

COUNTY OF DINWIDDIE, VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE  
GENERAL FUND  
FOR THE PERIOD ENDED: JANUARY 31, 2010

REVENUES	FY 2009	01/31/09	%	FY 2010	CURR MTD	CURR YTD	REMAIN	%		BUDGET (UNDER)	
	ACTUAL	YTD	REMAIN	BUDGET				REMAIN	REMAIN	REMAIN	OVER
General Property Taxes	22,387,028	11,032,713	50.7%	22,929,111	252,417	11,384,262	11,544,849	50.4%	41.7%	-8.7%	
Other Local Taxes	3,387,414	1,218,704	64.0%	3,050,000	264,559	1,149,477	1,900,523	62.3%	41.7%	-20.6%	
Permits, Fees, Licenses	289,909	183,543	36.7%	289,680	16,230	138,068	151,612	52.3%	41.7%	-10.7%	
Fines & Forfeitures	1,069,538	481,716	55.0%	907,583	119,117	786,306	121,277	13.4%	41.7%	28.3%	
Revenue-Use of Money/Prop	456,586	247,678	45.8%	415,784	22,348	88,260	327,524	78.8%	41.7%	-37.1%	
Charges for Services	1,529,595	804,362	47.4%	1,404,283	202,130	759,610	644,673	45.9%	41.7%	-4.2%	
Misc Revenue	55,943	18,863	66.3%	37,750	3,204	40,018	-2,268	-6.0%	41.7%	47.7%	
Recovered Cost	84,065	48,110	42.8%	65,800	2,442	50,696	15,104	23.0%	41.7%	18.7%	
Revenue from Commonwealth	6,429,658	3,413,690	46.9%	6,748,960	325,241	3,128,597	3,620,363	53.6%	41.7%	-12.0%	
Local % of State Sales Tax	1,065,681	532,267	50.1%	1,020,000	87,140	465,237	554,763	54.4%	41.7%	-12.7%	
Revenue from Federal Govt	546,252	0	100.0%	137,960	0	137,960	0	0.0%	41.7%	41.7%	
Other Finance Sources	3,400	2,200	35.3%	2,600	0	1,000	1,600	61.5%	41.7%	-19.9%	
<b>TOTAL REVENUES</b>	<b>37,305,069</b>	<b>17,983,846</b>	<b>51.8%</b>	<b>37,009,511</b>	<b>1,294,829</b>	<b>18,129,490</b>	<b>18,880,021</b>	<b>51.0%</b>	<b>41.7%</b>	<b>-9.3%</b>	
<b>EXPENDITURES</b>											
Salaries & Wages	8,090,518	4,760,190	41.2%	8,111,937	687,820	4,736,222	3,375,715	41.6%	41.7%	0.1%	
Benefits	2,425,552	1,426,325	41.2%	2,452,593	205,448	1,419,510	1,033,083	42.1%	41.7%	-0.5%	
<b>Total Salaries &amp; Benefits</b>	<b>10,516,070</b>	<b>6,186,515</b>	<b>41.2%</b>	<b>10,564,530</b>	<b>893,269</b>	<b>6,155,732</b>	<b>4,408,798</b>	<b>41.7%</b>	<b>41.7%</b>	<b>-0.1%</b>	
Temporary Help	53,168	28,415	46.6%	53,000	0	28,173	24,827	46.8%	41.7%	-5.2%	
Professional Services	2,034,159	1,219,305	40.1%	1,660,337	149,669	755,990	904,347	54.5%	41.7%	-12.8%	
Other Purchased Services	1,761,070	981,979	44.2%	1,731,538	189,387	730,004	1,001,534	57.8%	41.7%	-16.2%	
Insurance	320,164	281,534	12.1%	341,640	155	307,316	34,324	10.0%	41.7%	31.6%	
Repairs & Maintenance	699,644	346,974	50.4%	719,721	78,110	370,505	349,216	48.5%	41.7%	-6.9%	
Advertising/Marketing	45,069	18,203	59.6%	54,088	3,437	24,437	29,651	54.8%	41.7%	-13.1%	
Utilities	900,992	438,095	51.4%	934,686	73,691	460,204	474,482	50.8%	41.7%	-9.1%	
Rental/Lease	45,021	30,266	32.8%	44,600	300	24,086	20,514	46.0%	41.7%	-4.3%	
Travel/Training	53,135	40,239	24.3%	37,286	2,942	20,287	16,999	45.6%	41.7%	-3.9%	
Supplies	866,790	561,143	35.3%	928,258	54,482	412,752	515,506	55.5%	41.7%	-13.9%	
Dues/Memberships	23,286	19,897	14.6%	25,165	800	20,823	4,342	17.3%	41.7%	24.4%	
Contributions	937,342	666,042	28.9%	883,270	191,956	611,229	272,041	30.8%	41.7%	10.9%	
Misc Expenditures	33,256	22,701	31.7%	15,670	890	2,427	13,243	84.5%	41.7%	-42.8%	
<b>Total Other Expenditures</b>	<b>7,773,095</b>	<b>4,654,793</b>	<b>40.1%</b>	<b>7,429,259</b>	<b>745,818</b>	<b>3,768,232</b>	<b>3,661,027</b>	<b>49.3%</b>	<b>41.7%</b>	<b>-7.6%</b>	
<b>Capital Expenditures</b>	<b>633,325</b>	<b>465,723</b>	<b>26.5%</b>	<b>199,949</b>	<b>28,076</b>	<b>189,981</b>	<b>9,968</b>	<b>5.0%</b>	<b>41.7%</b>	<b>36.7%</b>	
<b>TOTAL EXPENDITURES</b>	<b>18,922,490</b>	<b>11,307,031</b>	<b>40.2%</b>	<b>18,193,738</b>	<b>1,667,162</b>	<b>10,113,945</b>	<b>8,079,793</b>	<b>44.4%</b>	<b>41.7%</b>	<b>-2.7%</b>	
<b>TRANSFERS</b>											
Transfers to Gen Fund	34,394	31,252	0	0	0	0	0	#DIV/0!	41.7%	#DIV/0!	
Transfers from Gen Fund	-19,425,462	-12,247,691	37.0%	-22,597,380	-1,883,115	-13,181,805	-9,415,575	41.7%	41.7%	0.0%	
<b>TOTAL TRANSFERS</b>	<b>-19,391,068</b>	<b>-12,216,439</b>	<b>37.0%</b>	<b>-22,597,380</b>	<b>-1,883,115</b>	<b>-13,181,805</b>	<b>-9,415,575</b>	<b>41.7%</b>	<b>41.7%</b>	<b>0.0%</b>	
<b>TOTAL EXP/TRANSFERS</b>	<b>38,313,558</b>	<b>23,523,470</b>	<b>38.6%</b>	<b>40,791,118</b>	<b>3,550,277</b>	<b>23,295,750</b>	<b>17,495,368</b>	<b>42.9%</b>	<b>41.7%</b>	<b>-1.2%</b>	
<b>NET CHANGE IN FUND BAL</b>	<b>-1,008,489</b>	<b>-5,539,624</b>		<b>-3,781,607</b>	<b>-2,255,449</b>	<b>-5,166,260</b>					
<b>BEG FUND BALANCE</b>	<b>20,067,056</b>	<b>20,061,396</b>		<b>19,058,567</b>		<b>19,058,567</b>					
<b>END FUND BALANCE</b>	<b>19,058,567</b>	<b>14,521,772</b>		<b>15,276,960</b>		<b>13,892,306</b>					

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:**

**JANUARY 31, 2010**

DEPARTMENT	FY 2009			FY 2010			%			BUDGET OVER/ (UNDER)
	TOT ACT	01/31/09 YTD	% REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	
Board of Supervisors	83,349	54,007	35.2%	82,088	6,434	54,930	27,158	33.1%	41.7%	8.6%
County Administration	267,401	184,365	31.1%	253,160	16,712	154,514	98,646	39.0%	41.7%	2.7%
County Attorney	182,767	108,843	40.4%	179,681	14,957	106,507	73,174	40.7%	41.7%	0.9%
Human Resources	257,446	169,030	34.3%	287,120	11,039	204,548	82,572	28.8%	41.7%	12.9%
Auditor	42,150	40,850	3.1%	43,500	0	3,977	39,523	90.9%	41.7%	-49.2%
Commissioner of Revenue	327,308	179,763	45.1%	332,873	24,507	178,532	154,341	46.4%	41.7%	-4.7%
Gen Reassessment	380,287	364,857	4.1%	0	0	275	-275	#DIV/0!	41.7%	#DIV/0!
Business License	42,661	23,832	44.1%	41,186	3,454	26,902	14,284	34.7%	41.7%	7.0%
Land Use	38,797	22,459	42.1%	37,395	3,454	24,638	12,757	34.1%	41.7%	7.6%
Treasurer	377,377	215,482	42.9%	363,435	30,942	221,389	142,046	39.1%	41.7%	2.6%
Accounting	193,844	120,837	37.7%	169,275	13,995	98,509	70,766	41.8%	41.7%	-0.1%
Information Systems	363,226	205,358	43.5%	336,195	21,571	167,193	169,002	50.3%	41.7%	-8.6%
Purchasing	70,709	52,860	25.2%	0	0	0	0	#DIV/0!	41.7%	#DIV/0!
Board of Elections	128,839	81,181	37.0%	115,865	7,386	68,514	47,352	40.9%	41.7%	0.8%
Circuit Court	17,502	1,582	91.0%	22,150	320	3,627	18,523	83.6%	41.7%	-42.0%
Gen District Court	23,585	10,251	56.5%	23,451	2,418	17,065	6,386	27.2%	41.7%	14.4%
Magistrates	453	222	51.0%	650	40	286	364	56.1%	41.7%	-14.4%
Clerk of Circuit Court	441,694	244,658	44.6%	403,935	42,822	248,167	155,768	38.6%	41.7%	3.1%
Victim Witness Program	51,835	29,957	42.2%	53,034	4,300	30,923	22,111	41.7%	41.7%	0.0%
Commonwealth's Attorney	466,541	263,834	43.4%	485,637	40,117	268,381	217,256	44.7%	41.7%	-3.1%
Sheriff	3,606,387	2,207,746	38.8%	3,591,158	330,292	2,179,730	1,411,428	39.3%	41.7%	2.4%
Volunteer Fire Departments	489,046	237,816	51.4%	513,349	32,105	242,555	270,794	52.8%	41.7%	-11.1%
Emergency Medical Svcs	1,232,529	681,903	44.7%	1,205,079	98,447	689,553	515,526	42.8%	41.7%	-1.1%
Fire & Rescue Svcs	267,992	159,002	40.7%	275,983	27,306	160,570	115,413	41.8%	41.7%	-0.1%
Confinement & Care of Prisoners	2,142,458	1,180,383	44.9%	2,094,310	165,107	939,080	1,155,230	55.2%	41.7%	-13.5%
Probation Office	316,771	190,457	39.9%	308,100	1,236	154,209	153,891	49.9%	41.7%	-8.3%
Other Correction & Detention	146,543	90,124	38.5%	144,289	12,323	77,534	66,755	46.3%	41.7%	-4.6%
Building Inspection	362,731	222,200	38.7%	368,841	24,493	171,818	197,023	53.4%	41.7%	-11.7%
Animal Control/Pound	255,897	158,789	37.9%	203,574	18,724	118,602	84,972	41.7%	41.7%	-0.1%
Medical Examiner	140	100	28.6%	200	0	80	120	60.0%	41.7%	-18.3%
Communications	1,028,263	603,678	41.3%	1,013,813	72,301	535,987	477,826	47.1%	41.7%	-5.5%
Streetlights	42,203	21,040	50.1%	43,000	3,178	19,330	23,670	55.0%	41.7%	-13.4%
Sanitation & Waste Removal	1,561,857	829,833	46.9%	1,533,011	146,403	772,087	760,924	49.6%	41.7%	-8.0%
Public Nuisance Control	6,325	4,225	33.2%	8,000	0	3,615	4,385	54.8%	41.7%	-13.1%
General Properties	1,488,768	863,115	42.0%	1,525,727	219,774	874,227	651,500	42.7%	41.7%	-1.0%
Local Health Department	243,757	183,068	24.9%	230,111	57,290	172,820	57,291	24.9%	41.7%	16.8%
Mental Health/Retardation	70,286	52,715	25.0%	70,087	16,572	53,516	16,571	23.6%	41.7%	18.0%
Area Agency on Aging	17,000	12,750	25.0%	16,150	4,038	12,114	4,036	25.0%	41.7%	16.7%
Other Social Services	24,126	18,845	21.9%	21,970	3,177	18,794	3,176	14.5%	41.7%	27.2%
Community Colleges	9,000	6,750	25.0%	4,500	0	4,500	0	0.0%	41.7%	41.7%
Parks & Recreation	656,405	437,453	33.4%	591,715	40,933	327,295	264,420	44.7%	41.7%	-3.0%
Boatlandings	1,100	500	54.5%	1,200	0	0	1,200	100.0%	41.7%	-58.3%
Libraries	251,844	188,883	25.0%	251,844	62,961	188,883	62,961	25.0%	41.7%	16.7%
Planning / GIS	552,673	342,914	38.0%	556,338	45,660	303,655	252,683	45.4%	41.7%	-3.7%
Economic Development	112,726	59,037	47.6%	136,299	1,129	75,239	61,060	44.8%	41.7%	-3.1%
Other Planning/Community Dev	163,724	125,533	23.3%	125,325	26,032	89,178	36,147	28.8%	41.7%	12.8%
Soil/Water Conservation District	15,500	12,875	16.9%	15,500	1,875	8,625	6,875	44.4%	41.7%	-2.7%
Cooperative Extension Program	98,670	41,072	58.4%	113,635	11,337	41,473	72,162	63.5%	41.7%	-21.8%
Transfers to other funds	19,425,462	12,247,691	37.0%	22,597,380	1,883,115	13,181,805	9,415,575	41.7%	41.7%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>38,347,952</b>	<b>23,554,725</b>	<b>38.6%</b>	<b>40,791,118</b>	<b>3,550,277</b>	<b>23,295,750</b>	<b>17,495,368</b>	<b>42.9%</b>	<b>41.7%</b>	<b>-1.2%</b>

## EXPLANATION OF BUDGET VARIANCE

### By Department

Board of Supervisors	Insurance premiums, annual dues
County Administration	Insurance premiums, annual dues, prepaid postage
Human Resources	Insurance premium
Business License/Land Use	Health Insurance
Treasurer	1st half tax ticket mailing expenses
General District Court	Court Appointed Attorneys
Clerk of the Circuit Court	Library of Virginia grant and TTF monies expenditures
Sheriff	Vehicles, grant purchases
Probation	2nd qtr contributions, cost/day increase-Crater Youth Care
Local Health Department	3rd qtr contributions
Mental Health/Retardation	3rd qtr/annual contributions
Area Agency on Aging	3rd qtr contributions
Other Social Services	3rd qtr/annual contributions
Community Colleges	Annual contributions
Libraries	3rd qtr contributions
Other Planning/Community Development	3rd qtr/annual contributions
<b>By Category</b>	
Insurance	Annual premiums
Advertising/Marketing	Economic Development
Rental/Lease	2nd qtr cell tower lease
Dues/Memberships	Annual renewals
Contributions	3rd qtr/annual contributions
Capital	Sheriff's vehicles, sheriff's grant for radar & GPS, replacement radios

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

FOR THE PERIOD ENDED: JANUARY 31, 2010

FUND	DESCRIPTION	REVENUE			EXPENDITURE			FUND BALANCE								
		PRIOR YR	BUDGET	CURR MTD	CURR YTD	REMAIN	PRIOR YR	BUDGET	CURR MTD	CURR YTD	REMAIN	BEG	BEG ADJ	CHANGE	END	
101	GENERAL FUND	37,315,851	37,009,511	1,294,829	18,129,490	18,880,021	38,625,443	40,791,118	3,550,277	23,295,750	17,495,368	19,052,907.27	5,660.00	-5,166,260	13,892,307	
102	MEALS TAX	546,120	500,000	43,323	272,344	227,656	1,050,000	550,000	0	0	550,000	69,559.20		272,344	341,903	
103	JAIL PHONE COMMISSION	6,392	5,000	686	3,083	1,917	2,804	5,000	448	2,173	2,827	50,710.44		910	51,620	
105	RECREATION FEES	9,993	5,000	0	10,762	-5,762	7,724	5,000	0	10,511	-5,511	2,269.00		250	2,519	
140	SOCIAL SERVICES	2,475,960	2,719,330	198,936	1,255,958	1,463,372	2,389,495	2,719,330	217,942	1,391,665	1,327,665	148,566.42		-135,706	12,860	
143	UNITED WAY-AGING	0	0	0	0	0	2,769	0	0	0	0	628.50		0	629	
144	UNITED WAY-EMERGENCY	10,394	0	417	3,219	-3,219	2,769	0	160	2,421	-2,421	18,345.68		798	19,143	
145	UNITED WAY-ADULT SERVICES	0	0	0	5,000	-5,000	563	0	288	4,993	-4,993	224.11		7	231	
146	YOUTH ADVISORY BOARD FUND	895	0	0	100	-100	209,398	0	31,974	233	-233	4,134.55		-133	4,002	
170	TREASURER'S OVERPYMT	214,691	0	6,895	64,197	-64,197	17,001	550,000	0	75,562	-75,562	16,689.06		-11,366	5,523	
202	IPR/CDBG ESCROW FUND	168,074	550,000	26	-133,314	683,314	41,169,545	38,983,729	3,399,411	19,350,891	19,632,898	190,071.87		-142,468	47,604	
205	SCHOOL FUND	41,481,076	38,983,729	3,181,655	21,238,468	17,745,261	339,943	400,000	577	107,002	292,998	0.00		1,887,577	1,887,577	
206	TEXTBOOK FUND	550,512	415,433	0	191,477	223,956	1,643,404	2,045,000	116,903	697,507	1,347,493	67,070.93		149,419	216,490	
207	CAFETERIA FUND	1,604,764	2,052,157	150,658	846,926	1,205,231	78,401	1,891,395	95,856	163,127	1,728,268	0.00		-163,127	-163,127	
208	SFSF FUND	78,401	1,891,395	0	0	1,891,395	21,071	29,500	12,978	13,178	12,322	48,484.45		27,328	75,813	
209	LITTER GRANT	22,512	24,500	2,073	40,507	-16,007	26,806	1,860,777	0	45,866	1,814,911	61,722.11		579,633	641,355	
210	COMMUNITY DEVELOPMENT	88,528	1,800,000	83,333	625,499	1,174,501	590,380	750,000	61,372	434,585	315,415	15,785.84		-126,628	-110,842	
219	COMPREHENSIVE SERVICE	606,168	750,000	20,537	307,957	442,043	25,962	0	0	0	0	0.00		0	0	
225	COURTHOUSE FEES	0	0	0	0	0	1,973	2,300	0	2,979	-679	13,716.17		-1,837	11,879	
226	LAW LIBRARY FUND	2,373	2,300	167	1,142	1,158	70,069	87,000	6,425	38,278	48,722	121,479.04		33,712	155,191	
228	FIRE/EMS/GRANT PROGRAMS	93,909	87,000	0	71,990	15,010	15,929	67,289	3,557	27,882	39,407	76,764.10		-15,077	61,687	
229	FORFEITED ASSET SHARING PROG	21,904	15,000	496	12,805	2,195	7,081,235	1,633,144	206,862	1,619,280	13,864	2,666,321.06		-1,615,349	1,050,972	
301	SCHOOL CONSTRUCTION FUND	419,145	0	0	3,930	-3,930	1,090,681	633,256	0	134,384	498,872	477,067.53		-46,884	430,183	
302	SCHOOL CAPITAL PROJECTS FUND	1,054,000	150,000	12,500	87,500	62,500	1,981,743	1,950,128	197,449	1,070,538	879,590	87,052.48		-692,475	-605,422	
303	SCHOOL GRANTS FUND	1,999,749	1,950,128	217,578	378,064	1,572,064	2,511,596	7,120,342	183,151	2,366,688	4,733,654	1,617,705.51		139,014	1,756,719	
305	COUNTY CAPITAL PROJECTS FUND	2,975,081	5,514,496	269,715	2,525,702	2,988,794	3,969,093	3,976,863	964,811	2,711,630	1,285,233	5,185,443.85		-1,401,965	3,783,479	
401	COUNTY DEBT SERVICE	2,174,079	2,245,140	187,095	1,309,665	939,475	7,581,534	7,479,297	3,177,933	7,191,125	288,172	130,000.00		-3,410,669	-3,280,669	
402	SCHOOL DEBT SERVICE	7,554,388	7,349,297	540,065	3,780,457	3,568,840	60,981	0	0	0	0	893,412.22		20,188	913,600	
722	R B PAMPLIN ANNUITY TRUST	46,061	0	0	20,188	-20,188	70,124	0	5,284	40,775	-40,775	2,069,433.01		4,801	2,074,235	
723	PAMPLIN FUND	-610,388	24,500	208	45,576	-45,576	84,130	0	0	82,730	-82,730	2,113,442.24		-27,024	2,086,419	
724	E ABRAHAM'S SCHOL FUND	-146,391	0	143	55,706	-55,706	700	0	0	700	-700	13,273.76		-108	13,165	
725	BUTTERWORTH SCHOL FUND	594	0	0	592	-592	1,400	0	0	1,400	-1,400	34,124.63		-268	33,856	
726	RETIRED TEACHERS FUND	1,016	0	16	1,132	-1,132	0	0	0	0	0	813.87		1	814	
727	WILLIAMSON SCHOL FUND	67	0	0	1	-1	17,000	0	0	17,000	-17,000	278,238.48		-10,184	268,055	
728	DOYLE SCHOL FUND	-131,339	0	160	6,816	-6,816	38,783	0	6,357	40,475	-40,475	64,988.66		36,059	101,047	
733	SPECIAL WELFARE	481,229	0	3,666	76,534	-76,534	582	0	0	0	0	6,735.91		0	6,736	
734	WELFARE SAVINGS ACCTS	-1,789	0	0	0	0	0	0	0	0	0	0.00		0	0	
735	LOCAL SALES TAX	0	0	0	0	0	10,008	0	0	0	0	-141.96		0	-142	
780	COMM DEBIT ACCT	10,008	0	0	1,920	-1,920	624,080	0	75,100	192,056	-192,056	2,503.17		-2,503	0	
790	COMM CREDIT ACCT	623,524	0	75,100	189,553	-189,553	111,412,351	113,526,468	12,315,115	61,164,458	52,362,010	36,217,534.61		5,660.00	26,489,680	
TOTAL		101,294,541	104,019,416	6,290,077	51,430,943	52,588,473	1,114,412,351	1,135,526,468	12,315,115	61,164,458	52,362,010	36,217,534.61		5,660.00	-9,733,515	26,489,680