

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: DECEMBER 31, 2009

REVENUES	FY 2009	12/31/08	%	FY 2010	CURR MTD	CURR YTD	REMAIN	%	BUDGET	(UNDER)
	ACTUAL	YTD	REMAIN	BUDGET						
General Property Taxes	22,387,028	10,721,521	52.1%	22,929,111	7,513,756	11,131,845	11,797,266	51.5%	50.0%	-1.5%
Other Local Taxes	3,387,414	935,438	72.4%	3,050,000	212,223	884,918	2,165,082	71.0%	50.0%	-21.0%
Permits, Fees, Licenses	289,909	166,407	42.6%	289,680	15,467	121,838	167,842	57.9%	50.0%	-7.9%
Fines & Forfeitures	1,069,538	406,195	62.0%	907,583	135,121	667,189	240,394	26.5%	50.0%	23.5%
Revenue-Use of Money/Prop	456,586	215,000	52.9%	415,784	20,954	65,912	349,872	84.1%	50.0%	-34.1%
Charges for Services	1,532,737	611,215	60.1%	1,404,283	86,308	557,479	846,804	60.3%	50.0%	-10.3%
Misc Revenue	55,943	16,839	69.9%	37,750	4,620	36,814	936	2.5%	50.0%	47.5%
Recovered Cost	84,065	44,614	46.9%	65,800	23,982	48,255	17,545	26.7%	50.0%	23.3%
Revenue from Commonwealth	6,430,979	3,026,138	52.9%	6,733,211	138,012	2,803,356	3,929,855	58.4%	50.0%	-8.4%
Local % of State Sales Tax	1,065,681	428,810	59.8%	1,020,000	98,027	378,096	641,904	62.9%	50.0%	-12.9%
Revenue from Federal Govt	528,224	0	100.0%	137,960	0	137,960	0	0.0%	50.0%	50.0%
Other Finance Sources	3,400	2,000	41.2%	2,600	200	1,000	1,600	61.5%	50.0%	-11.5%
TOTAL REVENUES	37,291,504	16,574,177	55.6%	36,993,762	8,248,669	16,834,661	20,159,101	54.5%	50.0%	-4.5%
EXPENDITURES										
Salaries & Wages	8,080,255	4,028,129	50.1%	8,111,937	667,277	4,048,401	4,063,536	50.1%	50.0%	-0.1%
Benefits	2,425,552	1,213,973	50.0%	2,452,593	202,427	1,214,062	1,238,531	50.5%	50.0%	-0.5%
Total Salaries & Benefits	10,505,807	5,242,102	50.1%	10,564,530	869,704	5,262,463	5,302,067	50.2%	50.0%	-0.2%
Temporary Help	53,168	25,349	52.3%	53,000	4,787	28,173	24,827	46.8%	50.0%	3.2%
Professional Services	2,034,159	605,637	70.2%	1,660,337	138,868	606,322	1,054,016	63.5%	50.0%	-13.5%
Other Purchased Services	1,761,070	715,942	59.3%	1,731,538	58,679	540,617	1,190,921	68.8%	50.0%	-18.8%
Insurance	320,164	246,589	23.0%	341,640	65,795	307,162	34,478	10.1%	50.0%	39.9%
Repairs & Maintenance	699,644	311,844	55.4%	719,721	47,691	292,396	427,325	59.4%	50.0%	-9.4%
Advertising/Marketing	45,069	16,299	63.8%	54,088	3,323	21,001	33,088	61.2%	50.0%	-11.2%
Utilities	900,992	361,371	59.9%	934,686	79,529	386,512	548,174	58.6%	50.0%	-8.6%
Rental/Lease	45,021	28,691	36.3%	44,600	3,550	23,786	20,814	46.7%	50.0%	3.3%
Travel/Training	53,135	36,337	31.6%	37,286	3,638	17,345	19,941	53.5%	50.0%	-3.5%
Supplies	859,668	512,374	40.4%	928,258	69,562	358,269	569,989	61.4%	50.0%	-11.4%
Dues/Memberships	23,286	17,889	23.2%	25,165	3,766	20,023	5,142	20.4%	50.0%	29.6%
Contributions	937,342	448,564	52.1%	883,270	5,651	419,273	463,997	52.5%	50.0%	-2.5%
Misc Expenditures	33,256	22,515	32.3%	15,670	16	1,536	14,134	90.2%	50.0%	-40.2%
Total Other Expenditures	7,765,973	3,349,401	56.9%	7,429,259	484,853	3,022,414	4,406,845	59.3%	50.0%	-9.3%
Capital Expenditures	633,325	408,137	35.6%	199,949	4,761	161,905	38,044	19.0%	50.0%	31.0%
TOTAL EXPENDITURES	18,905,105	8,999,640	52.4%	18,193,738	1,359,318	8,446,782	9,746,956	53.6%	50.0%	-3.6%
TRANSFERS										
Transfers to Gen Fund	31,252	31,252	0	0	0	0	0	#DIV/0!	50.0%	#DIV/0!
Transfers from Gen Fund	-19,420,479	-10,519,342	45.8%	-22,597,380	-1,883,115	-11,298,690	-11,298,690	50.0%	50.0%	0.0%
TOTAL TRANSFERS	-19,389,228	-10,488,090	45.9%	-22,597,380	-1,883,115	-11,298,690	-11,298,690	50.0%	50.0%	0.0%
TOTAL EXP/TRANSFERS	38,294,332	19,487,730	49.1%	40,791,118	3,242,433	19,745,472	21,045,646	51.6%	50.0%	-1.6%
NET CHANGE IN FUND BAL	-1,002,828	-2,913,553		-3,797,356	5,006,236	-2,910,811				
BEG FUND BALANCE	20,061,396	20,061,396		19,058,567		19,058,567				
END FUND BALANCE	19,058,567	17,147,843		15,261,211		16,147,756				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED: DECEMBER 31, 2009**

DEPARTMENT	FY 2009			FY 2010			%			BUDGET OVER/ (UNDER)
	TOT ACT	12/31/08 YTD	% REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	
Board of Supervisors	83,349	48,990	41.2%	82,088	4,964	48,496	33,592	40.9%	50.0%	9.1%
County Administration	267,401	154,765	42.1%	253,160	15,994	137,802	115,358	45.6%	50.0%	4.4%
County Attorney	182,767	93,424	48.9%	179,681	12,111	91,549	88,132	49.0%	50.0%	1.0%
Human Resources	257,446	122,287	52.5%	287,120	63,805	193,508	93,612	32.6%	50.0%	17.4%
Auditor	42,150	2,000	95.3%	43,500	0	3,977	39,523	90.9%	50.0%	-40.9%
Commissioner of Revenue	327,308	146,878	55.1%	332,873	26,158	154,025	178,848	53.7%	50.0%	-3.7%
Gen Reassessment	380,287	5,089	98.7%	0	0	275	-275	#DIV/0!	50.0%	#DIV/0!
Business License	42,661	20,329	52.3%	41,186	5,591	23,448	17,738	43.1%	50.0%	6.9%
Land Use	38,797	19,191	50.5%	37,395	3,347	21,184	16,211	43.4%	50.0%	6.6%
Treasurer	377,377	185,172	50.9%	363,435	34,516	190,447	172,988	47.6%	50.0%	2.4%
Accounting	193,844	103,729	46.5%	169,275	13,828	84,515	84,760	50.1%	50.0%	-0.1%
Information Systems	363,226	174,611	51.9%	336,195	27,551	145,622	190,573	56.7%	50.0%	-6.7%
Purchasing	70,709	44,914	36.5%	0	0	0	0	#DIV/0!	50.0%	#DIV/0!
Board of Elections	128,839	73,277	43.1%	115,865	9,533	61,127	54,738	47.2%	50.0%	2.8%
Circuit Court	17,502	1,485	91.5%	22,150	1,042	3,308	18,842	85.1%	50.0%	-35.1%
Gen District Court	23,585	9,226	60.9%	23,451	1,607	14,647	8,804	37.5%	50.0%	12.5%
Magistrates	453	188	58.5%	650	40	245	405	62.3%	50.0%	-12.3%
Clerk of Circuit Court	441,694	207,639	53.0%	403,935	42,823	205,345	198,590	49.2%	50.0%	0.8%
Victim Witness Program	51,835	25,648	50.5%	53,034	5,034	26,623	26,411	49.8%	50.0%	0.2%
Commonwealth's Attorney	466,541	219,826	52.9%	485,637	36,786	228,264	257,373	53.0%	50.0%	-3.0%
Sheriff	3,596,124	1,908,175	46.9%	3,591,158	284,250	1,849,437	1,741,721	48.5%	50.0%	1.5%
Volunteer Fire Departments	489,046	209,788	57.1%	513,349	32,158	210,451	302,898	59.0%	50.0%	-9.0%
Emergency Medical Svcs	1,232,529	591,395	52.0%	1,205,079	96,947	591,106	613,973	50.9%	50.0%	-0.9%
Fire & Rescue Svcs	266,529	128,777	51.7%	275,983	20,403	133,264	142,719	51.7%	50.0%	-1.7%
Confinement & Care of Prisoners	2,142,458	919,081	57.1%	2,094,310	176,016	773,973	1,320,337	63.0%	50.0%	-13.0%
Probation Office	316,771	188,293	40.6%	308,100	12,473	152,973	155,127	50.3%	50.0%	-0.3%
Other Correction & Detention	146,543	77,271	47.3%	144,289	9,582	65,212	79,077	54.8%	50.0%	-4.8%
Building Inspection	362,731	190,589	47.5%	368,841	23,971	147,325	221,516	60.1%	50.0%	-10.1%
Animal Control/Pound	255,897	101,615	60.3%	203,574	16,871	99,878	103,696	50.9%	50.0%	-0.9%
Medical Examiner	140	80	42.9%	200	20	80	120	60.0%	50.0%	-10.0%
Communications	1,028,263	528,066	48.6%	1,013,813	72,256	463,686	550,127	54.3%	50.0%	-4.3%
Streetlights	42,203	17,530	58.5%	43,000	3,180	16,152	26,848	62.4%	50.0%	-12.4%
Sanitation & Waste Removal	1,561,857	615,240	60.6%	1,533,011	122,874	625,684	907,327	59.2%	50.0%	-9.2%
Public Nuisance Control	6,325	4,225	33.2%	8,000	0	3,615	4,385	54.8%	50.0%	-4.8%
General Properties	1,488,768	676,446	54.6%	1,525,727	83,819	654,453	871,274	57.1%	50.0%	-7.1%
Local Health Department	243,757	122,379	49.8%	230,111	0	115,530	114,581	49.8%	50.0%	0.2%
Mental Health/Retardation	70,286	35,143	50.0%	70,087	0	36,944	33,143	47.3%	50.0%	2.7%
Area Agency on Aging	17,000	8,500	50.0%	16,150	0	8,076	8,074	50.0%	50.0%	0.0%
Other Social Services	24,126	13,563	43.8%	21,970	0	15,617	6,353	28.9%	50.0%	21.1%
Community Colleges	9,000	4,500	50.0%	4,500	0	4,500	0	0.0%	50.0%	50.0%
Parks & Recreation	656,405	388,195	40.9%	591,715	47,468	286,361	305,354	51.6%	50.0%	-1.6%
Boatlandings	1,100	500	54.5%	1,200	0	0	1,200	100.0%	50.0%	-50.0%
Libraries	251,844	125,922	50.0%	251,844	0	125,922	125,922	50.0%	50.0%	0.0%
Planning / GIS	552,673	297,289	46.2%	556,338	42,039	257,996	298,342	53.6%	50.0%	-3.6%
Economic Development	112,726	51,742	54.1%	136,299	1,689	74,110	62,189	45.6%	50.0%	4.4%
Other Planning/Community Dev	163,724	89,558	45.3%	125,325	583	63,146	62,179	49.6%	50.0%	0.4%
Soil/Water Conservation District	15,500	10,250	33.9%	15,500	0	6,750	8,750	56.5%	50.0%	-6.5%
Cooperative Extension Program	98,670	36,859	62.6%	113,635	7,988	30,136	83,499	73.5%	50.0%	-23.5%
Transfers to other funds	19,714,678	10,519,342	46.6%	22,597,380	1,883,115	11,298,690	11,298,690	50.0%	50.0%	0.0%
TOTAL EXPENDITURES	38,625,443	19,518,981	49.5%	40,791,118	3,242,433	19,745,473	21,045,645	51.6%	50.0%	-1.6%

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	Legal fees associated with tax sales
Board of Elections	November election expenses
General District Court	Court Appointed Attorneys
Sheriff	Vehicles, grant purchases
Mental Health/Retardation	Annual contributions
Other Social Services	Annual contributions
Community Colleges	Annual contributions
Economic Development	Marketing
Other Planning/Community Development	Annual contributions
Soil/Water Conservation District	Annual contributions

By Category

Temporary Help	Election officials
Insurance	Annual premiums paid in July
Advertising/Marketing	Economic Development
Rental/Lease	Polling places, Jan Extension Srv rent paid in Dec
Dues/Memberships	Annual payments made in July
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: DECEMBER 31, 2009

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	36,993,762	8,248,669	16,834,661	20,159,101	38,625,443	40,791,118	3,242,433	19,745,473	21,045,645	19,052,907.27	5,660.00	-2,910,812	16,147,756
102 MEALS TAX	546,120	500,000	41,707	229,021	270,979	1,050,000	550,000	0	0	550,000	69,559.20		229,021	298,580
103 JAIL PHONE COMMISSION	6,382	5,000	0	2,397	2,603	2,804	5,000	197	1,725	3,275	50,710.44		672	51,382
105 RECREATION FEES	9,993	5,000	280	10,762	-5,762	7,724	5,000	-2,023	10,511	-5,511	2,269.00		250	2,519
140 SOCIAL SERVICES	2,475,960	2,719,330	214,261	1,057,022	1,662,308	2,389,495	2,719,330	192,794	1,173,723	1,545,607	148,566.42		-116,701	31,866
143 UNITED WAY-AGING	0	0	0	0	0	0	0	0	0	0	628.50		0	629
144 UNITED WAY-EMERGENCY	10,394	0	417	2,803	-2,803	2,769	0	457	2,261	-2,261	18,345.68		541	18,887
145 UNITED WAY-ADULT SERVICES	0	0	0	5,000	-5,000	0	0	0	4,993	-4,993	224.11		7	231
146 YOUTH ADVISORY BOARD FUND	895	0	100	100	-100	563	0	0	-55	55	4,134.55		155	4,290
170 TREASURER'S OVERTYMT	214,691	0	31,692	57,502	-57,502	209,398	0	14,527	43,589	-43,589	16,889.06		13,914	30,803
202 IPRCDBG ESCROW FUND	169,074	550,000	2,309	-133,340	683,340	17,001	550,000	0	9,154	540,846	190,071.87		-142,494	47,578
205 SCHOOL FUND	41,461,076	38,983,729	3,082,604	18,058,813	20,926,916	41,169,545	38,983,729	3,177,382	15,951,480	23,032,249	0.00		2,105,333	21,053,333
206 TEXTBOOK FUND	550,512	415,433	17,407	191,477	223,956	339,943	400,000	4,236	106,424	293,576	617,791.45		85,053	702,844
207 CAFETERIA FUND	1,604,764	2,052,157	176,964	696,268	1,355,889	1,643,404	2,045,000	140,506	580,604	1,464,396	67,070.93		115,664	182,735
208 SFSF FUND	78,401	1,891,395	0	1,891,395	0	78,401	1,891,395	40,298	67,271	1,824,124	0.00		-67,271	1,756,853
209 LITTER GRANT	22,512	24,500	6,147	38,433	-13,933	21,071	25,500	0	200	25,300	48,484.45		38,233	86,718
210 COMMUNITY DEVELOPMENT	88,528	1,800,000	83,333	542,166	1,257,834	26,806	1,860,777	0	45,866	1,814,911	61,722.11		496,300	588,022
219 COMPREHENSIVE SERVICE	606,166	750,000	141,516	287,420	462,580	590,380	750,000	46,821	373,213	376,787	15,785.84		-85,794	-70,008
225 COURTHOUSE FEES	0	0	0	0	0	25,962	0	0	0	0	0.00		0	0
226 LAW LIBRARY FUND	2,373	2,300	105	976	1,324	1,973	2,300	2,979	2,979	-679	13,716.17		-2,004	11,713
228 FIRE/EMS/GRANT PROGRAMS	93,909	87,000	291	71,990	15,010	70,069	87,000	750	31,852	55,148	121,479.04		40,138	161,617
229 FORFEITED ASSET SHARING PROG	21,904	15,000	595	12,309	2,691	15,929	67,289	7,841	24,324	42,965	76,764.10		-12,016	64,749
301 SCHOOL CONSTRUCTION FUND	419,145	0	721	3,930	-3,930	7,081,235	1,633,144	116,441	1,412,418	220,726	2,666,321.06		-1,408,488	1,257,833
302 SCHOOL CAPITAL PROJECTS FUND	1,054,000	150,000	12,500	75,000	75,000	1,090,681	633,256	0	134,384	498,872	477,067.53		-59,384	417,683
303 SCHOOL GRANTS FUND	1,999,749	1,950,128	68,115	160,485	1,789,643	1,981,743	1,950,128	162,302	873,089	1,077,039	87,092.48		-712,604	625,552
305 COUNTY CAPITAL PROJECTS FUND	2,975,081	5,514,496	225,000	2,255,987	3,258,509	2,511,596	7,120,342	330,582	2,203,537	4,916,805	1,617,705.51		52,449	1,670,155
401 COUNTY DEBT SERVICE	2,174,079	2,245,140	187,095	1,122,570	1,122,570	3,969,093	3,976,863	253,951	1,746,819	2,230,044	5,185,443.85		-624,249	4,561,195
402 SCHOOL DEBT SERVICE	7,554,388	7,349,297	540,065	3,240,392	4,108,906	7,581,534	7,479,297	4,100	4,013,193	3,466,104	130,000.00		-772,801	-642,801
722 R B PAMPLIN ANNUITY TRUST	46,061	0	20,188	20,188	-20,188	60,981	0	0	0	0	893,412.22		20,188	913,600
723 PAMPLIN FUND	-610,388	0	13,317	45,368	-45,368	70,124	0	5,570	35,491	-35,491	2,069,433.01		9,877	2,079,310
724 E ABRAHAMS SCHOL FUND	-146,391	0	11,883	55,563	-55,563	84,130	0	0	82,730	-82,730	2,113,442.24		-27,167	2,086,276
725 I BUTTERWORTH SCHOL FUND	594	0	0	592	-592	700	0	0	700	-700	13,273.76		-108	13,165
726 RETIRED TEACHERS FUND	1,016	0	330	1,116	-1,116	1,400	0	0	1,400	-1,400	34,124.63		-284	33,840
727 WILLIAMSON SCHOL FUND	67	0	0	0	0	0	0	0	0	0	813.87		0	814
728 DOYLE SCHOL FUND	-131,339	0	706	6,656	-6,656	17,000	0	0	17,000	-17,000	278,238.48		-10,344	267,894
733 SPECIAL WELFARE	48,229	0	14,600	72,868	-72,868	38,783	0	7,455	34,118	-34,118	64,988.66		38,750	103,738
734 WELFARE SAVINGS ACCTS	-1,789	0	0	0	0	582	0	0	0	0	6,735.91		0	6,736
735 LOCAL SALES TAX	0	0	0	0	0	0	0	0	0	0	0.00		0	0
780 COMM DEBIT ACCT	10,008	0	0	1,920	-1,920	10,008	0	0	1,920	-1,920	-141.96		0	-142
790 COMM CREDIT ACCT	623,524	0	20,415	114,453	-114,453	624,080	0	20,415	116,956	-116,956	2,503.17		-2,503	0
TOTAL	101,294,541	104,003,667	13,164,051	45,140,867	58,862,800	111,412,351	113,526,468	7,770,015	48,849,344	64,677,125	36,217,534.61		5,660.00	32,514,718