

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

	FY 2009			FY 2010			%			BUDGET (UNDER)		
	ACTUAL	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	REMAIN	OVER	
<b>REVENUES</b>												
General Property Taxes	22,387,028	14,545,129	35.0%	22,929,111	3,918,755	16,549,388	6,379,723	27.8%	8.3%	-19.5%		
Other Local Taxes	3,387,414	2,663,177	21.4%	3,050,000	434,589	2,653,507	396,493	13.0%	8.3%	-4.7%		
Permits, Fees, Licenses	289,909	261,182	9.9%	289,680	18,779	221,654	68,026	23.5%	8.3%	-15.2%		
Fines & Forfeitures	1,069,538	829,533	22.4%	907,583	111,583	1,191,761	-284,178	-31.3%	8.3%	39.6%		
Revenue-Use of Money/Prop	456,586	384,442	15.8%	415,784	20,763	159,903	255,881	61.5%	8.3%	-53.2%		
Charges for Services	1,523,515	1,223,515	20.0%	1,404,283	72,740	1,197,548	206,735	14.7%	8.3%	-6.4%		
Misc Revenue	55,943	43,532	22.2%	37,750	8,959	81,306	-43,556	-115.4%	8.3%	123.7%		
Recovered Cost	84,065	73,677	12.4%	65,800	7,469	140,211	-74,411	-113.1%	8.3%	121.4%		
Revenue from Commonwealth	6,429,658	4,288,843	33.3%	6,752,339	224,344	4,118,517	2,633,822	39.0%	8.3%	-30.7%		
Local % of State Sales Tax	1,065,681	847,643	20.5%	1,020,000	106,500	815,949	204,051	20.0%	8.3%	-11.7%		
Revenue from Federal Govt	546,252	0	100.0%	137,960	0	143,081	-5,121	-3.7%	8.3%	12.0%		
Other Finance Sources	3,400	3,400	0.0%	2,600	0	1,000	1,600	61.5%	8.3%	-53.2%		
<b>TOTAL REVENUES</b>	<b>37,305,069</b>	<b>25,164,073</b>	<b>32.5%</b>	<b>37,012,890</b>	<b>4,924,480</b>	<b>27,273,825</b>	<b>9,739,065</b>	<b>26.3%</b>	<b>8.3%</b>	<b>-18.0%</b>		
<b>EXPENDITURES</b>												
Salaries & Wages	8,090,518	7,470,296	7.7%	8,114,208	656,237	7,384,915	729,293	9.0%	8.3%	-0.7%		
Benefits	2,425,552	2,242,363	7.6%	2,452,593	199,689	2,219,235	233,358	9.5%	8.3%	-1.2%		
<b>Total Salaries &amp; Benefits</b>	<b>10,516,070</b>	<b>9,712,659</b>	<b>7.6%</b>	<b>10,566,801</b>	<b>855,925</b>	<b>9,604,149</b>	<b>962,652</b>	<b>9.1%</b>	<b>8.3%</b>	<b>-0.8%</b>		
Temporary Help	53,168	38,005	28.5%	53,000	4,609	42,725	10,275	19.4%	8.3%	-11.1%		
Professional Services	2,034,159	1,786,084	12.2%	1,671,086	145,977	1,293,848	377,238	22.6%	8.3%	-14.2%		
Other Purchased Services	1,761,070	1,433,109	18.6%	1,731,538	56,008	1,187,792	543,746	31.4%	8.3%	-23.1%		
Insurance	320,164	320,164	0.0%	341,640	-10,007	355,200	-13,560	-4.0%	8.3%	12.3%		
Repairs & Maintenance	699,644	602,651	13.9%	724,721	24,527	662,954	61,767	8.5%	8.3%	-0.2%		
Advertising/Marketing	45,069	34,155	24.2%	54,088	1,174	30,775	23,313	43.1%	8.3%	-34.8%		
Utilities	900,992	789,556	12.4%	934,686	27,092	750,704	183,982	19.7%	8.3%	-11.4%		
Rental/Lease	45,021	42,746	5.1%	44,600	670	43,606	994	2.2%	8.3%	6.1%		
Travel/Training	53,135	48,818	8.1%	37,286	6,093	31,604	5,682	15.2%	8.3%	-6.9%		
Supplies	866,790	761,182	12.2%	928,258	63,465	635,511	292,747	31.5%	8.3%	-23.2%		
Dues/Memberships	23,286	22,766	2.2%	25,165	1,114	24,230	935	3.7%	8.3%	4.6%		
Contributions	937,342	904,374	3.5%	883,270	21,805	834,463	48,807	5.5%	8.3%	2.8%		
Misc Expenditures	33,256	30,563	8.1%	15,670	116	5,112	10,558	67.4%	8.3%	-59.0%		
<b>Total Other Expenditures</b>	<b>7,773,095</b>	<b>6,814,173</b>	<b>12.3%</b>	<b>7,445,008</b>	<b>342,644</b>	<b>5,898,525</b>	<b>1,546,483</b>	<b>20.8%</b>	<b>8.3%</b>	<b>-12.4%</b>		
Capital Expenditures	633,325	564,380	10.9%	201,057	2,897	216,204	-15,147	-7.5%	8.3%	15.9%		
<b>TOTAL EXPENDITURES</b>	<b>18,922,490</b>	<b>17,091,212</b>	<b>9.7%</b>	<b>18,212,866</b>	<b>1,201,466</b>	<b>15,718,878</b>	<b>2,493,988</b>	<b>13.7%</b>	<b>8.3%</b>	<b>-5.4%</b>		
<b>TRANSFERS</b>												
Transfers to Gen Fund	34,394	31,252	0	0	0	0	0	#DIV/0!	8.3%	8.3%		
Transfers from Gen Fund	-19,425,462	-18,294,988	5.8%	-22,891,578	-1,883,115	-21,008,463	-1,883,115	8.2%	8.3%	0.1%		
<b>TOTAL TRANSFERS</b>	<b>-19,391,068</b>	<b>-18,263,736</b>	<b>5.8%</b>	<b>-22,891,578</b>	<b>-1,883,115</b>	<b>-21,008,463</b>	<b>-1,883,115</b>	<b>8.2%</b>	<b>8.3%</b>	<b>0.1%</b>		
<b>TOTAL EXP/TRANSFERS</b>	<b>38,313,558</b>	<b>35,354,948</b>	<b>7.7%</b>	<b>41,104,444</b>	<b>3,084,581</b>	<b>36,727,341</b>	<b>4,377,103</b>	<b>10.6%</b>	<b>8.3%</b>	<b>-2.3%</b>		
<b>NET CHANGE IN FUND BAL</b>	<b>-1,008,489</b>	<b>-10,190,875</b>		<b>-4,091,554</b>	<b>1,839,898</b>	<b>-9,453,516</b>						
<b>BEG FUND BALANCE</b>	<b>20,061,396</b>	<b>20,061,396</b>		<b>19,052,907</b>		<b>19,052,907</b>						
<b>END FUND BALANCE</b>	<b>19,052,907</b>	<b>9,870,521</b>		<b>14,961,353</b>		<b>9,599,390</b>						

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED: MAY 31, 2010**

DEPARTMENT	FY 2009 TOT ACT	05/31/09 YTD	REMAIN %	FY 2010				REMAIN	REMAIN %	BUDGET OVER/ REMAIN (UNDER)
				BUDGET	CURR MTD	CURR YTD	CURR YTD			
Board of Supervisors	83,349	75,919	8.9%	82,088	5,359	75,987	6,101	7.4%	8.3% 0.9%	
County Administration	267,401	248,897	6.9%	253,160	17,934	232,519	20,641	8.2%	8.3% 0.2%	
County Attorney	182,767	167,928	8.1%	179,681	14,469	165,374	14,307	8.0%	8.3% 0.4%	
Human Resources	257,446	244,449	5.0%	287,120	4,493	294,812	-7,692	-2.7%	8.3% 11.0%	
Auditor	42,150	42,150	0.0%	43,500	0	43,977	-477	-1.1%	8.3% 9.4%	
Commissioner of Revenue	327,308	298,886	8.7%	332,873	24,005	296,928	35,945	10.8%	8.3% -2.5%	
Gen Reassessment	380,287	380,088	0.1%	0	0	275	-275	#DIV/0!	8.3% #DIV/0!	
Business License	42,661	38,915	8.8%	41,186	3,434	42,260	-1,074	-2.6%	8.3% 10.9%	
Land Use	38,797	35,530	8.4%	37,395	3,434	38,576	-1,181	-3.2%	8.3% 11.5%	
Treasurer	377,377	336,294	10.9%	363,435	33,552	349,916	13,519	3.7%	8.3% 4.6%	
Accounting	193,844	180,010	7.1%	169,275	13,747	153,964	15,311	9.0%	8.3% -0.7%	
Information Systems	363,226	323,038	11.1%	336,195	21,574	262,250	73,945	22.0%	8.3% -13.7%	
Purchasing	70,709	71,804	-1.5%	0	0	0	0	#DIV/0!	8.3% #DIV/0!	
Board of Elections	128,839	110,084	14.6%	115,865	7,765	104,595	11,270	9.7%	8.3% -1.4%	
Circuit Court	17,502	4,180	76.1%	22,150	888	5,429	16,721	75.5%	8.3% -67.2%	
Gen District Court	23,585	20,355	13.7%	23,451	1,553	25,260	-1,809	-7.7%	8.3% 16.0%	
Magistrates	453	371	18.1%	650	41	483	167	25.6%	8.3% -17.3%	
Clerk of Circuit Court	441,694	399,617	9.5%	423,063	54,889	430,401	-7,338	-1.7%	8.3% 10.1%	
Victim Witness Program	51,835	47,188	9.0%	53,034	4,441	48,333	4,701	8.9%	8.3% -0.5%	
Commonwealth's Attorney	466,541	423,034	9.3%	485,637	40,238	429,304	56,333	11.6%	8.3% -3.3%	
Sheriff	3,606,387	3,340,801	7.4%	3,591,158	267,925	3,255,057	336,101	9.4%	8.3% -1.0%	
Volunteer Fire Departments	489,046	411,954	15.8%	513,349	42,176	386,381	126,968	24.7%	8.3% -16.4%	
Emergency Medical Svcs	1,232,529	1,088,668	11.7%	1,205,079	84,734	1,065,576	139,483	11.6%	8.3% -3.2%	
Fire & Rescue Svcs	267,992	245,426	8.4%	275,983	20,718	248,577	27,406	9.9%	8.3% -1.6%	
Confinement & Care of Prisoners	2,142,458	1,878,291	12.3%	2,094,310	126,873	1,536,700	557,610	26.6%	8.3% -18.3%	
Probation Office	316,771	296,196	6.5%	308,100	1,665	270,859	37,241	12.1%	8.3% -3.8%	
Other Correction & Detention	146,543	136,371	6.9%	144,289	9,662	116,751	27,538	19.1%	8.3% -10.8%	
Building Inspection	362,731	337,368	7.0%	368,841	24,041	276,969	91,872	24.9%	8.3% -16.6%	
Animal Control/Pound	255,897	235,759	7.9%	203,574	15,724	189,457	14,117	6.9%	8.3% 1.4%	
Medical Examiner	140	120	14.3%	200	0	100	100	50.0%	8.3% -41.7%	
Communications	1,028,263	966,727	6.0%	1,013,813	67,461	935,885	77,928	7.7%	8.3% 0.6%	
Streetslights	42,203	35,121	16.8%	43,000	769	29,497	13,503	31.4%	8.3% -23.1%	
Sanitation & Waste Removal	1,561,857	1,340,931	14.1%	1,533,011	129,939	1,279,830	253,181	16.5%	8.3% -8.2%	
Public Nuisance Control	6,325	4,225	33.2%	8,000	0	3,615	4,385	54.8%	8.3% -46.5%	
General Properties	1,488,768	1,230,382	17.4%	1,525,727	45,839	1,253,133	272,595	17.9%	8.3% -9.5%	
Local Health Department	243,757	243,757	0.0%	230,111	0	230,110	1	0.0%	8.3% 8.3%	
Mental Health/Retardation	70,286	70,286	0.0%	70,087	0	70,088	-1	0.0%	8.3% 8.3%	
Area Agency on Aging	17,000	17,000	0.0%	16,150	0	16,152	-2	0.0%	8.3% 8.3%	
Other Social Services	24,126	24,126	0.0%	21,970	0	21,971	-1	0.0%	8.3% 8.3%	
Community Colleges	9,000	9,000	0.0%	4,500	0	4,500	0	0.0%	8.3% 8.3%	
Parks & Recreation	656,405	606,320	7.6%	591,715	49,313	500,473	91,242	15.4%	8.3% -7.1%	
Boatlandings	1,100	500	54.5%	1,200	100	800	400	33.3%	8.3% -25.0%	
Libraries	251,844	251,844	0.0%	251,844	0	251,844	0	0.0%	8.3% 8.3%	
Planning / GIS	552,673	509,066	7.9%	556,338	42,679	473,047	83,291	15.0%	8.3% -6.6%	
Economic Development	112,726	100,643	10.7%	136,299	8,664	92,812	43,487	31.9%	8.3% -23.6%	
Other Planning/Community Dev	163,724	163,141	0.4%	125,325	0	116,259	9,066	7.2%	8.3% 1.1%	
Soil/Water Conservation District	15,500	15,500	0.0%	15,500	0	15,500	0	0.0%	8.3% 8.3%	
Cooperative Extension Program	98,670	82,951	15.9%	113,635	11,168	76,273	37,362	32.9%	8.3% -24.5%	
Transfers to other funds	19,425,462	18,294,988	5.8%	22,891,578	1,883,115	21,008,463	1,883,115	8.2%	8.3% 0.1%	
<b>TOTAL EXPENDITURES</b>	<b>38,347,952</b>	<b>35,386,199</b>	<b>7.7%</b>	<b>41,104,444</b>	<b>3,084,381</b>	<b>36,727,341</b>	<b>4,377,103</b>	<b>10.6%</b>	<b>8.3% -2.3%</b>	

**EXPLANATION OF BUDGET VARIANCE**

**By Department**

Board of Supervisors

Insurance premiums, annual dues

County Administration

Insurance premiums, annual dues, prepaid postage

Human Resources

Unemployment Insurance - rate changed 1/1/10

Auditor

FY 2009 audit annual payment

Business License/Land Use

Employee health insurance

Treasurer

Land sale attorney fees, proration processing and postage

General District Court

Court appointed attorneys

Clerk of the Circuit Court

Library of Virginia grant and TTF monies expenditures

Animal Control

Overtime

Local Health Department

4th qtr contributions

Mental Health/Retardation

4th qtr/annual contributions

Area Agency on Aging

4th qtr contributions

Other Social Services

4th qtr/annual contributions

Community Colleges

Annual contributions

Libraries

4th qtr contributions

Other Planning/Community Development

4th qtr/annual contributions

**By Category**

Insurance

Unemployment insurance - rate changed 1/1/10

Rental/Lease

4th qtr cell tower lease

Dues/Memberships

Annual renewals

Contributions

4th qtr/annual contributions

Capital

Sheriff's vehicles

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

FOR THE PERIOD ENDED: MAY 31, 2010

FUND	DESCRIPTION	PRIOR YR	BUDGET	REVENUE			EXPENDITURE			FUND BALANCE				
				CURR MTD	CURR YTD	REMAIN	CURR MTD	CURR YTD	REMAIN	BEG	CHANGE	END		
101	GENERAL FUND	37,339,463	37,012,890	4,924,480	27,273,825	9,739,065	38,347,952	41,104,444	3,084,581	36,727,341	4,377,103	19,052,907	-9,453,516	9,599,391
102	MEALS TAX	546,120	500,000	43,978	449,630	50,370	1,050,000	550,000	0	550,000	0	69,559	449,630	519,189
103	JAIL PHONE COMMISSION	6,382	5,000	535	5,317	-317	2,804	5,000	52	3,304	1,696	50,710	2,013	52,723
105	RECREATION FEES	9,993	10,761	104	12,745	-1,984	7,724	10,761	0	10,511	250	2,269	2,233	4,502
140	SOCIAL SERVICES	2,475,960	2,719,330	246,195	2,111,830	607,500	2,389,495	2,719,330	248,051	2,223,135	496,195	148,526	-111,305	37,261
143	UNITED WAY-AGING	0	0	0	0	0	0	0	0	0	0	629	0	629
144	UNITED WAY-EMERGENCY	10,394	0	417	5,014	-5,014	2,769	0	962	4,401	-4,401	18,346	614	18,959
145	UNITED WAY-ADULT SERVICES	0	0	0	5,000	-5,000	0	0	0	5,000	-5,000	224	0	224
146	YOUTH ADVISORY BOARD FUND	895	0	0	100	-100	563	0	231	820	-820	4,135	-720	3,415
170	TREASURER'S OVER/PVMT	214,691	0	33,261	114,737	-114,737	209,398	0	26,530	119,380	-119,380	16,889	-4,642	12,247
202	IPR/CDBG ESCROW FUND	168,074	550,000	110	-133,062	683,062	17,001	550,000	-2,857	6,297	543,703	190,072	-139,359	50,713
205	SCHOOL FUND	41,166,878	39,277,927	3,134,507	34,004,838	5,273,089	41,172,498	38,983,729	3,250,487	32,114,079	6,869,650	0	1,890,760	1,890,760
206	TEXTBOOK FUND	550,512	415,433	0	191,477	223,956	339,943	1,017,791	1,452	110,691	907,100	617,791	80,787	698,578
207	CAFETERIA FUND	1,710,396	2,052,157	173,950	1,574,286	477,871	1,749,036	2,112,071	138,942	1,285,045	827,026	67,071	289,241	356,311
208	SFSF FUND	78,401	1,891,395	0	1,891,395	-1,891,395	78,401	1,891,395	5,443	239,185	1,652,210	0	-239,185	-239,185
209	LITTER GRANT	22,512	24,500	1,849	56,030	-31,530	21,071	48,484	0	26,756	21,728	48,484	29,274	77,758
210	COMMUNITY DEVELOPMENT	88,528	1,800,000	83,333	958,833	841,168	26,806	1,860,777	0	85,526	1,775,251	61,722	873,306	935,028
219	COMPREHENSIVE SERVICE	606,166	750,000	21,036	547,454	202,546	590,380	750,000	14,233	650,848	99,152	15,786	-103,394	-87,608
225	COURTHOUSE FEES	0	0	0	0	0	25,962	0	0	0	0	0	0	0
226	LAW LIBRARY FUND	2,373	2,300	270	1,971	329	1,973	13,716	400	4,455	9,261	13,716	-2,484	11,232
228	FIRE/EMS/GRANT PROGRAMS	93,909	87,000	60	98,397	-11,397	70,069	87,000	4,105	48,427	38,573	121,479	49,969	171,449
229	FORFEITED ASSET SHARING PROG	21,904	15,000	513	16,725	-1,725	15,929	76,764	2,273	44,319	32,446	76,764	-27,594	49,170
301	SCHOOL CONSTRUCTION FUND	419,145	0	162	4,700	-4,700	7,081,235	2,666,321	18,344	1,795,272	871,049	2,666,321	-1,790,573	875,748
302	SCHOOL CAPITAL PROJECTS FUND	1,054,000	150,000	12,500	137,500	12,500	1,090,681	627,067	4,410	140,565	486,502	477,068	-3,065	474,003
303	SCHOOL GRANTS FUND	1,999,749	3,945,839	325,486	893,655	3,052,184	1,981,743	4,013,811	154,759	1,738,482	2,275,329	87,052	-844,828	-757,775
305	COUNTY CAPITAL PROJECTS FUND	2,975,081	5,514,496	225,000	3,526,785	1,987,711	2,511,596	7,120,342	290,434	3,257,580	3,862,762	1,617,706	269,205	1,886,910
401	COUNTY DEBT SERVICE	2,174,079	2,245,140	187,095	2,058,045	187,095	3,969,093	3,976,883	169,803	3,683,111	293,752	5,185,444	-1,625,066	3,560,378
402	SCHOOL DEBT SERVICE	7,554,388	7,349,297	540,065	5,940,718	1,408,579	7,581,534	7,479,297	1,170	7,203,396	277,901	130,000	-1,260,678	-1,130,678
722	R B PAMPLIN ANNUITY TRUST	46,061	0	0	20,189	-20,189	60,981	0	0	0	0	893,412	20,189	913,602
723	PAMPLIN FUND	-609,036	0	690	66,997	-66,997	70,124	0	7,653	53,664	-53,664	2,069,433	13,333	2,082,766
724	E ABRAHAM'S SCHOL FUND	-146,391	0	7,598	102,357	-102,357	84,130	0	0	84,368	-84,368	2,113,442	17,989	2,131,431
725	I BUTLERWORTH SCHOL FUND	594	0	1	594	-594	700	0	-700	700	-700	13,274	-106	13,168
726	RETIRED TEACHERS FUND	1,016	0	0	1,283	-1,283	1,400	0	0	1,400	-1,400	34,125	-117	34,008
727	WILLIAMSON SCHOL FUND	67	0	0	1	-1	0	0	0	0	0	814	1	815
728	DOYLE SCHOL FUND	-131,339	0	0	12,431	-12,431	17,000	0	0	17,000	-17,000	278,238	-4,569	273,670
733	SPECIAL WELFARE	48,229	0	3,107	89,002	-89,002	38,783	0	25,770	90,198	-90,198	64,989	-1,196	63,792
734	WELFARE SAVINGS ACCTS	36	0	0	0	0	2,407	0	0	0	0	6,736	0	6,736
735	LOCAL SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
780	COMM DEBIT ACCT	10,008	0	0	2,820	-2,820	10,008	0	540	3,360	-3,360	-142	-540	-682
790	COMM CREDIT ACCT	623,524	0	60,197	379,219	-379,219	624,080	0	60,197	381,722	-381,722	2,503	-2,503	0
TOTAL		101,132,763	106,318,465	10,026,500	80,531,443	25,787,023	111,245,269	117,664,963	7,507,964	92,158,338	25,506,625	36,217,535	-11,626,896	24,590,639