFINEMENT AND CARE OF PRISONERS

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
CONFINEMENT & CARE OF PRISONERS					
CORRECTIONS OFFICERS	481,182	498,768	493,165	475,344	-23,424
COOK	29,242	29,376	29,376	29,376	0
OVERTIME	35,436	10,000	34,169	19,000	9,000
PART TIME CORRECTIONS OFFICERS	0	0	0	25,000	25,000
FICA	39,235	41,168	39,169	40,057	-1,111
RETIREMENT – VSRS	70,867	73,359	72,794	78,596	5,237
HOSPITAL/MEDICAL PLANS	88,740	87,423	96,203	93,004	5,581
GROUP LIFE INSURANCE	4,183	4,331	3,094	1,582	-2,749
PROF SRVS – MEDICAL	235,103	200,000	124,195	150,000	-50,000
PROF SRVS – LEGAL	3,600	0	0	0	0
PROF SRVS – OTHER	3,426	4,000	80	0	-4,000
REPAIR AND MAINTENANCE	42,160	40,000	47,621	40,000	0
MAINTENANCE SERVICE CONTRACTS	1,060	750	829	1,000	250
LAUNDRY AND DRY CLEANING	1,497	1,300	1,710	1,595	295
PURCH GOVT SRVS-JAIL BEDS	776,224	750,000	587,071	575,000	-175,000
ELECTRICAL SERVICE	30,544	33,740	28,082	30,000	-3,740
HEATING SERVICE	19,350	20,820	20,190	22,000	1,180
WATER & SEWER	54,952	61,850	54,640	64,603	2,753
TELECOMMUNICATIONS	1,321	1,500	803	800	-700
OFFICE SUPPLIES	4,345	6,180	5,357	4,100	-2,080
FOOD SUPPLIES	174,699	190,000	128,995	135,000	-55,000
MEDICAL SUPPLIES	14,891	13,500	14,123	1,500	-12,000
JANITORIAL SUPPLIES	14,182	15,100	16,698	16,000	900
LINEN SUPPLIES	1,069	1,600	1,214	1,600	0
REPAIR & MAINTENANCE SUPPLIES	2,154	2,225	449	500	-1,725
VEHICLE/EQUIPMENT FUEL	5,899	4,000	9,075	9,300	5,300
POLICE SUPPLIES	792	1,120	2,679	1,120	0
UNIFORMS/APPAREL	2,952	2,200	2,633	2,200	0
MACHINERY & EQUIPMENT	2,850	0	0	0	0
FURNITURE & FIXTURES	503	0	0	0	0
--TOTAL DEPARTMENT--	2,142,458	2,094,310	1,814,416	1,818,277	-276,033

PROBATION OFFICE

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
PROBATION OFFICE					
PART TIME COMM SUPERVISION OFFCR	16,770	16,040	9,310	9,000	-7,040
FICA	1,283	1,227	712	700	-527
PROF SRVS – OTHER	4,013	3,700	3,668	3,200	-500
CRATER YOUTH CARE SERVICES	291,128	283,133	263,701	270,000	-13,133
TELECOMMUNICATIONS	2,949	3,000	2,000	1,925	-1,075
OFFICE SUPPLIES	270	400	378	400	0
VEHICLE/EQUIPMENT FUEL	359	600	0	0	-600
--TOTAL DEPARTMENT--	316,772	308,100	279,769	285,225	-22,875

OTHER CORRECTIONS AND DETENTION

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
OTHER CORRECTION & DETENTION					
DIRECTOR COMP SRVS	60,737	64,010	64,010	64,010	0
VJCCCA COORDINATOR	22,740	0	0	0	0
COMMUNITY SUPERVISION COORDINATOR	17,322	17,781	16,586	17,781	0
VJCCCA COORDINATOR - PART TIME	2,364	20,855	11,755	26,067	5,212
FICA	7,679	7,852	6,823	8,251	399
RETIREMENT-VSRS	11,252	8,891	8,891	10,491	1,600
HOSPITAL/MEDICAL PLANS	5,407	5,405	5,455	5,420	15
GROUP LIFE INSURANCE	664	525	379	211	-314
PROF SRVS – OTHER	602	11,120	7,904	0	-11,120
REPAIR AND MAINTENANCE	31	0	46	0	0
MAINTENANCE SERVICE CONTRACTS	176	0	240	240	240
POSTAL SERVICES	430	400	447	425	25
TELECOMMUNICATIONS	2,446	2,200	1,665	1,400	-800
INSURANCE	450	450	450	450	0
OFFICE SUPPLIES	1,344	1,500	1,372	1,500	0
VEHICLE/EQUIPMENT FUEL	1,778	2,300	280	300	-2,000
EDUCATION/RECREATION SUPPLIES	0	1,000	0	1,000	0
--TOTAL DEPARTMENT--	146,542	144,289	126,305	137,546	-6,743

BUILDING INSPECTIONS

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
BUILDING INSPECTION					
BUILDING INSPECTOR	69,072	72,421	72,421	72,421	0
ASSISTANT BUILDING INSPECTOR	47,615	47,879	47,879	47,879	0
PROG SUPPORT SPEC	33,914	39,815	39,343	39,343	-472
PLANS REVIEWER/BUILDING INSP	56,636	56,879	56,879	56,879	0
ADMIN SRVS ASST	19,173	0	0	0	0
CONSTRUCTION INSPECTOR	36,392	0	0	0	0
FICA	19,738	16,600	16,520	16,564	-36
RETIREMENT - VSRS	36,270	30,140	30,075	35,488	5,348
HOSPITAL/MEDICAL PLANS	19,139	17,517	8,360	7,846	-9,671
GROUP LIFE INSURANCE	2,141	1,780	1,283	715	-1,065
PROF SRVS - OTHER	575	59,100	12,381	30,000	-29,100
REPAIR AND MAINTENANCE	1,335	1,000	907	1,500	500
MAINTENANCE SERVICE CONTRACTS	335	400	402	450	50
ADVERTISING	614	900	220	500	-400
POSTAL SERVICE	529	600	441	500	-100
TELECOMMUNICATIONS	4,836	4,300	4,018	4,125	-175
DUES/MEMBERSHIPS	160	610	422	610	0
REFUNDS - PERMITS	2,728	3,000	1,544	750	-2,250
TRAINING - 2% STATE	3,272	4,600	3,566	3,900	-700
OFFICE SUPPLIES	2,999	4,000	2,502	2,300	-1,700
VEHICLE/EQUIPMENT FUEL	4,232	4,800	3,881	4,000	-800
UNIFORMS/APPAREL	0	0	322	500	500
BOOKS AND SUBSCRIPTIONS	1,026	2,500	1,030	1,000	-1,500
--TOTAL DEPARTMENT--	362,731	368,841	304,397	327,270	-41,571

ANIMAL CONTROL & POUND

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
ANIMAL CONTROL/POUND					
ANIMAL CONTROL OFFICERS	67,230	68,740	68,071	68,740	0
ANIMAL POUND SUPERVISOR	41,097	41,237	37,674	39,250	-1,987
OVERTIME	8,664	0	6,808	5,700	5,700
PART TIME ANIMAL POUND ATTENDANT	16,613	16,062	17,410	19,000	2,938
FICA	10,089	9,642	9,761	10,135	493
RETIREMENT – VSRS	15,047	15,276	14,546	17,700	2,424
HOSPITAL/MEDICAL PLANS	11,459	11,530	11,252	11,530	0
GROUP LIFE INSURANCE	888	902	640	356	-546
PROF SRVS – MEDICAL	5,822	5,000	6,183	5,800	800
PROF SRVS – OTHER	435	400	462	0	-400
REPAIR & MAINTENANCE	3,013	4,000	1,240	2,000	-2,000
MAINTENANCE SERVICE CONTRACTS	420	420	529	520	100
ADVERTISING	587	475	853	500	25
ELECTRICAL SERVICE	6,669	7,200	7,075	7,200	0
HEATING SERVICE	1,543	2,000	2,543	2,100	100
POSTAGE	0	0	13	25	25
TELECOMMUNICATIONS	1,498	1,450	1,298	1,200	-250
DUES & MEMBERSHIPS	90	90	80	90	0
LIVESTOCK AND FOWL CLAIMS	962	1,300	0	1,300	0
COMMISSION ON SALE OF DOG TAGS	1,094	1,000	1,109	1,000	0
OFFICE SUPPLIES	1,182	1,100	3,644	3,500	2,400
FOOD SUPPLIES	1,724	1,900	1,339	1,200	-700
GROUNDS MAINTENANCE SUPPLIES	2,610	2,000	808	1,200	-800
MEDICAL SUPPLIES	1,027	1,250	1,227	1,600	350
JANITORIAL SUPPLIES	0	0	1,522	0	0
REPAIR & MAINTENANCE SUPPLIES	103	100	306	450	350
VEHICLE/EQUIPMENT FUEL	9,147	10,000	9,844	10,000	0
UNIFORMS/APPAREL	324	500	1,258	500	0
MOTOR VEHICLES	46,561	0	0	0	0
--TOTAL DEPARTMENT--	255,898	203,574	207,496	212,596	9,022

MEDICAL EXAMINER

In Virginia, the Office of the Chief Medical Examiner, operating under the Department of Health, conducts autopsies as required in one of four district offices and consequently charges the locality for that service.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
MEDICAL EXAMINER					
PROF SRVS - MEDICAL	140	200	140	200	0
--TOTAL DEPARTMENT--	140	200	140	200	0

EMERGENCY COMMUNICATIONS

This department, comprised of a director, four shift supervisors and 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 Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
COMMUNICATIONS					
COMMUNICATIONS MANAGER	48,663	63,743	52,598	52,598	-11,145
COMMUNICATIONS OFFICERS	291,372	304,285	282,978	364,027	59,742
COMMUNICATIONS SUPERVISORS	154,573	140,237	140,989	135,991	-4,246
OVERTIME	57,343	55,000	80,636	55,000	0
PART TIME OFFICERS	8,845	10,000	11,771	15,000	5,000
FICA	41,497	43,878	41,649	47,630	3,752
RETIREMENT – VSRS	68,721	70,640	66,446	90,574	19,934
HOSPITAL/MEDICAL PLANS	48,189	46,189	54,117	70,587	24,398
GROUP LIFE INSURANCE	4,057	4,170	2,823	1,824	-2,346
PROF SRVS – OTHER	148	200	499	400	200
REPAIR AND MAINTENANCE	8,581	10,200	6,128	8,500	-1,700
MAINTENANCE SERVICE CONTRACT	132,837	141,000	155,874	142,000	1,000
PRINTING & BINDING	63	0	267	3,500	3,500
ADVERTISING	417	500	135	500	0
ELECTRICAL SERVICE	17,497	20,500	16,215	18,000	-2,500
HEATING SERVICE	544	800	487	650	-150
POSTAL SERVICE	15	0	88	100	100
TELECOMMUNICATIONS	37,062	62,650	61,144	62,000	-650
LEASE/RENTAL OF EQUIPMENT	24,721	25,000	24,721	25,000	0
DUES/MEMBERSHIPS	396	396	638	638	242
OFFICE SUPPLIES	2,583	2,000	2,832	2,500	500
UNIFORMS/APPAREL	2,231	2,200	2,081	2,200	0
BOOKS AND SUBSCRIPTIONS	806	225	338	225	0
FURNITURE & FIXTURES	0	0	0	3,000	3,000
COMMUNICATION EQUIPMENT	76,800	10,000	9,788	48,000	38,000
COMPUTER EQUIPMENT	300	0	0	0	0
--TOTAL DEPARTMENT--	1,028,261	1,013,813	1,015,241	1,150,444	136,631

PUBLIC WORKS

WASTE MANAGEMENT

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
WASTE MANAGEMENT					
SANITATION SUPERVISOR	44,988	47,765	47,765	47,765	0
PART TIME CLEAN UP CREW	93,842	58,400	63,884	58,400	0
PART TIME EQUIPMENT OPERATORS	93,533	91,987	105,311	91,987	0
PART TIME MANNED SITE ATTENDANTS	86,006	150,240	148,310	175,000	24,760
FICA	24,069	26,652	27,579	28,550	1,898
RETIREMENT – VSRS	6,249	6,635	6,635	7,829	1,194
HOSPITAL/MEDICAL PLANS	9,685	9,682	9,796	9,688	6
GROUP LIFE INSURANCE	369	392	283	158	-234
PROF SRVS – OTHER	1,061,112	1,025,708	945,541	925,000	-100,708
REPAIR AND MAINTENANCE	25,021	25,000	32,327	30,000	5,000
MAINTENANCE SERVICE CONTRACTS	1,276	1,750	1,142	400	-1,350
ADVERTISING	607	300	553	150	-150
ELECTRICAL SERVICE	13,290	13,600	8,668	8,500	-5,100
POSTAL SERVICE	497	600	231	250	-350
TELECOMMUNICATIONS	2,922	2,800	3,767	3,800	1,000
OFFICE SUPPLIES	1,009	1,000	623	500	-500
REPAIR & MAINTENANCE SUPPLIES	26,826	26,000	22,750	21,000	-5,000
VEHICLE/EQUIPMENT FUEL	36,068	42,000	40,836	42,500	500
UNIFORMS & APPAREL	289	200	2,794	2,000	1,800
MACHINERY & EQUIPMENT	30,000	0	0	14,000	14,000
MANNED SITES					
REPAIR AND MAINTENANCE – ROHOIC	174	0	2,420	500	500
ELECTRICAL SERVICE – ROHOIC	682	550	1,016	1,500	950
WATER & SEWER – ROHOIC	875	975	919	900	-75
REPAIR AND MAINTENANCE – MCK	1,388	0	0	500	500
ELECTRICAL SERVICE – MCKENNEY	255	0	776	850	850
WATER & SEWER – MCKENNEY	826	775	1,100	1,125	350
REPAIR AND MAINTENANCE -- HART RD	0	0	3,242	500	500
ELECTRICAL SERVICE – HART RD	0	0	1,254	1,300	1,300
WATER & SEWER -- HART RD	0	0	825	900	900
REPAIR AND MAINTENANCE -- OLD HICK	0	0	0	500	500
ELECTRICAL SERVICE -- OLD HICKORY	0	0	1,028	900	900
WATER & SEWER -- OLD HICKORY	0	0	825	900	900
--TOTAL DEPARTMENT--	1,561,858	1,533,011	1,482,200	1,477,852	-55,159

GENERAL PROPERTIES

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
GENERAL PROPERTIES					
DIRECTOR BUILDINGS & GROUNDS	71,788	76,042	76,042	76,042	0
MAINTENANCE WORKERS	48,895	57,354	57,354	57,354	0
CUSTODIANS	43,667	45,391	45,391	45,391	0
GENERAL SERVICES COORDINATOR	44,988	47,765	47,765	47,765	0
PART TIME HELP	755	0	0	25,000	25,000
FICA	15,435	17,331	16,370	19,244	1,913
RETIREMENT – VSRS	29,511	31,468	31,468	37,132	5,664
HOSPITAL/MEDICAL PLANS	23,779	24,406	29,501	33,220	8,814
GROUP LIFE INSURANCE	1,742	1,858	1,342	748	-1,110
PROF SRVS – OTHER	4,378	0	756	500	500
REPAIR AND MAINTENANCE	33,073	27,000	20,966	27,000	0
MAINTENANCE SERVICE CONTRACTS	120,906	126,000	148,799	135,000	9,000
ADVERTISING	488	500	96	0	-500
PURCH GOVT SRVS-ARWA WATER USE	555,381	550,000	573,679	563,000	13,000
ELECTRICAL SERVICE	170,404	177,000	140,751	150,000	-27,000
HEATING SERVICE	31,680	39,500	40,525	42,000	2,500
WATER & SEWER	170,448	175,855	175,848	189,395	13,540
POSTAL SERVICE	0	0	50	0	0
TELECOMMUNICATIONS	8,419	8,000	7,875	7,900	-100
BOILER INSURANCE	1,680	1,680	1,689	1,284	-396
FIRE INSURANCE	14,960	15,460	15,030	19,822	4,362
OTHER PROPERTY INSURANCE	5,650	6,333	5,673	5,568	-765
MOTOR VEHICLE INSURANCE	51,180	55,084	52,330	47,008	-8,076
OFFICE SUPPLIES	168	150	14	100	-50
GROUNDS MAINTENANCE SUPPLIES	651	450	368	650	200
JANITORIAL SUPPLIES	18,571	20,000	16,865	22,000	2,000
REPAIR & MAINTENANCE SUPPLIES	14,392	15,000	16,279	14,100	-900
VEHICLE/EQUIPMENT FUEL	5,710	6,000	6,974	6,200	200
UNIFORMS & APPAREL	68	100	544	250	150
MACHINERY & EQUIPMENT	0	0	678	0	0
--TOTAL DEPARTMENT--	1,488,767	1,525,727	1,531,023	1,573,673	47,946
	Actual	Amended	Unaudited	Adopted	Total
	Expenditure	Budget	Expenditure	Budget	Over/Under
	FY/2009	FY/2010	FY/2010	FY/2011	
STREETLIGHTS					
ELECTRICAL SERVICE	42,203	43,000	38,104	39,000	-4,000
--TOTAL DEPARTMENT--	42,203	43,000	38,104	39,000	-4,000

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department as a part of the Crater Health District is to work together to foster a healthy community through disease prevention & control, health promotion, environmental protection and emergency preparedness & response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections.

Central Virginia Health Planning Agency

The organization's mission is to facilitate accessible, cost-effective, and high quality health services to communities through planning and collaborative efforts. Dinwiddie County funds are used to help support the personnel necessary to maintain the Agency's website and to provide community health planning expertise to community-based organizations addressing health improvement needs. Moreover, the funds are used to develop resources (grants, contracts, other funding) to support these information and planning needs, thereby leveraging local dollars for greater community impact. The Board of Supervisors chose not to fund this agency for FY 2011.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
LOCAL HEALTH DEPARTMENT					
CONTRIBUTION-DINWIDDIE HEALTH	242,757	229,161	229,160	218,068	-11,093
CONTRIBUTION-CENTRAL VA HEALTH	1,000	950	950	0	-950
--TOTAL DEPARTMENT--	243,757	230,111	230,110	218,068	-12,043

MENTAL HEALTH/RETARDATION District 19 Community Services Board

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

Southside Sheltered Workshop

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
MENTAL HEALTH/RETARDATION					
CONTRIBUTION-DISTRICT 19 SRV	66,286	66,287	66,288	66,287	0
CONTRIBUTION-SS SHELTD WORKSHOP	4,000	3,800	3,800	2,533	-1,267
--TOTAL DEPARTMENT--	70,286	70,087	70,088	68,820	-1,267

AREA AGENCY ON AGING Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs which help keep senior citizens at home instead of in

a facility. Senior center meals, transportation, homemaker service, and home delivered meals allow senior residents to remain healthy and comfortable in their homes for as long as possible.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
AREA AGENCY ON AGING					
CONTRIBUTION-CRATER AAA	17,000	16,150	16,152	10,767	-5,383
--TOTAL DEPARTMENT--	17,000	16,150	16,152	10,767	-5,383

**OTHER SOCIAL SERVICES
Tri-City Literacy Council**

Since 1978 the Tri-City Literacy Council has provided public literacy education and service to the cities of Petersburg, Hopewell, and Colonial Heights, the counties of Dinwiddie, Prince George, Sussex and Chesterfield, and the Fort Lee Quartermaster Center. The Literacy Council recruits volunteer tutors and trains them to teach literacy skills. The Council also trains volunteers to become English as a Second Language (ESL) tutors. This agency did not request funding for FY 2011.

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

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

CARES, Inc.

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

Legal Aid Justice Center

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

Foster Grandparent Program, Inc.

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
OTHER SOCIAL SERVICES					
CONTRIBUTION-TRI CITIES LITERACY	1,000	950	950	0	-950
CONTRIBUTION-MADELINES HOUSE	1,000	950	950	633	-317
CONTRIBUTION-CARES	2,750	2,613	2,613	1,742	-871
CONTRIBUTION-LEGAL AID	13,376	12,707	12,708	8,471	-4,236
CONTRIBUTION-FOSTER GRANDPARENTS	5,000	4,750	4,750	3,167	-1,583
CONTRIBUTION-MISC	1,000	0	0	0	0
--TOTAL DEPARTMENT--	24,126	21,970	21,971	14,013	-7,957

EDUCATION

Dinwiddie County supports and contributes to the following colleges:

Richard Bland College

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

Virginia State University

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

John Tyler Community College

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
CONTRIBUTIONS TO COLLEGES					
CONTRIBUTION-VSU	3,000	1,500	1,500	1,000	-500
CONTRIBUTION-RBC	3,000	1,500	1,500	1,000	-500
CONTRIBUTION-JTCC	3,000	1,500	1,500	1,000	-500
--TOTAL DEPARTMENT--	9,000	4,500	4,500	3,000	-1,500

PARKS, RECREATION, AND CULTURE

PARKS AND RECREATION

The Parks and Recreation Department is committed to providing and enhancing the quality of recreation and leisure services to the entire community. Various youth athletic programs, adult health programs, tours throughout the area, and recreation programs such as bridge and canasta evenings are offered. The primary location for services is the Eastside Community Enhancement Center, with additional programs and activities held in various County schools. The department has five full time employees and a number of part time employees and volunteers. See www.playdinwiddie.com for more information on recreation programs.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
PARKS AND RECREATION					
DIRECTOR PARKS/RECREATION	62,319	65,610	65,610	65,610	0
PROGRAM COORDINATORS	62,187	61,734	61,733	70,675	8,941
ASST DIR PARKS/RECREATION	48,382	51,346	51,346	51,346	0
REC PROGRAM SUPERVISOR	38,769	42,293	42,293	42,293	0
SPORTS COMPLEX-2 FT POS + PT HRS	0	0	0	38,646	38,646
PART TIME HELP	74,752	61,709	57,040	81,384	19,675
FICA	21,478	21,239	20,716	26,771	5,532
RETIREMENT – VSRS	29,577	27,451	30,815	44,019	16,568
HOSPITAL/MEDICAL PLANS	19,765	18,454	19,595	25,375	6,921
GROUP LIFE INSURANCE	1,746	1,621	1,298	886	-735
PROF SRVS – OTHER	10,805	7,200	14,821	13,600	6,400
TEMP HELP – INSTRUCTORS	27,431	30,000	33,495	30,000	0
REPAIR AND MAINTENANCE	18,606	10,000	12,722	10,000	0
MAINTENANCE SERVICE CONTRACTS	10,730	15,000	6,263	9,000	-6,000
ADVERTISING	318	550	1,361	550	0
ELECTRICAL SERVICE	36,645	40,500	30,479	35,000	-5,500
HEATING SERVICE	1,235	1,650	497	700	-950
WATER & SEWER	6,408	6,575	5,474	5,475	-1,100
POSTAL SERVICE	809	1,200	1,248	1,200	0
TELECOMMUNICATIONS	7,075	4,418	4,644	4,790	372
DUES/MEMBERSHIPS	550	550	565	550	0
REFUNDS-PROGRAM FEES	4,862	0	0	0	0
OFFICE SUPPLIES	3,529	5,150	3,051	3,500	-1,650
FOOD SUPPLIES	875	1,500	501	800	-700
JANITORIAL SUPPLIES	1,744	3,000	4,312	4,000	1,000
REPAIR & MAINTENANCE SUPPLIES	46	24	2,355	4,000	3,976
VEHICLE/EQUIPMENT FUEL	890	2,000	1,273	2,000	0
EDUCATION/RECREATION SUPPLIES	98,996	93,941	85,923	79,000	-14,941
SPECIAL EVENTS	14,029	17,000	17,613	24,710	7,710
MACHINERY & EQUIPMENT	46,886	0	948	0	0
SPORTS COMPLEX OPERATIONS	4,964	0	0	20,000	20,000
--TOTAL DEPARTMENT--	656,408	591,715	577,994	695,880	104,165
BOATLANDINGS					
REPAIR AND MAINTENANCE	1,100	1,200	1,000	1,200	0

--TOTAL DEPARTMENT--	1,100	1,200	1,000	1,200	0
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LIBRARY

Appomattox Regional Library

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
REGIONAL LIBRARY					
REGIONAL LIBRARY PAYMENT	251,844	251,844	251,844	239,252	-12,592
--TOTAL DEPARTMENT--	251,844	251,844	251,844	239,252	-12,592

COMMUNITY DEVELOPMENT

PLANNING/ZONING/GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County Ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, zoning administrator, code compliance officer, environmental planner and program support specialist can assist with questions regarding new development, subdivision of land, erosion and sediment control, rezoning, GIS and code compliance issues. Three positions were not funded in FY 2010 as a result of the FY 2009 Efficiency Review: Planner I, GIS Technician, and Litter Control Officer.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
PLANNING/ZONING/GIS					
DIRECTOR OF PLANNING	75,994	77,943	77,943	77,943	0
PLANNER/ZONING ADMINISTRATOR	37,392	48,000	42,280	48,930	930
PROG SUPPORT SPEC	31,011	31,541	31,541	31,541	0
CODE ENFORCEMENT OFFICER	44,612	45,518	45,518	45,518	0
E&S/BIO SOLID INSPECTOR	33,063	37,000	37,000	37,000	0
DIV CHIEF PLANNING/COMM DEV	82,076	83,787	83,797	83,787	0
PLANNER I	32,147	0	0	0	0
GIS TECHNICIAN	0	0	0	0	0
LITTER CONTROL OFFICER	652	0	0	0	0
PLANNING COMMISSION SALARIES	7,742	12,600	8,608	12,600	0
BZA SALARIES	1,949	2,000	866	2,000	0
FICA	25,538	25,887	23,705	25,959	72
RETIREMENT – VSRS	46,515	44,974	43,972	53,223	8,249
HOSPITAL/MEDICAL PLANS	34,320	33,893	35,880	36,708	2,815
GROUP LIFE INSURANCE	2,746	2,655	1,860	1,072	-1,583
PROF SRVS - ENGINEER/ARCHITECT	31,762	35,000	30,719	30,000	-5,000
PROF SRVS – OTHER	22,150	27,900	25,083	72,500	44,600
REPAIR AND MAINTENANCE	1,376	1,500	1,394	1,500	0
MAINTENANCE SERVICE CONTRACTS	3,407	3,340	4,302	2,700	-640
ADVERTISING	11,620	13,500	8,749	11,000	-2,500
POSTAL SERVICE	1,545	1,375	1,611	1,750	375
TELECOMMUNICATIONS	2,930	2,700	2,112	1,850	-850
DUES/MEMBERSHIPS	445	525	886	900	375
OFFICE SUPPLIES	1,777	2,000	3,766	7,000	5,000
REPAIR & MAINTENANCE SUPPLIES	16,592	19,000	7,804	10,000	-9,000
VEHICLE/EQUIPMENT FUEL	3,313	3,700	2,480	2,600	-1,100
UNIFORMS/APPAREL	0	0	17	200	200
--TOTAL DEPARTMENT--	552,674	556,338	521,894	598,281	41,943

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
PUBLIC NUISANCE CONTROL					
PROF SRVS – OTHER	6,325	8,000	4,515	8,000	0

--TOTAL DEPARTMENT--

6,325

8,000

4,515

8,000

0

ECONOMIC DEVELOPMENT

The objective of economic development in the County is to generate new tax revenue and create job opportunities through the expansion of existing and development of new businesses. The director working with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, markets the County and generates economic opportunities. A marketing associate position was eliminated as a result of the FY 2009 Efficiency Review. See www.accessdinwiddie.com for additional economic development information.

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
ECONOMIC DEVELOPMENT					
DIRECTOR OF ECONOMIC DEVELOPMENT	58,738	60,926	43,916	72,421	11,495
MARKETING ASSOCIATE	5,923	0	0	0	0
FICA	4,562	4,255	3,187	5,540	1,285
RETIREMENT – VSRS	8,853	8,462	6,041	11,870	3,408
HOSPITAL/MEDICAL PLANS	6,966	2,356	3,552	3,923	1,567
GROUP LIFE INSURANCE	529	485	201	239	-246
PROF SRVS - ENGINEER/ARCHITECT	3,800	25,000	25,245	20,000	-5,000
PROF SRVS – OTHER	22	0	0	0	0
REPAIRS AND MAINTENANCE	69	0	0	0	0
ADVERTISING	3,388	15,000	3,422	0	-15,000
MARKETING	14,159	14,661	18,330	0	-14,661
POSTAL SERVICE	105	0	17	100	100
TELECOMMUNICATIONS	2,213	2,000	992	1,100	-900
LEASE/RENTAL OF BLDGS	1,800	1,800	1,800	1,800	0
DUES/MEMBERSHIPS	840	840	545	840	0
OFFICE SUPPLIES	691	389	123	300	-89
VEHICLE/EQUIPMENT FUEL	67	125	0	400	275
--TOTAL DEPARTMENT--	112,725	136,299	107,371	118,533	-17,766

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

Dinwiddie Industrial Development Authority

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

Blackstone Area Bus System

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

Dinwiddie Airport and Industrial Authority

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

Petersburg Area Regional Tourism

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

Crater Planning District Commission

The Crater Planning District Commission is comprised of 11 local governments in south central Virginia. The major focus of the Commission's Work program is economic, industrial and small business development, reflecting the priorities which have been established by the member localities. Another important work area involves environmental issues, in response to local needs. These include: Chesapeake Bay Preservation Act - local ramifications, air quality standards and solid waste management. The Commission also addresses regional transportation issues and assists localities in their transportation planning efforts.

Virginia's Gateway Region

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

Friends of the Lower Appomattox River

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

Virginia's Retreat

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

Longwood University, Crater Small Business Development Center

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
OTHER PLAN/COMMUNITY DEV					
IDA MEMBER SALARIES	5,522	6,300	6,065	6,300	0
FICA	422	480	464	480	0
PURCHASE GOVT SRVS-BABS	8,810	8,000	8,000	16,000	8,000
CONTRIBUTION-AIRPORT AUTHORI	43,500	43,500	43,500	43,500	0
CONTRIBUTION-PBURG AREA TOUR	50,000	15,000	15,000	15,000	0
CONTRIBUTION-CRATER PDC	16,705	16,705	16,704	16,705	0
CONTRIBUTION-VA GATEWAY REGION	29,464	27,990	27,992	27,990	0
CONTRIBUTION-DINWIDDIE CO IDA	0	0	0	25,000	25,000
CONTRIBUTION-MISC	9,300	7,350	7,350	4,266	-3,084
--TOTAL DEPARTMENT--	163,723	125,325	125,075	155,241	29,916

SOIL & WATER CONSERVATION DISTRICT

The County also supports and contributes to the following organizations:

South Centre' Corridors RC&D Council

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

Appomattox River Soil & Water Conservation District

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
SOIL & WATER CONS DISTRICT					
CONTRIBUTION-RC&D COUNCIL	3,000	3,000	3,000	3,000	0
CONTRIBUTION-APPOMATTOX SOIL	12,500	12,500	12,500	12,500	0
--TOTAL DEPARTMENT--	15,500	15,500	15,500	15,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
*COOPERATIVE EXTENSION PROGRAM					
EXTENSION PROGRAM ASSISTANT	16,381	25,301	25,301	25,301	0
FICA	1,220	1,936	1,868	1,936	0
RETIREMENT - VSRS	2,343	3,514	3,514	4,147	633
HOSPITAL/MEDICAL PLANS	2,614	3,921	3,948	3,923	2
GROUP LIFE INSURANCE	138	207	150	83	-124
PROF SRVS - OTHER	22	0	0	0	0
MAINTENANCE SERVICE CONTRACT	1,355	1,800	481	550	-1,250
ADVERTISING	108	0	0	0	0
PURCH GOVT SRVS-COOP EXTENSI	54,287	56,427	34,925	33,000	-23,427
TELECOMMUNICATIONS	1,360	1,150	923	900	-250
LEASE/RENTAL OF BLDGS	17,100	17,100	18,048	18,996	1,896
CONVENTION & EDUCATION	175	286	0	1,000	714
DUES/MEMBERSHIPS	365	365	145	0	-365
PLASTIC PEST CONTAINERS(STAT	1,628	1,628	1,777	1,800	172
--TOTAL DEPARTMENT--	99,096	113,635	91,079	91,636	-21,999

TRANSFERS TO OTHER FUNDS

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

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

	Actual Expenditure FY/2009	Amended Budget FY/2010	Unaudited Expenditure FY/2010	Adopted Budget FY/2011	Total Over/Under
TRANSFERS TO OTHER FUNDS					
TRANSFER TO SOCIAL SERVICES	456,856	435,653	435,653	287,070	-148,583
TRANSFER TO SCHOOL OPER FUND	11,116,804	11,635,485	11,635,485	11,841,287	205,802
TRANSFER TO COMMUNITY DEV FUND	0	1,000,000	1,000,000	0	-1,000,000
TRANSFER TO CSA FUND	251,250	251,250	251,250	251,000	-250
TRANSFER TO SCHOOL CAPITAL PROJ	254,000	150,000	150,000	150,000	0
TRANSFER TO COUNTY CAPITAL PROJ	2,599,149	2,700,000	2,700,000	635,000	-2,065,000
TRANSFER TO COUNTY DEBT SERV	2,171,595	2,245,140	2,245,140	2,129,575	-115,565
TRANSFER TO SCHOOL DEBT SERV	2,571,693	4,474,050	4,474,050	4,880,962	406,912
TRANSFER TO OTHER FUNDS	4,116	0	0	0	0
--TOTAL DEPARTMENT--	19,425,463	22,891,578	22,891,578	20,174,894	-2,716,684

SPECIAL REVENUE FUNDS

MEALS TAX

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

JAIL PHONE COMMISSION

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

RECREATION

Contributions made to the recreation department for the 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 one part time and thirty full time employees.

COUNTY GRANTS

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

COMMUNITY DEVELOPMENT

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

COMPREHENSIVE SERVICES ACT

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

LAW LIBRARY

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

FIRE & EMS PROGRAMS

The Virginia Department of Fire Programs provides funds to pay for training, firefighting equipment and protective clothing for the County's volunteer fire companies. In addition the Virginia Office of EMS receives funding allocated from the Four-for-Life program annually. This funding is legislated by the Code of Virginia §46.2-694 which stipulates that an additional \$4 per year is charged and collected at the time of vehicle registration and set aside as a special fund to be used only for EMS purposes, part of which is distributed to localities for EMS expenditures.

ASSET FORFEITURE SHARING PROGRAM

The Sheriff's Office and the Commonwealth's Attorney's Office participate in federal, state, and local asset forfeiture sharing programs that allow local law enforcement agencies to benefit from the

seizure of monies, property, and goods connected with the illegal distribution of narcotics. These funds can only be used for law enforcement expenditures.

SPECIAL REVENUE FUNDS - REVENUES

		Actual Revenue FY/2009	Budget Revenue FY/2010	Projected Revenue FY/2010	Budget Revenue FY/2011	Budget Variance
FUND #-102	MEALS TAX FUND					
001211-0100	MEALS TAX	-546,120	-500,000	-544,582	-500,000	0
	--TOTAL DEPARTMENT--	-546,120	-500,000	-544,582	-500,000	0
FUND #-103	JAIL PHONE COMMISSION FUND					
001899-1300	COMMISSION FROM INMATES	-6,382	-5,000	-7,399	-6,000	-1,000
	--TOTAL DEPARTMENT--	-6,382	-5,000	-7,399	-6,000	-1,000
FUND #-105	RECREATION FUND					
004105-0101	TRANSFER FROM GEN FUND	0	0	0	0	0
001899-0100	RECREATION FEES	-9,993	-10,761	-10,834	-10,000	761
	--TOTAL DEPARTMENT--	-9,993	-10,761	-10,834	-10,000	761
FUND #-140	SOCIAL SERVICES FUND					
001611-0100	STATE AND FEDERAL REVENUE	-2,019,104	-2,283,677	-2,135,111	-2,261,479	22,198
001899-0200	CAMERON FOUNDATION GRANT	0	0	0	0	0
004105-0101	TRANSFER FROM GENERAL FUND	-456,856	-435,653	-435,653	-287,070	148,583
	--TOTAL DEPARTMENT--	-2,475,960	-2,719,330	-2,570,764	-2,548,549	170,781
FUND #-202	CDBG GRANT FUND***					
001899-0100	PAYMENT & INTEREST ACCOUNT	-749	0	-2,555	0	0
003201-0001	CDBG MEDICAL CENTER GRANT	-167,325	-550,000	-405,000	-127,675	422,325
	--TOTAL DEPARTMENT--	-168,074	-550,000	-407,555	-127,675	422,325
FUND #-209	LITTER GRANT/RECYCLING FUND***					
001899-0100	LITTER GRANT- RECYCLING	-13,989	-16,000	-43,061	-23,500	-7,500
002402-0700	LITTER CONTROL GRANT	-8,523	-8,500	-6,939	-6,500	2,000
	--TOTAL DEPARTMENT--	-22,512	-24,500	-50,000	-30,000	-5,500

		Actual Revenue FY/2009	Budget Revenue FY/2010	Projected Revenue FY/2010	Budget Revenue FY/2011	Budget Variance
FUND #-210	COMMUNITY DEVELOPMENT FUND					
001899-0301	DONATION-SALE OF AIRPORT AUTH LAND	-88,528	0	0	0	0
001899-0302	DONATION-SALE OF IDA LAND	0	0	0	0	0
002402-0202	STATE GRANT-TOBACCO COMMISSION	0	-800,000	-80,154	0	800,000
004105-0210	TRANSFER FROM GENERAL FUND	0	-1,000,000	-1,000,000	0	1,000,000
	--TOTAL DEPARTMENT--	-88,528	-1,800,000	-1,080,154	0	1,800,000
FUND #-219	COMPREHENSIVE SERVICES FUND					
002404-1300	REVENUE-STATE CSA	-354,916	-498,750	-455,633	-499,000	-250
004105-0101	TRANSFER FROM GENERAL FUND	-251,250	-251,250	-251,250	-251,000	250
	--TOTAL DEPARTMENT--	-606,166	-750,000	-706,883	-750,000	0
FUND #-226	LAW LIBRARY FUND					
001501-0400	LAW LIBRARY FEES	-2,373	-2,300	-2,253	-2,300	0
004105-0101	TRANSFER FROM GENERAL FUND	0	0	0	0	0
	--TOTAL DEPARTMENT--	-2,373	-2,300	-2,253	-2,300	0
FUND #-228	FIRE PROGRAMS/EMS GRANT FUND					
001899-0201	DONATIONS	-746	0	-691	0	0
001901-3160	TRAINING CLASSES	0	0	0	0	0
002404-0200	FOUR FOR LIFE PROGRAM	-27,713	-22,000	-22,000	-22,000	0
002404-1100	MINI GRANT - FIRE PROGRAMS	0	0	-4,995	0	0
002404-1200	FIRE PROGRAMS FUND	-65,450	-65,000	-66,354	-65,000	0
	--TOTAL DEPARTMENT--	-93,909	-87,000	-94,040	-87,000	0
FUND #-229	FORFEITED ASSET SHARING FUND					
001401-0100	LOCAL PROCEEDS	-1,458	0	-3,268	0	0
001501-0100	INTEREST INCOME	-363	0	0	0	0
002401-0400	STATE PROCEEDS - SHERIFF	-13,501	-15,000	-7,385	0	15,000
002401-0500	STATE PROCEEDS - COMM ATTY	-2,466	0	-3,582	0	0
003301-1200	FEDERAL PROCEEDS - SHERIFF	0	0	-122	0	0
004105-0101	TRANSFER FROM GENERAL FUND	-4,116	0	0	0	0
	--TOTAL DEPARTMENT--	-21,904	-15,000	-14,357	0	15,000

SPECIAL REVENUE FUNDS – EXPENDITURES

	Actual Expenditure FY/2009	Budget Expenditure FY/2010	Projected Expenditure FY/2010	Budget Expenditure FY/2011	Budget Variance
FUND #-102 MEALS TAX FUND					
093100-9402 TRANSFER TO SCHOOL DEBT SERVICE	1,050,000	550,000	550,000	550,000	0
--TOTAL DEPARTMENT--	1,050,000	550,000	550,000	550,000	0
FUND #-103 JAIL PHONE COMMISSION FUND					
033100-5230 JAIL PHONE COMMISSION	2,804	5,000	4,302	10,000	5,000
--TOTAL DEPARTMENT--	2,804	5,000	4,302	10,000	5,000
FUND #-105 RECREATION FUND					
071100-6013 EDUCATIONAL/RECREATIONAL SUPPLIES	7,724	10,761	10,511	12,592	1,831
--TOTAL DEPARTMENT--	7,724	10,761	10,511	12,592	1,831
FUND #-140 SOCIAL SERVICES FUND					
053000-0140 SOCIAL SERVICE WARRANTS	2,389,495	2,719,330	2,570,764	2,697,115	-22,215
--TOTAL DEPARTMENT--	2,389,495	2,719,330	2,570,764	2,697,115	-22,215
FUND #-202 CDBG GRANT FUND					
081600-3600 INDOOR PLUMBING PROGRAM	0	0	137	0	0
094100-3140 PROF SRVS-ENG/ARCHITECT	11,141	550,000	550,000	132,999	-417,001
094100-3160 PROF SRVS-OTHER	3,763	0	0	0	0
094100-3600 ADVERTISING	964	0	0	0	0
094100-5210 POSTAL SERVICE	577	0	0	0	0
094100-5510 MILEAGE	0	0	43	0	0
094100-5540 CONVENTION AND EDUCATION	325	0	0	0	0
094100-6001 OFFICE SUPPLIES	231	0	0	0	0
--TOTAL FUND--	17,001	550,000	550,043	132,999	-417,001
FUND #-209 LITTER GRANT/RECYCLING FUND					
046200-6014 OTHER OPERATING SUPPLIES	654	48,484	26,356	102,128	53,644
042600-8001 MACHINERY & EQUIPMENT	20,417	0	0	0	0
--TOTAL DEPARTMENT--	21,071	48,484	26,356	102,128	53,644

		Actual Expenditure FY/2009	Budget Expenditure FY/2010	Projected Expenditure FY/2010	Budget Expenditure FY/2011	Budget Variance
FUND #-210 COMMUNITY DEVELOPMENT FUND						
071100-6099	RECREATION MISC EXP	14,055	0	0	0	0
081500-6099	ECON DEV MISC EXP	12,751	60,777	3,700	58,022	-2,755
093100-0101	TRANSFER TO GENERAL FUND	0	0	0	336,825	336,825
094400-3140	PROJECT GREEN-PROF SRVS-ENG/ARCH	0	800,000	80,154	0	-800,000
094400-3160	PROJECT GREEN-PROF SRVS-OTHER	0	1,000,000	0	0	-1,000,000
--TOTAL FUND--		26,806	1,860,777	83,854	394,847	-1,465,930
FUND #-219 COMPREHENSIVE SERVICES FUND						
053000-0219	CSA WARRANTS	590,380	750,000	722,669	750,000	0
093100-0208	TRANSFER TO FUND 304	0	0	0	0	0
--TOTAL DEPARTMENT--		590,380	750,000	722,669	750,000	0
FUND #-226 LAW LIBRARY						
021800-6012	LAW LIBRARY-COURTHOUSE	0	0	0	10,000	10,000
021800-6013	LAW LIBRARY-COUNTY ADMIN	1,973	13,716	4,000	4,269	-9,447
--TOTAL DEPARTMENT--		1,973	13,716	4,000	14,269	553
FUND #-228 FIRE PROGRAMS AND EMS FUNDS						
032200-5540	CONVENTION & EDUCATION	3,135	5,000	5,000	10,000	5,000
032200-5690	FIRE PROGRAMS - DINWIDDIE	13,708	11,000	11,000	22,000	11,000
032200-5691	FIRE PROGRAMS - FORD	10,101	11,000	11,000	22,000	11,000
032200-5692	FIRE PROGRAMS - MCKENNEY	6,225	5,000	5,000	10,000	5,000
032200-5693	FIRE PROGRAMS - NAMOZINE	8,151	11,000	11,000	22,000	11,000
032200-5694	FIRE PROGRAMS - OLD HICKORY	7,002	11,000	11,000	22,000	11,000
032200-5695	FIRE PROGRAMS - CARSON	0	6,000	6,000	12,000	6,000
032200-5699	FIRE PROGRAMS - SHARED SRVS	10,331	5,000	5,000	10,000	5,000
032300-3200	TEMP HELP - INSTRUCTORS	4,501	22,000	22,000	44,000	22,000
032300-6004	MEDICAL SUPPLIES	254	0	0	0	0
032300-6011	UNIFORMS & APPAREL	1,034	0	2,108	0	0
032300-8001	MACHINERY & EQUIPMENT	-2,174	0	8,377	0	0
032400-3150	MISC GRANT EXPENDITURES	7,801	0	5,089	25,945	25,945
--TOTAL DEPARTMENT--		70,069	87,000	102,574	199,945	112,945

		Actual Expenditure FY/2009	Budget Expenditure FY/2010	Projected Expenditure FY/2010	Budget Expenditure FY/2011	Budget Variance
FUND #-229 FORFEITED ASSET SHARING PROG						
022100-1301	EXTRA HELP/CA	0		603		0
022100-3160	PROF SRVS - OTHER	135		8,907		0
022100-3310	REPAIR & MAINTENANCE	0		4,563		0
022100-5540	CONVENTION & EDUCATION	300		11,896		0
022100-5810	DUES & MEMBERSHIPS	650		0		0
022100-6001	OFFICE SUPPLIES	1,662		266		0
022100-8002	FURNITURE & FIXTURES	341	54,668	0	37,340	-17,328
031200-5540	CONVENTION & EDUCATION	3,000	0	5,450		0
031200-6010	POLICE SUPPLIES	5,798	22,096	10,370	10,498	-11,598
031200-8001	MACHINERY & EQUIPMENT	4,044		1,228		0
--TOTAL FUND--		15,930	76,764	43,283	47,838	-28,926

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 2011 include an additional \$500,000 in local appropriation, a \$1.8 million decrease in state revenue, and a \$1.9 decrease in federal revenue due to American Recovery and Reinvestment Act funds being one-time revenues for FY 2010. Fund balances in the various school funds will be used along with current revenues to balance the FY 2011 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, technology improvements and other capital projects.

State Aid

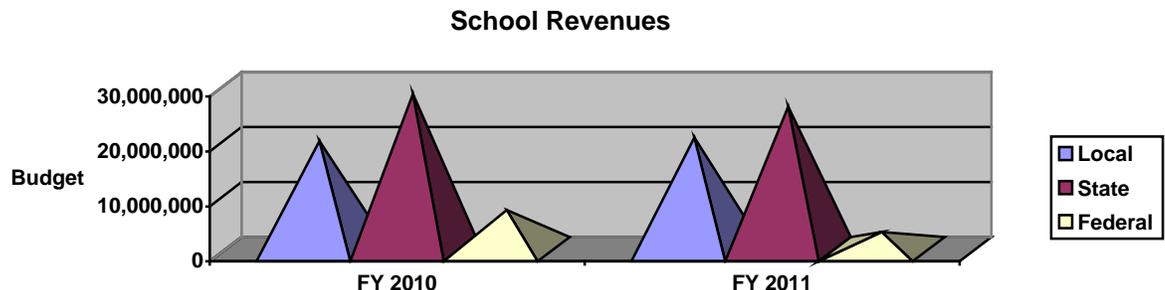
State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This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

Federal Aid

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

Charges for Services & Local Miscellaneous Receipts

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



School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors 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 2011	FY 2010	% CHANGE
Fund 205	Instruction	26,684,077	28,547,448	-6.5%
Fund 205	Technology	1,584,705	1,723,653	-8.1%
Fund 303	Federal Programs	1,890,818	4,013,811	-52.9%
Fund 206	Textbooks	200,000	1,017,791	-80.3%
	Total Instruction	30,359,600	35,302,703	-14%
Fund 205	Total Administration Attendance & Health	1,675,768	1,815,214	-7.7%
Fund 205	Pupil Transportation	3,019,739	3,238,575	-6.8%
Fund 205	Operation and Maintenance	5,529,299	5,521,546	.1%
Fund 207	School Nutrition Services	2,060,106	2,112,071	-2.5%
Fund 205	Facilities	23,759	28,688	-17.2%
Fund 302	Capital Projects	450,000	627,067	-28.2%
	Total Facilities	12,758,671	13,343,161	-4.4%
Fund 402	Debt Service	7,432,830	7,479,297	-.6%
	Total Funds	50,551,102	56,125,161	-10.0%

Further details of the FY 2011 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 2011-2015 CIP resolution.

CIP Fund Analysis 06/30/2010

			Fiscal year ended:								
			6/30/05	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10			
Beg Fund Balance			729,841	227,825	1,400,894	1,457,619	1,154,220	1,617,705			
Annual Cash Transfer			1,376,512	2,000,000	567,932	1,000,000	2,599,149	2,700,000			
Donations				30,442	24,790	570	1,252				
Proffers							11,776	5,890			
Grant Funds				42,235		29,992	362,905	1,045,895			
Annual Funds Available			1,376,512	2,072,677	592,722	1,030,562	2,975,081	3,751,785			
Total Funds Available			2,106,353	2,300,502	1,993,616	2,488,181	4,129,302	5,369,490			
Project Expenditures									Remaining		
Prior Approved Projects			Approved Expend	Donation/Grant	6/30/05	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	In ongoing Project
Pamplin Bldg Generator (\$86,000 Grant-fund 228)			20,153			(294)	(9,762)	(12,130)			0
Commerce Park Grant Match			232,000			(1,400)	(38,456)	(302,152)	110,009		0
GIS system			38,880		(40,222)						0
Replace 1997 Ambulance (\$42,235 Grant)			85,000	42,235		(112,743)					0
Replace Responder #3 McKenney			35,000		(35,326)						0
Namozine Volunteer Fire Dept Renovation			307,160		(250,837)		(23,540)				0
Eastside Pavillion and Parking Lot			114,750		(113,831)	(428)					0
Total Prior Approved Projects			832,943	42,235	(440,217)	(114,865)	(71,758)	(314,282)	110,009	0	0

**CIP Fund Analysis
06/30/2010**

	Approved Expend	Donation/ Grant	Fiscal year ended:					6/30/10	Remaining in ongoing Project
			6/30/05	6/30/06	6/30/07	6/30/08	6/30/09		
FY 04/05 approved CIP (incl E911 upgrade)									
Pamplin Bldg HVAC System & Phone System	255,000			(37,875)	(182,175)				0
Animal Shelter Expansion	148,000	52,751		(17,611)	(123,568)	(962)	(10,382)	(29,958)	18,270
Commerce Park Phase III Grant Match	25,000					(25,000)			0
GIS Completion Phase	26,760			(933)	(1,884)	(20,655)			0
Completion of E911 System-Digital Upgrade	376,512		(242,551)	(85,308)	(32,790)	(2,412)	(14,660)		0
Replace Tanker #4 Namozine (year 1)	225,000			(160,877)					0
Replace 1999 Ambulance	112,500			(112,743)					0
Total FY 04/05 Approved Projects	1,168,772	52,751	(242,551)	(415,348)	(340,417)	(49,029)	(25,042)	(29,958)	18,270
FY 05/06 Approved CIP									
Replace Tanker #4 Namozine (year 2)	145,000			(207,262)					0
Two Tankers, Engine, Ambulance	1,012,500				(1,009,909)	(565)			0
Brush Truck	50,000			(55,394)					0
Ford Volunteer Fire Dept Addition	500,000				(300)	(38,594)	(148,170)	(312,936)	0
Sports Complex - original appropriation	370,000	4,183			(27,679)	(102,804)	(152,344)	(91,356)	0
Waste Mgmt Convenience Center (Re-locate Rohoic)	56,400				(1,855)	(54,545)			0
Waste Mgmt Backhoe	55,000				(54,305)				0
Police Cruisers - budgeted as a financed item	30,000			(106,740)					0
Transportation Dept Generator - School Board	30,000				(25,233)				0
Total FY 05/06 Approved Projects	2,248,900	4,183	0	(369,396)	(1,119,281)	(196,508)	(300,515)	(404,292)	0
FY 06/07 Approved CIP									
Rechassis Ambulance	70,000	61,867				(61,973)	(64,226)		0
Air Truck - Old Hickory	30,000								0
Waste Mgmt Clean-up Truck	44,000				(11,360)	(15,430)	(12,229)		0
Waste Mgmt Convenience Center - 1 site	59,610					(72,764)			0
School Buses	176,286				(176,286)				0
AS400 Computer System Upgrade	125,000				(11,611)	(79,308)		(34,081)	0
Total FY 06/07 Approved Projects	504,896	61,867	0	0	(199,257)	(229,475)	(76,455)	(34,081)	0

CIP Fund Analysis
06/30/2010

	Approved Expend	Donation/ Grant	Fiscal year ended:						Remaining in ongoing Project
			6/30/05	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	
FY 07/08 Approved CIP									
Brush Truck - Namozine	65,000					(62,906)			0
E911 Frequencies	350,000					(89,197)	(257,715)		0
Aerial Orthophotography	33,800						(31,532)		0
School Buses	196,557					(196,557)			0
Courthouse Security Upgrades-Camara grant	45,178	62,178					(107,760)		0
Eastside Renovation	150,000					(97,118)	(5,499)	(6,890)	1,974
McKenney Recreation	179,643	1,148			(1,044)	(98,890)		(7,750)	73,108
Total FY 07/08 Approved Projects	1,020,178	63,326	0	0	(1,044)	(544,667)	(402,506)	(14,640)	75,082
FY 08/09 CIP			budget adjustments						
Ford Volunteer Fire Dept - additional funds	800,000	3,035	(651,111)					(151,924)	0
Waste Mgmt Convenience Centers - 3 sites	240,000	38					(133,938)	(86,182)	19,918
Waste Mgmt - Truck for Roll Off Containers	50,000						(49,900)		0
Sports Complex -- including Grant Match	1,250,000	100,000	(1,114,529)					(235,471)	0
South Central Waste Water Authority Expansion	150,000		(68,769)						81,231
Commerce Park Road Access VDOT match & contingency	250,000	771,091	651,111				(635,265)	(1,407,249)	(370,312)
IT -- Voice over IP telecommunications	28,500	426	68,769						97,695
IT -- Network Infrastructure (PS grant projects)	125,000	443,652					(197,985)	(320,580)	50,087
School Buses - 10	800,000	13,143					(800,000)		13,143
Total FY 08/09 CIP	3,693,500	1,331,384	(1,114,529)	0	0	0	(1,817,088)	(2,201,406)	(108,238)
FY 09/10 CIP									
Sports Complex	1,700,000							(352,661)	1,347,339
Ford Volunteer Fire Dept - additional funds	1,000,000							(656,478)	343,522
Total 09/10 CIP	2,700,000	0	0	0	0	0	0	(1,009,139)	1,690,861
Total Project Expenditures	12,169,189	1,555,747	(1,797,297)	(899,608)	(1,731,757)	(1,333,961)	(2,511,596)	(3,693,517)	1,675,975
Ending Fund Balance			1,423,585	2,596,654	1,457,619	1,154,220	1,617,705	1,675,975	

DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provides Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, school funds, and from the debt service fund balance itself. (See annual financial statements for details on outstanding debt balances and repayment schedules.)

DEBT SERVICE BUDGET ANALYSIS

FUNDING SOURCES BY FISCAL YEAR	2010	2011	2012	2013	2014
COUNTY DEBT SERVICE					
TRANSFER FROM COUNTY GENERAL FUND	2,245,140	2,129,575	2,327,678	3,337,108	3,664,922
SCHOOL DEBT SERVICE					
TRANSFER FROM COUNTY DEBT SERVICE FUND	1,731,725	1,726,860	1,726,860	0	0
TRANSFER FROM COUNTY MEALS TAX FUND	550,000	550,000	550,000	550,000	550,000
TRANSFER FROM COUNTY GENERAL FUND	4,474,050	4,880,962	5,124,968	5,490,062	5,193,024
SCHOOL DEBT SERVICE FUND BALANCE	130,000	0	0	0	0
STATE LOTTERY PROCEEDS	318,515	0	0	0	0
STATE SCHOOL CONSTRUCTION FUNDS	275,008	275,008	0	0	0
TRANSFER FROM SCHOOL OPERATING FUND	0	0	0	0	0
TOTAL	7,479,298	7,432,830	7,401,828	6,040,062	5,743,024
TOTAL DEBT SERVICE FUNDING SOURCES	9,724,438	9,562,405	9,729,506	9,377,170	9,407,946
EXPENDITURES BY FISCAL YEAR					
COUNTY DEBT SERVICE					
LEASE REVENUE BONDS	1,168,870	1,164,198	1,172,363	1,163,087	1,160,699
MEHERRIN RIVER REGIONAL JAIL AUTHORITY	131,600	65,800	0	0	0
SOUTH CENTRAL WASTE WATER AUTHORITY	0	0	0	468,370	468,370
CIP FINANCING	0	0	543,598	1,093,934	1,424,136
AIRPORT AUTHORITY VRA LOAN	59,038	59,038	59,038	59,038	59,038
DINWIDDIE WATER AUTHORITY LOANS	885,632	840,539	552,679	552,679	552,679
TOTAL	2,245,140	2,129,575	2,327,678	3,337,108	3,664,922
SCHOOL DEBT SERVICE					
LITERARY FUND LOANS	9,100	0	0	0	0
GENERAL OBLIGATION BONDS	2,378,190	2,343,814	2,309,435	2,270,204	1,979,252
LEASE REVENUE BONDS	5,062,008	5,059,016	5,062,393	3,739,858	3,733,772
ADMIN FEES	30,000	30,000	30,000	30,000	30,000
TOTAL	7,479,298	7,432,830	7,401,828	6,040,062	5,743,024
TOTAL DEBT SERVICE EXPENDITURES	9,724,438	9,562,405	9,729,506	9,377,170	9,407,946
ANNUAL CHANGE	-47,033	-162,033	167,101	-352,336	30,776

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 5th and December 5th.

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

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

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

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

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

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

Other Local Taxes

Local Sales & Use Tax – The received 1% of the Commonwealth's 5% sales tax on all local sales which is collected by merchants and remitted through the State to the County. This sales tax is also remitted to the Town of McKenney.

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

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

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

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

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

Permits, Fees, and Licenses

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

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

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

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

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

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

Fines and Forfeitures

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

Use of Property and Money

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

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

Charges for Services

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

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

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

Recovered Costs

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

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

Non-Categorical State Aid

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

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

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

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

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

Categorical State Aid

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

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

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

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

Emergency Medical Services: Four for Life – The Four for Life revenues consist of \$4 of each automobile registration that is earmarked for Emergency Medical Services. A percentage established by the State is sent back to the locality each year.

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

Categorical Federal Aid

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

Miscellaneous

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

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

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2010 PROPERTY TAX RATES AND
FISCAL YEAR 2010-2011 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 2010 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 2010 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 Pollution Control Equipment	.03
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 2010-2011 fiscal year shall be set at 48%.

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 6th day of April, 2010.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2010-11 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011; and

WHEREAS, a public hearing on the FY 2010-11 budget was advertised and public hearing held on May 4, 2010 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, 2010 and ending June 30, 2011, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 6, 2010 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 \$96,758,754 for the fiscal year (FY) 2010-11 is hereby approved as proposed on this date and hereby appropriated in the FY 2010-11 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$37,845,718	\$38,382,797
Meals Tax	\$500,000	\$550,000
Jail Phone	\$6,000	\$10,000
Recreation	\$10,000	\$12,592
Social Services	\$2,548,549	\$2,697,115
School Operations	\$37,623,348	\$38,517,348
School Textbooks	\$246,413	\$200,000
School Cafeteria	\$2,060,106	\$2,060,106
Comprehensive Services	\$750,000	\$750,000
Community Development	\$0	\$394,847
Law Library	\$2,300	\$14,269
Fire Programs	\$87,000	\$199,945
Forfeited Asset Sharing	\$0	\$47,838
School Construction	\$0	\$744,394
School Capital	\$150,000	\$450,000
School Grants	\$1,871,738	\$1,890,818
County Grants	\$157,675	\$235,127
County Capital	\$635,000	\$2,237,326
County Debt	\$2,129,575	\$3,856,433
School Debt	\$7,432,830	\$7,432,830
Total	\$94,056,252	\$100,683,785
Fund Balance	\$25,830,920	\$19,203,387
Less: Inter-fund Transfers	-\$23,128,418	-\$23,128,418
Total Resources & Requirements	\$96,758,754	\$96,758,754

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.

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 18th day of May, 2010

**RESOLUTION
ADOPTION OF FISCAL YEARS 2010/11-2014/15
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 2010/11-2014/15 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 2010/11-2014/15 CIP and funding for the Fiscal Year 2010/11 CIP is included in the Fiscal Year 2010/11 County budget.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2010/11 – 2014/15 Capital Improvements Program is hereby adopted.

COUNTY OF DINWIDDIE ADOPTED CIP
FY 2010/11 - FY 2014/15

	pymt	total value	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
FY 10/11 CIP							
Manned Sites - DinwiddieVFD, west & east sites	cash	345,000	345,000				
Brush Truck 5 - Old Hickory	cash	90,000	90,000				
Rohoic Renovations -- Interior	cash	200,000	200,000				
Total FY 10/11 CIP		635,000	635,000	0	0	0	0
FY 11/12 CIP							
Air Truck - Old Hickory	finance	350,000					
Brush Truck - Dinwiddie	finance	90,000					
Replace Ambulance 11	finance	90,000					
Replace Rescue 42	finance	90,000					
E911 Phone System Upgrade	finance	250,000					
Radio System Expansion	finance	750,000					
School Buses	finance	800,000		543,598	543,598	543,598	543,598
McKenney Recreation - Phase I Library	cash	2,000,000		500,000	500,000	500,000	500,000
Rohoic Renovations -- Grounds	cash	100,000		100,000			
Eastside Renovation for HHS	cash	150,000		150,000			
Total FY 11/12 CIP		4,670,000	0	1,293,598	1,043,598	1,043,598	1,043,598
FY 12/13 CIP							
Social Services Building Renovation	cash	100,000			100,000		
Replace Ambulance 81	finance	195,000					
Replace Engine 4 - Namozine	finance	485,000					
Replace Engine 5 - Old Hickory	finance	485,000					
Replace Engine 2 - Ford	finance	485,000					
School Buses	finance	800,000			550,336	550,336	550,336
Total FY 12/13 CIP		2,550,000	0	0	650,336	550,336	550,336

	pymt	total value	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
FY 13/14 CIP							
School Buses	finance	800,000					
Parking Lot Replacements at Fire Stations	finance	170,000					
Demolition of Northside, McKenney Elem, Health Dept	finance	500,000				330,202	330,202
Total FY 13/14 CIP		1,470,000	0	0	0	330,202	330,202
FY 14/15 CIP							
Replace Responder 4 - Namozine	finance	100,000					
Replace Ambulance 12	finance	195,000					
Ambulance - for expanded coverage	finance	195,000					
County Museum	finance	100,000					
School Buses	finance	800,000					312,232
School Renovations	finance	28,655,450					
Heavy Vehicle Maintenance Facility	finance	800,000					
Sports Complex - Phase II	finance	750,000					
Sutherland Fire Station	finance	3,000,000					
Eastern Area Fire Station	finance	3,000,000					
Western Area Fire Station	finance	3,000,000					3,145,947
Total FY 14/15 CIP		40,595,450	0	0	0	0	3,458,178
Total CIP		49,920,450	635,000	1,293,598	1,693,934	1,924,136	5,382,314

Debt Service Schedule	principal	years	annual pymt
FY 2012 Public Safety/School Bus Financing	2,420,000	5	543,598
FY 2013 Public Safety/School Bus Financing	2,450,000	5	550,336
FY 2014 Public Safety/School Bus Financing	1,470,000	5	330,202
FY 2015 Equipment Financing	1,390,000	5	312,232
FY 2015 Building Financing	39,205,450	20	3,145,947

**APPENDIX C
PAID FULL-TIME EQUIVALENTS**

County Employees by Function	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget
General government					
County Administration	2.00	2.00	2.00	2.00	2.00
County Attorney	2.02	2.31	2.20	2.22	2.20
Human Resources	0.00	0.65	1.00	1.00	1.00
Commissioner of Revenue	5.73	5.56	5.50	5.31	5.17
Business License/Land Use	2.00	2.00	2.00	2.04	2.00
Treasurer	5.27	5.68	5.75	5.61	5.80
Accounting	3.00	2.75	2.00	2.00	2.00
Information Technology	1.92	2.74	3.00	3.00	3.00
Purchasing	1.00	0.75	0.00	0.00	0.00
Registrar	1.64	1.70	1.60	1.64	1.88
Judicial administration					
Clerk of the Circuit Court	4.84	5.82	5.00	5.10	5.00
Victim Witness Program	1.00	1.00	1.00	1.00	1.00
Commonwealth's Attorney	6.03	6.56	6.63	6.40	6.63
Public safety					
Law Enforcement	48.26	48.98	48.50	48.00	48.50
EMS	19.48	19.37	19.25	19.83	19.50
Fire & Rescue Services	3.00	3.01	3.00	3.00	3.00
Jail	16.20	16.40	16.25	16.58	16.50
Probation-Community Supervision only	0.80	0.83	0.77	0.45	0.50
Dept of Comprehensive Svcs	2.51	2.25	2.20	1.83	2.25
Building inspections	6.00	5.50	4.00	4.00	4.00
Animal control/pound	3.64	3.79	3.65	3.70	3.77
Communications	17.49	16.46	16.35	16.40	18.35
Public works					
Waste Management	10.33	13.32	15.00	15.20	17.80
General Properties	5.83	6.85	6.00	6.00	6.80
Culture and recreation					
Parks and recreation	6.45	8.02	7.85	7.42	9.85
Community development					
Economic development	0.84	1.18	1.00	0.67	1.00
Planning	5.51	6.33	6.00	5.86	6.00
Cooperative Extension-Assistant only	0.00	0.65	1.00	1.00	1.00
Totals	182.79	192.41	188.50	187.25	196.50

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2008 TOTAL	FY 2009 TOTAL	FY 2010 TOTAL
Sheriff			
Physical arrests	936	1,965	2,331
Traffic violations	6,833	15,125	14,211
Civil papers	11,627	11,654	9,169
Jail			
Inmate population-average monthly	115	114	108
Fire & Rescue			
Fire calls answered	3,228	3,124	2,316
Ems calls answered	3,186	3,337	3,039
Building Inspections			
Permits issued	1,610	1,151	994
Animal Control			
Calls answered	2,398	2,367	2,629
Animal Pound			
Adoptions	99	134	143
Landfill			
Refuse collected in tons	20,361	17,430	19,171
Recycled waste collected in tons	207	283	579
Social Services			
Caseload-average monthly	4,551	5,284	6,171
Comprehensive Services			
Caseload-average monthly	77	82	94
Recreation			
Program participants-average monthly	3,784	3,996	3,712
Rentals	483	378	398
Planning			
Addresses Assigned	61	95	125
Business License	179	166	163
Cell Tower Co-location	2	1	2
Conditional Use Permit	3	7	3
Agreement In Lieu of (E&S)	153	76	86
Erosion and Sediment Control	17	8	13
Ordinance Amendment	1	10	2
Plan Review	6	5	33

DEPARTMENT STATISTICS	FY 2008	FY 2009	FY 2010
Planning	TOTAL	TOTAL	TOTAL
Plat Review	49	37	55
Rezoning Request	4	3	5
Sign Permit	3	9	19
Special Exception	10	1	0
Variance Request	12	7	2
Zoning Permit	127	75	82
Amendment of Conditions	0	1	1
Cash Proffers	0	2	2

Fiscal		Personal	Per Capita	School	Unemploy-
Year	Population	Income*	Personal	Enrollment	ment Rate
2010	28,874	\$ 2,763,691	\$ 35,547	4,679	7.9%
2009	27,209	2,647,721	34,291	4,675	8.9%
2008	27,047	2,536,617	33,035	4,687	4.2%
2007	25,747	2,430,176	31,826	4,623	3.4%
2006	25,695	2,328,236	30,652	4,573	3.1%
2005	25,391	2,200,815	29,288	4,530	4.0%
2004	25,111	2,100,822	27,938	4,469	3.8%
2003	24,873	2,040,656	27,146	4,423	4.0%
2002	24,641	1,972,246	26,328	4,309	4.0%
2001	24,438	1,906,280	25,504	4,318	3.0%

Source: Weldon Cooper Center, Annual School Report - prepared by county, VEC
 *includes Colonial Heights & Petersburg, estimates used for 2008, 2009, 2010

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.