

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

	<b>FY 2010</b>	<b>10/31/09</b>	<b>%</b>	<b>FY 2011</b>				<b>%</b>	<b>BUDGET (UNDER)</b>	
<b>REVENUES</b>	<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>	<b>BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>OVER</b>
General Property Taxes	24,350,213	1,480,673	93.9%	23,758,651	739,895	1,337,466	22,421,185	94.4%	66.7%	-27.7%
Local % of State Sales Tax	3,359,588	185,386	94.5%	1,095,000	92,218	177,699	917,301	83.8%	66.7%	-17.1%
Other Local Taxes	241,966	480,307	-98.5%	3,103,000	178,653	443,432	2,659,568	85.7%	66.7%	-19.0%
Permits, Fees, Licenses	1,381,372	89,503	93.5%	239,850	14,480	78,411	161,439	67.3%	66.7%	-0.6%
Fines & Forfeitures	196,939	363,848	-84.8%	1,007,925	104,473	306,203	701,722	69.6%	66.7%	-2.9%
Revenue-Use of Money/Prop	1,516,987	36,746	97.6%	158,412	13,738	35,778	122,634	77.4%	66.7%	-10.7%
Charges for Services	92,106	389,115	-322.5%	1,435,553	201,996	369,155	1,066,398	74.3%	66.7%	-7.6%
Misc Revenue	146,323	25,809	82.4%	75,840	9,917	308,004	-232,164	-306.1%	66.7%	372.8%
Recovered Cost	6,470,532	23,374	99.6%	71,551	6,576	40,174	31,377	43.9%	66.7%	22.8%
Revenue from Commonwealth	1,096,278	1,373,647	-25.3%	6,672,750	287,696	1,524,354	5,148,396	77.2%	66.7%	-10.5%
Revenue from Federal Govt	143,081	137,960	3.6%	0	0	0	0	#DIV/0!	66.7%	#DIV/0!
Other Finance Sources	1,000	800	20.0%	0	-1,000	0	0	#DIV/0!	66.7%	#DIV/0!
<b>TOTAL REVENUES</b>	<b>38,996,385</b>	<b>4,587,168</b>	<b>88.2%</b>	<b>37,618,532</b>	<b>1,648,641</b>	<b>4,620,676</b>	<b>32,997,856</b>	<b>87.7%</b>	<b>66.7%</b>	<b>-21.0%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	8,060,978	2,703,217	66.5%	8,289,781	679,158	2,723,174	5,566,607	67.2%	66.7%	-0.5%
Benefits	2,425,830	807,284	66.7%	2,803,086	222,760	891,429	1,911,657	68.2%	66.7%	-1.5%
<b>Total Salaries &amp; Benefits</b>	<b>10,486,809</b>	<b>3,510,501</b>	<b>66.5%</b>	<b>11,092,867</b>	<b>901,919</b>	<b>3,614,603</b>	<b>7,478,264</b>	<b>67.4%</b>	<b>66.7%</b>	<b>-0.7%</b>
Temporary Help	46,245	13,000	71.9%	47,000	2,884	11,079	35,922	76.4%	66.7%	-9.7%
Professional Services	1,526,288	339,829	77.7%	1,480,700	66,318	239,308	1,241,392	83.8%	66.7%	-17.1%
Other Purchased Services	1,513,256	419,909	72.3%	1,542,871	240,471	417,236	1,125,635	73.0%	66.7%	-6.3%
Insurance	357,348	241,781	32.3%	298,302	11,420	214,526	83,776	28.1%	66.7%	38.6%
Repairs & Maintenance	795,249	209,423	73.7%	768,355	69,314	229,280	539,075	70.2%	66.7%	-3.5%
Advertising/Marketing	42,750	15,593	63.5%	21,601	1,628	4,977	16,624	77.0%	66.7%	-10.3%
Utilities	861,803	241,246	72.0%	917,715	64,181	245,741	671,974	73.2%	66.7%	-6.5%
Rental/Lease	45,339	18,661	58.8%	47,196	1,733	6,932	40,264	85.3%	66.7%	-18.6%
Travel/Training	36,153	11,362	68.6%	38,800	4,342	13,032	25,768	66.4%	66.7%	0.3%
Supplies	787,141	225,574	71.3%	811,832	66,972	233,394	578,438	71.3%	66.7%	-4.6%
Dues/Memberships	25,085	15,692	37.4%	25,253	1,938	14,330	10,923	43.3%	66.7%	23.4%
Contributions	872,059	409,364	53.1%	859,369	179,676	393,362	466,007	54.2%	66.7%	12.5%
Misc Expenditures	8,543	1,143	86.6%	8,450	395	965	7,486	88.6%	66.7%	-21.9%
<b>Total Other Expenditures</b>	<b>6,917,261</b>	<b>2,162,577</b>	<b>68.7%</b>	<b>6,867,444</b>	<b>711,272</b>	<b>2,024,162</b>	<b>4,843,282</b>	<b>70.5%</b>	<b>66.7%</b>	<b>-3.8%</b>
<b>Capital Expenditures</b>	<b>240,401</b>	<b>100,286</b>	<b>58.3%</b>	<b>359,975</b>	<b>53,664</b>	<b>242,207</b>	<b>117,768</b>	<b>32.7%</b>	<b>66.7%</b>	<b>34.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>17,644,471</b>	<b>5,773,364</b>	<b>67.3%</b>	<b>18,320,286</b>	<b>1,666,855</b>	<b>5,880,973</b>	<b>12,439,313</b>	<b>67.9%</b>	<b>66.7%</b>	<b>-1.2%</b>
<b>TRANSFERS</b>										
Transfers to Gen Fund	0	0	0	336,825	28,069	112,275	224,550	66.7%	66.7%	0.0%
Transfers from Gen Fund	-21,244,394	-7,532,460	64.5%	-20,174,894	-1,681,241	-6,724,965	-13,449,929	66.7%	66.7%	0.0%
<b>TOTAL TRANSFERS</b>	<b>-21,244,394</b>	<b>-7,532,460</b>	<b>64.5%</b>	<b>-19,838,069</b>	<b>-1,653,172</b>	<b>-6,612,690</b>	<b>-13,225,379</b>	<b>66.7%</b>	<b>66.7%</b>	<b>0.0%</b>
<b>TOTAL EXP/TRANSFERS</b>	<b>38,888,865</b>	<b>13,305,824</b>	<b>65.8%</b>	<b>38,158,355</b>	<b>3,320,027</b>	<b>12,493,662</b>	<b>25,664,693</b>	<b>67.3%</b>	<b>66.7%</b>	<b>-0.6%</b>
<b>NET CHANGE IN FUND BAL</b>	107,520	-8,718,656		-539,823	-1,671,386	-7,872,986				
<b>BEG FUND BALANCE</b>	19,052,907	19,052,907		19,160,427		19,160,427				
<b>END FUND BALANCE</b>	19,160,427	10,334,251		18,620,604		11,287,441				

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

DEPARTMENT	FY 2010	10/31/09	%	FY 2011				%	BUDGET OVER/	
	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN (UNDER)	
Board of Supervisors	82,059	38,568	53.0%	81,463	5,523	38,093	43,370	53.2%	66.7%	13.4%
County Administration	250,477	103,004	58.9%	251,041	19,531	98,102	152,939	60.9%	66.7%	5.7%
County Attorney	179,725	65,220	63.7%	183,405	15,143	61,209	122,196	66.6%	66.7%	0.0%
Human Resources	312,038	119,044	61.8%	262,834	15,420	97,535	165,299	62.9%	66.7%	3.8%
Auditor	45,277	3,977	91.2%	45,500	0	0	45,500	100.0%	66.7%	-33.3%
Commissioner of Revenue	324,167	103,009	68.2%	335,585	25,296	104,722	230,863	68.8%	66.7%	-2.1%
Gen Reassessment	275	275	0.1%	0	0	0	0	#DIV/0!	66.7%	#DIV/0!
Business License	45,913	14,510	68.4%	47,037	3,548	14,325	32,712	69.5%	66.7%	-2.9%
Land Use	42,055	14,489	65.5%	43,060	3,548	14,191	28,869	67.0%	66.7%	-0.4%
Treasurer	384,986	120,475	68.7%	385,810	25,342	107,854	277,956	72.0%	66.7%	-5.4%
Accounting	167,937	56,859	66.1%	173,144	14,951	57,996	115,148	66.5%	66.7%	0.2%
Information Systems	331,573	95,632	71.2%	369,133	30,168	119,147	249,986	67.7%	66.7%	-1.1%
Board of Elections	114,725	31,338	72.7%	120,982	9,821	33,391	87,591	72.4%	66.7%	-5.7%
Circuit Court	17,868	700	96.1%	22,650	477	1,473	21,177	93.5%	66.7%	-26.8%
Gen District Court	30,218	8,974	70.3%	35,120	3,754	7,316	27,804	79.2%	66.7%	-12.5%
Magistrates	525	163	69.0%	650	118	302	348	53.5%	66.7%	13.1%
Clerk of Circuit Court	457,237	125,602	72.5%	353,421	27,425	109,027	244,394	69.2%	66.7%	-2.5%
Victim Witness Program	53,144	17,284	67.5%	55,106	4,435	17,500	37,606	68.2%	66.7%	-1.6%
Commonwealth's Attorney	472,186	155,064	67.2%	498,730	39,519	164,141	334,590	67.1%	66.7%	-0.4%
Sheriff	3,578,997	1,273,294	64.4%	3,715,682	307,107	1,331,812	2,383,870	64.2%	66.7%	2.5%
Volunteer Fire Departments	474,346	120,672	74.6%	517,000	32,328	136,863	380,137	73.5%	66.7%	-6.9%
Emergency Medical Svcs	1,169,787	372,481	68.2%	1,204,787	98,324	398,040	806,747	67.0%	66.7%	-0.3%
Fire & Rescue Svcs	270,770	93,070	65.6%	308,739	51,945	122,591	186,148	60.3%	66.7%	6.4%
Confinement & Care of Prisoners	1,814,416	463,667	74.4%	1,838,036	157,276	536,349	1,301,687	70.8%	66.7%	-4.1%
Probation Office	279,769	118,327	57.7%	285,225	7,623	58,335	226,890	79.5%	66.7%	-12.9%
Other Correction & Detention	126,305	45,688	63.8%	137,970	9,649	39,372	98,598	71.5%	66.7%	-4.8%
Building Inspection	304,397	99,193	67.4%	337,084	25,741	99,682	237,402	70.4%	66.7%	-3.8%
Animal Control/Pound	207,496	66,460	68.0%	213,497	22,777	72,681	140,816	66.0%	66.7%	0.7%
Medical Examiner	140	40	71.4%	200	0	40	160	80.0%	66.7%	-13.3%
Communications	1,015,241	322,259	68.3%	1,158,025	108,043	366,802	791,223	68.3%	66.7%	-1.7%
Streetlights	38,104	9,062	76.2%	39,000	3,261	9,765	29,235	75.0%	66.7%	-8.3%
Sanitation & Waste Removal	1,482,200	392,194	73.5%	1,479,147	136,115	400,005	1,079,142	73.0%	66.7%	-6.3%
Public Nuisance Control	4,515	3,100	31.3%	8,000	0	1,000	7,000	87.5%	66.7%	-20.8%
General Properties	1,531,023	503,412	67.1%	1,577,435	235,454	527,201	1,050,234	66.6%	66.7%	0.1%
Local Health Department	230,110	115,530	49.8%	218,068	54,517	109,034	109,034	50.0%	66.7%	16.7%
Mental Health/Retardation	70,088	36,944	47.3%	68,820	16,571	33,142	35,678	51.8%	66.7%	14.8%
Area Agency on Aging	16,152	8,076	50.0%	10,767	2,692	5,384	5,383	50.0%	66.7%	16.7%
Other Social Services	21,971	15,617	28.9%	14,013	2,118	9,778	4,235	30.2%	66.7%	36.4%
Community Colleges	4,500	4,500	0.0%	3,000	0	3,000	0	0.0%	66.7%	66.7%
Parks & Recreation	577,994	189,142	67.3%	696,269	44,387	201,655	494,614	71.0%	66.7%	-4.4%
Boatlandings	1,000	0	100.0%	1,200	100	300	900	75.0%	66.7%	-8.3%
Libraries	251,844	125,922	50.0%	239,252	59,813	119,626	119,627	50.0%	66.7%	16.7%
Planning / GIS	521,894	169,368	67.5%	602,893	6,539	126,775	476,118	79.0%	66.7%	-12.3%
Economic Development	107,371	64,034	40.4%	118,831	8,140	32,531	86,300	72.6%	66.7%	-6.0%
Other Planning/Community Dev	125,075	62,563	50.0%	155,241	26,615	67,379	87,862	56.6%	66.7%	10.1%
Soil/Water Conservation District	15,500	6,750	56.5%	15,500	1,875	6,750	8,750	56.5%	66.7%	10.2%
Cooperative Extension Program	91,079	17,812	80.4%	91,934	4,726	18,755	73,179	79.6%	66.7%	-12.9%
Transfers to other funds	21,244,394	7,532,460	64.5%	20,174,894	1,681,241	6,724,965	13,449,929	66.7%	66.7%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>38,888,865</b>	<b>13,305,824</b>	<b>65.8%</b>	<b>38,495,180</b>	<b>3,348,996</b>	<b>12,605,937</b>	<b>25,889,243</b>	<b>67.3%</b>	<b>66.7%</b>	<b>-0.6%</b>

## EXPLANATION OF BUDGET VARIANCE

### By Department

Board of Supervisors	Insurance premiums, annual dues
County Administration	Insurance premiums, annual dues
Human Resources	Insurance premiums
Sheriff	Vehicles
Fire & Rescue Srvs	2nd Qtr Contribution/Annual Contribution
Health Department	2nd Qtr Contribution/Annual Contribution
Mental Health/Mental Retardation	2nd Qtr Contribution/Annual Contribution
Area Agency on Aging	2nd Qtr Contribution/Annual Contribution
Other Social Services	2nd Qtr Contribution/Annual Contribution
Community Colleges	2nd Qtr Contribution/Annual Contribution
Other Planning/Community Development	2nd Qtr Contribution/Annual Contribution
Soil/Water Conservation District	2nd Qtr Contribution/Annual Contribution

### By Category

Insurance	Annual Premiums
Dues/Memberships	Annual Payments
Contributions	2nd Qtr Contribution/Annual Contribution
Capital	Sheriff's Vehicles, Copier, Public Safety Vehicle, Turnout Gear, E911 Chairs, Replacement Pagers, Replacement Dumpsters

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

**FOR THE PERIOD ENDED:      OCTOBER 31, 2010**

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	38,996,385	37,955,357	1,676,711	4,732,951	33,222,406	38,888,865	38,495,180	3,348,096	12,605,937	25,889,243	19,160,428	-7,872,986	11,287,441
102	MEALS TAX	555,942	500,000	45,199	138,731	361,269	550,000	550,000	0	0	550,000	75,501	138,731	214,232
103	JAIL PHONE COMMISSION	7,188	6,000	597	1,359	4,641	4,749	10,000	171	629	9,371	53,149	730	53,879
105	RECREATION FEES	14,879	10,000	1,035	22,379	-12,379	10,511	12,592	0	8,478	4,114	6,636	13,900	20,537
140	SOCIAL SERVICES	2,469,615	2,548,549	189,840	598,882	1,949,667	2,408,402	2,697,115	194,679	783,585	1,913,530	209,779	-184,704	25,076
143	UNITED WAY-AGING	0	0	0	0	0	0	0	0	0	0	629	0	629
144	UNITED WAY-EMERGENCY	5,431	0	417	1,719	-1,719	4,968	0	353	2,318	-2,318	18,809	-599	18,210
145	UNITED WAY-ADULT SERVICES	5,000	0	0	0	0	5,000	0	0	0	0	224	0	224
146	YOUTH ADVISORY BOARD FUND	100	0	0	300	-300	820	0	0	0	0	3,415	300	3,715
170	TREASURER'S OVERPYMT	135,748	0	3,093	14,883	-14,883	146,604	0	6,456	14,564	-14,564	6,033	319	6,351
202	IPR/CDBG ESCROW FUND	-132,888	127,675	58	252	127,423	10,000	132,999	0	0	132,999	47,184	252	47,436
205	SCHOOL FUND	39,523,465	37,623,348	3,028,398	11,428,185	26,195,163	39,523,465	38,517,348	3,062,530	8,686,759	29,830,589	0	2,741,427	2,741,427
206	TEXTBOOK FUND	19	246,413	15,543	62,171	184,242	110,691	200,000	13,529	227,678	-27,678	507,120	-165,506	341,613
207	CAFETERIA FUND	1,710,071	2,060,106	186,843	259,779	1,800,328	1,590,844	2,060,106	187,015	281,556	1,778,550	186,298	-21,778	164,520
208	SFSF FUND	467,138	0	0	0	0	467,138	0	18,831	73,058	-73,058	0	-73,058	-73,058
209	LITTRER GRANT	60,077	30,000	10,048	19,728	10,272	26,756	102,128	0	0	102,128	81,805	19,728	101,533
210	COMMUNITY DEVELOPMENT	1,042,166	0	0	0	0	89,740	394,847	28,919	113,479	281,368	1,014,148	-113,479	900,670
219	COMPREHENSIVE SERVICE	737,513	750,000	65,802	136,855	613,145	731,712	750,000	94,488	245,751	504,249	21,587	-108,897	-87,309
226	LAW LIBRARY FUND	2,464	2,300	268	713	1,587	4,617	14,269	285	2,965	11,304	11,564	-2,252	9,312
228	FIRE/EMS/GRANT PROGRAMS	98,397	87,000	100	61,624	25,376	57,578	199,945	6,791	30,148	169,797	162,298	31,476	193,774
229	FORFEITED ASSET SHARING PROG	25,966	0	432	4,868	-4,868	44,968	47,838	116	7,311	40,527	57,762	-2,444	55,319
301	SCHOOL CONSTRUCTION FUND	5,066	0	0	458	-458	2,044,528	744,394	112,679	355,092	389,302	626,858	-354,634	272,225
302	SCHOOL CAPITAL PROJECTS FUND	150,000	150,000	62,519	100,019	49,981	140,852	450,000	54,950	401,613	48,387	486,215	-301,594	184,621
303	SCHOOL GRANTS FUND	2,071,768	1,871,738	9,227	11,143	1,860,595	2,118,101	1,890,818	158,025	425,840	1,464,978	40,719	-414,697	-373,978
305	COUNTY CAPITAL PROJECTS FUND	3,751,785	635,000	52,917	217,651	417,349	3,693,517	2,237,326	287,778	664,044	1,573,282	1,675,973	-446,393	1,229,580
401	COUNTY DEBT SERVICE	2,245,140	2,129,575	177,465	709,858	1,419,717	3,917,871	3,856,433	515,736	1,292,318	2,564,115	3,512,713	-582,460	2,930,253
402	SCHOOL DEBT SERVICE	7,349,298	7,432,831	573,569	2,294,277	5,138,554	7,448,961	7,432,830	2,400	3,998,539	3,434,291	30,337	-1,704,262	-1,673,925
723	PAMPLIN FUND	163,298	0	796	17,731	-17,731	55,044	0	0	0	0	2,177,686	17,731	2,195,418
724	E ABRAHAMS SCHOL FUND	448,550	0	2,601	16,380	-16,380	84,368	0	0	92,380	-92,380	3,380,637	-76,000	3,304,636
725	I BUTTERWORTH SCHOL FUND	596	0	0	0	0	700	0	0	700	-700	13,170	-700	12,470
726	RETIRED TEACHERS FUND	1,377	0	2	136	-136	1,400	0	0	1,400	-1,400	34,102	-1,264	32,838
727	WILLIAMSON SCHOL FUND	14	0	0	0	0	0	0	0	0	0	827	0	828
728	DOYLE SCHOL FUND	50,605	0	3,562	6,538	-6,538	17,000	0	0	14,875	-14,875	311,843	-8,337	303,506
733	SPECIAL WELFARE	91,500	0	668	6,686	-6,686	96,635	0	1,016	18,959	-18,959	59,854	-12,273	47,581
734	WELFARE SAVINGS ACCTS	34	0	0	0	0	0	0	0	0	0	6,770	0	6,770
735	LOCAL SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
780	COMM DEBIT ACCT	3,900	0	1,201	2,521	-2,521	3,900	0	155	2,676	-2,676	-142	-155	-297
790	COMM CREDIT ACCT	434,516	0	8,419	86,891	-86,891	433,423	0	8,419	90,488	-90,488	3,597	-3,597	0
	TOTAL	102,492,122	94,165,892	6,117,331	20,955,666	73,210,226	104,733,729	100,796,168	8,103,417	30,443,141	70,353,027	33,985,528	-9,487,475	24,498,053