

Audit Engagement Letter FY2018 CAFR

Robinson Farmer Cox Assoc.

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

April 5, 2018

Tracy M. Gee, County Administrator
Charles R. Slayton, Chairman of the Board of Supervisors
County of Lunenburg
11413 Courthouse Road
Lunenburg, VA 23952

We are pleased to confirm our understanding of the services we are to provide County of Lunenburg, Virginia for the year ended June 30, 2018. We will audit the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of County of Lunenburg, Virginia as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County of Lunenburg, Virginia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to County of Lunenburg, Virginia's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules and Notes related to Net Pension Asset or Liability
- 3) Schedules and Notes related to OPEB Asset or Liability
- 4) Budgetary comparison information

RICHMOND OFFICE
401 SOUTHLAKE BOULEVARD
SUITE C-1
NORTH CHESTERFIELD, VIRGINIA 23236

TELEPHONE: (804) 378-4200
FAX: (804) 378-5168

E-MAIL: plee@rfca.com
INTERNET: www.rfca.com

PAUL H. LEE, CPA



The budgetary comparison information, listed as RSI, will be subjected to auditing procedures applied in the audit of the basic financial statements and we will provide an in relation to opinion on it in relation to the financial statements as a whole.

We have also been engaged to report on supplementary information other than RSI that accompanies County of Lunenburg, Virginia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.
- 2) Combining and Individual Fund Statements and Schedules
- 3) Supporting Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Statistical Information

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report

is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Supervisors of the County of Lunenburg, Virginia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a

direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of County of Lunenburg, Virginia's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of County of Lunenburg, Virginia's major programs. The purpose of these procedures will be to express an opinion on County of Lunenburg, Virginia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of County of Lunenburg, Virginia in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (a) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if required, should be available for our review on June 30 of each year.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation

have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

Engagement Administration, Fees, and Other

We understand that your employees will assist with the preparation of all cash, accounts receivable, or other confirmations we request and will help locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Robinson, Farmer, Cox Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to oversight agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robinson, Farmer, Cox Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for five years after the report release date or for any additional period requested by the granting agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in May or June, 2018 and to issue a final report no later than November 30, 2018. Further, the County's comparative cost transmittal report will be filed with the Auditor of Public Accounts of the Commonwealth of Virginia by November 30, 2018. Paul H. Lee is the member in charge of this engagement and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services for the year ended June 30, 2018 will be \$29,900.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In accordance with *Government Auditing Standards* we make our most recent external peer review report and any subsequent peer review reports received during the period of the contract. In addition, our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to County of Lunenburg, Virginia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this letter and return it to us.

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES



Paul H. Lee
Certified Public Accountant
Member

RESPONSE:

This letter correctly sets forth the understanding of County of Lunenburg, Virginia.

By: _____

Title: County Administrator

Date: _____

By: _____

Title: Chairman of the Board of Supervisors

Date: _____



Tetrick & Bartlett, PLLC

**Certified Public Accountants
Consultants**

SYSTEM REVIEW REPORT

To the Members of Robinson, Farmer, Cox Associates
and the Peer Review Committee of the Virginia Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Robinson, Farmer, Cox Associates has received a peer review rating of *pass*.

Tetrick & Bartlett, PLLC

Tetrick & Bartlett, PLLC
Clarksburg, West Virginia
December 16, 2016

Discussion of FY2019 County Budget

Administration Gee will provide additional information at the meeting.

TAX RATE COMPARISON

2018

Amelia Brunswick Buckingham Charlotte Cumberland Lunenburg Mecklenburg Nottoway Prince Edward

\$0.01 in Real Estate Rate
 results in estimated revenue of: **\$125,000** **\$220,000** **\$150,000** **\$92,000** **\$76,000** **\$95,000** **\$375,000** **\$150,000**
 Resulting in Potential
 Annual Collection of: **\$6,375,000** **\$11,440,000** **\$8,250,000** **\$4,876,000** **\$5,928,000** **\$3,610,000** **\$15,750,000** **\$4,560,000** **\$7,650,000**

TAX LEVY Category	Calendar Year, once annually	Calendar Year, once annually	Calendar year rate, collect twice annually	Fiscal Year Rate, twice annually	Calendar year rate, collect twice annually	Calendar Year, once annually	Calendar Year, once annually	Calendar Year, once annually
Real Estate	\$0.51	\$0.52	\$0.55	\$0.53	\$0.78	\$0.38	\$0.42	\$0.51
Personal Property	\$4.20	\$3.65	\$4.05	\$3.75	\$4.50	\$3.60	\$3.36	\$4.50
Business Personal Property	-	-	-	-	-	-	-	\$0.90
Merchant's Capital	-	-	\$1.00	\$3.20	-	\$2.10	\$0.72	\$0.70
Machinery & Tools	\$1.00	\$3.40	\$2.90	\$3.00	\$3.40	\$1.80	\$0.66	\$0.42
Mobile Homes/Barns	\$0.51	\$0.52	\$0.55	\$0.53	\$0.78	\$0.38	\$0.42	\$0.51
Aircraft	\$4.20	\$3.65	\$4.05	\$3.75	\$0.50	\$1.20	\$3.36	\$4.50
Fire/ResQ Personal Property	\$0.50	\$2.71	-	-	-	-	-	\$0.90
Bank Capital	-	-	-	-	-	-	\$0.80	-
Disabled Veterans property	-	-	-	-	0.01	-	-	-

*Amelia's RE rate will be between \$0.47 - \$0.49 for 2018 due to their reassessment values going up, they will either equalize or lower from the current rate slightly.

*Brunswick County removed the Merchant's Capital tax in 2017.

*Only Amelia, Brunswick, and Prince Edward offer a reduced rate for Fire-Rescue personnel personal property.

*Only Mecklenburg taxes bank capital

*Only Cumberland gives an additional tax break for Disabled Veterans personal property in addition to what the State Code allows.

*Prince Edward charges a lower rate for Business personal property.

BUDGET COMPARISON WORKSHEET FY2019

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		As of 12/31/17	%	FY2019 PROPOSED {A}		FY2019 PROPOSED {B}	
	BUDGET	FINAL		BUDGET	BUDGET			Difference	Difference	BUDGET	Difference
REVENUE: 100							Received				
1 Real Estate Tax	-3,160,000	-3,085,238	(74,762)	-3,170,000	-1,719,814	54%		-3,350,000	180,000	-3,350,000	180,000
2 PP Tax	-1,700,000	-1,848,999	148,999	-1,715,000	-1,087,555	63%		-1,715,000	0	-1,715,000	0
3 Mobile Home	-22,000	-22,173	173	-21,000	-13,487	64%		-21,000	0	-21,000	0
4 Registration Fees	-200,000	-224,661	24,661	-205,000	-26,455	13%		-210,000	5,000	-210,000	5,000
5 Machinery & Tools	-248,000	-296,448	48,448	-250,000	-154,512	62%		-280,000	30,000	-280,000	30,000
6 Merchant's Capital	-68,000	-76,925	8,925	-68,000	-44,547	66%		-74,000	6,000	-74,000	6,000
7 Public Service	-140,000	-269,509	129,509	-185,000	-133,316	72%		-200,000	15,000	-200,000	15,000
8 Delinquent Taxes	-102,000	-127,174	25,174	-105,000	-52,707	50%		-105,000	0	-105,000	0
9 Interest/Penalty Taxes	-99,000	-111,738	12,738	-100,000	-64,969	65%		-100,000	0	-100,000	0
10 Local Sales/Use Tax	-350,000	-422,732	72,732	-360,000	-209,236	58%		-390,000	30,000	-390,000	30,000
11 Consumer Utility Tax	-24,000	-23,310	(690)	-22,000	-16,450	75%		-22,000	0	-22,000	0
12 Record/Will/Deeds Tax	-51,000	-59,827	8,827	-51,000	-69,608	136%		-55,000	4,000	-55,000	4,000
13 Interest/Penalty Clerk	-1,000	-1,554	554	-1,000	-478	48%		-1,000	0	-1,000	0
14 Animal License Fees	-10,000	-7,700	(2,300)	-10,000	-7,560	76%		-8,000	(2,000)	-8,000	(2,000)
15 Animal Fines/Kennel Fees	-4,500	-2,940	(1,560)	-3,000	-3,231	108%		-3,000	0	-3,000	0
16 Transfer Fees	-400	-421	21	-400	-301	75%		-400	0	-400	0
17 Zoning/Event Permits	0	0	0	0	-200			0	0	0	0
18 Building Permits	-22,000	-19,566	(2,434)	-22,000	-15,906	72%		-20,000	(2,000)	-20,000	(2,000)
19 Septic Permits	-1,000	-1,400	400	-1,000	-1,000	100%		-1,000	0	-1,000	0
20 Conditional Use Permits	-700	-1,350	650	-700	-700	100%		-600	(100)	-600	(100)
21 County Landfill Host Fees	-150,000	-164,364	14,364	-150,000	-36,319	24%		-150,000	0	-150,000	0
22 Landfill Liaison Fee	-55,000	-55,000	0	-55,000	-32,083	58%		-55,000	0	-55,000	0
23 Local Fines	-25,000	-18,102	(6,898)	-25,000	-18,222	73%		-18,500	(6,500)	-18,500	(6,500)
24 CH Renovation Fees	-4,100	-3,888	(212)	-4,100	-2,132	52%		-4,100	0	-4,100	0
25 Clerk Misc Fees	-6,000	-7,002	1,002	-6,000	-5,220	87%		-6,000	0	-6,000	0
26 Courthouse Security Fees	-17,000	-17,422	422	-17,000	-9,624	57%		-17,000	0	-17,000	0
27 E-Summons Fee	-7,000	-8,106	1,106	-7,000	-4,567	65%		-7,000	0	-7,000	0
28 Court Appointed Atty		-83	83		0				0		0
29 Prisoner Processing Fees	-1,500	-1,795	295	-1,500	-944	63%		-1,500	0	-1,500	0
30 VACCRA Juvenile Reimbursement		-5,704	5,704						0		0
31 Interest-Cking/Investments	-21,000	-29,253	8,253	-20,000	-22,153	111%		-23,000	3,000	-23,000	3,000

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		As of 12/31/17	%	FY2019 PROPOSED (A)		FY2019 PROPOSED (B)	
	BUDGET	FINAL		BUDGET	As of 12/31/17			BUDGET	Difference	BUDGET	Difference
REVENUE: 100							Received				
32 Rent/Property Receipts	-31,500	-31,733	233	-31,500	-18,491	-18,491	59%	-31,500	0	-31,500	0
33 Sheriff Fees	-646	-646	0	-646	-646	-646	100%	-646	0	-646	0
34 Blood DNA Test	-200	-265	65	-200	-157	-157	79%	-200	0	-200	0
35 Document Reproduction Costs	-2,700	-4,016	1,316	-2,700	-1,946	-1,946	72%	-2,700	0	-2,700	0
36 Comm. Atty. Fees	-1,500	-1,725	225	-1,500	-957	-957	64%	-1,500	0	-1,500	0
37 Misc Refunds	0	-2,950	2,950	0	-5,370	-5,370		0	0	0	0
38 Unclaimed Taxes	0	-33,883	33,883	0				0	0	0	0
39 Miscellaneous	0	-1,407	1,407	0	-6,443	-6,443		0	0	0	0
40 DMV Stops	-22,000	-27,960	5,960	-22,000	-22,575	-22,575	103%	-25,000	3,000	-25,000	3,000
41 Town Contributions	-5,228	-5,234	6	-5,233	-5,234	-5,234	100%	-6,333	1,100	-6,333	1,100
42 Surplus Proceeds	0	-7,165	7,165	0				0	0	0	0
43 DMV Mobile Home Titling Tax	-13,000	-20,758	7,758	-16,000	-15,269	-15,269	95%	-18,000	2,000	-18,000	2,000
44 Motor Vehicle Rolling Stock		-7	7						0		0
45 State Recordation Tax	-8,000	-13,091	5,091	-9,000	-14,299	-14,299	159%	-9,000	0	-9,000	0
46 Railroad Rolling Stock	-4,000	-4,376	376	-4,000			0%	-4,000	0	-4,000	0
47 DMV Animal Plates	-100	-107	7	-100	-168	-168	168%	-100	0	-100	0
48 PPTRA - State Reimburse	-1,048,232	-1,048,232	0	-1,048,232	-995,821	-995,821	95%	-1,048,232	0	-1,048,232	0
49 Constitutional Offices - State			0						0		0
50 Comm. Atty.	-214,206	-184,676	(29,530)	-216,286	-106,806	-106,806	49%	-216,286	0	-216,286	0
51 Sheriff	-714,959	-703,274	(11,685)	-719,546	-402,559	-402,559	56%	-719,546	0	-719,546	0
52 Comm. Of Revenue	-72,374	-71,030	(1,344)	-78,968	-46,639	-46,639	59%	-78,968	0	-78,968	0
53 Treasurer	-80,626	-79,299	(1,327)	-82,002	-46,556	-46,556	57%	-82,002	0	-82,002	0
54 Registrar	-38,000	-37,030	(970)	-38,000			0%	-38,000	0	-38,000	0
55 Clerk Circuit Court	-182,984	-221,601	38,617	-185,170	-116,733	-116,733	63%	-185,170	0	-185,170	0
56 Grants			0						0		0
57 Library of VA - Clerk		-14,152	14,152		-9,674	-9,674			0		0
58 Selective Enforcement	-18,000	-12,312	(5,688)	-18,000	-10,638	-10,638	59%	-18,000	0	-18,000	0
59 Victim Witness Coordinator	-68,352	-79,569	11,217	-68,350	-16,312	-16,312	24%	-75,115	6,765	-75,115	6,765
60 Fire Program ATL	-26,000	-32,231	6,231	-25,500			0%	-25,500	0	-25,500	0
61 Four-for-Life EMS	-11,000	0	(11,000)	-11,500	-10,614	-10,614	92%	-10,500	(1,000)	-10,500	(1,000)
62 Radiocache	-75,000	-13,692	(61,308)	-75,000	-74,930	-74,930	100%	-55,000	(20,000)	-55,000	(20,000)
63 USDA Vehicle Grant	-50,000	-50,000	0								

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		% Received	FY2019 PROPOSED {A}		FY2019 PROPOSED {B}	
	BUDGET	FINAL		BUDGET	As of 12/31/17		BUDGET	Difference	BUDGET	Difference
REVENUE: 100										
64 LEMPGGrant	-7,500		(7,500)	-7,500		0%	-7,500	-7,500	0	
65 Byrne JAG Grant	0	-1,707		0			0	0	0	
66 TRANSFER in Solid Waste 136	-250,000	0	(250,000)						0	
67 TRANSFER in Solid Waste 137				-180,330			-180,000	-180,000	(330)	
68 TRANSFER IN Schools									0	
69 BEG FUND BALANCE SCHOOL	-156,268		(156,268)						0	
70 TRANSFER from Reserve	-108,096		(108,096)	-250,384	0	0%			(250,384)	
71 ANNUAL REVENUE TOTAL	-9,700,671	-9,618,512	-83,866	-9,673,347	-5,682,133	59%	-9,676,898	-9,676,898	-3,551	
CATEGORY			above/below projection			%				
General Fund EXPENSE:						Spent				
72 BOS	49,320	43,759	(5,561)	49,320	21,617	44%	49,320	49,320	0	
73 County Administration	219,350	212,562	(6,788)	230,205	113,619	49%	228,043	230,125	(80)	
74 Professional Services	105,000	103,549	(1,451)	102,000	22,359	22%	100,000	100,000	(2,000)	
75 Comm. Of Revenue	204,563	198,588	(5,975)	212,100	101,618	48%	210,000	212,200	100	
76 Treasurer	230,706	213,569	(17,137)	231,400	103,476	45%	229,550	232,560	1,160	
77 Data Processing	103,000	54,193	(48,807)	105,000	51,332	49%	90,000	90,000	(15,000)	
78 Electoral Board	35,806	36,008	202	33,670	16,184	48%	33,670	39,940	6,270	
79 Registrar	74,758	74,000	(758)	76,260	37,533	49%	81,940	79,715	3,455	
80 Circuit Court	15,000	9,547	(5,453)	12,000	481	4%	11,400	11,400	(600)	
81 General District Court	4,900	3,906	(994)	6,000	1,494	25%	6,400	6,000	0	
82 Magistrate	1,325	1,003	(322)	1,325	605	46%	1,325	1,325	0	
83 Juv/Domestic Court	84,247	62,493	(21,754)	84,050	41,751	50%	81,900	81,900	(2,150)	
84 Clerk Circuit Court	271,930	259,548	(12,382)	274,400	132,770	48%	268,150	272,445	(1,955)	
85 Library of VA Grant		14,295	14,295		9,674				0	
86 Clerk Technology		39,035	39,035		7,710				0	
87 Courthouse Security	15,490	17,697	2,207	15,450	12,362	80%	16,400	16,400	950	
88 Victim/Witness Coord	68,352	65,235	(3,117)	69,720	32,286	46%	71,115	71,115	1,395	
89 Comm. Attorney	273,192	233,168	(40,024)	273,180	119,356	44%	322,075	279,115	48,895	
90 Sheriff's Office	1,259,685	1,250,283	(9,402)	1,214,000	557,494	46%	1,210,600	1,240,520	3,400	
91 Fire/Rescue Appropriations	179,040	177,919	(1,121)	170,040	68,771	40%	174,240	174,240	4,200	
92 Radiocache Grant	75,000	72,549	(2,451)	75,000	50,605	67%	55,000	55,000	(20,000)	
93 CODE RED/LEMP Grant	15,000	12,385	(2,615)	15,000	10,349	69%	15,000	15,000	0	

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		% Spent	FY2019 PROPOSED {A}		FY2019 PROPOSED {B}	
	BUDGET	FINAL		BUDGET	As of 12/31/17		BUDGET	Difference	BUDGET	Difference
REVENUE: 100										
94 Piedmont Regional Jail	424,000	321,987	(102,013)	424,000	185,319	44%	430,000	6,000	430,000	6,000
95 Building Official	90,712	85,497	(5,215)	90,810	43,491	48%	89,475	(1,335)	90,863	53
96 Animal Control	84,443	84,928	485	86,100	42,811	50%	87,250	1,150	88,475	2,375
97 Buildings & Grounds	228,115	190,726	(37,389)	219,250	99,420	45%	218,270	(980)	219,570	320
98 Health Services										
99 Health Dept	110,000	101,966	(8,034)	110,000	55,000	50%	110,000		110,000	0
100 Biosolids										
101 Medical Examiner	100	40	(60)	100	1,260	1260%	100		100	0
102 Crossroads	53,000	53,000	0	53,000	26,500	50%	53,000		53,000	0
103 STEPS	5,000	5,000	0	5,000	2,500	50%	5,000		5,000	0
104 Madeline's House	2,000	2,000	0	2,000	1,000	50%	2,000		2,000	0
105 Library Administration		0	0							0
106 Planning/Zoning/ICP	2,000	3,430	1,430	22,500	1,410	6%	31,200	8,700	31,200	8,700
107 Community Dev	263,340	257,764	(5,576)	264,357	174,917	66%	268,185	3,828	268,185	3,828
108 Econ/Comm Dev Dept	74,313	68,830	(5,483)	74,300	6,443	9%	68,575	(5,725)	68,575	(5,725)
109 IDA Tax Incentives	32,000	39,799	7,799	49,000		0%	55,000	6,000	55,000	6,000
110 Cooperative Extension	41,000	40,072	(928)	42,000	10,680	25%	43,370	1,370	43,370	1,370
111 General/Property/WC/LODA	62,600	66,035	3,435	78,500	60,158	77%	78,500	0	78,500	0
112 Refunds/DMV Stops	22,000	26,360	4,360	22,000	7,865	36%	25,000	3,000	25,000	3,000
113 Capital Improvements	25,000	29,115	4,115	80,000	76,715	96%	100,000	20,000	100,000	20,000
114 Reserve for Contingency	0		0	0			0		0	0
115 Total for GF Departmental Expenses	4,805,287	4,517,545	(287,742)	4,873,037	2,308,935	47%	4,921,053	48,016	4,927,158	54,121
116 Reassessment	75,000	75,000						0		0
117 911 Fund 215		0	0	0			0		0	0
118 Airport fund 221	7,500	7,500	0	12,200	1,005	8%	3,000	(9,200)	3,000	(9,200)
119 Econ Dev fund 226			0							0
120 Schools 250	3,289,616	3,431,352	141,736	3,540,000	418,729	12%	3,750,000	210,000	3,750,000	210,000
121 Schools Carryover 250	156,268		(156,268)	0			0	0	0	0
122 Social Services 260	145,000	157,692	12,692	147,000	35,735	24%	152,000	5,000	152,000	5,000
123 CSA 262	210,000	284,578	74,578	210,000	111,540	53%	240,000	30,000	240,000	30,000
124 Project Lifesaver 317		0	0	0			0	0	0	0
125 Voting Machine Fund 319	0	0	0	5,000	4,812		5,000	0	5,000	0

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		% Spent	FY2019 PROPOSED {A}		FY2019 PROPOSED {B}	
	BUDGET	FINAL		BUDGET	As of 12/31/17		BUDGET	Difference	BUDGET	Difference
REVENUE: 100										
126 School Carryover to Debt Service 420	0		0	0	0		0	0	0	0
127 Debt Service 420	1,012,000	626,859	(385,141)	886,110	595,429	67%	975,000	88,890	975,000	88,890
128 Sub-Totals:	4,895,384	4,582,981	(312,403)	4,800,310	1,167,250	24%	5,125,000	324,690	5,125,000	324,690
129 Totals General Fund:	9,700,671	9,100,526	(600,145)	9,673,347	3,476,185	36%	10,046,053	372,706	10,052,158	378,811
130 USE OF RESERVE:				0 use of reserve			369,155 use of reserve		375,260 use of reserve	
SPECIAL FUNDS:										
Reassessment Fund 132			above/below projection							
131 Reassessment Transfers IN	-75,000	-75,000								
132 Reassessment Fund Balance	-133,069	-168,063		0			-25,407		-25,407	
133 Reassessment Expense	208,069	40,006		0	124,210					
134										
135 Solid Waste Revenue	-176,500	-191,696		-181,000	-126,330		-182,000		-182,000	
136 Solid Waste Transfers IN		0		0			0		0	
137 Solid Waste Expense	176,500	156,432		181,000	73,279		182,000		182,000	
138 Solid Waste Transfers OUT	0			0			0		0	
139 Solid Waste Operations	176,500	156,432		181,000	73,279		182,000	1,000	182,000	1,000
140 Solid Waste Closure 136										
141 Solid Waste Sites 137										
142 SW Fund Balance Transfer IN	-468,000			-408,330			-387,000		-387,000	
143 SW 137 Revenue Total	-468,000			-408,330	0		-387,000		-387,000	
144 SW Transfer to GF to balance	218,000			180,330			180,000		180,000	
145 SW Site Sites Expense	250,000	12,031		228,000			207,000		207,000	
146 Solid Waste Sites	468,000	12,031		408,330	8,279		387,000	(21,330)	387,000	(21,330)
147 SW Site Cap Outlay ending Fund Bal							-325,700		-325,700	
148										
149 Law Library Transfer from G	-1,000	-728		-1,000	-416		-1,000		-1,000	
150 Law Library Expense	1,000	0		1,000	0		1,000		1,000	

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		FY2019 PROPOSED (A)		FY2019 PROPOSED (B)	
	BUDGET	FINAL		BUDGET	As of 12/31/17	BUDGET	Difference	BUDGET	Difference
215									
151 E-911 Fund Revenue State	-45,000	-51,235		-48,000	-26,110	-50,000		-50,000	
152 PSAP Grant Funds	-37,000	-33,134		-103,830		-75,000		-75,000	
153 PSAP GIS Grant									
154 Transfer in from Fund Balan	-10,390	0		-15,000		-99,650		-99,650	
155 E-911 Fund Revenue Comm Tax	-194,000	-194,772		-195,000	-95,404	-190,000		-190,000	
156 Total Revenue	-286,390	-279,141		-361,830	-121,514	-414,650		-414,650	
157 E-911 Expense	181,390	151,853		246,830	37,752	299,650		299,650	
158 Transfer to EMS Capital	105,000	105,000		115,000	115,000	115,000		115,000	
160 Total	286,390	256,853		361,830	152,752	414,650	52,820	414,650	52,820
159 911 Fund Balance					-545,317				
221									
165 Airport Fund Revenue	-22,500	-31,920		-55,800	-38,298	-24,000		-24,000	
166 Airport Fund Transfer IN	-7,500	-7,500		-12,200	-1,005	-3,000		-3,000	
167 Total Airport Revenue	-30,000	-39,420	0	-68,000	39,303	-27,000		-27,000	
168 Airport Fund Expense	30,000	35,742		68,000	13,090	27,000	(41,000)	27,000	(41,000)
169 Fund Balance									
225									
170									
171 Econ Dev Fund Bal 225					-214,103	-214,103		-214,103	
172 Econ Dev Fund revenue									
173 Matching transfer to 226 Grant Match					-196,369	-34,830		-34,830	
174 Total Expense					61,456	34,830	34,830	34,830	34,830
175									
176 Econ Dev Grant Funds Rev State/Fed	-727,231	-92,268		-528,490	198,741	-528,490		-528,490	
177 Econ Dev Rev/Match Funds	-14,666			-16,170		-16,170		-16,170	
178 Econ Dev Fund Bal Transfer IN 225					0	-34,830		-34,830	
179 Econ Dev Match Funds Loca	-58,934			-34,830		0		0	
180 Econ Dev Revenue Total	-800,831	-92,268		-579,490	221,341	-579,490		-579,490	
181 Econ Dev Expense	800,831	72,156		579,490	-221,341	579,490		579,490	

CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		FY2019 PROPOSED {A}		FY2019 PROPOSED {B}	
	BUDGET	FINAL		BUDGET	AS of 12/31/17	BUDGET	Difference	BUDGET	Difference
182									
183	250-252-253								
184	School Fund Revenue								
185	State Sales Tax	-1,849,332	-1,801,652	(47,680)	-1,776,198	-897,406	-1,758,214	(17,984)	(17,984)
186	State Funds	-9,176,493	-9,080,869	(95,624)	-9,532,062	-5,688,635	-9,391,475	(140,587)	(140,587)
187	Federal Funds	-2,126,304	-1,220,153	(906,151)	-1,842,609	-492,040	-1,909,120	66,511	66,511
188	County Funds Transfer	-3,289,616	-3,431,352	141,736	-3,540,000	-1,401,924	-3,750,000	210,000	210,000
189	Prior Year Carryover	-156,268		(156,268)	0		0	0	0
190	Other	-496,828	-192,426	(304,402)	-468,724	-48,396	-468,724	0	0
191	Total Revenue	-17,094,841	-15,726,452	(1,368,389)	-17,159,593	-8,528,401	-17,277,533		
192	School Fund Expense	17,094,841	15,583,096	(1,511,745)	17,159,593	4,818,911	17,277,533	117,940	117,940
193	* School Food included in these totals, but accounted for separately. School Textbook Fund is not in these totals and accounted separately.								
200									
201	260								
202	Soc Serv Revenue State	-390,000	-372,420	-17,580	-400,000	-209,303	-400,000		
203	Soc Serv Revenue Local	-145,000	-157,740	12,740	-147,000	-90,849	-152,000		
204	Soc Serv Revenue Fed	-500,000	-553,822	53,822	-600,000	-314,022	-600,000		
205	Soc Serv Revenue Total	-1,035,000	-1,083,982	48,982	-1,147,000	-614,174	-1,152,000		
206	Social Services Expenses	1,035,000	1,083,982	-48,982	1,147,000	437,614	1,152,000	5,000	5,000
207	262								
208	CSA Revenue State	-800,000	-907,690	107,690	-800,000	-408,739	-700,000	(100,000)	(100,000)
209	CSA Revenue Local Transfer	-210,000	-284,578	74,578	-210,000	-105,288	-240,000	30,000	30,000
210	CSA Reimburse Local	-5,000	-10,259	5,259	-5,000	-5,550	-5,000		
211	CSA Revenue Total	-1,015,000	-1,202,527	187,527	-1,015,000	-519,577	-945,000	(70,000)	(70,000)
212	CSA Expense	1,015,000	1,202,527	187,527	1,015,000	390,029	945,000	(70,000)	(70,000)
213	316								
214	Fire/Rescue Capital Carryover								
215	Fire/Rescue Capital Transfer fr E911	-105,000	-105,000		-115,000	-115,000	-115,000		
216	Fire/Rescue Total Revenue								
217	Fire/Rescue Capital Expense	105,000	105,000		115,000	28,567	115,000		
218	317								
219	Proj Lifesaver Revenue Total	-800	-1,420		-800	-145	-800		
220	Project Lifesaver Capital Outlay	800	0		800	36	800		

7

209	CATEGORY	FY2017 BUDGET		above/below projection	FY2018 BUDGET		FY2019 PROPOSED {A}		FY2019 PROPOSED {B}	
		BUDGET	FINAL		BUDGET	As of 12/31/17	BUDGET	Difference	BUDGET	Difference
210										
211	319									
212	Voting Machine Fund Balan	0			0			0		0
213	Voting Machine Revenue	0			-5,000	-4,812		-5,000		-5,000
214	Voting Machine Fund Expen	0			5,000	4,812		5,000		5,000
215										
216	320									
217	Capital Outlay Fund									
218	Transfer from Debt Service Fund				-100,000			0		-85,000
219	Capital Outlay Fund				100,000			0		85,000
220										
221	420									
222	Debt Service Transfer	-1,012,000	-626,859	-385,141	-886,110	-125,890		-975,000	88,890	-975,000
223	Transfer in from Fund Balance				-100,000			0		-85,000
224	Debt Service Refunds 2010 QSCB Int				-140,000	-70,817		-140,000		-140,000
225	School Carryover for Debt Service			1,179						
226	Debt Service School Payment	-380,000	-772,257	392,257	-459,890	-79,896		-380,000	(79,890)	-380,000
227	Total Debt Service Revenue	-1,532,000	-1,540,295	8,295	-1,586,000	-276,603		-1,495,000	(91,000)	-1,580,000
228	Debt Service Schools	1,000,000	568,468		971,000	-29,000		980,000	9,000	980,000
229	Debt Service Courthouse	532,000	527,920		515,000	-17,000		515,000	0	515,000
230	Transfer to Cap Outlay Fund				100,000			0		85,000
231		1,532,000	1,096,388		1,586,000	54,000		1,495,000	(91,000)	1,580,000
232	Debt Service Fund Balance					-280,000		-280,000		-195,000
233										
234	Total Revenue General Fund	-9,700,671	-9,618,512		-9,673,347	27,324		-9,676,898		-9,676,898
235	Total Revenues Special Funds	0	-20,522,154		-22,728,043			-22,616,303		-22,786,303
236	Total All Special Funds	22,753,431	19,644,213		22,728,043	-25,388		22,581,473		22,786,303
237	Total Expense General Fund	9,700,671	9,100,526		9,673,347	-27,324		10,046,053		10,052,158
238	Budget Totals:	32,454,102	28,744,739		32,401,390	-52,712		32,627,526	226,136	32,838,461
239										210,935

Fiscal Year **DEBT SERVICE SCHEDULE BY FISCAL YEAR - LUNENBURG COUNTY**

<u>Fiscal Year</u>	<u>Bond</u>	<u>Bank</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Difference from prior year</u>
2017	GO School 2005A VPSA	Suntrust	\$290,502	\$155,748	\$446,250	
	GO School 2005B/Refunding 2016	Suntrust/Carter Bank	\$15,000	\$45,596	\$60,596	
	QSCB 2010 EEP interest refunding	BB&T	\$80,000	\$62,393	\$142,393	*school refunds principal (energy savings), interest subsidy
	QSCB 2011 CHS addition	BB&T	\$60,000	\$89,250	\$149,250	
	Total School Debt				\$798,489	
	Public Facility Courthouse	PNC/Benchmark	\$426,000	\$101,978	\$527,978	
	Total County Debt including School				\$1,326,467	(\$181,096) *between budgeted amt and refinancing
2018	GO School 2005A VPSA	Suntrust	\$298,009	\$140,741	\$438,750	
	GO School 2005B/Refunding 2016	Carter Bank	\$180,000	\$58,666	\$238,666	
	QSCB 2010 EEP interest refunding	BB&T	\$80,000	\$62,393	\$142,393	
	QSCB 2011 CHS addition	BB&T	\$70,000	\$89,250	\$159,250	
	Total School Debt				\$979,059	
	Public Facility Courthouse	Benchmark	\$432,000	\$82,162	\$514,162	
	Total County Debt including School				\$1,493,221	\$166,754
2019	GO School 2005A VPSA	Suntrust	\$305,909	\$125,341	\$431,250	
	GO School 2005B/Refunding 2016	Carter Bank	\$188,000	\$48,888	\$236,888	
	QSCB 2010 EEP interest refunding	BB&T	\$80,000	\$62,393	\$142,393	
	QSCB 2011 CHS addition	BB&T	\$165,000	\$89,250	\$254,250	
	Total School Debt				\$1,064,781	
	Public Facility Courthouse	Benchmark	\$449,000	\$65,621	\$514,621	
	Total County Debt including School				\$1,579,402	\$86,181
2020	GO School 2005A VPSA	Suntrust	\$314,222	\$109,528	\$423,750	
	GO School 2005B/Refunding 2016	Carter Bank	\$194,000	\$44,940	\$238,940	
	QSCB 2010 EEP interest refunding	BB&T	\$80,000	\$62,393	\$142,393	
	QSCB 2011 CHS addition	BB&T	\$170,000	\$89,250	\$259,250	
	Total School Debt				\$1,064,333	
	Public Facility Courthouse	Benchmark	\$457,000	\$56,775	\$513,775	
	Total County Debt including School				\$1,578,108	(\$1,294)

Year	Bond	Bank	Principal	Interest	Total	Difference
2021	GO School 2005A VPSA	Suntrust	\$322,971	\$93,279	\$416,250	from prior year
	GO School 2005B/Refunding 2016	Carter Bank	\$200,000	\$40,866	\$240,866	
	QSCB 2010 EEP interest refunding	BB&T	\$80,000	\$62,393	\$142,393	
	QSCB 2011 CHS addition	BB&T	\$175,000	\$89,250	\$264,250	
	Total School Debt				\$1,063,759	
	Public Facility Courthouse	Benchmark	\$466,000	\$47,773	\$513,773	
	Total County Debt including School				\$1,577,532	(\$576)

Year	Bond	Bank	Principal	Interest	Total	Difference
2022	GO School 2005A VPSA	Suntrust	\$332,177	\$76,573	\$408,750	yrs remaining after 2022
	GO School 2005B/Refunding 2016	Carter Bank	\$201,000	\$36,666	\$237,666	4
	QSCB 2010 EEP interest refunding	BB&T	\$85,000	\$62,393	\$147,393	7
	QSCB 2011 CHS addition	BB&T	\$180,000	\$89,250	\$269,250	5 **
	Total School Debt				\$1,063,059	9 ***
	Public Facility Courthouse	Benchmark	\$476,000	\$38,592	\$514,592	3
	Total County Debt including School				\$1,577,651	\$119

**prin climbs to \$85k and continues to maturity
 ***principal drops to \$110-115k range until maturity in 2023

Year	Bond	Bank	Principal	Interest	Total	Difference
2023	Public Facility Courthouse	Benchmark	\$485,000	\$29,215	\$514,215	yrs remaining
	GO School 2005B/Refunding 2016	Carter Bank	\$207,000	\$32,445	\$239,445	2
	GO School 2005A VPSA	Suntrust	\$341,865	\$59,385	\$401,250	6
	QSCB 2010 EEP interest refunding	BB&T	\$85,000	\$62,393	\$147,393	3
	QSCB 2011 CHS addition	BB&T	\$110,000	\$89,250	\$199,250	4
	Total County Debt including School				\$1,501,553	(\$76,098)

Year	Bond	Bank	Principal	Interest	Total	Difference
2024	Public Facility Courthouse	Benchmark	\$494,000	\$19,661	\$513,661	yrs remaining
	GO School 2005B/Refunding 2016	Carter Bank	\$212,000	\$28,098	\$240,098	1
	GO School 2005A VPSA	Suntrust	\$351,159	\$42,591	\$393,750	5
	QSCB 2010 EEP interest refunding	BB&T	\$85,000	\$62,393	\$147,393	2
	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	3
	Total County Debt including School				\$1,499,152	(\$2,401)

<u>Year</u>	<u>Bond</u>	<u>Bank</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Difference</u> from prior year
2025	Public Facility Courthouse	Benchmark	\$504,000	\$9,929	\$513,929	PAID
	GO School 2005B/Refunding 2016	Carter Bank	\$216,000	\$23,646	\$239,646	4
	GO School 2005A VPSA	Suntrust	\$360,478	\$25,772	\$386,250	1
	QSCB 2010 EEP interest refunding	BB&T	\$85,000	\$62,393	\$147,393	2
	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	6
	Total County Debt including School				\$1,491,468	(\$7,684)
2026	GO School 2005B/Refunding 2016	Carter Bank	\$221,000	\$19,110	\$240,110	3
	GO School 2005A VPSA	Suntrust	\$370,235	\$8,515	\$378,750	PAID
	QSCB 2010 EEP interest refunding	BB&T	\$85,000	\$62,393	\$147,393	1
	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	5
	Total County Debt including School				\$970,503	(\$520,965)
2027	GO School 2005B/Refunding 2016	Carter Bank	\$225,000	\$14,469	\$239,469	2
	QSCB 2010 EEP interest refunding	BB&T	\$85,000	\$62,393	\$147,393	PAID
	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	4
	Total County Debt including School				\$591,112	(\$379,391)
2028	GO School 2005B/Refunding 2016	Carter Bank	\$228,000	\$9,744	\$237,744	1
	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	3
	Total County Debt including School				\$441,994	(\$149,118)
2029	GO School 2005B/Refunding 2016	Carter Bank	\$236,000	\$4,956	\$240,956	PAID
	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	2
	Total County Debt including School				\$445,206	\$3,212
2030	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	1
	Total County Debt including School				\$204,250	(\$240,956)
2031	QSCB 2011 CHS addition	BB&T	\$115,000	\$89,250	\$204,250	PAID
	Total County Debt including School				\$204,250	\$0

Priority	CAPITAL IMPROVEMENT PROJECTS	DEPARTMENT	ESTIMATED COST	2017	2018	2019	2020
Urgent	Painting	GF Capital	\$64,800		\$74,800		
Urgent	Phone System	Data Processing	\$45,000	\$15,000	\$30,000		
Urgent	Replacement of Roof and Metal Sheeting at Tax Office	GF Capital	\$25,000			\$25,000	
Required	IBM Server	Data Processing	\$40,000		\$10,000	\$10,000	\$10,000
Required	Animal Shelter Floor	GF Capital	\$7,100		\$7,100		
Required	Paving Airport Runway (FY2020)	Airport	\$200,000			\$8,000	\$180,000
Important	Paving Courthouse Parking Lot	GF Capital	\$95,000			\$55,000	\$40,000
Important	Glass at Circuit Court Clerk's Office	GF Capital	\$10,000				
Necessary	Railing at DSS	GF Capital	\$1,500			\$1,500	
Important	Updating County Code of Ordinances	Planning	\$10,000				10000
Required	Indexing of BOS Minutes	Clerk	\$3,000		\$2,500	500	250
			\$501,400	\$15,000	\$124,400	\$100,000	\$240,250

Priority	PROJECT	DEPARTMENT	ESTIMATED COST
Required	Joint Comprehensive Plan	Community/ED	\$48,000
Necessary	Copier	Administration	\$5,000
Required	2020 Redistricting (for FY2019)	Prof Services	\$7,000
Unknown	Possible purchase of software for Election PC's	Electoral Board	\$13,000
			\$73,000
Research	Building for the C of the R and Treasurer?	GF Capital	\$125,000

FIRE AND RESCUE OPERATIONAL BUDGET AND PUBLIC SAFETY CAPITAL FUNDS (includes Sheriff)

General Fund Fire & Rescue <u>Operational Appropriations</u>	FY17		FY18		FY19 Proposed	
	Budget	Budget	Budget	Budget	Budget	Budget
Fire Programs Aid-to-Locality Grant	25,000	25,000	30,000	** Divided equally between all three fire departments	30,000	** Divided equally between all three fire departments
Four-For-Life EMS Funds - State	11,500	11,500	10,500	**divided equally between all three rescue departments	10,500	**divided equally between all three rescue departments
Kenbridge Fire	25,093	25,093	25,093	** Kenbridge Fire and EMS allocations are split 50/50	25,093	** Kenbridge Fire and EMS allocations are split 50/50
Victoria Fire and Rescue	50,186	50,186	75,279	** Kenbridge and Victoria are EACH funded at approx. 37.5%	75,279	** Kenbridge and Victoria are EACH funded at approx. 37.5%
Meherrin Fire and Rescue	29,168	29,168	29,168	of total operational F&R budget and Meherrin at approx. 22%.	29,168	of total operational F&R budget and Meherrin at approx. 22%.
Kenbridge Emergency Squad DBA as VFF	33,093	25,093		** Standard appropriation will be sent to VFR as provider		** Standard appropriation will be sent to VFR as provider
Keysville Fire	600	600	600		600	
Chase City Fire	600	600	600		600	
South Hill Fire	600	600	600		600	
Charlotte County Rescue	600	600	600		600	
MedFlight	1,400	400	600	*per request	600	*per request
South Hill Rescue	600	600	600		600	
Chase City Rescue	600	600	600		600	
Total	179,040	170,040	174,240		174,240	

##Capital Funds are Funded by 911 Fund Balance

<u>Capital Fund Public Safety</u>	Budget	Budget	Budget
Lunenburg Sheriff's Office		63,000	10,000
Kenbridge Fire	20,000	20,000	20,000
Victoria Fire & Rescue	40,000	40,000	60,000
Meherrin Fire & Rescue	25,000	25,000	25,000
Kenbridge Emergency Squad DBA as VFF	20,000	20,000	** to be sent to VFR
	105,000	168,000	115,000

**County assistance for all Fire/Rescue Departments, NOT incl State Funds:
(includes operational AND capital funds for the year)**

	Budget	Budget	Budget	Division of	Total County Support with Grant
	Budget	Budget	Budget	Grant funds	funds included
Kenbridge Fire	45,093	45,093	45,093	8,333	53,426
Kenbridge Rescue	53,093			3,833	3,833
Victoria Fire and Rescue	90,186	135,279	135,279	12,167	147,446
Meherrin Fire and Rescue	54,168	54,168	54,168	12,167	66,335
	242,540	234,540	234,540	36,500	271,040
911 Fund Balance at budget proposal	-524,024	-545,316	-445,666	*new 911 balance using FY19 Capital Transfer-911 PSAP Grant Match	

SOLID WASTE OPERATIONS AND CONVENIENCE SITES

Solid Waste Operations Fund # 135

	<u>2017</u>	<u>2018</u>	<u>As of 12/31/17</u>	<u>Proposed</u>
REVENUE				2019
Utility Tax	-170,000	-170,000	-119,236	-175,000
Recycling Revenue (from CFS)	0			
Litter Control Grant (DEQ)	-6,500	-6,000	-7,094	-7,000
Transfer in from fund balance	0	-5,000		
EXPENSE	-176,500	-181,000	-126,330	-182,000
Salaries & Wages	110,000	125,000	54,257	126,000
Part-time Landfill Liaison	25,000	25,000	9,716	25,000
Unemployment	2,600	1,500	410	1,500
FICA	10,350	11,500	4,894	11,500
Site Upgrades (signs, cameras, gravel)	8,000	5,000		5,000
Litter Control Grant - Victoria Share	1,200	1,200		1,200
Repairs and Maintenance	4,500	4,500	287	4,500
Vehicle Expense	9,850	2,000	833	2,000
Insurance	1,500	1,800	1,644	1,800
Travel	3,500	3,500	1,238	3,500
	176,500	181,000	73,279	182,000

CURRENT FUND BALANCE FOR FUND 135

Operations

-406,830 AS OF 1-31-18

CURRENT FUND BALANCE FOR FUND 137

Sites

-712,736 AS OF 1-31-18

SW Convenience Sites Fund #137

	<u>As of 12/31/17</u>	<u>*IF WE USE \$180k of FUND BALANCE FOR COUNTY BUDGET</u>
REVENUE		-325,736
Transfer in from 137 Fund balance		
EXPENSE	-387,000	
Professional Services	10,000	10,000
Utilities	7,000	7,000
Sites Capital Outlay	180,000	180,000
Repairs & Maintenance	10,000	10,000
Transfer to General Fund	<u>180,000</u>	<u>180,000</u>
	387,000	8,279
		387,000

Price per hour
for other

Lawn Care Service	Price per Cut	services*	Contact Name
Lawn Wizard	\$275	\$25 per man/hr	Christopher Garrett
Daniel's Lawn Care	\$350	Priced per job	Daniel Schools
Chase Parsons	\$900	\$65 per hour	Chase Parsons
Commonwealth Lawn and Property Services	\$975	\$50 per hour	Curtis Bragg
All About Lawn Care, LLC	\$1,900	\$80 per hour	Hal Stone

ADMINISTRATOR'S UPDATE

-- As necessary

Board of Supervisors April Meeting - 4/12/18

County Administrator's Monthly Report

Events in March:

- March 2 - VA's Crossroads meeting - Victoria
- March 2 - Read to 1st grade at VES for Reading Week
- March 5 - meet with James Abernathy re: School budget
- March 5 - meet with person interested in old Middle School
- March 7 - meet w/ Carl and SW employee re: landfill and personnel issue
- March 7 - meet w/ Rodney re: Victoria and Emergency Mgmt.
- March 8 - Board of Supervisors meeting
- March 9 - review and revise RFP for CRIEHT grant
- March 12 - meet w/ Sheriff, Major, and Sergeant re: budget
- March 13 - investigated/addressed citizen complaint and disagreement w/ County employee
- March 15 - VA's Growth Alliance Marketing Committee meeting - South Hill
- March 16 - completed Global Refining Group report for Governor's Opp Fund grant
- March 19 - Tracy 4.5hrs STO - Dr. appt.
- March 20 - CRC Board meeting
- March 21 - closed for weather
- March 23 & 26 - Tracy PTO - family weekend
- March 27 - meet w/ Dotty and Lisa at DSS for budget
- March 28 - Worked at KES volunteering at Book Fair & distribution of Character books
- March 29 - Reassessment Public Hearing and Budget Worksession
- March 30 - CPMT
- March 30 - meet with Dr. Wes Eary of Three Rivers to discuss Emerg. Mgmt. plans

Administration

- Read to first grade at VES for Reading Week.
- Discussed and distributed free Character books for first and fourth graders at KES on behalf of Lunenburg Rotary Club. VES also received these books for first and fourth grade.
- Volunteered at KES in the Book Fair.

Airport

- Hard Times Tree Service will meet with DOAV rep and me at the Airport on 4-6-18 to delineate obstructions to be removed at the Airport.
- Department of Aviation Executive Director and our Aviation Board member will be making a visit to the Airport on Monday, April 23, 2018. Airport Commission Chair Jeff Parrish and member Edward Pennington should be in attendance that day.

Animal Control -

- Officer Elliott is lining up a schedule to repair and re-coat the floors in the Animal Shelter. During this time, he will find alternate placement for the animals we must shelter.
- I worked with the Animal Control department on a citizen concern about staff relations and the matter seems to be resolved.

Budget & Finance -

- Placed an RFP for audit and Cost Allocation Plan services on eVA and locally advertised the first of March, received two responses from Robinson Farmer Cox Associates and Creedle, Jones & Alga, PC. The finance committee reviewed and I got input from the School, the preferred firm was Robinson Farmer Cox, the Board awarded the bid on 3-29-18.
- Met w/ School Finance Director Abernathy re: school budget, needs, and revenue changes.
- Met w/ Board re: 2018 Reassessment and discussed keeping the \$0.38/\$100 real estate rate instead of equalizing. No public discussion and the vote passed unanimously on 3-29-18.

UPCOMING dates of interest:

April 7 - Wayne Hoover's Birthday

April 10 - Tracy STO 8hrs

April 11 - Student Government Intern Day - Courthouse arrival at 8:45-9am

April 12 - Board of Supervisors meeting at 10AM Central High School, Lunch at Noon

April 13 - Rotary Steak Dinner fundraiser at Kenbridge Emergency Squad 5pm to 7pm

April 16 & 19 - Board of Equalization Hearings 4/16 1pm to 7pm & 4/19 10am to 4pm

April 23 - Aviation Board Director and Board representative visit Airport at 10AM

April 24 - Heartland Authority Board meeting

April 25 - Administrative Professional's Day

April 26 - Joint Comp Plan meeting

ROTARY Four-Way Test:

1. Is it the TRUTH?

2. Is it FAIR to all concerned?

Will it BUILD GOODWILL and BETTER FRIENDSHIPS?

Will it be BENEFICIAL to all concerned?

"Do not boast about tomorrow, for you do not know what a day may bring forth." (Proverbs 27:1)



225 Industrial Park Road • Farmville, VA 23901 • 434.315.5909 • Fax: 434.315.0246
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STEPS, Inc. is honored to provide Head Start/Early Head Start services in our communities. We have spent the last year investing in our children and the facilities in which they learn. Please join us for the following Ribbon Cutting events:

- Thursday, April 26th at 10:00am - Amelia Head Start/Early Head Start Center
16331 Dunn Street, Amelia Court House
- Thursday, April 26th at 2:00pm - Prince Edward Head Start/Early Head Start Center
407 Griffin Blvd., Farmville
- Friday, April 27th at 10:00am - Charlotte Head Start/Early Head Start Center
401 Thomas Jefferson Highway, Charlotte Court House
- Friday, April 27 at 2:00pm - Lunenburg Head Start/Early Head Start Center
2401 Nottoway Blvd., Victoria

Tours of our early learning centers will be available Immediately following the Ribbon Cutting. We hope you will join us!

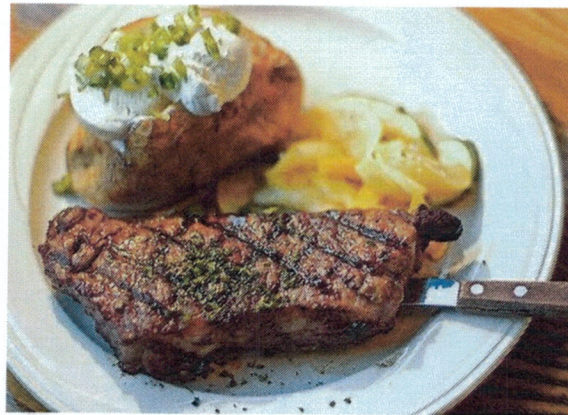
Thank you and for more information, please contact:

Sharon Harrup, President & CEO
STEPS, Inc.
sharrup@STEPS-inc.org
(434) 315-5909 Ext 212 - office
(434) 390-0692 - mobile

ROTARY OF LUNENBURG



STEAK DINNER



FRIDAY, APRIL 13TH

5:00 PM - 7:00 PM

KENBRIDGE RESCUE SQUAD

**DINNER INCLUDES: BAKED POTATO, SALAD,
ROLL, DESSERT, & DRINK**

\$15.00

EAT-IN OR TAKE-OUT

**FOR PRE-SALE TICKETS, SEE ANY LUNENBURG ROTARIAN OR
E-MAIL: INFO@LUNENBURGROTARY.ORG**

TO BENEFIT CHS KINDNESS MATTERS & LUNENBURG 4-H CAMP



IN PARTNERSHIP WITH

The counties of Amelia | Buckingham | Charlotte | Lunenburg | Prince Edward

Memorandum

To: Lunenburg County/Town of Kenbridge/Town of Victoria

From: André V. Gilliam, Community Development Planner

Subject: Lunenburg/Kenbridge/Victoria Comprehensive Plan (Update)
Monthly Progress Report

Date: April 3, 2018

The CRC is currently compiling the three **Community Meetings** information into a Summary Report. This Report is focusing on the presentation material, PARK exercise, Mapping exercise, results of exercises, and the attendees.

The CRC is still updating and consulting with other agencies to help complete key items, as well as adding information from the committee and the community meetings to the overall Plan document.

The next working committee meeting is scheduled for Thursday, April 26, 2018, 3:30 p.m., at Victoria Town Hall.




IN PARTNERSHIP WITH

The Counties of Amelia | Buckingham | Charlotte | Lunenburg | Prince Edward

MEMORANDUM

TO: Mike Hankins, Lunenburg County Representative, CRC
Tracy Gee, Lunenburg County Administrator (County Alternate, CRC)

FROM: Todd Fortune 
Community Development Planner

DATE: March 20, 2018

SUBJECT: CRC Staff Update – Providing Grant Writing Services to Lunenburg County School System

As part of the CRC's ongoing efforts to provide grant writing services for Lunenburg County Public Schools, the following activities have taken place since January 10, 2018:

- We have gotten the information we need for an application to the Baseball Tomorrow Fund for new ball fields. I have begun working on an application, which is due by April 1, 2018.
- I provided some more information to Mr. Charles Berkley, Superintendent, about the NFL Foundation on a potential player matching grant to help fund a soccer/football field. There is a former NFL player who is from Lunenburg County, and Mr. Berkley advised by e-mail on February 12 that the player might be in Lunenburg County that week (he wanted to talk with the player about the grant).
- I corresponded with Mr. Berkley on a possible grant application to USA Football, for a cash voucher to be used for installation of new field turf on the football field. Mr. Berkley decided to wait until next year to apply.
- I passed on information to Mr. Berkley about a scheduled Safe Routes to School Webinar: Policy: One Step on the Path to Walkable, Healthy Food Access. It is scheduled for March 22, 2018.
- I passed on information Mr. Berkley about a program from Action for Healthy Kids that offers School Breakfast Grants to schools (K-12) to help with implementing new alternative breakfast initiatives. It is open to schools that participate in the National School Breakfast Program, and have at least 40% of the student body eligible for free or reduced-price meals.

As always, please do not hesitate to contact me if you have any questions.

cc: Melody Foster, Executive Director, CRC
Charles Berkley, Superintendent

COMMONWEALTH REGIONAL COUNCIL
One Mill Street, Suite 101 | P.O. Box P
Farmville, VA 23901 | 434.392.6104 PHONE
www.virginiasheartland.org