

**COUNTY OF DINWIDDIE, VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**

**FOR THE PERIOD ENDED:           JANUARY 31, 2026**

| FUND | FUND DESCRIPTION              | REVENUE            |                    |                  |                   |                   | EXPENDITURE        |                    |                   |                   |                   | FUND BALANCE      |                    |                   |
|------|-------------------------------|--------------------|--------------------|------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
|      |                               | PRIOR YR           | BUDGET             | CURR MTD         | CURR YTD          | REMAIN            | PRIOR YR           | BUDGET             | CURR MTD          | CURR YTD          | REMAIN            | BEG               | CHANGE             | END               |
| 101  | GENERAL FUND                  | 64,755,088         | 66,061,020         | 2,208,298        | 32,935,902        | 33,125,118        | 62,716,465         | 70,410,888         | 6,295,910         | 40,668,916        | 29,741,972        | 27,788,069        | -7,733,014         | 20,055,056        |
| 102  | MEALS TAX FUND                | 1,398,881          | 1,350,000          | 106,963          | 722,258           | 627,742           | 1,350,000          | 1,650,000          | 137,500           | 962,500           | 687,500           | 531,835           | -240,242           | 291,593           |
| 110  | COMMUNITY DEVELOPMENT FUND    | 121,129            | 80,849             | 19,583           | 66,625            | 14,224            | 96,770             | 703,669            | 0                 | 46,344            | 657,325           | 622,820           | 20,282             | 643,102           |
| 205  | SCHOOL FUND                   | 60,419,684         | 61,444,842         | 5,056,496        | 33,380,600        | 28,064,242        | 60,184,390         | 62,166,236         | 4,661,942         | 30,692,629        | 31,473,607        | 721,394           | 2,687,971          | 3,409,364         |
| 206  | TEXTBOOK FUND                 | 641,198            | 636,557            | 34,864           | 258,713           | 377,844           | 283,403            | 1,449,955          | 22,369            | 1,016,930         | 433,025           | 1,614,145         | -758,217           | 855,928           |
| 207  | SCHOOL NUTRITION FUND         | 3,187,762          | 2,979,656          | 226,962          | 1,599,245         | 1,380,411         | 2,943,321          | 3,719,661          | 207,451           | 1,555,878         | 2,163,783         | 885,060           | 43,368             | 928,428           |
| 208  | COVID19 - SCHOOLS             | 630,424            | 0                  | -111,712         | 0                 | 0                 | 382,019            | 298,406            | 0                 | 0                 | 298,406           | 298,406           | 0                  | 298,406           |
| 209  | RECYCLING/LITTER GRANT FUND   | 94,225             | 75,662             | 37,601           | 72,752            | 2,910             | 306,986            | 88,886             | 0                 | 5                 | 88,881            | 13,224            | 72,747             | 85,972            |
| 211  | COMMUNITY SERVICE FUND        | 17,355             | 0                  | 1,450            | 7,250             | -7,250            | 3,417              | 33,034             | 5,128             | 6,679             | 26,355            | 33,034            | 571                | 33,605            |
| 219  | CHILDREN'S SERVICES FUND      | 3,683,308          | 2,813,669          | 67,806           | 1,034,800         | 1,778,869         | 3,455,085          | 3,193,197          | 339,043           | 1,417,910         | 1,775,287         | 379,528           | -383,110           | -3,582            |
| 220  | SOCIAL SERVICES FUND          | 3,786,502          | 4,121,459          | 333,831          | 2,048,264         | 2,073,195         | 3,625,610          | 4,504,364          | 345,423           | 2,218,239         | 2,286,125         | 382,905           | -169,975           | 212,930           |
| 221  | YOUTH ADVISORY BOARD FUND     | 0                  | 0                  | 0                | 0                 | 0                 | 0                  | 0                  | 0                 | 0                 | 0                 | 3,656             | 0                  | 3,656             |
| 226  | LAW LIBRARY FUND              | 4,987              | 4,500              | 437              | 2,815             | 1,685             | 5,023              | 17,016             | 439               | 2,631             | 14,385            | 12,516            | 184                | 12,700            |
| 228  | FIRE/EMS/GRANT PROG FUND      | 1,737,332          | 262,466            | 28,950           | 311,124           | -48,658           | 554,236            | 785,822            | 26,043            | 105,783           | 680,039           | 1,603,685         | 205,341            | 1,809,026         |
| 229  | FORFEITED ASSET SHARING PROG  | 11,111             | 0                  | 0                | 2,271             | -2,271            | 31,593             | 46,526             | 0                 | 0                 | 46,526            | 46,527            | 2,271              | 48,797            |
| 302  | SCHOOL CAPITAL PROJECTS FUND  | 3,178,825          | 2,629,264          | 165,255          | 1,162,465         | 1,466,799         | 1,967,366          | 6,321,264          | 5,066             | 1,705,882         | 4,615,382         | 5,079,145         | -543,417           | 4,535,727         |
| 303  | SCHOOL GRANTS FUND            | 3,605,885          | 4,853,110          | 393,998          | 257,324           | 4,595,786         | 3,903,588          | 6,218,963          | 498,738           | 2,726,748         | 3,492,215         | 1,387,996         | -2,469,424         | -1,081,428        |
| 305  | COUNTY CAPITAL PROJECTS FUND  | 3,055,597          | 4,128,350          | 265,797          | 1,862,155         | 2,266,195         | 5,617,557          | 6,409,865          | 95,859            | 2,199,118         | 4,210,747         | 2,281,515         | -336,962           | 1,944,552         |
| 307  | COUNTY OPERATING CAPITAL FUND | 0                  | 1,860,000          | 155,000          | 1,085,000         | 775,000           | 0                  | 1,806,750          | 66,933            | 703,841           | 1,102,909         | 0                 | 381,159            | 381,159           |
| 401  | COUNTY DEBT SERVICE FUND      | 3,837,245          | 3,839,007          | 319,917          | 2,239,421         | 1,599,586         | 3,836,980          | 3,839,007          | 4,010             | 3,527,086         | 311,922           | 59,002            | -1,287,665         | -1,228,663        |
| 402  | SCHOOL DEBT SERVICE FUND      | 3,844,705          | 3,844,704          | 320,392          | 2,242,745         | 1,601,959         | 3,322,760          | 3,306,056          | 5,468             | 3,072,960         | 233,096           | 2,705,907         | -830,215           | 1,875,692         |
| 723  | PAMPLIN FUND                  | 340,476            | 0                  | 0                | 199,972           | -199,972          | 67,753             | 0                  | 10,564            | 42,793            | -42,793           | 3,168,526         | 157,180            | 3,325,706         |
| 724  | E ABRAHAMS SCHOL FUND         | 532,997            | 0                  | 0                | 233,422           | -233,422          | 106,233            | 0                  | 1,300             | 113,363           | -113,363          | 5,159,432         | 120,060            | 5,279,492         |
| 725  | I BUTTERWORTH SCHOL FUND      | 49                 | 0                  | 0                | 0                 | 0                 | 0                  | 0                  | 0                 | 0                 | 0                 | 12,986            | 0                  | 12,986            |
| 726  | RETIRED TEACHERS FUND         | 4,849              | 0                  | 0                | 36                | -36               | 2,916              | 0                  | 0                 | 37,024            | -37,024           | 36,988            | -36,988            | 0                 |
| 727  | WILLIAMSON SCHOL FUND         | 1                  | 0                  | 0                | 0                 | 0                 | 0                  | 0                  | 0                 | 0                 | 0                 | 883               | 0                  | 883               |
| 728  | DOYLE SCHOL FUND              | 20,808             | 0                  | 1,461            | 10,931            | -10,931           | 2,035              | 0                  | 0                 | 4,000             | -4,000            | 444,116           | 6,931              | 451,047           |
| 733  | SPECIAL WELFARE               | 30,808             | 0                  | 2,525            | 35,582            | -35,582           | 37,719             | 0                  | 2,629             | 32,625            | -32,625           | 45,430            | 2,957              | 48,387            |
| 734  | WELFARE SAVINGS ACCTS         | 2                  | 0                  | 0                | 0                 | 0                 | 0                  | 0                  | 0                 | 0                 | 0                 | 2,371             | 0                  | 2,371             |
| 790  | COMM CREDIT ACCT              | 144,990            | 0                  | 17,594           | 59,758            | -59,758           | 145,172            | 0                  | 17,558            | 59,635            | -59,635           | 0                 | 123                | 123               |
|      | <b>TOTAL</b>                  | <b>159,086,222</b> | <b>160,985,115</b> | <b>9,653,468</b> | <b>81,831,431</b> | <b>79,153,684</b> | <b>154,948,396</b> | <b>176,969,565</b> | <b>12,749,372</b> | <b>92,919,518</b> | <b>84,050,047</b> | <b>55,321,104</b> | <b>-11,088,087</b> | <b>44,233,017</b> |

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: JANUARY 31, 2026**

|                                      | 2025              | 01/31/25          | %            | FY 2026           |                  |                   |                   | %            | BUDGET       |              |
|--------------------------------------|-------------------|-------------------|--------------|-------------------|------------------|-------------------|-------------------|--------------|--------------|--------------|
| REVENUES                             | TOTAL ACT         | YTD               | REMAIN       | BUDGET            | CURR MTD         | CURR YTD          | REMAIN            | REMAIN       | REMAIN       | VARIANCE     |
| General Property Taxes               | 42,919,202        | 21,218,475        | 50.6%        | 44,389,438        | 635,052          | 23,030,485        | 21,358,953        | 48.1%        | 50.0%        | 1.9%         |
| Local % of State Sales Tax           | 3,673,999         | 1,457,144         | 60.3%        | 3,500,000         | 413,411          | 1,844,316         | 1,655,685         | 47.3%        | 50.0%        | 2.7%         |
| Other Local Taxes                    | 3,871,343         | 893,220           | 76.9%        | 3,627,000         | 233,780          | 926,986           | 2,700,014         | 74.4%        | 50.0%        | -24.4%       |
| Permits, Fees, Licenses              | 608,427           | 301,321           | 50.5%        | 481,500           | 61,273           | 472,156           | 9,344             | 1.9%         | 50.0%        | 48.1%        |
| Fines & Forfeitures                  | 628,303           | 323,415           | 48.5%        | 1,255,500         | 58,439           | 379,406           | 876,094           | 69.8%        | 50.0%        | -19.8%       |
| Revenue-Use of Money/Prop            | 1,521,770         | 765,120           | 49.7%        | 1,416,994         | 110,593          | 785,604           | 631,390           | 44.6%        | 50.0%        | 5.4%         |
| Charges for Services                 | 1,848,221         | 927,535           | 49.8%        | 1,816,724         | 154,874          | 773,916           | 1,042,808         | 57.4%        | 50.0%        | -7.4%        |
| Misc Revenue                         | 335,599           | 85,468            | 74.5%        | 301,500           | -31,328          | 143,908           | 157,592           | 52.3%        | 50.0%        | -2.3%        |
| Recovered Cost                       | 986,473           | 499,386           | 49.4%        | 928,605           | 207,900          | 599,268           | 329,337           | 35.5%        | 50.0%        | 14.5%        |
| Revenue from Commonwealth            | 8,275,256         | 4,037,019         | 51.2%        | 8,250,654         | 364,305          | 3,947,548         | 4,303,106         | 52.2%        | 50.0%        | -2.2%        |
| Revenue from Federal Govt            | 86,496            | 51,782            | 40.1%        | 93,105            | 0                | 32,309            | 60,796            | 65.3%        | 50.0%        | -15.3%       |
| <b>TOTAL REVENUES</b>                | <b>64,755,088</b> | <b>30,559,885</b> | <b>52.8%</b> | <b>66,061,020</b> | <b>2,208,298</b> | <b>32,935,902</b> | <b>33,125,118</b> | <b>50.1%</b> | <b>50.0%</b> | <b>-0.1%</b> |
| <b>EXPENDITURES</b>                  |                   |                   |              |                   |                  |                   |                   |              |              |              |
| Salaries & Wages                     | 16,576,771        | 9,570,267         | 42.3%        | 20,294,037        | 1,651,332        | 11,263,012        | 9,031,025         | 44.5%        | 41.7%        | -2.8%        |
| Benefits                             | 4,723,607         | 2,735,540         | 42.1%        | 5,844,993         | 464,904          | 3,175,217         | 2,669,776         | 45.7%        | 41.7%        | -4.0%        |
| <b>Total Salaries &amp; Benefits</b> | <b>21,300,378</b> | <b>12,305,807</b> | <b>42.2%</b> | <b>26,139,030</b> | <b>2,116,236</b> | <b>14,438,229</b> | <b>11,700,801</b> | <b>44.8%</b> | <b>41.7%</b> | <b>-3.1%</b> |
| Temporary Help                       | 26,931            | 15,857            | 41.1%        | 25,000            | 1,671            | 10,873            | 14,127            | 56.5%        | 41.7%        | -14.8%       |
| Advertising/Marketing                | 60,228            | 29,191            | 51.5%        | 55,745            | 4,075            | 27,680            | 28,065            | 50.3%        | 41.7%        | -8.7%        |
| Professional Services                | 2,083,905         | 1,229,181         | 41.0%        | 1,932,829         | 212,122          | 971,238           | 961,591           | 49.8%        | 41.7%        | -8.1%        |
| Other Purchased Services             | 3,292,073         | 2,192,771         | 33.4%        | 3,233,479         | 636,556          | 2,276,423         | 957,056           | 29.6%        | 41.7%        | 12.1%        |
| Repairs & Maintenance                | 2,285,311         | 1,543,701         | 32.5%        | 2,602,114         | 386,566          | 1,451,186         | 1,150,928         | 44.2%        | 41.7%        | -2.6%        |
| Utilities                            | 1,335,012         | 628,926           | 52.9%        | 1,569,346         | 121,312          | 671,571           | 897,775           | 57.2%        | 41.7%        | -15.5%       |
| Insurance                            | 617,590           | 611,609           | 1.0%         | 755,647           | 435              | 899,121           | -143,474          | -19.0%       | 41.7%        | 60.7%        |
| Rental/Lease                         | 378,491           | 172,948           | 54.3%        | 302,060           | 11,772           | 132,831           | 169,229           | 56.0%        | 41.7%        | -14.4%       |
| Travel/Training                      | 128,617           | 93,398            | 27.4%        | 212,106           | 2,037            | 96,429            | 115,677           | 54.5%        | 41.7%        | -12.9%       |
| Contributions                        | 1,605,788         | 1,068,607         | 33.5%        | 1,638,400         | 215,760          | 1,077,819         | 560,581           | 34.2%        | 41.7%        | 7.5%         |
| Dues/Memberships                     | 32,619            | 23,007            | 29.5%        | 44,899            | 3,163            | 26,516            | 18,383            | 40.9%        | 41.7%        | 0.7%         |
| Misc Expenditures                    | 115,156           | 114,650           | 0.4%         | 114,223           | 487              | 113,393           | 830               | 0.7%         | 41.7%        | 40.9%        |
| Supplies                             | 1,216,434         | 666,937           | 45.2%        | 1,227,015         | 72,762           | 582,653           | 644,362           | 52.5%        | 41.7%        | -10.8%       |
| <b>Total Other Expenditures</b>      | <b>13,178,154</b> | <b>8,390,783</b>  | <b>36.3%</b> | <b>13,712,863</b> | <b>1,668,717</b> | <b>8,337,735</b>  | <b>5,375,128</b>  | <b>39.2%</b> | <b>41.7%</b> | <b>2.5%</b>  |
| <b>Capital Expenditures</b>          | <b>984,762</b>    | <b>574,152</b>    | <b>41.7%</b> | <b>1,013,355</b>  | <b>28,740</b>    | <b>648,868</b>    | <b>364,487</b>    | <b>36.0%</b> | <b>41.7%</b> | <b>5.7%</b>  |
| <b>TOTAL EXPENDITURES</b>            | <b>35,463,294</b> | <b>21,270,742</b> | <b>40.0%</b> | <b>40,865,248</b> | <b>3,813,693</b> | <b>23,424,831</b> | <b>17,440,417</b> | <b>42.7%</b> | <b>41.7%</b> | <b>-1.0%</b> |
| <b>TRANSFERS</b>                     |                   |                   |              |                   |                  |                   |                   |              |              |              |
| Transfers to Other Funds             | 27,253,171        | 16,323,741        | 59.9%        | 29,545,640        | 2,482,217        | 17,244,084        | 12,301,556        | 41.6%        | 41.7%        | 0.0%         |
| <b>TOTAL TRANSFERS</b>               | <b>27,253,171</b> | <b>16,323,741</b> | <b>40.1%</b> | <b>29,545,640</b> | <b>2,482,217</b> | <b>17,244,084</b> | <b>12,301,556</b> | <b>41.6%</b> | <b>41.8%</b> | <b>0.1%</b>  |
| <b>TOTAL EXPEND/TRANS</b>            | <b>62,716,465</b> | <b>37,594,483</b> | <b>40.1%</b> | <b>70,410,888</b> | <b>6,295,910</b> | <b>40,668,916</b> | <b>29,741,972</b> | <b>42.2%</b> | <b>41.7%</b> | <b>-0.6%</b> |
| <b>NET CHANGE IN FUND BAL</b>        | 2,038,623         | -7,034,598        |              | -4,349,868        | -4,087,612       | -7,733,014        |                   |              |              |              |
| <b>BEG FUND BALANCE</b>              | 25,749,446        | 25,749,446        |              | 27,788,069        |                  | 27,788,069        |                   |              |              |              |
| <b>END FUND BALANCE</b>              | 27,788,069        | 18,714,848        |              | 23,438,201        |                  | 20,055,055        |                   |              |              |              |

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
JANUARY 31, 2026**

| <b>FY 2025</b>    | <b>01/31/25</b>   | <b>%</b>      | <b>FY 2026</b>                   |                   |                  |                   | <b>% BUDGET</b>   | <b>OVER/</b>  |                |              |
|-------------------|-------------------|---------------|----------------------------------|-------------------|------------------|-------------------|-------------------|---------------|----------------|--------------|
| <b>TOTAL ACT</b>  | <b>YTD</b>        | <b>REMAIN</b> | <b>DEPARTMENT</b>                | <b>BUDGET</b>     | <b>CURR MTD</b>  | <b>CURR YTD</b>   | <b>REMAIN</b>     | <b>REMAIN</b> | <b>(UNDER)</b> |              |
| 144,577           | 87,175            | 39.7%         | Board of Supervisors             | 135,320           | 10,923           | 91,093            | 44,227            | 32.7%         | 41.7%          | 9.0%         |
| 758,081           | 415,870           | 45.1%         | County Administration            | 829,786           | 65,277           | 483,898           | 345,888           | 41.7%         | 41.7%          | 0.0%         |
| 375,148           | 216,423           | 42.3%         | Legal Services                   | 442,764           | 34,952           | 230,836           | 211,928           | 47.9%         | 41.7%          | -6.2%        |
| 614,826           | 484,547           | 21.2%         | Human Resources                  | 787,087           | 31,432           | 740,537           | 46,550            | 5.9%          | 41.7%          | 35.8%        |
| 67,400            | 67,400            | 0.0%          | Auditor                          | 76,600            | 66,660           | 74,965            | 1,635             | 2.1%          | 41.7%          | 39.5%        |
| 647,810           | 388,757           | 40.0%         | Commissioner of Revenue          | 818,331           | 76,859           | 451,479           | 366,852           | 44.8%         | 41.7%          | -3.2%        |
| 286,946           | 285,165           | 0.0%          | General Reassessment             | 86,400            | -18              | 0                 | 86,400            | 100.0%        | 41.7%          | -58.3%       |
| 757,321           | 419,222           | 44.6%         | Treasurer                        | 826,191           | 62,486           | 434,080           | 392,111           | 47.5%         | 41.7%          | -5.8%        |
| 492,508           | 275,948           | 44.0%         | Accounting                       | 587,873           | 49,202           | 359,240           | 228,633           | 38.9%         | 41.7%          | 2.8%         |
| 1,286,245         | 681,231           | 47.0%         | Information Systems              | 1,345,821         | 68,397           | 667,356           | 678,465           | 50.4%         | 41.7%          | -8.7%        |
| 297,502           | 180,771           | 39.2%         | Board of Elections               | 332,777           | 29,691           | 193,445           | 139,332           | 41.9%         | 41.7%          | -0.2%        |
| 30,064            | 13,586            | 54.8%         | Circuit Court                    | 27,275            | 4,303            | 12,536            | 14,739            | 54.0%         | 41.7%          | -12.4%       |
| 60,498            | 36,187            | 40.2%         | Gen District Court               | 47,275            | 951              | 23,956            | 23,319            | 49.3%         | 41.7%          | -7.7%        |
| 984               | 113               | 88.5%         | Magistrates                      | 350               | 0                | 220               | 130               | 37.1%         | 41.7%          | 4.5%         |
| 606,525           | 371,922           | 38.7%         | Clerk of Circuit Court           | 711,608           | 55,808           | 408,363           | 303,245           | 42.6%         | 41.7%          | -0.9%        |
| 119,488           | 68,738            | 42.5%         | Victim Witness Program           | 163,313           | 10,026           | 73,617            | 89,696            | 54.9%         | 41.7%          | -13.3%       |
| 724,832           | 421,915           | 41.8%         | Commonwealth's Attorney          | 949,184           | 83,313           | 496,461           | 452,723           | 47.7%         | 41.7%          | -6.0%        |
| 7,337,113         | 4,466,460         | 39.1%         | Sheriff                          | 8,860,443         | 678,913          | 5,137,507         | 3,722,936         | 42.0%         | 41.7%          | -0.3%        |
| 975,286           | 663,592           | 32.0%         | Volunteer Fire Departments       | 922,029           | 36,333           | 532,200           | 389,829           | 42.3%         | 41.7%          | -0.6%        |
| 4,958,779         | 2,862,821         | 42.3%         | Fire & EMS                       | 6,327,341         | 463,369          | 3,609,534         | 2,717,807         | 43.0%         | 41.7%          | -1.3%        |
| 2,107,472         | 1,547,142         | 26.6%         | Confinement & Care of Prisoners  | 2,097,729         | 429,762          | 1,667,968         | 429,761           | 20.5%         | 41.7%          | 21.2%        |
| 301,307           | 149,011           | 50.5%         | Court Services                   | 274,423           | 13,605           | 107,232           | 167,191           | 60.9%         | 41.7%          | -19.3%       |
| 214,799           | 124,734           | 41.9%         | Other Correction & Detention     | 300,239           | 26,118           | 177,955           | 122,284           | 40.7%         | 41.7%          | 0.9%         |
| 386,321           | 240,926           | 37.6%         | Building Inspection              | 402,187           | 30,653           | 227,973           | 174,214           | 43.3%         | 41.7%          | -1.6%        |
| 501,866           | 281,143           | 44.0%         | Animal Control/Pound             | 597,649           | 35,439           | 247,162           | 350,487           | 58.6%         | 41.7%          | -17.0%       |
| 260               | 120               | 53.8%         | Medical Examiner                 | 2,400             | 20               | 900               | 1,500             | 62.5%         | 41.7%          | -20.8%       |
| 1,538,171         | 1,018,474         | 33.8%         | Communications                   | 1,972,299         | 135,346          | 1,126,205         | 846,094           | 42.9%         | 41.7%          | -1.2%        |
| 47,309            | 23,564            | 50.2%         | Streetlights                     | 48,800            | 4,514            | 26,862            | 21,938            | 45.0%         | 41.7%          | -3.3%        |
| 2,030,503         | 1,025,768         | 49.5%         | Waste Management                 | 2,191,220         | 192,692          | 1,189,960         | 1,001,260         | 45.7%         | 41.7%          | -4.0%        |
| 33,115            | 20,372            | 38.5%         | Public Nuisance Control          | 50,000            | 14,160           | 15,160            | 34,840            | 69.7%         | 41.7%          | -28.0%       |
| 3,794,625         | 1,929,556         | 49.2%         | General Properties               | 4,513,111         | 705,024          | 2,065,126         | 2,447,985         | 54.2%         | 41.7%          | -12.6%       |
| 325,649           | 244,237           | 25.0%         | Local Health Department          | 325,649           | 81,412           | 244,237           | 81,412            | 25.0%         | 41.7%          | 16.7%        |
| 123,258           | 92,444            | 25.0%         | Greater Reach CSB                | 137,024           | 34,256           | 102,768           | 34,256            | 25.0%         | 41.7%          | 16.7%        |
| 10,000            | 10,000            | 0.0%          | Area Agency on Aging             | 10,000            | 0                | 10,000            | 0                 | 0.0%          | 41.7%          | 41.7%        |
| 26,971            | 26,971            | 0.0%          | Other Social Services            | 27,500            | 0                | 27,500            | 0                 | 0.0%          | 41.7%          | 41.7%        |
| 15,959            | 15,959            | 0.0%          | Community Colleges               | 15,792            | 0                | 15,792            | 0                 | 0.0%          | 41.7%          | 41.7%        |
| 1,320,936         | 754,275           | 42.9%         | Parks & Recreation               | 1,563,934         | 103,825          | 817,257           | 746,677           | 47.7%         | 41.7%          | -6.1%        |
| 353,235           | 264,926           | 25.0%         | Libraries                        | 364,696           | 91,174           | 273,522           | 91,174            | 25.0%         | 41.7%          | 16.7%        |
| 501,431           | 311,624           | 37.9%         | Planning/Zoning/GIS              | 594,248           | 48,455           | 331,061           | 263,187           | 44.3%         | 41.7%          | -2.6%        |
| 492,438           | 375,047           | 23.8%         | Community Development            | 595,720           | 33,877           | 356,150           | 239,570           | 40.2%         | 41.7%          | 1.5%         |
| 306,933           | 304,893           | 0.7%          | Other Planning/Community Dev     | 294,397           | 0                | 290,879           | 3,518             | 1.2%          | 41.7%          | 40.5%        |
| 12,500            | 12,500            | 0.0%          | Soil/Water Conservation District | 12,500            | 0                | 12,500            | 0                 | 0.0%          | 41.7%          | 41.7%        |
| 143,925           | 89,213            | 38.0%         | Cooperative Extension Program    | 195,963           | 4,485            | 69,341            | 126,622           | 64.6%         | 41.7%          | -22.9%       |
| 27,253,171        | 16,323,741        | 40.1%         | Transfers to Other Funds         | 29,545,640        | 2,482,217        | 17,244,084        | 12,301,556        | 41.6%         | 41.7%          | 0.0%         |
| 332,378           | 0                 | 100.0%        | County Leases                    | 0                 | 0                | 0                 | 0                 | #DIV/0!       | 41.7%          | #DIV/0!      |
| <b>62,716,465</b> | <b>37,594,483</b> | <b>40.1%</b>  | <b>TOTAL EXPENDITURES</b>        | <b>70,410,888</b> | <b>6,295,910</b> | <b>40,668,916</b> | <b>29,741,972</b> | <b>42.2%</b>  | <b>41.7%</b>   | <b>-0.6%</b> |

## **EXPLANATION OF BUDGET VARIANCE**

### **By Department**

|                                  |                                |
|----------------------------------|--------------------------------|
| Board of Supervisors             | Annual Insurance Premiums      |
| Human Resources                  | Annual Insurance Premiums      |
| Accounting                       | Annual Contract Payments       |
| Magistrates                      | Office Supplies                |
| Confinement & Care of Prisoners  | Quarterly MRRJA Payment        |
| Local Health Dept                | Quarterly Contribution Payment |
| Greater Reach CSB                | Quarterly Contribution Payment |
| Area Agency on Aging             | Annual Contribution Payment    |
| Other Social Services            | Annual Contribution Payment    |
| Community Colleges               | Annual Contribution Payment    |
| Regional Library                 | Quarterly Contribution Payment |
| Community Development            | County Fair Expenditures       |
| Other Planning/Community Dev     | Annual Contribution Payments   |
| Soil/Water Conservation District | Annual Contribution Payment    |

### **By Category**

|                    |  |
|--------------------|--|
| Purchased Services | Quarterly MRRJA Payment                  |
| Insurance          | Annual Insurance Premiums                |
| Dues & Memberships | Annual Payments                          |
| Special Events     | County Fair & Special Event Expenditures |
| Contributions      | Annual Payments                          |

**CASH RECONCILIATION**

**1/31/26**

| FUND                                   | GENERAL       | MEALS      | COMM DEV   | SCHOOL       | TEXTBOOK   | CAFÉ       | COVID -SCH | LITTER    | COMM SRV  | CSA       | SOC SRV    |
|--|---------------|------------|------------|--------------|------------|------------|------------|-----------|-----------|-----------|------------|
|  | 101           | 102        | 110        | 205          | 206        | 207        | 208        | 209       | 211       | 219       | 220        |
| CASH BALANCE - 999                     | 20,047,312.75 | 291,861.56 | 643,101.54 | 3,409,364.43 | 855,928.08 | 928,428.25 | 298,405.57 | 85,971.66 | 33,605.26 | -3,581.82 | 212,929.77 |
| CASH & INVEST ON EACH FUND'S BAL SHEET | 20,047,312.75 | 291,861.56 | 643,101.54 | 3,409,364.43 | 855,928.08 | 928,428.25 | 298,405.57 | 85,971.66 | 33,605.26 | -3,581.82 | 212,929.77 |

FROM 999 REPORT

|  |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
|--|----------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| 110101 CASH IN TREASURER'S OFFICE          | 720.00               |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110102 CASH IN RECREATION                  | 1,210.00             |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110103 CASH IN PERMITS                     | 100.00               |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110104 PETTY CASH - DMV SELECT             | 400.00               |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110110 BSV - GENERAL CHECKING              | -8,295,206.46        | 291,861.56        | 643,101.54        | 3,409,364.43        | 855,928.08        |                   | 298,405.57        | 85,971.66        | 33,605.26        | -3,581.82        | 212,929.77        |
| 110111 TSB - GENERAL CHECKING              | 3,692.74             |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110112 FIFTH THIRD - REVENUE RECOVERY      | 7,922.30             |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110113 BSV - TAX SALE ESCROW               | 12,771.10            |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 110120 LGIP - GENERAL FUND                 | 28,315,703.07        |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 120710 BSV - CAFETERIA CHECKING            |                      |                   |                   |                     |                   | 928,428.25        |                   |                  |                  |                  |                   |
| 122810 LGIP - ANIMAL SHELTER               |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 130520 LGIP - ZIONS 2018B TAXABLE BONDS    |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 130540 VRA 2019C USBANK TAXABLE            |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172330 MIDDLEBURG PAMPLIN INVESTMENT FUND  |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172410 TSB - ABRAHAMS SCHOLARSHIP          |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172430 MIDDLEBURG ABRAHAMS INVESTMENT FUND |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172510 BSV - BUTTERWORTH SCHOLARSHIP SVG   |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172511 BSV - BUTTERWORTH SCHOLARSHIP CD    |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172710 TSB - WILLIAMSON SCHOLARSHIP SVG    |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172711 TSB - WILLIAMSON SCHOLARSHIP CD     |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172810 TSB - DOYLE SCHOLARSHIP FUND SVG    |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 172820 LGIP DOYLE FUND                     |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| 173410 BSV - SPECIAL WELFARE SAVINGS       |                      |                   |                   |                     |                   |                   |                   |                  |                  |                  |                   |
| <b>TOTAL CASH &amp; INVESTMENTS</b>        | <b>20,047,312.75</b> | <b>291,861.56</b> | <b>643,101.54</b> | <b>3,409,364.43</b> | <b>855,928.08</b> | <b>928,428.25</b> | <b>298,405.57</b> | <b>85,971.66</b> | <b>33,605.26</b> | <b>-3,581.82</b> | <b>212,929.77</b> |

**CASH RECONCILIATION****1/31/26**

| FUND                                   | YOUTH<br>221 | LAW LIB<br>226 | FIRE PROG<br>228 | FORF AST<br>229 | SCH CAP<br>302 | SCH GRANT<br>303 | CIP<br>305   | OPER CAP<br>307 | CO DS<br>401  | SCH DS<br>402 | PAMP ENDO<br>723 |
|--|--------------|----------------|------------------|-----------------|----------------|------------------|--------------|-----------------|---------------|---------------|------------------|
| CASH BALANCE - 999                     | 3,656.24     | 12,700.18      | 1,809,026.05     | 48,967.38       | 4,535,727.28   | -1,081,427.53    | 1,944,552.37 | 381,158.60      | -1,228,662.84 | 1,875,692.18  | 3,325,706.10     |
| CASH & INVEST ON EACH FUND'S BAL SHEET | 3,656.24     | 12,700.18      | 1,809,026.05     | 48,967.38       | 4,535,727.28   | -1,081,427.53    | 1,944,552.37 | 381,158.60      | -1,228,662.84 | 1,875,692.18  | 3,325,706.10     |

## FROM 999 REPORT

|  |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
|--|-----------------|------------------|---------------------|------------------|---------------------|----------------------|---------------------|-------------------|----------------------|---------------------|---------------------|
| 110101 CASH IN TREASURER'S OFFICE          |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110102 CASH IN RECREATION                  |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110103 CASH IN PERMITS                     |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110104 PETTY CASH - DMV SELECT             |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110110 BSV - GENERAL CHECKING              | 3,656.24        | 12,700.18        | 691,662.28          | 48,967.38        | 4,535,727.28        | -1,081,427.53        | 1,286,341.19        | 381,158.60        | -1,228,662.84        | 1,875,692.18        | 12,145.53           |
| 110111 TSB - GENERAL CHECKING              |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110112 FIFTH THIRD - REVENUE RECOVERY      |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110113 BSV - TAX SALE ESCROW               |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 110120 LGIP - GENERAL FUND                 |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 120710 BSV - CAFETERIA CHECKING            |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 122810 LGIP - ANIMAL SHELTER               |                 |                  | 1,117,363.77        |                  |                     |                      |                     |                   |                      |                     |                     |
| 130520 LGIP - ZIONS 2018B TAXABLE BONDS    |                 |                  |                     |                  |                     |                      | 603,079.56          |                   |                      |                     |                     |
| 130540 VRA 2019C USBANK TAXABLE            |                 |                  |                     |                  |                     |                      | 55,131.62           |                   |                      |                     |                     |
| 172330 MIDDLEBURG PAMPLIN INVESTMENT FUND  |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     | 3,313,560.57        |
| 172410 TSB - ABRAHAMS SCHOLARSHIP          |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172430 MIDDLEBURG ABRAHAMS INVESTMENT FUND |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172510 BSV - BUTTERWORTH SCHOLARSHIP SVG   |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172511 BSV - BUTTERWORTH SCHOLARSHIP CD    |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172710 TSB - WILLIAMSON SCHOLARSHIP SVG    |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172711 TSB - WILLIAMSON SCHOLARSHIP CD     |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172810 TSB - DOYLE SCHOLARSHIP FUND SVG    |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 172820 LGIP DOYLE FUND                     |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| 173410 BSV - SPECIAL WELFARE SAVINGS       |                 |                  |                     |                  |                     |                      |                     |                   |                      |                     |                     |
| <b>TOTAL CASH &amp; INVESTMENTS</b>        | <b>3,656.24</b> | <b>12,700.18</b> | <b>1,809,026.05</b> | <b>48,967.38</b> | <b>4,535,727.28</b> | <b>-1,081,427.53</b> | <b>1,944,552.37</b> | <b>381,158.60</b> | <b>-1,228,662.84</b> | <b>1,875,692.18</b> | <b>3,325,706.10</b> |

**CASH RECONCILIATION****1/31/26**

|  | ABRAHAMS     | BUTTER    | WILLIAM | DOYLE      | SPEC WLF  | SPW SAV  | COM CR |               |
|--|--------------|-----------|---------|------------|-----------|----------|--------|---------------|
| FUND                                   | 724          | 725       | 727     | 728        | 733       | 734      | 790    | TOTAL         |
| CASH BALANCE - 999                     | 5,279,491.78 | 12,985.83 | 883.41  | 451,047.22 | 48,387.14 | 2,371.43 | 123.00 | 44,225,712.87 |
| CASH & INVEST ON EACH FUND'S BAL SHEET | 5,279,491.78 | 12,985.83 | 883.41  | 451,047.22 | 48,387.14 | 2,371.43 | 123.00 | 44,225,712.87 |

## FROM 999 REPORT

|  |                     |                  |               |                   |                  |                 |               |                      |
|--|---------------------|------------------|---------------|-------------------|------------------|-----------------|---------------|----------------------|
| 110101 CASH IN TREASURER'S OFFICE          |                     |                  |               |                   |                  |                 |               | 720.00               |
| 110102 CASH IN RECREATION                  |                     |                  |               |                   |                  |                 |               | 1,210.00             |
| 110103 CASH IN PERMITS                     |                     |                  |               |                   |                  |                 |               | 100.00               |
| 110104 PETTY CASH - DMV SELECT             |                     |                  |               |                   |                  |                 |               | 400.00               |
| 110110 BSV - GENERAL CHECKING              |                     |                  |               |                   | 48,387.14        |                 | 123.00        | 4,118,850.22         |
| 110111 TSB - GENERAL CHECKING              |                     |                  |               |                   |                  |                 |               | 3,692.74             |
| 110112 FIFTH THIRD - REVENUE RECOVERY      |                     |                  |               |                   |                  |                 |               | 7,922.30             |
| 110113 BSV - TAX SALE ESCROW               |                     |                  |               |                   |                  |                 |               | 12,771.10            |
| 110120 LGIP - GENERAL FUND                 |                     |                  |               |                   |                  |                 |               | 28,315,703.07        |
| 120710 BSV - CAFETERIA CHECKING            |                     |                  |               |                   |                  |                 |               | 928,428.25           |
| 122810 LGIP - ANIMAL SHELTER               |                     |                  |               |                   |                  |                 |               | 1,117,363.77         |
| 130520 LGIP - ZIONS 2018B TAXABLE BONDS    |                     |                  |               |                   |                  |                 |               | 603,079.56           |
| 130540 VRA 2019C USBANK TAXABLE            |                     |                  |               |                   |                  |                 |               | 55,131.62            |
| 172330 MIDDLEBURG PAMPLIN INVESTMENT FUND  |                     |                  |               |                   |                  |                 |               | 3,313,560.57         |
| 172410 TSB - ABRAHAMS SCHOLARSHIP          | 31,389.11           |                  |               |                   |                  |                 |               | 31,389.11            |
| 172430 MIDDLEBURG ABRAHAMS INVESTMENT FUND | 5,248,102.67        |                  |               |                   |                  |                 |               | 5,248,102.67         |
| 172510 BSV - BUTTERWORTH SCHOLARSHIP SVG   |                     | 985.83           |               |                   |                  |                 |               | 985.83               |
| 172511 BSV - BUTTERWORTH SCHOLARSHIP CD    |                     | 12,000.00        |               |                   |                  |                 |               | 12,000.00            |
| 172710 TSB - WILLIAMSON SCHOLARSHIP SVG    |                     |                  | 211.20        |                   |                  |                 |               | 211.20               |
| 172711 TSB - WILLIAMSON SCHOLARSHIP CD     |                     |                  | 672.21        |                   |                  |                 |               | 672.21               |
| 172810 TSB - DOYLE SCHOLARSHIP FUND SVG    |                     |                  |               | 561.80            |                  |                 |               | 561.80               |
| 172820 LGIP DOYLE FUND                     |                     |                  |               | 450,485.42        |                  |                 |               | 450,485.42           |
| 173410 BSV - SPECIAL WELFARE SAVINGS       |                     |                  |               |                   |                  | 2,371.43        |               | 2,371.43             |
| <b>TOTAL CASH &amp; INVESTMENTS</b>        | <b>5,279,491.78</b> | <b>12,985.83</b> | <b>883.41</b> | <b>451,047.22</b> | <b>48,387.14</b> | <b>2,371.43</b> | <b>123.00</b> | <b>44,225,712.87</b> |