

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

FOR THE PERIOD ENDED: FEBRUARY 28, 2021

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	1,640,434	26,429,662	22,324,428	50,127,949	49,504,604	4,025,857	32,410,309	17,094,295	17,546,028.51	-5,980,647	11,565,381.77
102	MEALS TAX FUND	912,800	890,000	73,470	557,673	332,327	975,000	975,000	81,250	650,000	325,000	108,464.69	-92,327	16,137.20
140	SOCIAL SERVICES FUND	2,851,354	3,199,389	226,698	2,115,891	1,083,498	2,726,173	3,387,065	229,743	2,278,272	1,108,793	274,036.09	-162,381	111,655.41
144	UNITED WAY-EMERGENCY	60	0	0	0	0	1,427	0	0	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	4,258,158	29,877,764	18,393,951	45,302,339	49,459,090	3,563,111	25,776,547	23,682,543	1,187,374.92	4,101,217	5,288,592.27
206	TEXTBOOK FUND	429,807	456,748	158,427	346,931	109,817	442,064	663,239	1,514	163,506	499,733	242,810.91	183,425	426,235.79
207	SCHOOL NUTRITION FUND	1,835,237	1,746,100	81,207	869,239	876,861	1,856,354	1,786,662	79,210	860,294	926,368	157,126.15	8,946	166,071.65
208	COVID19 - SCHOOLS	0	3,151,509	0	2,292,618	858,891	0	3,151,509	123,200	2,420,774	730,735	0.00	-128,156	-128,155.98
209	RECYCLING/LITTER GRANT FUND	48,407	47,960	2,614	39,799	8,161	84,979	139,318	0	127,024	12,294	91,357.78	-87,225	4,133.12
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	1,600	4,675	-4,675	360	12,693	0	979	11,714	12,693.27	3,696	16,389.09
219	CHILDREN'S SERVICES FUND	2,250,725	2,497,399	192,849	1,214,529	1,282,870	2,136,832	2,611,484	163,640	1,239,051	1,372,433	114,084.66	-24,522	89,563.05
226	LAW LIBRARY FUND	3,822	4,600	370	1,983	2,617	1,085	18,829	93	958	17,871	14,229.46	1,025	15,254.61
228	FIRE/EMS/GRANT PROG FUND	473,260	4,890,877	-21,836	4,842,923	47,954	498,707	5,084,160	174,053	4,480,928	603,232	193,284.37	361,995	555,279.19
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	12,659	2,419,121	49,469	1,194,030	2,917,969	252	1,107,191	1,810,778	449,379.14	1,311,930	1,761,309.56
303	SCHOOL GRANTS FUND	2,544,995	2,847,024	539,297	1,111,219	1,735,805	2,530,091	3,073,074	135,302	1,361,134	1,711,940	313,345.00	-249,915	63,430.37
305	COUNTY CAPITAL PROJECTS FUND	12,659,623	1,682,000	986	1,712,867	-30,867	3,562,631	11,929,664	1,078,557	1,627,902	10,301,762	10,247,665.34	84,965	10,332,630.18
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,513	303,793	2,430,342	1,215,171	3,190,152	4,319,742	16,716	3,621,626	698,116	2,062,085.65	-1,191,284	870,801.52
402	SCHOOL DEBT SERVICE FUND	3,819,704	3,819,705	318,309	2,546,470	1,273,235	3,432,563	3,491,314	0	3,127,669	363,645	387,141.93	-581,199	-194,056.89
723	PAMPLIN FUND	-36,909	0	5,398	412,499	-412,499	98,508	0	6,601	42,945	-42,945	2,336,248.01	369,554	2,705,802.45
724	E ABRAHAMS SCHOL FUND	113,848	0	-26,899	378,469	-378,469	97,535	0	0	102,065	-102,065	4,042,384.59	276,404	4,318,788.29
725	I BUTTERWORTH SCHOL FUND	120	0	0	120	-120	0	0	0	0	0	12,525.59	120	12,646.04
726	RETIRED TEACHERS FUND	3,132	0	0	2,954	-2,954	2,795	0	100	3,659	-3,659	36,670.06	-705	35,964.87
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	39	677	-677	6,250	0	0	6,500	-6,500	408,562.66	-5,823	402,739.31
733	SPECIAL WELFARE	23,590	0	875	27,571	-27,571	59,179	0	8,460	17,417	-17,417	25,460.59	10,154	35,614.41
734	WELFARE SAVINGS ACCTS	2	0	0	2	-2	0	0	0	0	0	2,359.14	2	2,360.91
790	COMM CREDIT ACCT	201,369	0	2,536	97,011	-97,011	201,369	0	2,536	97,011	-97,011	0.00	0	0.00
	TOTAL	129,697,308	128,429,769	7,770,983	79,765,468	48,664,301	118,553,603	143,413,822	9,690,193	81,528,271	61,885,551	41,106,286.37	-1,762,803	39,343,483.30

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: FEBRUARY 28, 2021

REVENUES	2020 TOTAL ACT	02/29/20 YTD	% REMAIN	FY 2021 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	34,515,891	17,678,654	48.8%	33,086,592	433,553	18,249,419	14,837,173	44.8%	33.3%	-11.5%
Local % of State Sales Tax	2,243,771	1,051,286	53.1%	1,947,000	246,584	1,212,540	734,460	37.7%	33.3%	-4.4%
Other Local Taxes	3,712,850	1,788,249	51.8%	3,461,920	528,321	1,616,507	1,845,413	53.3%	33.3%	-20.0%
Permits, Fees, Licenses	323,504	202,216	37.5%	304,700	26,831	229,476	75,224	24.7%	33.3%	8.6%
Fines & Forfeitures	855,743	542,857	36.6%	673,400	54,509	425,294	248,106	36.8%	33.3%	-3.5%
Revenue-Use of Money/Prop	370,247	299,461	19.1%	391,157	12,206	101,584	289,573	74.0%	33.3%	-40.7%
Charges for Services	1,782,000	856,293	51.9%	1,818,524	112,061	883,792	934,732	51.4%	33.3%	-18.1%
Misc Revenue	201,113	110,691	45.0%	191,200	8,844	100,305	90,895	47.5%	33.3%	-14.2%
Recovered Cost	190,187	174,155	8.4%	191,540	1,640	171,964	19,576	10.2%	33.3%	23.1%
Revenue from Commonwealth	6,470,018	3,318,677	48.7%	6,679,802	215,884	3,438,782	3,241,020	48.5%	33.3%	-15.2%
Revenue from Federal Govt	8,485	1,838	78.3%	8,255	0	0	8,255	100.0%	33.3%	-66.7%
TOTAL REVENUES	50,673,809	26,024,377	48.6%	48,754,090	1,640,434	26,429,662	22,324,428	45.8%	33.3%	-12.5%
EXPENDITURES										
Salaries & Wages	11,343,348	7,572,612	33.2%	11,978,188	914,011	7,619,740	4,358,448	36.4%	33.3%	-3.1%
Benefits	3,390,961	2,257,992	33.4%	3,580,363	283,310	2,283,704	1,296,659	36.2%	33.3%	-2.9%
Total Salaries & Benefits	14,734,309	9,830,604	33.3%	15,558,551	1,197,321	9,903,444	5,655,107	36.3%	33.3%	-3.0%
Temporary Help	11,148	17,473	-56.7%	17,100	140	3,278	13,823	80.8%	33.3%	-47.5%
Professional Services	1,368,567	770,213	43.7%	1,460,586	88,756	760,755	699,831	47.9%	33.3%	-14.6%
Other Purchased Services	3,033,910	2,165,029	28.6%	3,084,568	496,953	2,170,402	914,166	29.6%	33.3%	3.7%
Insurance	459,923	447,303	2.7%	480,936	1,579	397,825	83,111	17.3%	33.3%	16.0%
Repairs & Maintenance	1,589,173	1,091,789	31.3%	1,617,560	168,837	1,286,685	330,875	20.5%	33.3%	12.8%
Advertising/Marketing	24,547	13,118	46.6%	38,090	0	23,540	14,550	38.2%	33.3%	-4.9%
Utilities	1,073,193	655,415	38.9%	1,072,076	61,858	572,014	500,062	46.6%	33.3%	-13.3%
Rental/Lease	104,993	84,496	19.5%	108,372	5,673	79,506	28,866	26.6%	33.3%	6.7%
Travel/Training	63,780	51,997	18.5%	116,732	400	25,687	91,045	78.0%	33.3%	-44.7%
Supplies	759,808	511,619	32.7%	948,821	28,907	309,429	639,392	67.4%	33.3%	-34.1%
Dues/Memberships	27,382	21,527	21.4%	34,964	80	24,625	10,339	29.6%	33.3%	3.7%
Contributions	1,059,654	846,757	20.1%	1,123,526	3,028	841,014	282,512	25.1%	33.3%	8.2%
Misc Expenditures	4,763	377	92.1%	5,900	987	2,411	3,489	59.1%	33.3%	-25.8%
Total Other Expenditures	9,580,842	6,677,113	30.3%	10,109,231	857,198	6,497,171	3,612,060	35.7%	33.3%	-2.4%
Capital Expenditures	176,053	104,311	40.8%	204,302	38,212	109,681	94,621	46.3%	33.3%	-13.0%
TOTAL EXPENDITURES	24,491,204	16,612,028	32.2%	25,872,084	2,092,731	16,510,296	9,361,788	36.2%	33.3%	-2.9%
TRANSFERS										
Transfers from Gen Fund	25,636,745	17,059,497	66.5%	23,632,520	1,933,127	15,900,013	7,732,507	32.7%	33.3%	0.6%
TOTAL TRANSFERS	25,636,745	17,059,497	33.5%	23,632,520	1,933,127	15,900,013	7,732,507	32.7%	33.3%	0.6%
TOTAL EXPEND/TRANS	50,127,949	33,671,525	32.8%	49,504,604	4,025,857	32,410,309	17,094,295	34.5%	33.3%	-1.2%
NET CHANGE IN FUND BAL	545,861	-7,647,148		-750,514	-2,385,424	-5,980,647				
BEG FUND BALANCE	17,000,168	17,000,168		17,546,029		17,546,029				
END FUND BALANCE	17,546,029	9,353,020		16,795,515		11,565,382				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
FEBRUARY 28, 2021**

FY 2020	02/28/20	%	FY 2021	% BUDGET	OVER/					
TOTAL ACT	YTD	REMAIN	DEPARTMENT	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	(UNDER)
111,030	78,027	29.7%	Board of Supervisors	116,103	6,351	74,980	41,123	35.4%	33.3%	-2.1%
380,857	266,310	30.1%	County Administration	398,862	29,524	249,769	149,093	37.4%	33.3%	-4.1%
307,128	193,817	36.9%	Legal Services	390,519	24,797	188,445	202,074	51.7%	33.3%	-18.4%
464,524	375,321	19.2%	Human Resources	434,809	18,300	309,970	124,839	28.7%	33.3%	4.6%
74,240	70,340	5.3%	Auditor	75,000	1,940	52,420	22,580	30.1%	33.3%	3.2%
433,320	290,861	32.9%	Commissioner of Revenue	451,502	33,592	285,877	165,625	36.7%	33.3%	-3.4%
29,627	19,666	33.6%	Business License	31,340	2,306	20,816	10,524	33.6%	33.3%	-0.3%
28,597	19,344	32.4%	Land Use	29,238	2,306	19,405	9,833	33.6%	33.3%	-0.3%
536,779	348,371	35.1%	Treasurer	548,592	37,655	360,286	188,306	34.3%	33.3%	-1.0%
271,700	181,844	33.1%	Accounting	274,507	22,265	184,134	90,373	32.9%	33.3%	0.4%
608,038	448,441	26.2%	Information Systems	622,130	41,835	496,097	126,033	20.3%	33.3%	13.0%
190,142	120,613	36.6%	Board of Elections	215,100	10,980	141,011	74,089	34.4%	33.3%	-1.1%
10,341	18,234	-76.3%	Circuit Court	17,200	2,312	5,613	11,587	67.4%	33.3%	-34.1%
17,930	12,430	30.7%	Gen District Court	31,258	554	7,935	23,323	74.6%	33.3%	-41.3%
61	0	100.0%	Magistrates	100	0	181	-81	-80.5%	33.3%	113.8%
471,085	291,590	38.1%	Clerk of Circuit Court	511,074	32,908	296,840	214,234	41.9%	33.3%	-8.6%
77,495	51,313	33.8%	Victim Witness Program	127,768	6,037	51,149	76,619	60.0%	33.3%	-26.7%
470,690	311,088	33.9%	Commonwealth's Attorney	527,408	41,067	329,312	198,096	37.6%	33.3%	-4.3%
4,819,746	3,328,239	30.9%	Sheriff	5,038,981	359,811	3,210,833	1,828,148	36.3%	33.3%	-3.0%
633,256	398,832	37.0%	Volunteer Fire Departments	639,695	20,523	305,249	334,446	52.3%	33.3%	-19.0%
2,913,924	1,906,566	34.6%	Fire & EMS	3,134,281	233,922	1,965,373	1,168,908	37.3%	33.3%	-4.0%
2,061,844	1,606,400	22.1%	Confinement & Care of Prisoners	2,024,403	449,308	1,590,669	433,734	21.4%	33.3%	11.9%
266,550	175,538	34.1%	Court Services	265,318	50,024	189,107	76,211	28.7%	33.3%	4.6%
204,021	132,941	34.8%	Other Correction & Detention	223,309	17,377	133,816	89,493	40.1%	33.3%	-6.8%
285,608	189,122	33.8%	Building Inspection	299,996	23,861	189,782	110,214	36.7%	33.3%	-3.4%
311,925	196,840	36.9%	Animal Control/Pound	353,549	24,374	207,564	145,985	41.3%	33.3%	-8.0%
100	40	60.0%	Medical Examiner	1,500	60	680	820	54.7%	33.3%	-21.4%
1,360,131	829,357	39.0%	Communications	1,420,472	246,941	998,885	421,587	29.7%	33.3%	3.6%
45,399	26,513	41.6%	Streetlights	45,500	3,623	25,935	19,565	43.0%	33.3%	-9.7%
1,502,847	816,518	45.7%	Waste Management	1,564,280	115,056	960,548	603,732	38.6%	33.3%	-5.3%
43,332	28,957	33.2%	Public Nuisance Control	45,000	0	12,581	32,419	72.0%	33.3%	-38.7%
2,799,559	1,837,639	34.4%	General Properties	2,909,222	120,823	1,852,037	1,057,185	36.3%	33.3%	-3.0%
303,275	227,456	25.0%	Local Health Department	342,023	0	256,517	85,506	25.0%	33.3%	8.3%
80,573	60,430	25.0%	Behavioral Health-District 19	85,537	0	64,153	21,384	25.0%	33.3%	8.3%
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	33.3%	33.3%
31,213	31,213	0.0%	Other Social Services	24,213	0	24,213	0	0.0%	33.3%	33.3%
10,983	10,983	0.0%	Community Colleges	10,968	0	10,968	0	0.0%	33.3%	33.3%
860,872	606,844	29.5%	Parks & Recreation	996,593	50,425	441,741	554,852	55.7%	33.3%	-22.4%
1,200	700	41.7%	Boatlandings	1,200	0	600	600	50.0%	33.3%	-16.7%
287,395	215,546	25.0%	Libraries	298,890	0	224,168	74,723	25.0%	33.3%	8.3%
386,148	266,481	31.0%	Planning/Zoning/GIS	497,145	27,739	252,800	244,345	49.1%	33.3%	-15.8%
459,044	336,141	26.8%	Community Development	473,293	29,863	259,733	213,560	45.1%	33.3%	-11.8%
195,595	194,750	0.4%	Other Planning/Community Dev	196,015	0	171,551	24,464	12.5%	33.3%	20.8%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	33.3%	33.3%
119,814	67,104	44.0%	Cooperative Extension Program	154,924	4,273	63,286	91,638	59.2%	33.3%	-25.9%
25,636,745	17,059,497	33.5%	Transfers to Other Funds	23,632,520	1,933,127	15,900,013	7,732,507	32.7%	33.3%	0.6%
50,127,949	33,671,524	32.8%	TOTAL EXPENDITURES	49,504,604	4,025,857	32,410,309	17,094,295	34.5%	33.3%	-1.2%

EXPLANATION OF BUDGET VARIANCE

By Department

Human Resources	Annual Insurance Premiums
Auditor	FY 20 Audit Complete
Information Systems	Annual Maintenance Contracts
Care & Confinement of Prisoners	Quarterly MRRJA payment
Court Services	Quarterly Crater Youth Care Payment
Emergency Communications	Annual Maintenance Contract
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 Maintenance Contracts
Advertising/Marketing	Newspaper ads/STRIVE signage
Rental/Lease	Annual Copier Lease Payment
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments