

COUNTY OF DINWIDDIE, VIRGINIA
 INCOME ESTIMATES
 FOR YEAR ENDING JUNE 30, 2004

| DESCRIPTION: ----- | Year Ended June 30, 2002 | Year Ended June 30, 2002 | Year Ended June 30, 2003 | Year Ended June 30, 2004 | Increase (Decrease) Year Ending June 30, 2003 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| Fund, Source and Item | Estimated | Realized | Estimated Income | Estimated Income | |
| GENERAL FUND: | | | | | |
| ----- | | | | | |
| Revenue From Local Sources: | | | | | |
| ----- | | | | | |
| 1100 General Property Taxes: | | | | | |
| 110101 Current Taxes--Real Estate..... | \$7,945,000 | \$8,780,225 | \$8,720,624 | \$8,939,537 | \$218,913 |
| 110102 Delinquent Taxes..... | \$150,000 | \$533,987 | \$186,000 | \$200,000 | \$14,000 |
| 110103 Volunteer Exemptions..... | \$2,400 | \$2,458 | \$2,534 | \$2,910 | \$376 |
| 110104 Mineral Lands | | | | \$224,070 | \$224,070 |
| 110201 Current Taxes--Public Service Corporat | \$500,000 | \$680,712 | \$672,000 | \$672,000 | \$0 |
| 110301 Current Taxes--Personal Property..... | \$1,620,000 | \$3,129,830 | \$1,862,784 | \$2,010,519 | \$147,735 |
| 110302 Delinquent Taxes..... | \$150,000 | \$56,676 | | | \$0 |
| 110303 Current Taxes--Mobile Homes..... | \$52,500 | \$66,556 | \$67,407 | \$74,690 | \$7,283 |
| 110305 Current Taxes --Airplanes | \$4,750 | \$4,411 | \$3,910 | \$4,365 | \$455 |
| 110401 Current Taxes--Machinery and Tools.... | \$863,000 | \$1,676,318 | \$875,000 | \$1,038,674 | \$163,674 |
| 110402 Delinquent Taxes..... | | \$799 | | | \$0 |
| 110405 Current Taxes--Heavy Equipment..... | \$69,000 | \$94,693 | \$95,417 | \$64,020 | (\$31,397) |
| 110601 Penalties..... | \$150,000 | \$191,641 | \$165,000 | \$170,000 | \$5,000 |
| 110602 Interest on Taxes..... | \$100,000 | \$88,377 | \$100,000 | \$100,000 | \$0 |
| 110603 | \$50,000 | \$69,326 | \$80,000 | \$68,000 | (\$12,000) |
| 1200 Other Local Taxes: | | | | | |
| 120100 Local Sales and Use Taxes..... | \$700,000 | \$762,931 | \$700,000 | \$800,000 | \$100,000 |
| 120200 Consumer Utility Taxes..... | \$900,000 | \$925,220 | \$900,000 | \$925,000 | \$25,000 |
| 120300 Business Licenses..... | \$365,000 | \$365,309 | \$350,000 | \$325,000 | (\$25,000) |
| 120400 Local Consumption Tax..... | \$100,000 | \$144,484 | \$100,000 | \$100,000 | \$0 |
| 120401 Cable Franchise Fees..... | \$55,000 | \$60,959 | \$60,000 | \$60,000 | \$0 |
| 120500 Motor Vehicle Licenses..... | \$415,000 | \$448,927 | \$420,000 | \$440,000 | \$20,000 |
| 120600 Bank Stock Tax..... | \$95,000 | \$98,130 | \$100,000 | \$100,000 | \$0 |
| 120701 Recordation Tax..... | \$95,000 | \$82,071 | \$105,000 | \$115,000 | \$10,000 |
| 120900 Admissions Tax..... | \$30,000 | \$29,715 | \$30,000 | \$30,000 | \$0 |
| 121000 Transient Occupancy Tax..... | \$3,000 | \$2,711 | \$5,000 | \$10,000 | \$5,000 |
| 1300 Permits, Privilege Fees and Regulatory Licenses: | | | | | |
| 130100 Animal Licenses..... | \$13,500 | \$11,846 | \$13,500 | \$13,500 | \$0 |
| 130304 Land Use Fees..... | \$2,000 | \$4,764 | \$2,000 | \$2,000 | \$0 |
| 130305 Transfer Fees..... | \$900 | \$974 | \$800 | \$800 | \$0 |
| 130307 Rezoning & Subdivision Fees..... | \$8,600 | \$7,280 | \$10,800 | \$12,100 | \$1,300 |
| 130308 Building and Related Permits..... | \$148,600 | \$181,346 | \$165,000 | \$173,700 | \$8,700 |
| 130331 Zoning Permits..... | \$8,500 | \$6,495 | \$7,000 | \$7,000 | \$0 |
| 130332 Bingo & Raffle Permits..... | | \$0 | \$0 | | \$0 |
| 130333 Other Permits and Fees..... | \$600 | \$13,765 | \$600 | \$600 | \$0 |
| 130336 Trailer Permits..... | \$11,000 | \$10,197 | \$10,100 | \$10,100 | \$0 |
| 130337 Tower Consultant..... | | \$7,200 | \$5,000 | \$5,000 | \$0 |
| 1400 Fines and Forfeitures: | | | | | |
| 140101 Court Fines and Forfeitures..... | \$254,244 | \$131,084 | \$190,000 | \$150,000 | (\$40,000) |

1500 Revenue from Use of Money and Property:

| | | | | | | |
|--------|----------------------------------|-----------|-----------|-----------|-----------|-----|
| 150101 | Interest on Bank Deposits..... | \$400,000 | \$203,656 | \$350,000 | \$350,000 | \$0 |
| 150201 | Rental of General Property..... | \$64,000 | \$169,269 | \$64,000 | \$64,000 | \$0 |
| 150205 | Sale of Government Property..... | | | | | |

1600 Charges for Services:

| | | | | | | |
|--------|--|-----------|----------|-----------|-----------|-----------|
| 160103 | Sheriff's Fees..... | \$1,386 | \$1,386 | \$1,386 | \$1,386 | \$0 |
| 160201 | Commonwealth's Attorney Fees..... | \$700 | \$883 | \$800 | \$800 | \$0 |
| 160401 | Courthouse Security Fees | | | | \$25,000 | \$25,000 |
| 160501 | Work Release Payments..... | \$2,200 | \$0 | \$2,200 | \$3,000 | \$800 |
| 160502 | Detention Charges..... | \$0 | \$1,137 | | | \$0 |
| 160601 | Animal Warden Fees..... | \$3,400 | \$3,451 | \$2,700 | \$3,360 | \$660 |
| 160802 | Waste Collection & Disposal Charges... | \$25,000 | \$23,174 | \$20,000 | \$17,000 | (\$3,000) |
| 160805 | Use of Trash Box Charges..... | \$50,000 | \$68,370 | \$55,000 | \$70,000 | \$15,000 |
| 161305 | Recreation Fees..... | \$45,000 | \$68,133 | \$55,000 | \$63,500 | \$8,500 |
| 161600 | Sale of Maps and Ordinances..... | \$1,900 | \$3,207 | \$1,900 | \$2,000 | \$100 |
| | Law library fees | | \$3,652 | | | |
| | Court appointed attorney | | \$95 | | | |
| 161900 | EMS Services | \$300,000 | | \$300,000 | \$388,500 | \$88,500 |

1800 Miscellaneous Revenue:

| | | | | | | |
|--------|---------------------------------------|--------------|--------------|--------------|--------------|-------------|
| 180301 | Miscellaneous Refunds..... | \$2,500 | \$890 | \$2,500 | \$2,500 | \$0 |
| 180302 | Credit Card Fees..... | \$1,500 | \$3,426 | \$2,000 | \$2,000 | \$0 |
| 180303 | Gas--Social Services..... | | | | | \$0 |
| 189912 | Sale of Water..... | \$278,000 | \$257,109 | \$560,000 | \$551,250 | (\$8,750) |
| 189914 | Court Reporter Costs..... | \$300 | \$128,371 | \$500 | \$500 | \$0 |
| 189999 | Miscellaneous Income..... | \$2,800 | \$1,494 | \$3,500 | \$7,750 | \$4,250 |
| | Recovered Costs: Security | | \$43,048 | \$15,000 | \$51,342 | \$36,342 |
| | Airport | | | | | \$0 |
| | Gifts and donations | | \$50,530 | | | |
| | United Way/Emergency adult | | \$9,767 | | | |
| | Chancery suit fees | | \$1,450 | | | \$0 |
| | Admin fees on liens | | \$7,300 | | | |
| | | | | | | \$0 |
| | Total Revenue from Local Sources..... | \$16,041,280 | \$19,721,215 | \$17,441,962 | \$18,452,473 | \$1,010,511 |

Revenue from the Commonwealth:

2200 Non-Categorical Aid:

| | | | | | | |
|--------|-------------------------------|-------------|-------------|-------------|-------------|------------|
| 220101 | ABC Profits..... | \$50,207 | \$65,490 | \$29,000 | \$14,101 | (\$14,899) |
| 220105 | Mobile Home Titling Tax..... | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 |
| 220106 | Grantor's Tax-Additional..... | | | | | \$0 |
| 220107 | Rolling Stock Tax..... | \$113,803 | \$102,302 | \$102,000 | \$97,509 | (\$4,491) |
| 220108 | Recordation Tax-State..... | \$73,549 | \$80,431 | \$70,281 | \$65,580 | (\$4,701) |
| 220109 | Auto Rental Tax..... | | \$632 | \$200 | \$200 | \$0 |
| | PPTRA | \$3,780,000 | \$3,255,664 | \$4,346,496 | \$4,691,211 | \$344,715 |

2300 Shared Expenses:

| | | | | | | |
|--------|----------------------------------|-------------|-------------|-------------|-------------|------------|
| 230100 | Commonwealth's Attorney..... | \$117,300 | \$117,413 | \$117,300 | \$102,242 | (\$15,058) |
| 230201 | Sheriff..... | \$1,688,953 | \$1,638,439 | \$1,638,588 | \$1,556,659 | (\$81,929) |
| 230202 | Victim Witness | \$50,000 | \$35,603 | \$50,000 | \$50,439 | \$439 |
| 230203 | Sheriff-Jail Costs..... | \$200,000 | \$225,338 | \$200,000 | \$180,000 | (\$20,000) |
| 230204 | Sheriff-Grants | | | \$41,016 | \$41,016 | \$0 |
| 230300 | Commissioner of the Revenue..... | \$112,800 | \$121,070 | \$112,800 | \$106,349 | (\$6,451) |
| 230400 | Treasurer..... | \$95,100 | \$96,283 | \$95,100 | \$83,826 | (\$11,274) |
| 230500 | Medical Examiner..... | \$500 | \$240 | \$500 | \$500 | \$0 |
| 230601 | Registrar..... | \$40,882 | \$44,159 | \$39,000 | \$33,911 | (\$5,089) |

| | | | | | | |
|--|---------------------------------------|--------------|--------------------|--------------|--------------|-------------|
| 230602 | Electoral Board..... | \$7,750 | | \$7,750 | \$5,487 | (\$2,263) |
| 230800 | Clerk Shared Fringes..... | \$7,000 | <u>\$4,965</u> | \$7,000 | \$4,832 | (\$2,168) |
| 2400 | Categorical Aid: | | | | | |
| | Preservation Grant | | \$25,749 | | | |
| 240402 | Emergency Services..... | \$14,000 | \$10,923 | \$7,000 | \$7,000 | \$0 |
| 240414 | Indirect Cost Allocation..... | \$15,000 | | \$15,000 | \$15,000 | \$0 |
| 240415 | Industrial Access Road | | \$237,360 | | | |
| 240417 | Drug Enforcement | | | | | |
| 240499 | Miscellaneous Income..... | \$2,500 | | \$2,500 | \$2,500 | \$0 |
| | Istea Grant | | <u>\$10,300</u> | | | |
| | Total Revenue from the Commonwealth | \$6,469,344 | <u>\$6,072,361</u> | \$6,981,531 | \$7,158,362 | \$176,831 |
| Revenue from the Federal Government: | | | | | | |
| <u>3100 Payments in Lieu of Taxes:</u> | | | | | | |
| 310100 | Payments in Lieu of Taxes..... | \$0 | \$2,946 | | | \$0 |
| | Highway Safety | \$0 | | | | \$0 |
| | Other - Victim Witness | | <u>\$11,867</u> | | | \$0 |
| | Total Revenue from the Federal Govern | \$0 | <u>\$14,813</u> | | | \$0 |
| | Total Revenue..... | \$22,510,624 | \$25,808,389 | \$24,423,493 | \$25,610,835 | \$1,187,342 |
| Other Financing Sources: | | | | | | |
| <u>4100 Nonrevenue Receipts:</u> | | | | | | |
| 410406 | Proceeds from Indebtedness..... | | | | | \$0 |
| 410506 | Transfer from Agency Fund..... | | | | | |
| | Total Other Financing Sources..... | | | | | |
| TOTAL - GENERAL FUND..... | | \$22,510,624 | \$25,808,389 | \$24,423,493 | \$25,610,835 | \$1,187,342 |
| LAW LIBRARY FUND: | | | | | | |
| <u>Revenue from Local Sources:</u> | | | | | | |
| <u>1600 Charges for Services:</u> | | | | | | |
| 160104 | Law Library Fees..... | \$1,500 | \$1,973 | \$1,500 | \$1,500 | \$0 |
| Other Financing Sources: | | | | | | |
| <u>4100 Nonrevenue Receipts:</u> | | | | | | |
| 410501 | Transfer from General Fund..... | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 |
| TOTAL - LAW LIBRARY FUND | | \$6,500 | \$6,973 | \$6,500 | \$6,500 | \$0 |
| FIRE PROGRAM FUND: | | | | | | |
| <u>Revenue from the Commonwealth:</u> | | | | | | |
| <u>2400 Categorical Aid:</u> | | | | | | |
| 240410 | Fire Programs Fund..... | \$31,262 | \$31,901 | \$32,000 | \$32,000 | \$0 |
| 240411 | EMS Funds..... | \$11,000 | | \$11,000 | \$11,000 | \$0 |
| | Transfer from General Fund | | \$0 | | | |
| TOTAL - FIRE PROGRAM FUND..... | | \$42,262 | \$31,901 | \$43,000 | \$43,000 | \$0 |

SCHOOL TEXTBOOK FUND:

| | | | | | |
|---|-------------|-------------|-------------|-------------|-----------|
| Local Sources - Misc. Income - Sale Textbooks | | \$3,753 | | | \$0 |
| Revenue From Commonwealth: | | | | | |
| <hr/> | | | | | |
| 2400 Categorical Aid | | | | | |
| 240200 Transfer from State Funds..... | \$184,213 | \$187,370 | \$236,544 | \$234,040 | (\$2,504) |
| Other Financing Sources: | | | | | |
| 4100 Nonrevenue Receipts: | | | | | |
| 410503 Transfer from School Fund..... | \$76,712 | \$78,026 | \$94,159 | \$94,529 | \$370 |
| Transfer from Gen. Fund | | | | | |
| TOTAL - SCHOOL TEXTBOOK FUND..... | \$260,925 | \$269,149 | \$335,703 | \$328,569 | (\$7,134) |
| SCHOOL CAFETERIA FUND: | \$1,269,807 | \$686,766 | \$1,314,374 | \$1,314,374 | \$0 |
| Transfer from School Fund | | \$542,499 | | | |
| | | \$1,229,265 | | | |

SCHOOL FUND:

Revenue From Local Sources:

1500 Revenue from Use of Money and Property:

| | | | | | |
|--|-----|--|--|--|-----|
| 150101 Interest on Bank Deposits..... | | | | | |
| 150201 Rental of General Property..... | \$0 | | | | \$0 |

1600 Charges for Services:

| | | | | | |
|--------------------------------------|----------|---------|----------|----------|-----|
| 161202 Special Fees from Pupils..... | \$20,500 | \$6,600 | \$20,500 | \$20,500 | \$0 |
|--------------------------------------|----------|---------|----------|----------|-----|

1800 Miscellaneous Revenue:

| | | | | | |
|---------------------------------------|----------|----------|----------|----------|-----|
| 180301 Miscellaneous Refunds..... | \$20,000 | \$21,327 | \$20,000 | \$20,000 | \$0 |
| 189999 Miscellaneous Income..... | | | | | \$0 |
| Recovered Costs | | \$11,225 | | | \$0 |
| Total Revenue from Local Sources..... | \$40,500 | \$39,152 | \$40,500 | \$40,500 | \$0 |

Revenue from the Commonwealth:

2200 Non-Categorical Aid:

| | | | | | |
|----------------------|----------|----------|----------|----------|-----|
| 220102 Wine Tax..... | \$32,000 | \$33,959 | \$32,000 | \$32,000 | \$0 |
|----------------------|----------|----------|----------|----------|-----|

2400 Categorical Aid:

| | | | | | |
|--|-------------|-------------|--------------|--------------|------------|
| Lottery Proceeds | \$587,196 | \$695,936 | \$614,698 | \$696,375 | \$81,677 |
| 240201 State Sales and Use Taxes..... | \$2,620,524 | \$2,486,831 | \$2,546,962 | \$2,673,960 | \$126,998 |
| 240202 Basic School Aid..... | \$9,506,457 | \$9,794,208 | \$10,274,948 | \$10,906,054 | \$631,106 |
| 240203 Salary Incentives..... | \$258,650 | \$263,082 | \$0 | \$0 | \$0 |
| 240205 Foster Home Children..... | \$1,541 | \$16,586 | \$3,171 | \$3,171 | \$0 |
| 240207 Gifted and Talented Children..... | \$108,272 | \$110,128 | \$109,751 | \$111,803 | \$2,052 |
| 240212 Special Education..... | \$911,291 | \$992,717 | \$1,152,387 | \$1,180,139 | \$27,752 |
| 240213 Summer School..... | | | \$155,766 | \$187,627 | \$31,861 |
| 240215 School Food Programs..... | | \$22,658 | \$0 | \$0 | \$0 |
| 240217 Vocational Education..... | \$226,075 | \$229,561 | \$250,127 | \$242,252 | (\$7,875) |
| 240219 Remedial Education..... | \$382,620 | \$343,182 | \$243,892 | \$248,450 | \$4,558 |
| 240220 Fringe Benefits..... | \$941,761 | \$851,106 | \$878,010 | \$883,921 | \$5,911 |
| 240235 At Risk Programs..... | \$290,056 | \$292,979 | \$283,529 | \$210,378 | (\$73,151) |
| 240236 Primary Class Size | \$388,766 | \$347,989 | \$335,341 | \$333,836 | (\$1,505) |

| | | | | | | |
|--------------------------------------|---------------------------------------|--------------|--------------|--------------|--------------|-------------|
| 240237 | Other State Funds..... | \$66,619 | | \$30,607 | \$30,359 | (\$248) |
| 240237 | Technology | \$250,356 | \$18,356 | \$232,000 | \$232,000 | \$0 |
| | Hospital Clinic | \$59,483 | \$63,758 | \$68,900 | \$72,102 | \$3,202 |
| | Maintenance Supplement | \$45,113 | \$45,886 | \$45,997 | | (\$45,997) |
| | SOL'S | \$279,216 | \$259,881 | \$243,475 | \$127,181 | (\$116,294) |
| | Dropout Prevention | \$54,927 | \$54,927 | \$54,927 | | (\$54,927) |
| | Truancy Prevention | | \$14,120 | \$14,246 | | (\$14,246) |
| | Health Incentive | \$9,922 | \$7,775 | \$7,892 | | (\$7,892) |
| | Additional Teachers | \$152,259 | \$150,488 | \$128,246 | | (\$128,246) |
| | Early Intervention | \$66,511 | \$59,689 | \$59,308 | \$43,609 | (\$15,699) |
| | Student Achievement | \$0 | | \$0 | \$77,334 | \$77,334 |
| | English as a second language | | \$6,150 | | \$15,489 | |
| | Report cards | | \$1,723 | | | |
| | Other | | \$26 | | | |
| | GED, Mentor Teacher | | \$12,753 | \$7,859 | \$7,859 | \$0 |
| | Total Revenue from the Commonwealth | \$17,239,615 | \$17,176,454 | \$17,774,039 | \$18,315,899 | \$541,860 |
| Revenue from the Federal Government: | | | | | | |
| <hr/> | | | | | | |
| 3300 Categorical Aid: | | | | | | |
| <hr/> | | | | | | |
| 330201 | Adult Basic Education..... | | | | | |
| 330202 | Chapter I..... | \$449,554 | \$547,985 | \$561,991 | | (\$561,991) |
| 330203 | Chapter II..... | \$33,131 | \$25,713 | \$33,131 | | (\$33,131) |
| 330204 | | \$15,124 | \$23,282 | \$15,124 | | (\$15,124) |
| 330208 | Forest Reserve Payments..... | \$16,000 | \$0 | \$16,000 | | (\$16,000) |
| 330213 | School Food Programs..... | | \$519,841 | | | \$0 |
| 330219 | Title IV-B..... | \$379,244 | \$433,415 | \$379,244 | | (\$379,244) |
| 330225 | Vocational Education..... | \$65,180 | \$73,468 | \$65,180 | | (\$65,180) |
| 330226 | Title II..... | \$17,086 | \$5,390 | \$17,086 | | (\$17,086) |
| 330301 | Other Federal Funds..... | \$42,370 | \$62,361 | \$42,370 | | (\$42,370) |
| 330302 | Federal Class Reduction..... | \$80,503 | \$108,931 | \$0 | | \$0 |
| | Goals 2000 | | | | | \$0 |
| | Technology literacy challenge | | \$3,294 | | | |
| | First project | | \$10,000 | | | |
| | Refugee impact | | \$2,049 | | | |
| | Total Revenue from the Federal Govern | \$1,098,192 | \$1,815,729 | \$1,130,126 | \$1,620,557 | \$490,431 |
| Other Financing Sources: | | | | | | |
| <hr/> | | | | | | |
| 4100 Nonrevenue Receipts: | | | | | | |
| <hr/> | | | | | | |
| 410401 | Proceeds from Indebtedness..... | | | | | |
| 410501 | Transfers from General Fund..... | \$8,840,897 | \$9,258,728 | \$9,840,897 | \$10,605,897 | \$765,000 |
| | Transfers from Self Ins. Fund..... | \$230,000 | | \$230,000 | \$230,000 | \$0 |
| | Total Other Financing Sources..... | \$9,070,897 | \$9,258,728 | \$10,070,897 | \$10,835,897 | \$765,000 |
| TOTAL - SCHOOL FUND..... | | | | | | |
| | | \$27,449,204 | \$28,290,063 | \$29,015,562 | \$30,812,853 | \$1,797,291 |

VIRGINIA PUBLIC ASSISTANCE FUND:

Revenue from the Commonwealth:

2400 Categorical Aid:

| | | | | | | |
|--------|--|-------------|-----------|-------------|-------------|----------|
| 240102 | Public Assistance and Welfare Admin... | \$2,175,711 | \$704,785 | \$2,185,048 | \$2,204,587 | \$19,539 |
|--------|--|-------------|-----------|-------------|-------------|----------|

Revenue from the Federal Government:

3300 Categorical Aid:

| | | | | | | |
|--------|--|--|-------------|--|--|-----|
| 330102 | Public Assistance and Welfare Admin..... | | \$1,195,955 | | | \$0 |
|--------|--|--|-------------|--|--|-----|

| | | | | | | |
|--|--|-------------|-------------|-------------|-------------|------------|
| Other Financing Sources: | | | | | | |
| <hr/> | | | | | | |
| 4100 Nonrevenue Receipts: | | | | | | |
| <hr/> | | | | | | |
| 410501 | Transfers from General Fund..... | \$381,505 | | \$385,139 | \$368,382 | (\$16,757) |
| TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND..... | | \$2,557,216 | \$1,900,740 | \$2,570,187 | \$2,572,969 | \$2,782 |
| CSA FUND: | | | | | | |
| <hr/> | | | | | | |
| Revenue from the Commonwealth: | | | | | | |
| <hr/> | | | | | | |
| 2400 Categorical Aid: | | | | | | |
| <hr/> | | | | | | |
| 240101 | Comprehensive Services Act Programs. | \$455,258 | \$247,361 | \$544,139 | \$544,139 | \$0 |
| Other Financing Sources: | | | | | | |
| <hr/> | | | | | | |
| 4100 Nonrevenue Receipts: | | | | | | |
| <hr/> | | | | | | |
| 410501 | Transfer from General Fund..... | \$230,165 | \$230,165 | \$241,673 | \$241,673 | \$0 |
| 410502 | Transfer from VPA Fund..... | | | | | |
| 410503 | Transfer from School Fund..... | | | | | |
| TOTAL - CSA FUND..... | | \$685,423 | \$477,526 | \$785,812 | \$785,812 | \$0 |
| E911 FUND: | | | | | | |
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| Revenue From Local Sources: | | | | | | |
| <hr/> | | | | | | |
| 1200 Other Local Taxes: | | | | | | |
| <hr/> | | | | | | |
| 121500 | E911 Taxes..... | \$264,000 | \$257,726 | \$254,000 | \$254,000 | \$0 |
| 2400 | Categorical Aid | | | \$37,000 | \$44,022 | |
| Other Financing Sources: | | | | | | |
| <hr/> | | | | | | |
| 4100 Nonrevenue Receipts: | | | | | | |
| <hr/> | | | | | | |
| 410401 | Proceeds from indebtedness..... | | | | | |
| 410501 | Transfer from General Fund..... | | | | | |
| TOTAL - E911 FUND..... | | \$264,000 | \$257,726 | \$291,000 | \$298,022 | \$7,022 |
| OYCS FUND: | | | | | | |
| <hr/> | | | | | | |
| Revenue From Local Sources: | | | | | | |
| <hr/> | | | | | | |
| 1600 Charges for Services: | | | | | | |
| <hr/> | | | | | | |
| 161203 | Charges for Program Services..... | \$800 | \$0 | \$800 | | (\$800) |
| 1800 Miscellaneous Revenue: | | | | | | |
| <hr/> | | | | | | |
| 189999 | Miscellaneous Income..... | \$2,000 | \$24,999 | \$2,000 | | (\$2,000) |
| Total Revenue from Local Sources..... | | \$2,800 | \$24,999 | \$2,800 | | (\$2,800) |
| Revenue from the Commonwealth: | | | | | | |
| <hr/> | | | | | | |
| 2400 Categorical Aid: | | | | | | |
| <hr/> | | | | | | |
| 240236 | Juvenile Delinquency Prevention Grant. | \$49,316 | \$50,969 | \$0 | | \$0 |
| 240407 | Litter Control Grant..... | \$7,000 | \$6,772 | \$6,500 | | (\$6,500) |

| | | | | | |
|--|-----------|-------------|-------------|-------------|------------|
| 2402 Tobacco Settlement Fund | | | \$28,862 | | (\$28,862) |
| Total Revenue from the Commonwealth | \$56,316 | \$57,741 | \$35,362 | | (\$35,362) |
| Other Financing Sources: | | | | | |
| <u>4100 Nonrevenue Receipts:</u> | | | | | |
| 410503 Transfer from School Fund..... | \$29,232 | \$26,550 | \$26,549 | | (\$26,549) |
| Transfer from Gen. Fund..... | | | \$20,000 | | |
| TOTAL - OYCS FUND..... | \$88,348 | \$109,290 | \$84,711 | \$0 | (\$84,711) |
| DCJS FUND | | | | | |
| FORFEITED ASSET SHARING FUND: | | | | | |
| Local Revenue - Miscellaneous | | \$76 | | | \$0 |
| Revenue from the Federal Government: | | | | | |
| <u>3300 Categorical Aid:</u> | | | | | |
| 330303 Drug Enforcement Funds..... | \$6,000 | | \$6,000 | | (\$6,000) |
| TOTAL - FORFEITED ASSET SHARING FUND..... | \$6,000 | \$76 | \$6,000 | \$0 | (\$6,000) |
| MEALS TAX FUND: | | | | | |
| <u>1200 Other Local Taxes:</u> | | | | | |
| 121101 Meals Tax..... | \$320,000 | \$358,296 | \$320,000 | \$340,000 | \$20,000 |
| GENERAL CAPITAL PROJECTS FUND: | | | | | |
| <u>Revenue From Local Sources:</u> | | | | | |
| <u> Revenue Use of Money</u> | | | | | |
| <u>1600 Charges for Services:</u> | | | | | |
| 1899-0002 Marketing Funds..... | \$0 | | \$0 | | \$0 |
| 1800 Miscellaneous Revenue: | | | | | |
| 189999 Miscellaneous Income..... | | | | | |
| Total Revenue from Local Sources..... | \$0 | | \$0 | | \$0 |
| Revenue from the Commonwealth: | | | | | |
| <u>2400 Categorical Aid:</u> | | | | | |
| EMS | | \$48,836 | | | |
| Other-Courthouse construction fund | | \$100,000 | | | |
| Total Revenue from the Commonwealth | \$0 | \$148,836 | \$0 | | \$0 |
| Other Financing Sources: | | | | | |
| <u>4100 Nonrevenue Receipts:</u> | | | | | |
| 410401 Proceeds from Indebtedness..... | | | | | |
| 410501 Transfer from General Fund..... | | \$1,764,729 | \$1,000,000 | \$1,000,000 | |
| Transfer from Debt Service..... | | | | | |
| TOTAL - GENERAL CAPITAL PROJECTS FUND..... | | \$1,913,565 | \$1,000,000 | \$1,000,000 | \$0 |
| JAIL PHONE COMMISSION | | | | | |
| Revenue From Local Sources: | | | | | |
| <u>1600 Charges for Services:</u> | | | | | |
| 1803-0006 Jail Commission..... | \$7,500 | \$8,284 | \$8,000 | \$6,000 | (\$2,000) |

RECREATION FUND

Revenue From Local Sources:

1600 Charges for Services:

1899-0001 Recreation Fees..... \$0 \$0 \$0 \$0

COURTHOUSE MAINTENANCE

Revenue From Local Sources:

1600 Charges for Services:

1900-001 Courthouse Maintenance..... \$23,000 \$21,433 \$22,000 \$18,000 (\$4,000)

TOTAL COURTHOUSE MAINTENANCE \$23,000 \$21,433 \$22,000 \$18,000 (\$4,000)

SCHOOL CAPITAL PROJECTS FUND:

Revenue From Local Sources:

1500 Revenue from Use of Money and Property:

150101 Interest on Bank Deposits..... \$58,000
 Transfer from Cap. Proj. Fund \$0
 Transfer from General Fund \$100,000 \$193,122 \$100,000 \$100,000 \$0
 Recovered Costs \$0

Other Financing Sources:

4100 Nonrevenue Receipts:

410401 School Bonds..... \$0
 Transfer from General Fund \$0

TOTAL - SCHOOL CAPITAL PROJECTS FUND..... \$100,000 \$251,122 \$100,000 \$100,000 \$0

FEDERAL/STATE GRANTS FUND:

Revenue from Local Sources:

Revenue from the use of money \$ 3,599
 Miscellaneous \$ 630

Revenue from the State Government:

3200 Non-Categorical Aid:

Litter Control \$7,000
 Tobacco Commission \$2,500,000
 32031 Block Grant..... \$150,000 \$100,000 (\$67,500)
 First Time Offender-VJCCA \$55,570 \$55,570 \$27,230 \$27,230 \$0
 Regional and community development \$39,906
 Transfer from Gen. Fund \$20,000 \$40,000 \$20,000

Revenue from the Federal Government:

Indoor plumbing \$42,200 \$32,500

TOTAL - GRANT FUNDS \$205,570 \$141,905 \$147,230 \$2,606,730 \$2,459,500

COUNTY DEBT SERVICE FUND

Revenue from Local Sources:

150101 Interest on Bank Deposits \$350,000 \$360,243 \$350,000 \$0 (\$350,000)
 Recovered Costs \$289,296 \$0 \$257,040 \$257,040 \$0
 410501 Transfer from General Fund..... \$1,364,364 \$1,362,077 \$1,412,561 \$1,451,792 \$39,231
 410502 Transfer from County Construction Fund..... \$0
 Proceeds from Indebtedness \$0

| | | | | | |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|
| TOTAL-COUNTY DEBT SERVICE FUND..... | \$2,003,660 | \$1,722,320 | \$2,019,601 | \$1,708,832 | (\$310,769) |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|

COUNTY CONSTRUCTION FUND.....

Revenue from Local Sources:

Miscellaneous

1500 Revenue from Use of Money and Property

150101 Interest on Bank Deposits.....

\$25,128

\$0

| | | | | | |
|---|--------------|--------------|--------------|--------------|-------------|
| 4100 Nonrevenue Receipts | | | | | |
| 410401 Proceeds from Indebtedness..... | | | | | \$0 |
| Transfer | | | | | |
| TOTAL COUNTY CONSTRUCTION FUND..... | \$0 | \$25,128 | \$0 | \$0 | \$0 |
| SCHOOL CONSTRUCTION FUND | | | | | |
| Revenue from Local Sources | | | | | |
| 1500 Revenue from Use of Money and Property | | | | | |
| 150101 Interest on Bank Deposits..... | | | | | \$0 |
| Recovered Costs | | | | | |
| 4100 Nonrevenue Receipts: | | | | | |
| Literary Fund Subsidy | | | | | |
| 410401 Proceeds from Indebtedness..... | | | | | \$0 |
| Transfer from General Fund | | | | | |
| TOTAL SCHOOL CONSTRUCTION FUND..... | \$0 | | \$0 | \$0 | \$0 |
| HEAD START FUND | \$146,018 | \$516,676 | \$160,642 | \$300,000 | \$139,358 |
| SCHOOL DEBT SERVICE FUND- Refunding Bond | | | | | |
| Local Services - Interest | | | | | |
| Transfer from School Fund | | \$289,933 | | | |
| 410501 Transfer from General Fund..... | \$1,891,357 | \$1,891,357 | \$1,911,926 | \$1,809,263 | (\$102,663) |
| Transfer from School construction fund | | \$4,367 | | | |
| 410503 Transfer from Meals Tax..... | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$0 |
| Transfer - State Construction | \$333,088 | \$332,357 | \$166,179 | \$167,372 | \$1,193 |
| Revenue from Lottery Proceeds | \$293,598 | | \$307,349 | \$348,188 | \$40,839 |
| TOTAL SCHOOL DEBT SERVICE..... | \$2,918,043 | \$2,918,014 | \$2,785,454 | \$2,724,823 | (\$60,631) |
| | | | | | \$0 |
| GRAND TOTAL - ALL FUNDS..... | \$60,864,100 | \$63,801,701 | \$65,439,269 | \$70,577,319 | \$5,138,050 |
| LESS INTERFUND TRANSFERS..... | \$13,837,830 | \$16,046,553 | \$15,854,083 | \$16,694,724 | \$840,641 |
| TOTAL INCOME..... | \$47,026,270 | \$47,755,148 | \$49,585,186 | \$53,882,595 | \$4,297,409 |

FUND BALANCES - JULY 1:

| | | | | | |
|-----------------------------------|-------------|--------------|-------------|--------------|-------------|
| General (Designated) | | | | | \$0 |
| General (Undesignated)..... | \$6,000,000 | \$15,025,503 | \$7,300,000 | \$10,000,000 | \$2,700,000 |
| Law Library..... | \$0 | (\$3,199) | \$0 | \$0 | \$0 |
| Fire Programs Fund..... | \$0 | \$38,527 | \$39,265 | \$26,933 | (\$12,332) |
| School Textbook..... | \$15,000 | \$208,126 | \$5,000 | \$200,000 | \$195,000 |
| School..... | \$0 | \$0 | \$0 | \$0 | \$0 |
| Forfeited Asset Sharing Fund..... | \$0 | \$9,683 | \$0 | \$0 | \$0 |
| E911..... | \$174,350 | \$294,287 | \$478,500 | \$757,789 | \$279,289 |
| Self Insurance..... | \$0 | \$68,473 | \$68,473 | \$68,400 | (\$73) |
| OYCS..... | \$10,000 | \$12,926 | \$1,000 | \$0 | (\$1,000) |
| Meals Tax Fund..... | \$333,000 | \$325,063 | \$271,783 | \$223,358 | (\$48,425) |
| SVRTC Fund | \$0 | | \$0 | \$0 | \$0 |
| General Capital Projects..... | \$500,000 | \$831,740 | \$0 | \$1,095,302 | \$1,095,302 |
| School Capital Projects..... | \$0 | \$2,489,043 | \$0 | \$0 | \$0 |
| Jail Phone..... | \$8,500 | \$12,558 | \$17,058 | \$16,286 | (\$772) |
| Courthouse Fees..... | \$115,000 | \$113,549 | \$5,000 | \$7,900 | \$2,900 |
| Recreation Fund..... | \$0 | \$17,300 | \$17,300 | \$17,300 | \$0 |
| Head Start | \$0 | \$25,416 | \$0 | \$0 | \$0 |
| Cafeteria | \$0 | \$17,820 | \$0 | \$0 | \$0 |
| CDBG | \$0 | \$45,517 | \$4,000 | \$3,467 | (\$533) |
| County Construction Fund | \$0 | \$980,365 | \$0 | \$0 | \$0 |

| | | | | | |
|-----------------------------------|--------------|--------------|--------------|--------------|-------------|
| School Construction Fund | \$0 | | \$0 | \$0 | \$0 |
| County Debt Service | \$6,500,000 | \$6,392,630 | \$6,098,330 | \$5,924,344 | (\$173,986) |
| School Debt Service | \$72,107 | \$59,726 | \$0 | \$0 | \$0 |
| CSA Fund | \$0 | \$162,878 | | \$0 | \$0 |
| DJCS Grant | \$0 | | | | \$0 |
| TOTAL FUND BALANCES - JULY 1..... | \$13,727,957 | \$27,127,931 | \$14,305,709 | \$18,341,079 | \$4,035,370 |
| TOTAL RESOURCES | \$60,754,227 | \$74,883,079 | \$63,890,895 | \$72,223,674 | \$8,332,779 |

| COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2004 DESCRIPTION: Fund, Function and Item | | | Year Ended June 30, 2002 Estimated Expenditure | Year Ended June 30, 2002 Realized | Year Ended June 30, 2003 Estimated Expenditure | Year Ended June 30, 2004 Estimated Expenditure | Increase (Decrease) Year Ending June 30, 2003 |
|---|---|-------------|---|---|---|---|--|
| GENERAL FUND | | | | | | | |
| 1101 | Board of Supervisors..... | \$67,138 | \$67,261 | \$65,438 | \$80,605 | \$15,167 | |
| 1201 | County Administrator..... | \$301,614 | \$268,634 | \$353,479 | \$358,385 | \$4,906 | |
| 1204 | County Attorney..... | \$67,700 | \$99,191 | \$87,700 | \$88,700 | \$1,000 | |
| 1208 | Independent Auditor..... | \$32,000 | \$19,825 | \$32,000 | \$39,300 | \$7,300 | |
| 1209 | Commissioner of the Revenue..... | \$250,214 | \$250,219 | \$260,659 | \$236,314 | (\$24,345) | |
| 1210 | Business License..... | \$20,346 | \$20,316 | \$20,141 | \$20,332 | \$191 | |
| 1211 | General Reassessment..... | \$0 | \$0 | \$0 | \$100,000 | \$100,000 | |
| 1211 | Land Use..... | \$19,946 | \$19,946 | \$19,841 | \$19,567 | (\$274) | |
| 1213 | Treasurer..... | \$261,188 | \$247,803 | \$266,606 | \$255,292 | (\$11,314) | |
| 1220 | Data Processing..... | \$83,465 | \$78,112 | \$99,523 | \$102,836 | \$3,313 | |
| 1301 | Electoral Board and Officials..... | \$114,249 | \$100,948 | \$92,057 | \$83,923 | (\$8,134) | |
| 2101 | Circuit Court..... | \$23,250 | \$14,979 | \$21,300 | \$21,300 | \$0 | |
| 2102 | County Court..... | \$6,230 | \$8,226 | \$11,630 | \$8,030 | (\$3,600) | |
| 2103 | Special Magistrates..... | \$600 | \$238 | \$600 | \$300 | (\$300) | |
| 2106 | Clerk of the Circuit Court..... | \$82,040 | \$82,107 | \$73,750 | \$60,254 | (\$13,496) | |
| 2201 | Commonwealth's Attorney..... | \$134,661 | \$134,222 | \$133,922 | \$122,180 | (\$11,742) | |
| 3102 | Sheriff-Law Enforcement..... | \$2,476,934 | \$2,447,056 | \$2,492,507 | \$2,558,853 | \$66,346 | |
| 3201 | Victim Witness..... | \$48,653 | \$49,728 | \$48,658 | \$50,439 | \$1,781 | |
| 3202 | Volunteer Fire Departments..... | \$286,600 | \$236,339 | \$294,600 | \$293,000 | (\$1,600) | |
| 3203 | Ambulance & Rescue Service..... | \$47,700 | \$25,263 | \$53,200 | \$49,400 | (\$3,800) | |
| 3204 | Forestry Service..... | \$11,718 | \$11,718 | \$11,718 | \$11,718 | \$0 | |
| 3205 | Dinwiddie EMS | \$618,936 | \$469,084 | \$462,016 | \$892,354 | \$430,338 | |
| 3301 | Sheriff-Correction & Detention..... | \$371,430 | \$860,815 | \$609,180 | \$609,947 | \$767 | |
| 3303 | Probation Office..... | \$4,000 | | \$4,800 | \$4,300 | (\$500) | |
| 3304 | Other-Correction & Detention..... | \$110,507 | | \$258,484 | \$259,070 | \$586 | |
| 3401 | Building Inspection..... | \$196,043 | \$191,968 | \$204,029 | \$234,238 | \$30,209 | |
| 3501 | Animal Control..... | \$106,631 | \$108,317 | \$138,806 | \$123,944 | (\$14,862) | |
| 3503 | Medical Examiner..... | \$500 | \$400 | \$500 | \$500 | \$0 | |
| 3504 | Public Safety/Civil Defense..... | \$123,807 | \$121,619 | \$163,158 | \$157,656 | (\$5,502) | |
| 4101 | Road Administration..... | | | | | \$0 | |
| 4104 | Street Lights..... | \$35,000 | \$32,946 | \$35,000 | \$35,000 | \$0 | |
| 4204 | Refuse Disposal..... | \$1,191,514 | \$1,419,036 | \$1,154,669 | \$1,188,574 | \$33,905 | |
| 4205 | Public Nuisance..... | \$5,000 | | \$5,000 | \$5,000 | \$0 | |
| 4206 | Public Utilities..... | \$109,280 | \$109,280 | \$109,980 | \$123,000 | \$13,020 | |
| 4302 | Maintenance of Buildings and Grounds..... | \$474,674 | \$327,701 | \$508,372 | \$498,687 | (\$9,685) | |
| 4401 | Water Services..... | \$276,000 | \$252,478 | \$556,000 | \$525,000 | (\$31,000) | |
| 5101 | Health..... | \$189,385 | \$184,406 | \$189,653 | \$191,311 | \$1,658 | |
| 5201 | Mental Health..... | \$52,484 | \$52,743 | \$53,942 | \$58,314 | \$4,372 | |
| 5305 | Area Agency on Aging..... | \$4,102 | \$4,102 | \$4,225 | \$4,225 | \$0 | |
| 5309 | Other Social Services..... | \$19,032 | \$27,678 | \$19,586 | \$19,604 | \$18 | |
| 6401 | Community College..... | \$4,789 | \$4,789 | \$5,006 | \$5,268 | \$262 | |
| 7101 | Recreation..... | \$213,342 | \$206,878 | \$241,335 | \$239,483 | (\$1,852) | |
| 7107 | Lake Chesdin..... | \$1,500 | | \$1,500 | \$1,500 | \$0 | |
| 7302 | Regional Library..... | \$199,207 | \$199,207 | \$210,201 | \$214,802 | \$4,601 | |
| 8104 | Zoning Board..... | \$2,750 | | \$4,425 | \$12,600 | \$8,175 | |
| 8101 | Planning..... | \$199,689 | \$235,176 | \$268,417 | \$233,481 | (\$34,936) | |
| 8105 | Economic Development..... | \$11,600 | \$21,024 | \$11,000 | \$14,100 | \$3,100 | |
| 8106 | Other Planning & Community Developm..... | \$75,964 | \$297,031 | \$72,964 | \$72,964 | \$0 | |
| 8107 | Regional Planning Commission..... | \$16,055 | \$16,055 | \$15,946 | \$38,213 | \$22,267 | |
| 81200 | GIS Department | | | | \$49,494 | | |
| 8203 | Soil and Water Conservation..... | \$12,500 | \$7,500 | \$15,500 | \$15,500 | \$0 | |
| 8305 | Advancement of Agric & Home Econor..... | \$71,443 | \$62,122 | \$69,664 | \$68,664 | (\$1,000) | |
| 9204 | Internal Services..... | \$108,025 | \$109,185 | \$302,894 | \$15,025 | (\$287,869) | |
| 9510 | Insurance | \$125,000 | \$4,829 | \$125,000 | \$125,000 | \$0 | |
| | Other capital outlay | | \$1,402 | | | | |
| | Crimesolvers | | \$10,257 | \$250 | | (\$250) | |

| COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2004 DESCRIPTION: Fund, Function and Item | Year Ended June 30, 2002 Estimated Expenditure | Year Ended June 30, 2002 Realized | Year Ended June 30, 2003 Estimated Expenditure | Year Ended June 30, 2004 Estimated Expenditure | Increase (Decrease) Year Ending June 30, 2003 |
|---|---|---|---|---|--|
| Total Expenditures..... | \$9,266,435 | \$9,520,159 | \$10,260,831 | \$10,597,546 | \$336,715 |
| Transfer to County Capital Funds | | \$1,764,729 | \$1,000,000 | \$1,000,000 | \$0 |
| 9901 Transfers to Law Library Fund..... | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 |
| 9902 Transfers to School Fund..... | \$8,840,897 | \$9,258,728 | \$9,840,897 | \$10,605,897 | \$765,000 |
| 9904 Transfers to School Insurance Fund..... | \$230,000 | | \$230,000 | \$230,000 | \$0 |
| 9905 Transfers to School Capital Projects Fund..... | \$100,000 | \$193,122 | \$100,000 | \$100,000 | \$0 |
| 9907 Transfers to Virginia Public Assistance | \$381,505 | | \$385,139 | \$368,382 | (\$16,757) |
| 9908 Transfers to E911 Fund..... | | | | | \$0 |
| 9909 Transfers to CSA Fund..... | \$230,165 | \$230,165 | \$241,673 | \$241,673 | \$0 |
| 9910 Transfers to Co. Debt Service | \$1,359,364 | \$1,359,364 | \$1,412,561 | \$1,451,792 | \$39,231 |
| 9911 Transfers to School Debt Service | \$1,891,357 | \$1,891,357 | \$1,911,926 | \$1,809,263 | (\$102,663) |
| Transfers to VJCCCA&OYCS | | | \$40,000 | \$40,000 | \$0 |
| Total Transfers to Other Funds..... | \$13,038,288 | \$14,702,465 | \$15,167,196 | \$15,852,007 | \$684,811 |
| TOTAL - GENERAL FUND..... | \$22,304,723 | \$24,222,624 | \$25,428,027 | \$26,449,553 | \$1,021,526 |
| LAW LIBRARY FUND: | | | | | |
| 2108 Maintenance of Law Library..... | \$6,500 | \$6,405 | \$6,500 | \$6,500 | \$0 |
| TOTAL LAW LIBRARY | \$6,500 | \$6,405 | \$6,500 | \$6,500 | \$0 |
| FIRE PROGRAMS FUND | | | | | |
| 3202 Fire Programs..... | \$42,262 | \$43,495 | \$43,000 | \$69,933 | \$26,933 |
| TOTAL FIRE PROGRAMS FUND | \$42,262 | \$43,495 | \$43,000 | \$69,933 | \$26,933 |
| SCHOOL TEXTBOOK FUND: | | | | | |
| 6200 Instruction..... | \$275,925 | \$351,975 | \$335,703 | \$500,000 | \$164,297 |
| TOTAL SCHOOL TEXTBOOK FUND | \$275,925 | \$351,975 | \$335,703 | \$500,000 | \$164,297 |
| SCHOOL FUND: | | | | | |
| Instruction..... | \$20,447,501 | \$21,128,064 | \$21,849,544 | \$23,169,810 | \$1,320,266 |
| Administration, Attendance & Health Services..... | \$747,983 | \$742,078 | \$1,269,214 | \$1,426,069 | \$156,855 |
| Pupil Transportation Services..... | \$1,875,321 | \$2,067,311 | \$1,979,352 | \$2,115,378 | \$136,026 |
| Operation and Maintenance of Services..... | \$2,887,478 | \$3,324,998 | \$3,480,195 | \$3,649,680 | \$169,485 |
| Facilities..... | \$100,935 | \$90,604 | \$9,200 | \$9,200 | \$0 |
| Capital Projects..... | | | | | |
| Debt Service..... | | | | | |
| Special Projects..... | \$990,444 | | | | \$0 |
| Transfer to School Textbook Rental Fund..... | \$76,712 | \$78,026 | \$94,159 | \$94,529 | \$370 |
| Transfer to OYCS Fund..... | \$29,232 | \$26,550 | \$26,550 | \$0 | (\$26,550) |
| Transfer to Debt Service..... | \$293,598 | \$289,933 | \$307,348 | \$348,188 | \$40,840 |
| Transfer to CSA Fund..... | | | | | |
| Transfers to Cafeteria Fund | | \$542,499 | | | \$0 |
| TOTAL - SCHOOL FUND..... | \$27,449,204 | \$28,290,063 | \$29,015,562 | \$30,812,854 | \$1,797,292 |
| SCHOOL CAFETERIA FUND | \$1,269,807 | \$1,216,702 | \$1,314,374 | \$1,314,374 | \$0 |
| VIRGINIA PUBLIC ASSISTANCE FUND: | | | | | |
| 5301 Welfare Administration..... | \$2,557,216 | \$2,162,846 | \$2,570,187 | \$2,572,969 | \$2,782 |
| 5302 Public Assistance..... | | | | | |

| COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2004 DESCRIPTION: Fund, Function and Item | Year Ended June 30, 2002 Estimated Expenditure | Year Ended June 30, 2002 Realized | Year Ended June 30, 2003 Estimated Expenditure | Year Ended June 30, 2004 Estimated Expenditure | Increase (Decrease) Year Ending June 30, 2003 |
|---|---|---|---|---|--|
| 9910 Transfer to CSA Fund..... | | | | | |
| TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND | \$2,557,216 | \$2,162,846 | \$2,570,187 | \$2,572,969 | \$2,782 |
| CSA FUND: | | | | | |
| 5302 Comprehensive Services Act Programs | \$685,423 | \$430,140 | \$785,812 | \$785,812 | \$0 |
| TOTAL - CSA FUND..... | \$685,423 | \$430,140 | \$785,812 | \$785,812 | \$0 |
| E911 FUND: | | | | | |
| 3104 911 System..... | \$429,849 | \$54,982 | \$440,919 | \$457,484 | \$16,565 |
| 9003 Transfers to General Fund..... | | | | | |
| TOTAL - E911 FUND..... | \$429,849 | \$54,982 | \$440,919 | \$457,484 | \$16,565 |
| OYCS FUND: | | | | | |
| 9201 Instruction..... | \$98,348 | \$117,527 | \$85,711 | \$0 | (\$85,711) |
| TOTAL - OYCS FUND..... | \$98,348 | \$117,527 | \$85,711 | \$0 | (\$85,711) |
| FORFEITED ASSET SHARING FUND: | | | | | |
| 3102 Law Enforcement..... | \$6,000 | \$7,032 | \$6,000 | \$0 | (\$6,000) |
| TOTAL - FORFEITED ASSET SHARING FUND..... | \$6,000 | \$7,032 | \$6,000 | \$0 | (\$6,000) |
| MEALS TAX FUND: | | | | | |
| 3102 Transfer to School Debt Service | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$0 |
| TOTAL - MEALS TAX FUND..... | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$0 |
| GENERAL CAPITAL PROJECTS FUND: | | | | | |
| 9102 Capital Projects..... | \$500,000 | \$1,881,053 | \$1,000,000 | \$2,000,000 | \$1,000,000 |
| Transfer to School Cap. Projects | | | | | \$0 |
| Transfer to Gen. Debt Fund | | | | | \$0 |
| TOTAL - GENERAL CAPITAL PROJECTS FUND..... | \$500,000 | \$1,881,053 | \$1,000,000 | \$2,000,000 | \$1,000,000 |
| SCHOOL CAPITAL PROJECTS FUND: | | | | | |
| 6310 Capital Projects..... | \$100,000 | \$715,282 | \$100,000 | \$100,000 | \$0 |
| Transfer to school debt | | \$4,367 | | | \$0 |
| Interest | | | | | \$0 |
| TOTAL - SCHOOL CAPITAL PROJECTS FUND..... | \$100,000 | \$719,649 | \$100,000 | \$100,000 | \$0 |
| FEDERAL/STATE GRANTS FUND: | | | | | |
| 6310 Capital Projects..... | \$150,000 | \$102,366 | \$100,000 | \$2,537,000 | \$2,437,000 |
| First Time Offender | \$55,570 | \$55,532 | \$47,230 | \$65,136 | \$17,906 |
| TOTAL - GRANTS FUND..... | \$205,570 | \$157,898 | \$147,230 | \$2,602,136 | \$2,454,906 |

| COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2004 DESCRIPTION: Fund, Function and Item | Year Ended June 30, 2002 Estimated Expenditure | Year Ended June 30, 2002 Realized | Year Ended June 30, 2003 Estimated Expenditure | Year Ended June 30, 2004 Estimated Expenditure | Increase (Decrease) Year Ending June 30, 2003 |
|---|---|---|---|---|--|
| JAIL PHONE COMMISSION | | | | | |
| 8102 Capital Projects..... | \$3,864 | \$6,556 | \$3,864 | \$4,000 | \$136 |
| TOTAL - JAIL PHONE COMMISSION..... | \$3,864 | \$6,556 | \$3,864 | \$4,000 | \$136 |
| <hr/> | | | | | |
| COURTHOUSE MAINTENANCE | | | | | |
| 8102 Capital Projects..... | \$0 | \$127,083 | \$0 | \$18,000 | \$18,000 |
| TOTAL - COURTHOUSE MAINTENANCE..... | \$0 | \$127,083 | \$0 | \$18,000 | \$18,000 |
| <hr/> | | | | | |
| DEBT SERVICE | | | | | |
| Transfer to Capital Projects | | | | | |
| 8102 Principal Retirement..... | \$2,003,660 | \$745,000 | \$2,019,601 | \$1,708,832 | (\$310,769) |
| Interest | | \$529,571 | | | \$0 |
| Contributions to Water Authority | | \$658,995 | | | \$0 |
| TOTAL - DEBT SERVICE..... | \$2,003,660 | \$1,933,566 | \$2,019,601 | \$1,708,832 | (\$310,769) |
| <hr/> | | | | | |
| RECREATION FUND | | | | | |
| 8102 Capital Projects..... | \$0 | | \$0 | \$0 | \$0 |
| TOTAL - RECREATION FUND..... | \$0 | | \$0 | \$0 | \$0 |
| <hr/> | | | | | |
| COUNTY CONSTRUCTION FUND | | | | | |
| 9102 Courthouse Construction..... | \$0 | | \$0 | \$0 | \$0 |
| 6310 Transfer to Debt Service(School Const.)..... | | \$2,713 | | | |
| TOTAL COUNTY CONSTRUCTION FUND..... | \$0 | \$2,713 | \$0 | \$0 | \$0 |
| <hr/> | | | | | |
| SCHOOL DEBT SERVICE | | | | | |
| 8102 Principal | | | | | |
| 8103 Interest | | \$1,473,107 | | | \$0 |
| Transfer to School Cap. Project | | \$1,505,886 | | | \$0 |
| Transfer to Gen. Fund Debt | | | | | \$0 |
| TOTAL SCHOOL DEBT SERVICE..... | \$2,990,150 | \$2,978,993 | \$2,785,454 | \$2,724,823 | (\$60,631) |
| <hr/> | | | | | |
| SCHOOL CONSTRUCTION FUND | | | \$0 | \$0 | \$0 |
| <hr/> | | | | | |
| HEAD START FUND | \$146,018 | \$462,319 | \$160,642 | \$300,000 | \$139,358 |
| <hr/> | | | | | |
| GRAND TOTAL - ALL FUNDS..... | \$61,474,519 | \$65,700,704 | \$66,648,586 | \$72,827,270 | \$6,178,684 |
| LESS INTERFUND TRANSFERS..... | | | | | |
| TOTAL EXPENDITURES..... | \$13,837,830 | \$16,046,553 | \$15,854,083 | \$16,694,724 | \$840,641 |
| | \$47,636,689 | \$49,654,151 | \$50,794,503 | \$56,132,546 | \$5,338,043 |
| <hr/> | | | | | |
| FUND BALANCES - JULY 1: | | | | | |
| General - Undesignated | | | | | |
| General - Undesignated..... | \$6,205,901 | \$16,382,857 | \$6,295,466 | \$9,161,282 | \$2,865,816 |
| Law Library | \$0 | (\$2,631) | | \$0 | \$0 |
| Fire Programs Fund | \$0 | \$26,933 | \$39,265 | \$0 | (\$39,265) |
| School Textbook..... | \$0 | \$125,300 | \$5,000 | \$28,569 | \$23,569 |

| COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2004 DESCRIPTION: | Year Ended June 30, 2002 Estimated Expenditure | Year Ended June 30, 2002 Realized | Year Ended June 30, 2003 Estimated Expenditure | Year Ended June 30, 2004 Estimated Expenditure | Increase (Decrease) Year Ending June 30, 2003 |
|--|---|---|---|---|--|
| Fund, Function and Item | | | | | |
| School..... | \$0 | \$0 | \$0 | \$0 | \$0 |
| Forfeited Asset Sharing Fund..... | \$0 | \$2,727 | \$0 | \$0 | \$0 |
| E911..... | \$8,501 | \$497,031 | \$328,581 | \$598,327 | \$269,746 |
| Self Insurance..... | \$0 | \$68,473 | \$68,473 | \$68,400 | (\$73) |
| OYCS..... | \$0 | \$4,689 | \$0 | \$0 | \$0 |
| Meals Tax Fund..... | \$253,000 | \$250,701 | \$191,783 | \$163,358 | (\$28,425) |
| Early Retirement Fund..... | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Capital Projects..... | \$0 | \$864,252 | \$0 | \$95,302 | \$95,302 |
| School Capital Projects..... | \$0 | \$2,020,516 | \$0 | \$0 | \$0 |
| Jail Phone..... | \$12,136 | \$13,249 | \$21,194 | \$18,286 | (\$2,908) |
| Courthouse Fees..... | \$138,000 | \$7,899 | \$27,000 | \$7,900 | (\$19,100) |
| Debt Service..... | \$0 | \$0 | \$0 | \$0 | \$0 |
| Recreation Fund..... | \$0 | \$17,300 | \$17,300 | \$17,300 | \$0 |
| Landfill Fund..... | \$0 | \$0 | \$0 | \$0 | \$0 |
| Head Start | \$0 | \$79,773 | \$0 | \$0 | \$0 |
| Cafeteria Fund..... | \$0 | \$30,383 | \$0 | \$0 | \$0 |
| Grant Fund..... | \$0 | \$29,524 | \$4,000 | \$8,060 | \$4,060 |
| County Construction Fund..... | \$0 | \$1,002,780 | \$0 | \$0 | \$0 |
| School Construction Fund..... | \$0 | \$0 | \$0 | \$0 | \$0 |
| County Debt Service..... | \$6,500,000 | \$6,181,384 | \$6,098,330 | \$5,924,344 | (\$173,986) |
| School Debt Service..... | \$0 | (\$1,253) | \$0 | \$0 | \$0 |
| CSA Fund | \$0 | \$210,264 | \$0 | \$0 | \$0 |
| TOTAL FUND BALANCE | \$13,117,538 | \$27,812,151 | \$13,096,392 | \$16,091,128 | \$2,994,736 |
| REQUIREMENTS | \$60,754,227 | \$77,466,302 | \$63,890,895 | \$72,223,674 | \$8,332,779 |