

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

**FOR THE PERIOD ENDED:        JANUARY 31, 2021**

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	50,673,809	48,754,090	2,052,458	24,789,228	23,964,862	50,127,949	49,504,604	4,177,312	28,384,451	21,120,153	17,546,028.51	-3,595,223	13,950,805.47
102	MEALS TAX FUND	912,800	890,000	85,209	484,202	405,798	975,000	975,000	81,250	568,750	406,250	108,464.69	-84,548	23,916.73
140	SOCIAL SERVICES FUND	2,851,354	3,199,389	221,148	1,889,194	1,310,195	2,726,173	3,387,065	219,369	2,048,529	1,338,536	274,036.09	-159,335	114,700.86
144	UNITED WAY-EMERGENCY	60	0	0	0	0	1,427	0	200	296	-296	4,188.14	-296	3,892.19
146	YOUTH ADVISORY BOARD FUND	200	0	0	0	0	200	0	0	0	0	4,056.24	0	4,056.24
205	SCHOOL FUND	46,139,242	48,271,715	3,913,552	25,619,605	22,652,110	45,302,339	49,459,090	3,522,370	22,213,436	27,245,654	1,187,374.92	3,406,170	4,593,544.84
206	TEXTBOOK FUND	429,807	456,748	26,929	188,504	268,244	442,064	663,239	0	161,992	501,247	242,810.91	26,511	269,322.39
207	SCHOOL NUTRITION FUND	1,835,237	1,746,100	134,459	788,032	958,068	1,856,354	1,786,662	113,260	781,084	1,005,578	157,126.15	6,948	164,074.24
208	COVID19 - SCHOOLS	0	3,151,509	0	2,292,618	858,891	0	3,151,509	71,708	2,297,574	853,935	0.00	-4,956	-4,956.21
209	RECYCLING/LITTER GRANT FUND	48,407	47,960	6,452	37,186	10,774	84,979	139,318	112,500	127,024	12,294	91,357.78	-89,838	1,519.46
210	COMMUNITY DEVELOPMENT FUND	117,250	56,550	0	25,000	31,550	24,703	867,616	0	700	866,916	811,065.78	24,300	835,365.78
211	COMMUNITY SERVICE FUND	900	0	2,500	3,075	-3,075	360	12,693	0	979	11,714	12,693.27	2,096	14,789.09
219	CHILDREN'S SERVICES FUND	2,250,725	2,497,399	184,956	1,021,680	1,475,719	2,136,832	2,611,484	183,797	1,075,411	1,536,073	114,084.66	-53,731	60,353.91
226	LAW LIBRARY FUND	3,822	4,600	234	1,613	2,987	1,085	18,829	493	865	17,964	14,229.46	748	14,977.38
228	FIRE/EMS/GRANT PROG FUND	473,260	4,880,846	12,291	4,864,759	16,087	498,707	5,074,129	220,253	4,306,875	767,254	193,284.37	557,883	751,167.84
229	FORFEITED ASSET SHARING PROG	8,160	0	0	7,460	-7,460	327	20,790	0	3,517	17,273	20,789.62	3,943	24,732.46
302	SCHOOL CAPITAL PROJECTS FUND	963,851	2,468,590	12,693	2,406,462	62,128	1,194,030	2,917,969	34,125	1,106,939	1,811,030	449,379.14	1,299,523	1,748,902.12
303	SCHOOL GRANTS FUND	2,544,995	2,847,024	669	571,922	2,275,102	2,530,091	3,073,074	96,860	1,225,832	1,847,242	313,345.00	-653,909	-340,564.30
305	COUNTY CAPITAL PROJECTS FUND	12,659,623	1,682,000	3,197	1,711,881	-29,881	3,562,631	11,929,664	19,023	549,345	11,380,319	10,247,665.34	1,162,536	11,410,201.41
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,513	303,793	2,126,549	1,518,964	3,190,152	4,319,742	59,258	3,604,910	714,832	2,062,085.65	-1,478,361	583,724.77
402	SCHOOL DEBT SERVICE FUND	3,819,704	3,819,705	318,309	2,228,161	1,591,544	3,432,563	3,491,314	0	3,127,669	363,645	387,141.93	-899,508	-512,365.64
723	PAMPLIN FUND	-36,909	0	94,121	407,101	-407,101	98,508	0	6,984	36,344	-36,344	2,336,248.01	370,757	2,707,005.40
724	E ABRAHAMS SCHOL FUND	113,848	0	73,878	405,368	-405,368	97,535	0	0	102,065	-102,065	4,042,384.59	303,303	4,345,687.67
725	I BUTTERWORTH SCHOL FUND	120	0	120	120	-120	0	0	0	0	0	12,525.59	120	12,646.04
726	RETIRED TEACHERS FUND	3,132	0	54	2,954	-2,954	2,795	0	251	3,559	-3,559	36,670.06	-605	36,064.87
727	WILLIAMSON SCHOL FUND	5	0	0	0	0	0	0	0	0	0	868.08	0	868.44
728	DOYLE SCHOL FUND	13,430	0	-82	637	-637	6,250	0	0	6,500	-6,500	408,562.66	-5,863	402,700.10
733	SPECIAL WELFARE	23,590	0	0	26,696	-26,696	59,179	0	3,993	8,958	-8,958	25,460.59	17,738	43,198.94
734	WELFARE SAVINGS ACCTS	2	0	1	2	-2	0	0	0	0	0	2,359.14	2	2,360.91
790	COMM CREDIT ACCT	201,369	0	28,836	94,476	-94,476	201,369	0	28,836	94,476	-94,476	0.00	0	0.00
	<b>TOTAL</b>	<b>129,697,308</b>	<b>128,419,738</b>	<b>7,475,777</b>	<b>71,994,485</b>	<b>56,425,253</b>	<b>118,553,603</b>	<b>143,403,791</b>	<b>8,951,840</b>	<b>71,838,078</b>	<b>71,565,713</b>	<b>41,106,286.37</b>	<b>156,407</b>	<b>41,262,693.40</b>

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: JANUARY 31, 2021**

<b>REVENUES</b>	<b>2020 TOTAL ACT</b>	<b>01/31/20 YTD</b>	<b>% REMAIN</b>	<b>FY 2021 BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>% REMAIN</b>	<b>BUDGET REMAIN</b>	<b>VARIANCE</b>
General Property Taxes	34,515,891	17,042,320	50.6%	33,086,592	1,049,059	17,815,866	15,270,726	46.2%	41.7%	-4.5%
Local % of State Sales Tax	2,243,771	863,286	61.5%	1,947,000	180,860	965,956	981,044	50.4%	41.7%	-8.7%
Other Local Taxes	3,712,850	1,159,248	68.8%	3,461,920	219,857	1,088,186	2,373,734	68.6%	41.7%	-26.9%
Permits, Fees, Licenses	323,504	173,433	46.4%	304,700	36,085	202,645	102,055	33.5%	41.7%	8.2%
Fines & Forfeitures	855,743	473,313	44.7%	673,400	63,168	370,785	302,615	44.9%	41.7%	-3.3%
Revenue-Use of Money/Prop	370,247	265,420	28.3%	391,157	14,584	89,377	301,780	77.2%	41.7%	-35.5%
Charges for Services	1,782,000	740,855	58.4%	1,818,524	221,180	771,731	1,046,793	57.6%	41.7%	-15.9%
Misc Revenue	201,113	101,205	49.7%	191,200	10,562	91,460	99,740	52.2%	41.7%	-10.5%
Recovered Cost	190,187	144,732	23.9%	191,540	4,236	170,324	21,216	11.1%	41.7%	30.6%
Revenue from Commonwealth	6,470,018	3,183,212	50.8%	6,679,802	252,868	3,222,898	3,456,904	51.8%	41.7%	-10.1%
Revenue from Federal Govt	8,485	1,838	78.3%	8,255	0	0	8,255	100.0%	41.7%	-58.3%
<b>TOTAL REVENUES</b>	<b>50,673,809</b>	<b>24,148,862</b>	<b>52.3%</b>	<b>48,754,090</b>	<b>2,052,458</b>	<b>24,789,228</b>	<b>23,964,862</b>	<b>49.2%</b>	<b>41.7%</b>	<b>-7.5%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	11,343,348	6,619,055	41.6%	11,978,188	946,801	6,705,729	5,272,459	44.0%	41.7%	-2.3%
Benefits	3,390,961	1,973,311	41.8%	3,580,363	284,640	2,000,394	1,579,969	44.1%	41.7%	-2.5%
<b>Total Salaries &amp; Benefits</b>	<b>14,734,309</b>	<b>8,592,366</b>	<b>41.7%</b>	<b>15,558,551</b>	<b>1,231,441</b>	<b>8,706,122</b>	<b>6,852,429</b>	<b>44.0%</b>	<b>41.7%</b>	<b>-2.4%</b>
Temporary Help	11,148	14,648	-31.4%	17,100	248	3,138	13,963	81.7%	41.7%	-40.0%
Professional Services	1,368,567	715,106	47.7%	1,460,586	95,295	671,999	788,587	54.0%	41.7%	-12.3%
Other Purchased Services	3,033,910	2,162,726	28.7%	3,084,568	186,033	1,673,449	1,411,119	45.7%	41.7%	-4.1%
Insurance	459,923	446,982	2.8%	480,936	13,043	396,246	84,690	17.6%	41.7%	24.1%
Repairs & Maintenance	1,589,173	1,004,487	36.8%	1,617,560	392,501	1,117,848	499,712	30.9%	41.7%	10.8%
Advertising/Marketing	24,547	10,192	58.5%	38,090	1,052	23,540	14,550	38.2%	41.7%	3.5%
Utilities	1,073,193	559,197	47.9%	1,072,076	85,908	510,155	561,921	52.4%	41.7%	-10.7%
Rental/Lease	104,993	79,898	23.9%	108,372	7,136	73,834	34,538	31.9%	41.7%	9.8%
Travel/Training	63,780	46,482	27.1%	116,732	360	25,287	91,445	78.3%	41.7%	-36.7%
Supplies	759,808	472,453	37.8%	948,821	34,635	280,522	668,299	70.4%	41.7%	-28.8%
Dues/Memberships	27,382	20,553	24.9%	34,964	3,980	24,545	10,419	29.8%	41.7%	11.9%
Contributions	1,059,654	842,922	20.5%	1,123,526	189,482	837,986	285,540	25.4%	41.7%	16.3%
Misc Expenditures	4,763	-1,663	134.9%	5,900	0	1,424	4,476	75.9%	41.7%	-34.2%
<b>Total Other Expenditures</b>	<b>9,580,842</b>	<b>6,373,983</b>	<b>33.5%</b>	<b>10,109,231</b>	<b>1,009,674</b>	<b>5,639,973</b>	<b>4,469,258</b>	<b>44.2%</b>	<b>41.7%</b>	<b>-2.5%</b>
<b>Capital Expenditures</b>	<b>176,053</b>	<b>67,250</b>	<b>61.8%</b>	<b>204,302</b>	<b>3,071</b>	<b>71,470</b>	<b>132,832</b>	<b>65.0%</b>	<b>41.7%</b>	<b>-23.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,491,204</b>	<b>15,033,599</b>	<b>38.6%</b>	<b>25,872,084</b>	<b>2,244,185</b>	<b>14,417,565</b>	<b>11,454,519</b>	<b>44.3%</b>	<b>41.7%</b>	<b>-2.6%</b>
<b>TRANSFERS</b>										
Transfers from Gen Fund	25,636,745	14,930,185	58.2%	23,632,520	1,933,127	13,966,887	9,665,633	40.9%	41.7%	0.8%
<b>TOTAL TRANSFERS</b>	<b>25,636,745</b>	<b>14,930,185</b>	<b>41.8%</b>	<b>23,632,520</b>	<b>1,933,127</b>	<b>13,966,887</b>	<b>9,665,633</b>	<b>40.9%</b>	<b>41.7%</b>	<b>0.8%</b>
<b>TOTAL EXPEND/TRANS</b>	<b>50,127,949</b>	<b>29,963,784</b>	<b>40.2%</b>	<b>49,504,604</b>	<b>4,177,312</b>	<b>28,384,451</b>	<b>21,120,153</b>	<b>42.7%</b>	<b>41.7%</b>	<b>-1.0%</b>
<b>NET CHANGE IN FUND BAL</b>	545,861	-5,814,922		-750,514	-2,124,854	-3,595,223				
<b>BEG FUND BALANCE</b>	17,000,168	17,000,168		17,546,029		17,546,029				
<b>END FUND BALANCE</b>	17,546,029	11,185,246		16,795,515		13,950,806				

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
JANUARY 31, 2021**

<b>FY 2020</b>	<b>01/31/20</b>	<b>%</b>	<b>FY 2021</b>	<b>% BUDGET</b>	<b>OVER/</b>					
<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>	<b>DEPARTMENT</b>	<b>BUDGET CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>(UNDER)</b>	
111,030	70,950	36.1%	Board of Supervisors	116,103	6,591	68,629	47,474	40.9%	41.7%	0.8%
380,857	234,750	38.4%	County Administration	398,862	31,208	220,245	178,617	44.8%	41.7%	-3.1%
307,128	168,464	45.1%	Legal Services	390,519	21,176	163,649	226,870	58.1%	41.7%	-16.4%
464,524	355,081	23.6%	Human Resources	434,809	18,055	291,670	143,139	32.9%	41.7%	8.8%
74,240	70,340	5.3%	Auditor	75,000	0	50,480	24,520	32.7%	41.7%	9.0%
433,320	251,848	41.9%	Commissioner of Revenue	451,502	34,895	252,284	199,218	44.1%	41.7%	-2.5%
29,627	17,358	41.4%	Business License	31,340	2,306	18,511	12,829	40.9%	41.7%	0.7%
28,597	17,035	40.4%	Land Use	29,238	2,306	17,099	12,139	41.5%	41.7%	0.2%
536,779	310,019	42.2%	Treasurer	548,592	39,399	322,631	225,961	41.2%	41.7%	0.5%
271,700	159,603	41.3%	Accounting	274,507	22,356	161,869	112,638	41.0%	41.7%	0.6%
608,038	412,529	32.2%	Information Systems	622,130	37,379	454,262	167,868	27.0%	41.7%	14.7%
190,142	110,011	42.1%	Board of Elections	215,100	11,096	130,031	85,069	39.5%	41.7%	2.1%
10,341	14,657	-41.7%	Circuit Court	17,200	172	3,301	13,899	80.8%	41.7%	-39.1%
17,930	11,196	37.6%	Gen District Court	31,258	782	7,382	23,876	76.4%	41.7%	-34.7%
61	0	100.0%	Magistrates	100	0	181	-81	-80.5%	41.7%	122.2%
471,085	258,647	45.1%	Clerk of Circuit Court	511,074	35,860	263,932	247,142	48.4%	41.7%	-6.7%
77,495	45,032	41.9%	Victim Witness Program	127,768	6,055	45,111	82,657	64.7%	41.7%	-23.0%
470,690	272,493	42.1%	Commonwealth's Attorney	527,408	45,073	288,245	239,163	45.3%	41.7%	-3.7%
4,819,746	2,896,989	39.9%	Sheriff	5,038,981	390,739	2,851,022	2,187,959	43.4%	41.7%	-1.8%
633,256	359,091	43.3%	Volunteer Fire Departments	639,695	61,910	284,725	354,970	55.5%	41.7%	-13.8%
2,913,924	1,654,069	43.2%	Fire & EMS	3,134,281	250,677	1,731,451	1,402,830	44.8%	41.7%	-3.1%
2,061,844	1,606,400	22.1%	Confinement & Care of Prisoners	2,024,403	0	1,141,360	883,043	43.6%	41.7%	-1.9%
266,550	168,788	36.7%	Court Services	265,318	6,169	139,083	126,235	47.6%	41.7%	-5.9%
204,021	113,531	44.4%	Other Correction & Detention	223,309	15,868	116,440	106,870	47.9%	41.7%	-6.2%
285,608	165,230	42.1%	Building Inspection	299,996	22,897	165,921	134,075	44.7%	41.7%	-3.0%
311,925	168,973	45.8%	Animal Control/Pound	353,549	27,029	183,190	170,359	48.2%	41.7%	-6.5%
100	40	60.0%	Medical Examiner	1,500	0	620	880	58.7%	41.7%	-17.0%
1,360,131	732,638	46.1%	Communications	1,420,472	101,858	751,944	668,528	47.1%	41.7%	-5.4%
45,399	22,732	49.9%	Streetlights	45,500	3,706	22,312	23,188	51.0%	41.7%	-9.3%
1,502,847	758,006	49.6%	Waste Management	1,564,280	127,027	845,493	718,787	46.0%	41.7%	-4.3%
43,332	26,507	38.8%	Public Nuisance Control	45,000	0	12,581	32,419	72.0%	41.7%	-30.4%
2,799,559	1,674,827	40.2%	General Properties	2,909,222	581,533	1,731,213	1,178,009	40.5%	41.7%	1.2%
303,275	227,456	25.0%	Local Health Department	342,023	85,506	256,517	85,506	25.0%	41.7%	16.7%
80,573	60,430	25.0%	Behavioral Health-District 19	85,537	21,384	64,153	21,384	25.0%	41.7%	16.7%
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	41.7%	41.7%
31,213	31,213	0.0%	Other Social Services	24,213	0	24,213	0	0.0%	41.7%	41.7%
10,983	10,983	0.0%	Community Colleges	10,968	0	10,968	0	0.0%	41.7%	41.7%
860,872	535,357	37.8%	Parks & Recreation	996,593	59,241	391,316	605,277	60.7%	41.7%	-19.1%
1,200	500	58.3%	Boatlandings	1,200	100	600	600	50.0%	41.7%	-8.3%
287,395	215,546	25.0%	Libraries	298,890	74,723	224,168	74,723	25.0%	41.7%	16.7%
386,148	236,716	38.7%	Planning/Zoning/GIS	497,145	26,758	225,061	272,084	54.7%	41.7%	-13.1%
459,044	306,206	0.0%	Community Development	473,293	30,614	229,870	243,423	51.4%	41.7%	-9.8%
195,595	194,022	0.8%	Other Planning/Community Dev	196,015	0	171,551	24,464	12.5%	41.7%	29.2%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	41.7%	41.7%
119,814	64,072	46.5%	Cooperative Extension Program	154,924	41,739	59,013	95,911	61.9%	41.7%	-20.2%
25,636,745	14,930,185	41.8%	Transfers to Other Funds	23,632,520	1,933,127	13,966,887	9,665,633	40.9%	41.7%	0.8%
<b>50,127,949</b>	<b>29,963,787</b>	<b>40.2%</b>	<b>TOTAL EXPENDITURES</b>	<b>49,504,604</b>	<b>4,177,312</b>	<b>28,384,451</b>	<b>21,120,153</b>	<b>42.7%</b>	<b>41.7%</b>	<b>-1.0%</b>

## **EXPLANATION OF BUDGET VARIANCE**

### **By Department**

Board of Supervisors	Annual Insurance Premiums, Dues/Memberships
Human Resources	Annual Insurance Premiums
Auditor	FY 20 audit complete
Information Systems	Annual Maintenance Contracts
Board of Elections	November Election Expenditures
General Properties	Annual Maintenance Contracts
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**

Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Maintenance Contracts
Advertising/Marketing	Newspaper ads/STRIVE signage
Rental/Lease	Annual Copier Lease Payment
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments