

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

**FOR THE PERIOD ENDED: MARCH 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	1,569,623	27,999,285	20,754,805	50,127,949	49,504,604	3,683,338	36,093,647	13,410,957	17,546,028.51	-8,094,362	9,451,666.73
102	MEALS TAX FUND	912,800	890,000	88,356	646,028	243,972	975,000	975,000	81,250	731,250	243,750	108,464.69	-85,222	23,242.95
140	SOCIAL SERVICES FUND	2,851,354	3,199,389	232,006	2,347,898	851,491	2,726,173	3,387,065	245,302	2,523,574	863,491	274,036.09	-175,676	98,359.79
144	UNITED WAY-EMERGENCY	60	0	0	0	0	1,427	0	31	326	-326	4,188.14	-326	3,861.69
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	4,072,732	33,950,496	14,321,219	45,302,339	49,459,090	3,555,072	29,331,618	20,127,472	1,187,374.92	4,618,878	5,806,252.72
206	TEXTBOOK FUND	429,807	456,748	26,929	373,860	82,888	442,064	663,239	2,228	165,734	497,505	242,810.91	208,126	450,936.69
207	SCHOOL NUTRITION FUND	1,835,237	1,746,100	83,651	952,890	793,210	1,856,354	1,786,662	156,923	1,017,217	769,445	157,126.15	-64,327	92,799.29
208	COVID19 - SCHOOLS	0	3,151,509	0	2,292,618	858,891	0	3,151,509	3,352	2,424,126	727,383	0.00	-131,508	-131,508.40
209	RECYCLING/LITTER GRANT FUND	48,407	47,960	4,581	44,380	3,580	84,979	139,318	5	127,029	12,289	91,357.78	-82,649	8,708.65
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	0	4,675	-4,675	360	12,693	19	998	11,695	12,693.27	3,677	16,370.10
219	CHILDREN'S SERVICES FUND	2,250,725	2,497,399	182,283	1,396,813	1,100,586	2,136,832	2,611,484	198,284	1,437,335	1,174,149	114,084.66	-40,522	73,562.47
226	LAW LIBRARY FUND	3,822	4,600	190	2,173	2,427	1,085	18,829	752	1,710	17,119	14,229.46	463	14,692.38
228	FIRE/EMS/GRANT PROG FUND	473,260	4,890,877	1,176	4,844,099	46,778	498,707	5,084,160	96,186	4,577,113	507,047	193,284.37	266,986	460,270.11
229	FORFEITED ASSET SHARING PROG	8,160	0	292	7,752	-7,752	327	20,790	0	3,517	17,273	20,789.62	4,235	25,024.46
302	SCHOOL CAPITAL PROJECTS FUND	963,851	2,468,590	12,659	2,431,780	36,810	1,194,030	2,917,969	33,887	1,141,078	1,776,891	449,379.14	1,290,702	1,740,080.95
303	SCHOOL GRANTS FUND	2,544,995	2,847,024	157,082	1,268,301	1,578,723	2,530,091	3,073,074	132,900	1,494,034	1,579,040	313,345.00	-225,733	87,612.35
305	COUNTY CAPITAL PROJECTS FUND	12,659,623	1,682,000	923	1,713,790	-31,790	3,562,631	11,929,664	8,795	1,636,697	10,292,967	10,247,665.34	77,093	10,324,758.67
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,513	303,793	2,734,135	911,378	3,190,152	4,319,742	590,076	4,211,702	108,040	2,062,085.65	-1,477,567	584,518.62
402	SCHOOL DEBT SERVICE FUND	3,819,704	3,819,705	318,309	2,864,779	954,926	3,432,563	3,491,314	363,644	3,491,313	1	387,141.93	-626,534	-239,392.43
723	PAMPLIN FUND	-36,909	0	209,350	621,849	-621,849	98,508	0	5,951	48,896	-48,896	2,336,248.01	572,954	2,909,201.66
724	E ABRAHAMS SCHOL FUND	113,848	0	237,234	615,703	-615,703	97,535	0	0	102,065	-102,065	4,042,384.59	513,638	4,556,022.55
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	0	3,659	-3,659	36,670.06	-705	35,964.87
727	WILLIAMSON SCHOL FUND	5	0	0	1	-1	0	0	0	0	0	868.08	1	868.62
728	DOYLE SCHOL FUND	13,430	0	-357	319	-319	6,250	0	0	6,500	-6,500	408,562.66	-6,181	402,381.83
733	SPECIAL WELFARE	23,590	0	186	27,757	-27,757	59,179	0	170	17,587	-17,587	25,460.59	10,170	35,630.86
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	11,243	108,254	-108,254	201,369	0	11,243	108,254	-108,254	0.00	0	0.00
	<b>TOTAL</b>	<b>129,697,308</b>	<b>128,429,769</b>	<b>7,512,243</b>	<b>87,277,711</b>	<b>41,152,058</b>	<b>118,553,603</b>	<b>143,413,822</b>	<b>9,169,409</b>	<b>90,697,680</b>	<b>52,716,142</b>	<b>41,106,286.37</b>	<b>-3,419,969</b>	<b>37,686,317.15</b>

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

	<b>2020</b>	<b>03/31/20</b>	<b>%</b>	<b>FY 2021</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	34,515,891	17,973,318	47.9%	33,086,592	398,157	18,647,576	14,439,016	43.6%	25.0%	-18.6%
Local % of State Sales Tax	2,243,771	1,213,080	45.9%	1,947,000	199,826	1,412,366	534,634	27.5%	25.0%	-2.5%
Other Local Taxes	3,712,850	2,237,459	39.7%	3,461,920	499,865	2,116,373	1,345,547	38.9%	25.0%	-13.9%
Permits, Fees, Licenses	323,504	230,830	28.6%	304,700	35,453	264,929	39,771	13.1%	25.0%	11.9%
Fines & Forfeitures	855,743	616,204	28.0%	673,400	64,776	490,070	183,330	27.2%	25.0%	-2.2%
Revenue-Use of Money/Prop	370,247	322,001	13.0%	391,157	9,494	111,077	280,080	71.6%	25.0%	-46.6%
Charges for Services	1,782,000	961,614	46.0%	1,818,524	108,551	992,344	826,180	45.4%	25.0%	-20.4%
Misc Revenue	201,113	121,658	39.5%	191,200	24,472	124,777	66,423	34.7%	25.0%	-9.7%
Recovered Cost	190,187	189,983	0.1%	191,540	310	172,274	19,266	10.1%	25.0%	14.9%
Revenue from Commonwealth	6,470,018	3,607,509	44.2%	6,679,802	228,719	3,667,501	3,012,301	45.1%	25.0%	-20.1%
Revenue from Federal Govt	8,485	1,838	78.3%	8,255	0	0	8,255	100.0%	25.0%	-75.0%
<b>TOTAL REVENUES</b>	<b>50,673,809</b>	<b>27,475,494</b>	<b>45.8%</b>	<b>48,754,090</b>	<b>1,569,623</b>	<b>27,999,285</b>	<b>20,754,805</b>	<b>42.6%</b>	<b>25.0%</b>	<b>-17.6%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	11,343,348	8,569,698	24.5%	11,978,188	964,161	8,583,900	3,394,288	28.3%	25.0%	-3.3%
Benefits	3,390,961	2,547,344	24.9%	3,580,363	285,811	2,569,515	1,010,848	28.2%	25.0%	-3.2%
<b>Total Salaries &amp; Benefits</b>	<b>14,734,309</b>	<b>11,117,042</b>	<b>24.5%</b>	<b>15,558,551</b>	<b>1,249,972</b>	<b>11,153,415</b>	<b>4,405,136</b>	<b>28.3%</b>	<b>25.0%</b>	<b>-3.3%</b>
Temporary Help	11,148	9,327	16.3%	17,100	906	4,184	12,917	75.5%	25.0%	-50.5%
Professional Services	1,368,567	976,571	28.6%	1,460,586	98,019	858,774	601,812	41.2%	25.0%	-16.2%
Other Purchased Services	3,033,910	2,170,601	28.5%	3,084,568	12,147	2,182,549	902,019	29.2%	25.0%	-4.2%
Insurance	459,923	464,602	-1.0%	480,936	82,186	480,010	926	0.2%	25.0%	24.8%
Repairs & Maintenance	1,589,173	1,220,856	23.2%	1,617,560	57,207	1,343,892	273,668	16.9%	25.0%	8.1%
Advertising/Marketing	24,547	14,383	41.4%	38,090	942	24,482	13,608	35.7%	25.0%	-10.7%
Utilities	1,073,193	755,862	29.6%	1,072,076	105,562	677,575	394,501	36.8%	25.0%	-11.8%
Rental/Lease	104,993	87,303	16.8%	108,372	5,210	84,716	23,656	21.8%	25.0%	3.2%
Travel/Training	63,780	60,192	5.6%	116,732	-3,963	21,724	95,008	81.4%	25.0%	-56.4%
Supplies	759,808	574,745	24.4%	948,821	112,813	422,242	526,579	55.5%	25.0%	-30.5%
Dues/Memberships	27,382	23,877	12.8%	34,964	2,689	27,314	7,650	21.9%	25.0%	3.1%
Contributions	1,059,654	849,902	19.8%	1,123,526	11,113	852,127	271,399	24.2%	25.0%	0.8%
Misc Expenditures	4,763	527	88.9%	5,900	151	2,562	3,338	56.6%	25.0%	-31.6%
<b>Total Other Expenditures</b>	<b>9,580,842</b>	<b>7,208,748</b>	<b>24.8%</b>	<b>10,109,231</b>	<b>484,980</b>	<b>6,982,151</b>	<b>3,127,080</b>	<b>30.9%</b>	<b>25.0%</b>	<b>-5.9%</b>
<b>Capital Expenditures</b>	<b>176,053</b>	<b>117,066</b>	<b>33.5%</b>	<b>204,302</b>	<b>15,260</b>	<b>124,941</b>	<b>79,361</b>	<b>38.8%</b>	<b>25.0%</b>	<b>-13.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,491,204</b>	<b>18,442,856</b>	<b>24.7%</b>	<b>25,872,084</b>	<b>1,750,212</b>	<b>18,260,507</b>	<b>7,611,577</b>	<b>29.4%</b>	<b>25.0%</b>	<b>-4.4%</b>
<b>TRANSFERS</b>										
Transfers from Gen Fund	25,636,745	19,188,809	74.8%	23,632,520	1,933,127	17,833,140	5,799,380	24.5%	25.0%	0.5%
<b>TOTAL TRANSFERS</b>	<b>25,636,745</b>	<b>19,188,809</b>	<b>25.2%</b>	<b>23,632,520</b>	<b>1,933,127</b>	<b>17,833,140</b>	<b>5,799,380</b>	<b>24.5%</b>	<b>25.0%</b>	<b>0.5%</b>
<b>TOTAL EXPEND/TRANS</b>	<b>50,127,949</b>	<b>37,631,665</b>	<b>24.9%</b>	<b>49,504,604</b>	<b>3,683,338</b>	<b>36,093,647</b>	<b>13,410,957</b>	<b>27.1%</b>	<b>25.0%</b>	<b>-2.1%</b>
<b>NET CHANGE IN FUND BAL</b>	545,861	-10,156,171		-750,514	-2,113,715	-8,094,362				
<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	6,843,997		16,795,515		9,451,667				

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

<b>FY 2020</b>	<b>03/31/20</b>	<b>%</b>	<b>DEPARTMENT</b>	<b>FY 2021</b>	<b>BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>% BUDGET</b>	<b>REMAIN</b>	<b>OVER/ (UNDER)</b>
<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>									
111,030	85,493	23.0%	Board of Supervisors	116,103	6,931	81,910	34,193	29.5%	25.0%	-4.5%	
380,857	292,488	23.2%	County Administration	398,862	31,275	281,045	117,817	29.5%	25.0%	-4.5%	
307,128	221,674	27.8%	Legal Services	390,519	27,050	215,495	175,024	44.8%	25.0%	-19.8%	
464,524	408,207	12.1%	Human Resources	434,809	72,607	382,577	52,232	12.0%	25.0%	13.0%	
74,240	66,640	10.2%	Auditor	75,000	0	52,420	22,580	30.1%	25.0%	-5.1%	
433,320	326,072	24.8%	Commissioner of Revenue	451,502	36,858	322,735	128,767	28.5%	25.0%	-3.5%	
29,627	22,577	23.8%	Business License	31,340	2,306	23,122	8,218	26.2%	25.0%	-1.2%	
28,597	21,664	24.2%	Land Use	29,238	2,306	21,710	7,528	25.7%	25.0%	-0.7%	
536,779	408,271	23.9%	Treasurer	548,592	56,499	416,785	131,807	24.0%	25.0%	1.0%	
271,700	204,149	24.9%	Accounting	274,507	20,241	204,375	70,132	25.5%	25.0%	-0.5%	
608,038	484,974	20.2%	Information Systems	622,130	8,345	504,442	117,688	18.9%	25.0%	6.1%	
190,142	149,924	21.2%	Board of Elections	215,100	12,133	153,144	61,956	28.8%	25.0%	-3.8%	
10,341	9,877	4.5%	Circuit Court	17,200	802	6,415	10,785	62.7%	25.0%	-37.7%	
17,930	13,572	24.3%	Gen District Court	31,258	1,794	9,730	21,528	68.9%	25.0%	-43.9%	
61	61	-0.4%	Magistrates	100	0	181	-81	-80.5%	25.0%	105.5%	
471,085	369,888	21.5%	Clerk of Circuit Court	511,074	50,804	347,644	163,430	32.0%	25.0%	-7.0%	
77,495	57,449	25.9%	Victim Witness Program	127,768	6,480	57,629	70,139	54.9%	25.0%	-29.9%	
470,690	352,636	25.1%	Commonwealth's Attorney	527,408	41,798	371,110	156,298	29.6%	25.0%	-4.6%	
4,819,746	3,731,212	22.6%	Sheriff	5,038,981	417,521	3,628,355	1,410,626	28.0%	25.0%	-3.0%	
633,256	430,978	31.9%	Volunteer Fire Departments	639,695	85,803	391,052	248,643	38.9%	25.0%	-13.9%	
2,913,924	2,200,086	24.5%	Fire & EMS	3,134,281	291,897	2,257,270	877,011	28.0%	25.0%	-3.0%	
2,061,844	1,606,400	22.1%	Confinement & Care of Prisoners	2,024,403	0	1,590,669	433,734	21.4%	25.0%	3.6%	
266,550	186,139	30.2%	Court Services	265,318	15,955	205,062	60,256	22.7%	25.0%	2.3%	
204,021	150,428	26.3%	Other Correction & Detention	223,309	19,016	152,832	70,477	31.6%	25.0%	-6.6%	
285,608	212,790	25.5%	Building Inspection	299,996	24,337	214,119	85,877	28.6%	25.0%	-3.6%	
311,925	224,376	28.1%	Animal Control/Pound	353,549	41,111	248,675	104,874	29.7%	25.0%	-4.7%	
100	60	40.0%	Medical Examiner	1,500	40	720	780	52.0%	25.0%	-27.0%	
1,360,131	1,051,514	22.7%	Communications	1,420,472	88,176	1,087,061	333,411	23.5%	25.0%	1.5%	
45,399	30,292	33.3%	Streetlights	45,500	217	26,152	19,348	42.5%	25.0%	-17.5%	
1,502,847	981,267	34.7%	Waste Management	1,564,280	129,120	1,089,668	474,612	30.3%	25.0%	-5.3%	
43,332	42,282	2.4%	Public Nuisance Control	45,000	0	12,581	32,419	72.0%	25.0%	-47.0%	
2,799,559	1,915,309	31.6%	General Properties	2,909,222	139,893	1,991,930	917,292	31.5%	25.0%	-6.5%	
303,275	227,456	25.0%	Local Health Department	342,023	0	256,517	85,506	25.0%	25.0%	0.0%	
80,573	60,430	25.0%	Behavioral Health-District 19	85,537	0	64,153	21,384	25.0%	25.0%	0.0%	
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	25.0%	25.0%	
31,213	31,213	0.0%	Other Social Services	24,213	0	24,213	0	0.0%	25.0%	25.0%	
10,983	10,983	0.0%	Community Colleges	10,968	0	10,968	0	0.0%	25.0%	25.0%	
860,872	683,781	20.6%	Parks & Recreation	996,593	54,819	496,560	500,033	50.2%	25.0%	-25.2%	
1,200	800	33.3%	Boatlandings	1,200	200	800	400	33.3%	25.0%	-8.3%	
287,395	215,546	25.0%	Libraries	298,890	0	224,168	74,723	25.0%	25.0%	0.0%	
386,148	297,467	23.0%	Planning/Zoning/GIS	497,145	29,484	282,284	214,861	43.2%	25.0%	-18.2%	
459,044	367,632	19.9%	Community Development	473,293	30,727	290,459	182,834	38.6%	25.0%	-13.6%	
195,595	194,750	0.4%	Other Planning/Community Dev	196,015	0	171,551	24,464	12.5%	25.0%	12.5%	
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	25.0%	25.0%	
119,814	70,784	40.9%	Cooperative Extension Program	154,924	3,669	66,954	87,970	56.8%	25.0%	-31.8%	
25,636,745	19,188,809	25.2%	Transfers to Other Funds	23,632,520	1,933,127	17,833,140	5,799,380	24.5%	25.0%	0.5%	
<b>50,127,949</b>	<b>37,631,667</b>	<b>24.9%</b>	<b>TOTAL EXPENDITURES</b>	<b>49,504,604</b>	<b>3,683,338</b>	<b>36,093,647</b>	<b>13,410,957</b>	<b>27.1%</b>	<b>25.0%</b>	<b>-2.1%</b>	

## **EXPLANATION OF BUDGET VARIANCE**

### **By Department**

Human Resources	Annual Insurance Premiums
Auditor	FY 20 Audit Complete
Treasurer	Part Time Help
Information Systems	Annual Maintenance Contracts & Computers
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**

Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Maintenance Contracts
Rental/Lease	Annual Copier Lease Payment
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments