

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

**FOR THE PERIOD ENDED: APRIL 30, 2020**

FUND		REVENUE					EXPENDITURE					FUND BALANCE		
FUND	DESCRIPTION	PRIOR YR	BUDGET	CURR MTD	CURR YTD	REMAIN	PRIOR YR	BUDGET	CURR MTD	CURR YTD	REMAIN	BEG	CHANGE	END
101	GENERAL FUND	48,797,813	48,830,827	1,555,493	29,030,986	19,799,841	46,405,545	51,106,658	4,563,592	42,195,258	8,911,400	17,000,168.51	-13,164,272	3,835,896.98
102	MEALS TAX FUND	902,125	850,000	73,194	688,720	161,280	850,000	975,000	81,250	812,500	162,500	170,664.23	-123,780	46,884.49
140	SOCIAL SERVICES FUND	2,619,581	2,820,980	236,387	2,100,097	720,883	2,707,592	2,820,980	224,743	2,164,925	656,055	148,855.15	-64,828	84,026.66
144	UNITED WAY-EMERGENCY	0	0	0	60	-60	1,928	0	0	1,227	-1,227	5,554.85	-1,167	4,388.14
146	YOUTH ADVISORY BOARD FUND	1,200	0	0	200	-200	100	0	0	200	-200	4,056.24	0	4,056.24
205	SCHOOL FUND	44,629,718	46,246,619	3,918,841	37,427,716	8,818,903	44,521,871	46,597,090	3,415,848	33,338,728	13,258,362	350,471.47	4,088,988	4,439,459.13
206	TEXTBOOK FUND	433,525	434,477	26,019	379,345	55,132	971,404	689,546	0	379,761	309,785	255,068.35	-416	254,652.48
207	SCHOOL NUTRITION FUND	1,821,087	1,718,100	10,902	1,199,730	518,370	1,903,698	1,896,343	159,198	1,316,654	579,689	178,243.17	-116,924	61,319.00
209	RECYCLING/LITTER GRANT FUND	66,994	61,930	2,335	38,557	23,373	49,407	189,860	0	84,964	104,896	127,929.69	-46,407	81,522.82
210	COMMUNITY DEVELOPMENT FUND	107,300	56,550	0	57,050	-500	121,043	775,069	365	24,703	750,366	718,518.71	32,347	750,865.78
211	COMMUNITY SERVICE FUND	7,225	0	0	875	-875	817	12,153	0	360	11,793	12,153.27	515	12,668.27
219	CHILDREN'S SERVICES FUND	1,675,177	2,270,363	212,188	1,474,091	796,272	2,144,028	2,270,554	129,318	1,583,354	687,201	191.30	-109,263	-109,071.36
226	LAW LIBRARY FUND	3,849	3,475	376	3,390	85	1,266	14,967	108	865	14,102	11,491.80	2,524	14,016.20
228	FIRE/EMS/GRANT PROG FUND	141,693	137,825	7,580	113,086	24,739	139,592	356,556	8,457	116,178	240,378	218,731.11	-3,092	215,639.23
229	FORFEITED ASSET SHARING PROG	7,466	0	2,077	8,076	-8,076	31,509	12,957	0	327	12,630	12,957.35	7,748	20,705.47
302	SCHOOL CAPITAL PROJECTS FUND	1,478,191	963,851	51,115	861,621	102,230	1,142,307	1,643,409	53,871	1,059,341	584,068	679,558.29	-197,720	481,838.02
303	SCHOOL GRANTS FUND	2,455,043	2,781,538	52,960	1,369,117	1,412,421	2,348,212	3,079,979	212,212	1,860,982	1,218,997	298,441.24	-491,865	-193,423.48
305	COUNTY CAPITAL PROJECTS FUND	4,753,487	13,490,581	194,924	12,270,136	1,220,445	4,339,309	14,641,255	68,937	3,290,185	11,351,070	1,150,673.54	8,979,951	10,130,624.51
306	COUNTY CONSTRUCTION FUND	49,351	0	0	0	0	6,105,255	0	0	0	0	0.00	0	0.00
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	303,793	3,037,927	607,585	2,537,666	3,371,003	1,083	3,187,985	183,018	1,606,725.67	-150,059	1,456,666.93
402	SCHOOL DEBT SERVICE FUND	3,694,704	3,819,704	318,309	3,183,087	636,617	3,694,704	3,677,964	0	3,432,563	245,401	0.92	-249,476	-249,475.37
723	PAMPLIN FUND	89,114	0	0	-313,146	313,146	88,827	0	7,749	79,389	-79,389	2,471,664.90	-392,535	2,079,129.81
724	E ABRAHAMS SCHOL FUND	265,442	0	2	-202,584	202,584	104,298	0	0	97,535	-97,535	4,026,071.74	-300,119	3,725,952.60
725	I BUTTERWORTH SCHOL FUND	90	0	0	0	0	0	0	0	0	0	12,405.21	0	12,405.59
726	RETIRED TEACHERS FUND	2,667	0	25	3,023	-3,023	1,270	0	35	2,795	-2,795	36,332.76	228	36,560.90
727	WILLIAMSON SCHOL FUND	4	0	0	1	-1	0	0	0	0	0	862.83	1	863.37
728	DOYLE SCHOL FUND	12,853	0	3	2,989	-2,989	6,625	0	0	6,250	-6,250	401,382.38	-3,261	398,121.20
733	SPECIAL WELFARE	8,908	0	150	21,679	-21,679	15,406	0	225	38,409	-38,409	61,049.07	-16,730	44,318.75
734	WELFARE SAVINGS ACCTS	2	0	1	2	-2	0	0	0	0	0	2,356.77	2	2,358.54
790	COMM CREDIT ACCT	200,879	0	10,911	136,875	-136,875	200,879	0	10,911	136,875	-136,875	0.00	0	0.00
	TOTAL	117,871,000	128,132,332	6,977,584	92,892,704	35,239,628	120,434,558	134,131,343	8,937,904	95,212,313	38,919,030	29,962,580.52	-2,319,610	27,642,970.90

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: APRIL 30, 2020**

	<b>2019</b>	<b>04/30/19</b>	<b>%</b>	<b>FY 2020</b>				<b>%</b>	<b>BUDGET</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>VARIANCE</b>
General Property Taxes	32,762,738	17,027,181	48.0%	33,280,137	541,100	18,514,418	14,765,719	44.4%	16.7%	-27.7%
Local % of State Sales Tax	1,888,552	1,244,186	34.1%	1,965,000	144,921	1,358,002	606,998	30.9%	16.7%	-14.2%
Other Local Taxes	3,849,792	2,519,922	34.5%	3,487,852	203,542	2,441,001	1,046,851	30.0%	16.7%	-13.3%
Permits, Fees, Licenses	336,434	271,600	19.3%	332,370	26,487	257,317	75,053	22.6%	16.7%	-5.9%
Fines & Forfeitures	750,777	517,874	31.0%	638,225	92,234	708,438	-70,213	-11.0%	16.7%	27.7%
Revenue-Use of Money/Prop	384,020	336,834	12.3%	343,657	17,410	339,411	4,246	1.2%	16.7%	15.4%
Charges for Services	1,796,784	1,163,532	35.2%	1,828,393	254,704	1,216,318	612,075	33.5%	16.7%	-16.8%
Misc Revenue	205,830	106,921	48.1%	174,000	24,592	146,250	27,750	15.9%	16.7%	0.7%
Recovered Cost	236,244	126,844	46.3%	185,600	-504	189,479	-3,879	-2.1%	16.7%	18.8%
Revenue from Commonwealth	6,504,306	3,819,700	41.3%	6,592,970	251,006	3,858,515	2,734,455	41.5%	16.7%	-24.8%
Revenue from Federal Govt	3,097	2,143	30.8%	2,623	0	1,838	785	29.9%	16.7%	-13.3%
<b>TOTAL REVENUES</b>	<b>48,718,573</b>	<b>27,136,737</b>	<b>44.3%</b>	<b>48,830,827</b>	<b>1,555,493</b>	<b>29,030,987</b>	<b>19,799,840</b>	<b>40.5%</b>	<b>16.7%</b>	<b>-23.9%</b>
<b>TRANSFERS</b>										
Transfers to Gen Fund	79,240	79,240	0.0%	0	0	0	0	0.0%	16.7%	16.7%
<b>TOTAL TRANSFERS</b>	<b>79,240</b>	<b>79,240</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>16.7%</b>	<b>16.7%</b>
<b>TOTAL REVENUES/TRANS</b>	<b>48,797,813</b>	<b>27,215,977</b>	<b>44.3%</b>	<b>48,830,827</b>	<b>1,555,493</b>	<b>29,030,987</b>	<b>19,799,840</b>	<b>40.5%</b>	<b>16.7%</b>	<b>-23.9%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	10,864,901	8,901,149	18.1%	11,743,613	949,504	9,519,202	2,224,411	18.9%	16.7%	-2.3%
Benefits	3,339,606	2,779,981	16.8%	3,593,773	288,911	2,836,255	757,518	21.1%	16.7%	-4.4%
<b>Total Salaries &amp; Benefits</b>	<b>14,204,507</b>	<b>11,681,130</b>	<b>17.8%</b>	<b>15,337,386</b>	<b>1,238,415</b>	<b>12,355,457</b>	<b>2,981,929</b>	<b>19.4%</b>	<b>16.7%</b>	<b>-2.8%</b>
Temporary Help	17,754	14,634	17.6%	18,000	183	9,510	8,490	47.2%	16.7%	-30.5%
Professional Services	1,232,046	891,730	27.6%	1,456,856	73,973	1,050,544	406,312	27.9%	16.7%	-11.2%
Other Purchased Services	2,836,912	2,605,486	8.2%	3,070,623	631,450	2,802,051	268,572	8.7%	16.7%	7.9%
Insurance	439,515	432,711	1.5%	463,681	0	464,602	-921	-0.2%	16.7%	16.9%
Repairs & Maintenance	1,525,177	1,326,898	13.0%	1,610,746	124,742	1,345,598	265,148	16.5%	16.7%	0.2%
Advertising/Marketing	34,890	20,647	40.8%	40,465	1,426	15,809	24,656	60.9%	16.7%	-44.3%
Utilities	1,068,200	828,928	22.4%	1,114,707	91,762	847,624	267,083	24.0%	16.7%	-7.3%
Rental/Lease	56,375	46,579	17.4%	56,675	3,370	90,673	-33,998	-60.0%	16.7%	76.7%
Travel/Training	68,306	52,805	22.7%	113,774	1,642	61,834	51,940	45.7%	16.7%	-29.0%
Supplies	842,546	620,908	26.3%	977,163	80,973	655,719	321,444	32.9%	16.7%	-16.2%
Dues/Memberships	32,465	30,505	6.0%	35,508	1,605	25,482	10,026	28.2%	16.7%	-11.6%
Contributions	1,050,598	1,002,906	4.5%	1,075,917	172,530	1,022,432	53,485	5.0%	16.7%	11.7%
Misc Expenditures	5,550	2,825	49.1%	3,700	2,787	3,315	385	10.4%	16.7%	6.3%
<b>Total Other Expenditures</b>	<b>9,210,336</b>	<b>7,877,562</b>	<b>14.5%</b>	<b>10,037,815</b>	<b>1,186,444</b>	<b>8,395,193</b>	<b>1,642,622</b>	<b>16.4%</b>	<b>16.7%</b>	<b>0.3%</b>
<b>Capital Expenditures</b>	<b>253,433</b>	<b>204,510</b>	<b>19.3%</b>	<b>154,712</b>	<b>9,420</b>	<b>126,487</b>	<b>28,225</b>	<b>18.2%</b>	<b>16.7%</b>	<b>-1.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>23,668,275</b>	<b>19,763,202</b>	<b>16.5%</b>	<b>25,529,913</b>	<b>2,434,280</b>	<b>20,877,137</b>	<b>4,652,776</b>	<b>18.2%</b>	<b>16.7%</b>	<b>-1.6%</b>
<b>TRANSFERS</b>										
Transfers from Gen Fund	22,737,270	18,636,475	82.0%	25,576,745	2,129,312	21,318,121	4,258,624	16.7%	16.7%	0.0%
<b>TOTAL TRANSFERS</b>	<b>22,737,270</b>	<b>18,636,475</b>	<b>18.0%</b>	<b>25,576,745</b>	<b>2,129,312</b>	<b>21,318,121</b>	<b>4,258,624</b>	<b>16.7%</b>	<b>16.7%</b>	<b>0.0%</b>
<b>TOTAL EXPEND/TRANS</b>	<b>46,405,545</b>	<b>38,399,677</b>	<b>17.3%</b>	<b>51,106,658</b>	<b>4,563,592</b>	<b>42,195,258</b>	<b>8,911,400</b>	<b>17.4%</b>	<b>16.7%</b>	<b>-0.8%</b>
<b>NET CHANGE IN FUND BAL</b>	2,392,268	-11,183,700		-2,275,831	-3,008,099	-13,164,271				
<b>BEG FUND BALANCE</b>	14,607,900	14,607,900		17,000,168		17,000,168				
<b>END FUND BALANCE</b>	17,000,168	3,424,200		14,724,337		3,835,897				

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
APRIL 30, 2020**

<b>FY 2019</b>	<b>04/30/19</b>	<b>%</b>	<b>FY 2020</b>	<b>%</b>	<b>BUDGET</b>	<b>OVER/</b>				
<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>	<b>DEPARTMENT</b>	<b>BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>(UNDER)</b>
123,253	102,985	16.4%	Board of Supervisors	123,511	7,736	93,228	30,283	24.5%	16.7%	-7.8%
379,079	316,574	16.5%	County Administration	400,674	29,473	321,961	78,713	19.6%	16.7%	-3.0%
231,278	181,226	21.6%	Legal Services	294,760	28,073	249,747	45,013	15.3%	16.7%	1.4%
406,462	362,465	10.8%	Human Resources	476,088	18,137	426,344	49,744	10.4%	16.7%	6.2%
70,200	65,300	7.0%	Auditor	73,010	0	66,640	6,370	8.7%	16.7%	7.9%
424,241	347,372	18.1%	Commissioner of Revenue	439,642	34,446	360,518	79,124	18.0%	16.7%	-1.3%
98,913	98,905	0.0%	General Reassessment	0	0	0	0	#DIV/0!	16.7%	#DIV/0!
30,080	25,295	15.9%	Business License	30,344	2,308	24,885	5,459	18.0%	16.7%	-1.3%
27,977	24,064	14.0%	Land Use	28,644	2,308	23,973	4,671	16.3%	16.7%	0.4%
536,941	419,305	21.9%	Treasurer	522,814	37,918	446,189	76,625	14.7%	16.7%	2.0%
270,701	225,950	16.5%	Accounting	275,497	22,243	226,393	49,104	17.8%	16.7%	-1.2%
584,554	492,465	15.8%	Information Systems	620,926	47,667	532,641	88,285	14.2%	16.7%	2.5%
179,798	137,768	23.4%	Board of Elections	198,023	10,664	160,588	37,435	18.9%	16.7%	-2.2%
17,061	11,231	34.2%	Circuit Court	17,200	206	10,084	7,116	41.4%	16.7%	-24.7%
37,665	27,638	26.6%	Gen District Court	31,375	950	14,522	16,853	53.7%	16.7%	-37.0%
123	123	-0.1%	Magistrates	150	0	61	89	59.5%	16.7%	-42.8%
493,120	413,780	16.1%	Clerk of Circuit Court	541,373	33,193	403,081	138,292	25.5%	16.7%	-8.9%
120,958	100,758	16.7%	Victim Witness Program	127,195	5,976	63,424	63,771	50.1%	16.7%	-33.5%
472,502	391,457	17.2%	Commonwealth's Attorney	498,345	43,171	395,807	102,538	20.6%	16.7%	-3.9%
4,635,243	3,776,526	18.5%	Sheriff	4,933,337	408,053	4,139,265	794,072	16.1%	16.7%	0.6%
620,381	473,559	23.7%	Volunteer Fire Departments	636,411	63,370	494,348	142,063	22.3%	16.7%	-5.7%
2,685,607	2,238,619	16.6%	Fire & EMS	3,133,885	241,866	2,441,952	691,933	22.1%	16.7%	-5.4%
1,875,777	1,875,777	0.0%	Confinement & Care of Prisoners	2,061,905	455,445	2,061,844	61	0.0%	16.7%	16.7%
247,840	183,906	25.8%	Court Services	246,340	5,572	191,710	54,630	22.2%	16.7%	-5.5%
208,300	170,199	18.3%	Other Correction & Detention	219,803	16,210	166,638	53,165	24.2%	16.7%	-7.5%
284,277	228,409	19.7%	Building Inspection	293,072	23,818	236,608	56,464	19.3%	16.7%	-2.6%
313,620	253,852	19.1%	Animal Control/Pound	341,345	30,082	254,458	86,887	25.5%	16.7%	-8.8%
260	140	46.2%	Medical Examiner	1,500	40	100	1,400	93.3%	16.7%	-76.7%
1,343,130	1,150,995	14.3%	Communications	1,421,495	96,917	1,148,430	273,065	19.2%	16.7%	-2.5%
45,388	34,127	24.8%	Streetlights	45,500	3,779	34,071	11,429	25.1%	16.7%	-8.4%
1,419,303	1,068,848	24.7%	Waste Management	1,417,426	112,013	1,093,280	324,146	22.9%	16.7%	-6.2%
21,144	18,110	14.3%	Public Nuisance Control	45,000	0	42,282	2,718	6.0%	16.7%	10.6%
2,613,615	2,102,373	19.6%	General Properties	2,917,594	323,567	2,238,876	678,718	23.3%	16.7%	-6.6%
300,299	300,299	0.0%	Local Health Department	303,275	75,819	303,275	0	0.0%	16.7%	16.7%
78,226	78,226	0.0%	Behavioral Health-District 19	80,573	20,143	80,573	0	0.0%	16.7%	16.7%
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	16.7%	16.7%
31,213	31,213	0.0%	Other Social Services	31,213	0	31,213	0	0.0%	16.7%	16.7%
11,091	11,091	0.0%	Community Colleges	10,983	0	10,983	0	0.0%	16.7%	16.7%
882,452	658,561	25.4%	Parks & Recreation	1,046,949	84,092	767,873	279,076	26.7%	16.7%	-10.0%
1,200	800	33.3%	Boatlandings	1,200	100	900	300	25.0%	16.7%	-8.3%
276,330	276,330	0.0%	Libraries	287,395	71,849	287,395	0	0.0%	16.7%	16.7%
477,127	391,813	17.9%	Planning/Zoning/GIS	493,969	24,082	321,549	172,420	34.9%	16.7%	-18.2%
455,864	387,781	0.0%	Community Development	507,224	30,194	397,826	109,398	21.6%	16.7%	-4.9%
194,140	193,469	0.3%	Other Planning/Community Dev	197,015	0	194,750	2,265	1.1%	16.7%	15.5%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	16.7%	16.7%
118,277	90,251	23.7%	Cooperative Extension Program	132,666	22,800	93,584	39,082	29.5%	16.7%	-12.8%
22,737,270	18,636,475	18.0%	Transfers to Other Funds	25,576,745	2,129,312	21,318,121	4,258,624	16.7%	16.7%	0.0%
<b>46,405,545</b>	<b>38,399,677</b>	<b>17.3%</b>	<b>TOTAL EXPENDITURES</b>	<b>51,106,658</b>	<b>4,563,592</b>	<b>42,195,258</b>	<b>8,911,400</b>	<b>17.4%</b>	<b>16.7%</b>	<b>-0.8%</b>

## **EXPLANATION OF BUDGET VARIANCE**

### **By Department**

Legal Services	Outside Attorney Fees
Human Resources	Annual Insurance Premiums, Salary Survey payment
Auditor	FY 19 Audit Payments Made
Treasurer	Copier lease, delinquent mailings
Information Systems	Annual Maintenance Contracts
Business License/Land Use	Postage/printing for annual mailing
Care & Confinement of Prisoners	Quarterly MRRJA payment
Public Nuisance Control	Property Clean Ups
Local Health Dept	Quarterly Contribution Payment
Behavioral Health - District 19	Quarterly Contribution Payment
Area Agency on Aging	Annual Contribution Payment
Other Social Services	Annual Contribution Payment
Community Colleges	Annual Contribution Payment
Regional Library	Quarterly Contribution Payment
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment

### **By Category**

Other Purchased Services	Quarterly MRRJA payment
Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Contract Payments - Security, Software, Equipment, etc
Rental/Lease	Maintenance Contracts for Copiers split into Lease & Maintenance
Contributions	Annual & Quarterly Payments