

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

FOR THE PERIOD ENDED: DECEMBER 31, 2019

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	48,797,813	48,830,827	7,536,483	22,661,954	26,168,873	46,405,545	51,106,658	3,730,867	24,989,089	26,117,569	17,000,168.51	-2,327,135	14,673,033.68
102 MEALS TAX FUND	902,125	850,000	72,003	392,098	457,902	850,000	975,000	81,250	487,500	487,500	170,664.23	-95,402	75,262.53
140 SOCIAL SERVICES FUND	2,619,581	2,820,980	225,785	1,202,555	1,618,425	2,707,592	2,820,980	224,378	1,299,376	1,521,604	148,855.15	-96,822	52,033.27
144 UNITED WAY-EMERGENCY	0	0	0	60	-60	1,928	0	99	823	-823	5,554.85	-763	4,792.16
146 YOUTH ADVISORY BOARD FUND	1,200	0	0	0	0	0	0	0	0	0	4,056.24	0	4,056.24
205 SCHOOL FUND	44,629,718	46,246,619	3,653,209	21,351,001	24,895,618	44,521,871	46,597,090	3,820,733	18,550,595	28,046,495	350,471.47	2,800,406	3,150,877.55
206 TEXTBOOK FUND	433,525	434,477	26,019	156,114	278,363	971,404	689,546	7,652	373,424	316,122	255,068.35	-217,309	37,759.20
207 SCHOOL NUTRITION FUND	1,821,087	1,718,100	157,454	650,818	1,067,282	1,903,698	1,896,343	172,001	676,537	1,219,806	178,243.17	-25,720	152,523.61
209 RECYCLING/LITTER GRANT FUND	66,994	61,930	2,300	24,615	37,315	49,407	189,860	0	40,141	149,719	127,929.69	-15,526	112,403.68
210 COMMUNITY DEVELOPMENT FUND	107,300	56,550	0	25,500	31,050	121,043	775,069	997	19,908	755,161	718,518.71	5,592	724,111.17
211 COMMUNITY SERVICE FUND	7,225	0	200	605	-605	817	12,153	158	298	11,855	12,153.27	307	12,459.97
219 CHILDREN'S SERVICES FUND	1,675,177	2,270,363	121,922	639,900	1,630,463	2,144,028	2,270,554	219,461	846,350	1,424,204	191.30	-206,450	-206,258.40
226 LAW LIBRARY FUND	3,849	3,475	391	1,914	1,561	1,266	14,967	108	324	14,643	11,491.80	1,589	13,080.95
228 FIRE/EMS/GRANT PROG FUND	141,693	137,825	50	105,301	32,524	139,592	356,556	85	84,714	271,842	218,731.11	20,587	239,317.77
229 FORFEITED ASSET SHARING PROG	7,466	0	0	1,053	-1,053	31,509	12,957	0	327	12,630	12,957.35	726	13,683.27
302 SCHOOL CAPITAL PROJECTS FUND	1,478,191	963,851	51,115	306,690	657,161	1,142,307	1,643,409	72,747	909,267	734,142	679,558.29	-602,577	76,981.18
303 SCHOOL GRANTS FUND	2,455,043	2,781,538	19,197	374,619	2,406,919	2,348,212	3,079,979	191,762	1,092,569	1,987,410	298,441.24	-717,950	-419,508.55
305 COUNTY CAPITAL PROJECTS FUND	4,753,487	13,256,119	368,840	11,502,636	1,753,483	4,339,309	14,406,793	326,725	918,838	13,487,955	1,150,673.54	10,583,799	11,734,472.19
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	1,822,756	1,822,756	2,537,666	3,198,762	16,417	2,537,115	661,647	1,606,725.67	-714,359	892,367.06
402 SCHOOL DEBT SERVICE FUND	3,694,704	3,819,704	318,309	1,909,852	1,909,852	3,694,704	3,677,964	135,812	3,061,932	616,032	0.92	-1,152,080	-1,152,078.81
723 PAMPLIN FUND	89,114	0	746	24,903	-24,903	88,827	0	9,190	46,394	-46,394	2,471,664.90	-21,491	2,450,174.28
724 E ABRAHAM'S SCHOL FUND	265,442	0	41,303	-9,193	9,193	104,298	0	1,510	98,010	-98,010	4,026,071.74	-107,203	3,918,868.55
725 I BUTTERWORTH SCHOL FUND	90	0	0	0	0	0	0	0	0	0	12,405.21	0	12,405.33
726 RETIRED TEACHERS FUND	2,667	0	3	588	-588	1,270	0	0	1,800	-1,800	36,332.76	-1,212	35,120.70
727 WILLIAMSON SCHOL FUND	4	0	0	0	0	0	0	0	0	0	862.83	0	863.19
728 DOYLE SCHOL FUND	12,853	0	2,521	6,019	-6,019	6,625	0	0	6,250	-6,250	401,382.38	-231	401,151.40
733 SPECIAL WELFARE	8,908	0	350	21,429	-21,429	15,406	0	310	36,651	-36,651	61,049.07	-15,223	45,826.41
734 WELFARE SAVINGS ACCTS	2	0	0	1	-1	0	0	0	0	0	2,356.77	1	2,357.36
790 COMM CREDIT ACCT	200,879	0	18,900	79,489	-79,489	200,879	0	18,900	79,489	-79,489	0.00	0	0.00
TOTAL	117,821,000	127,897,870	12,920,891	63,253,278	64,644,592	120,434,558	133,724,640	9,031,161	56,157,722	77,566,918	29,962,580.52	7,095,556	37,058,136.74

**COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: DECEMBER 31, 2019**

REVENUES	2019		12/31/19		FY 2020		CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET	
	TOTAL ACT	YTD	REMAIN	BUDGET	REMAIN	VARIANCE						
General Property Taxes	32,762,738	15,286,338	53.3%	33,280,137	6,732,322	16,577,602	16,702,535	50.0%	50.0%	-0.2%		
Local % of State Sales Tax	1,888,552	652,870	65.4%	1,965,000	171,649	710,611	1,254,389	63.8%	50.0%	-13.8%		
Other Local Taxes	3,849,792	1,093,446	71.6%	3,487,852	140,822	820,144	2,667,708	76.5%	50.0%	-26.5%		
Permits, Fees, Licenses	336,434	157,202	53.3%	332,370	19,654	149,010	183,360	55.2%	50.0%	-5.2%		
Fines & Forfeitures	750,777	236,568	68.5%	638,225	89,527	403,014	235,211	36.9%	50.0%	13.1%		
Revenue-Use of Money/Prop	384,020	151,442	60.6%	343,657	46,270	228,129	115,528	33.6%	50.0%	16.4%		
Charges for Services	1,796,784	620,456	65.5%	1,828,393	97,975	650,452	1,177,941	64.4%	50.0%	-14.4%		
Misc Revenue	205,830	56,884	72.4%	174,000	9,815	92,133	81,867	47.0%	50.0%	3.0%		
Recovered Cost	236,244	88,680	62.5%	185,600	27,198	101,255	84,345	45.4%	50.0%	4.6%		
Revenue from Commonwealth	6,504,306	2,905,367	55.3%	6,592,970	201,249	2,928,163	3,664,807	55.6%	50.0%	-5.6%		
Revenue from Federal Govt	3,097	1,295	58.2%	2,623	0	1,444	1,179	45.0%	50.0%	5.0%		
TOTAL REVENUES	48,718,573	21,250,548	56.4%	48,830,827	7,536,483	22,661,955	26,168,872	53.6%	50.0%	-3.6%		
TRANSFERS												
Transfers to Gen Fund	79,240	79,240	0.0%	0	0	0	0	0.0%	50.0%	50.0%		
TOTAL TRANSFERS	79,240	79,240	0.0%	0	0	0	0	0.0%	50.0%	50.0%		
TOTAL REVENUES/TRANS	48,797,813	21,329,788	56.4%	48,830,827	7,536,483	22,661,955	26,168,872	53.6%	50.0%	-3.6%		
EXPENDITURES												
Salaries & Wages	10,864,901	5,323,550	51.0%	11,743,613	955,654	5,671,613	6,072,000	51.7%	50.0%	-1.7%		
Benefits	3,339,606	1,676,021	49.8%	3,593,773	278,375	1,690,101	1,903,672	53.0%	50.0%	-3.0%		
Total Salaries & Benefits	14,204,507	6,999,571	50.7%	15,337,386	1,234,029	7,361,714	7,975,672	52.0%	50.0%	-2.0%		
Temporary Help	17,754	7,637	57.0%	18,000	1,951	6,707	11,293	62.7%	50.0%	-12.7%		
Professional Services	1,232,046	491,521	60.1%	1,456,856	79,787	566,263	890,593	61.1%	50.0%	-11.1%		
Other Purchased Services	2,836,912	1,402,652	50.6%	3,070,623	5,572	1,493,364	1,577,259	51.4%	50.0%	-1.4%		
Insurance	439,515	407,196	7.4%	463,681	16,864	446,982	16,699	3.6%	50.0%	46.4%		
Repairs & Maintenance	1,525,177	559,972	63.3%	1,610,746	46,533	589,315	1,021,431	63.4%	50.0%	-13.4%		
Advertising/Marketing	34,890	12,841	63.2%	40,465	1,524	8,746	31,719	78.4%	50.0%	-28.4%		
Utilities	1,068,200	418,725	60.8%	1,114,707	77,453	452,853	661,854	59.4%	50.0%	-9.4%		
Rental/Lease	56,375	28,187	50.0%	56,675	46,172	73,627	-16,952	-29.9%	50.0%	79.9%		
Travel/Training	68,306	30,803	54.9%	113,774	1,887	43,874	69,900	61.4%	50.0%	-11.4%		
Supplies	842,546	385,953	54.2%	977,163	76,691	424,132	553,031	56.6%	50.0%	-6.6%		
Dues/Memberships	32,465	22,609	30.4%	35,508	1,880	17,238	18,270	51.5%	50.0%	-1.5%		
Contributions	1,050,598	632,037	39.8%	1,075,917	4,032	664,098	411,819	38.3%	50.0%	11.7%		
Misc Expenditures	5,550	1,376	75.2%	3,700	170	-2,151	5,851	158.1%	50.0%	-108.1%		
Total Other Expenditures	9,210,336	4,401,509	52.2%	10,037,815	360,515	4,785,049	5,252,766	52.3%	50.0%	-2.3%		
Capital Expenditures	253,433	91,996	63.7%	154,712	7,010	41,453	113,259	73.2%	50.0%	-23.2%		
TOTAL EXPENDITURES	23,668,275	11,493,076	51.4%	25,529,913	1,601,555	12,188,217	13,341,696	52.3%	50.0%	-2.3%		
TRANSFERS												
Transfers from Gen Fund	22,737,270	11,191,885	49.2%	25,576,745	2,129,312	12,800,872	12,775,873	50.0%	50.0%	0.0%		
TOTAL TRANSFERS	22,737,270	11,191,885	50.8%	25,576,745	2,129,312	12,800,872	12,775,873	50.0%	50.0%	0.0%		
TOTAL EXPEND/TRANS	46,405,545	22,684,961	51.1%	51,106,658	3,730,867	24,989,089	26,117,569	51.1%	50.0%	-1.1%		
NET CHANGE IN FUND BAL	2,392,268	-1,355,173		-2,275,831	3,805,616	-2,327,134						
BEG FUND BALANCE	14,607,900	14,607,900		17,000,168		17,000,168						
END FUND BALANCE	17,000,168	13,252,727		14,724,337		14,673,033						

ANALYSIS OF GENERAL FUND EXPENDITURES

**FOR THE PERIOD ENDED:
DECEMBER 31, 2019**

FY 2019 TOTAL ACT	12/31/18 YTD	% REMAIN	DEPARTMENT	FY 2020 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	OVER/ (UNDER)
123,253	70,675	42.7%	Board of Supervisors	123,511	7,652	63,442	60,069	48.6%	50.0%	1.4%
379,079	191,421	49.5%	County Administration	400,674	29,953	203,176	197,498	49.3%	50.0%	0.7%
231,278	111,227	51.9%	Legal Services	294,760	18,980	139,978	154,782	52.5%	50.0%	-2.5%
406,462	286,475	29.5%	Human Resources	476,088	20,447	318,657	157,431	33.1%	50.0%	16.9%
70,200	64,290	8.4%	Auditor	73,010	3,790	70,340	2,670	3.7%	50.0%	46.3%
424,241	207,250	51.1%	Commissioner of Revenue	439,642	38,555	212,813	226,829	51.6%	50.0%	-1.6%
98,913	68,554	0.0%	General Reassessment	0	0	0	0	#DIV/0!	50.0%	#DIV/0!
30,080	14,733	51.0%	Business License	30,344	3,323	15,050	15,294	50.4%	50.0%	-0.4%
27,977	14,399	48.5%	Land Use	28,644	3,170	14,727	13,917	48.6%	50.0%	1.4%
536,941	249,531	53.5%	Treasurer	522,814	43,825	257,503	265,311	50.7%	50.0%	-0.7%
270,701	136,206	49.7%	Accounting	275,497	22,149	137,350	138,147	50.1%	50.0%	-0.1%
584,554	323,136	44.7%	Information Systems	620,926	49,324	359,748	261,178	42.1%	50.0%	7.9%
179,798	82,153	54.3%	Board of Elections	198,023	23,412	99,569	98,454	49.7%	50.0%	0.3%
17,061	7,461	56.3%	Circuit Court	17,200	533	4,228	12,972	75.4%	50.0%	-25.4%
37,665	16,736	55.6%	Gen District Court	31,375	1,486	9,526	21,849	69.6%	50.0%	-19.6%
123	92	25.1%	Magistrates	150	0	0	150	100.0%	50.0%	-50.0%
493,120	235,917	52.2%	Clerk of Circuit Court	541,373	33,730	226,007	315,366	58.3%	50.0%	-8.3%
120,958	60,199	50.2%	Victim Witness Program	127,195	6,132	38,817	88,378	69.5%	50.0%	-19.5%
472,502	230,369	51.2%	Commonwealth's Attorney	498,345	36,705	232,856	265,489	53.3%	50.0%	-3.3%
4,635,243	2,296,625	50.5%	Sheriff	4,933,337	401,963	2,431,801	2,501,536	50.7%	50.0%	-0.7%
620,381	266,825	57.0%	Volunteer Fire Departments	636,411	35,638	317,592	318,819	50.1%	50.0%	-0.1%
2,685,607	1,335,091	50.3%	Fire & EMS	3,133,885	225,358	1,437,599	1,696,286	54.1%	50.0%	-4.1%
1,875,777	1,047,151	44.2%	Confinement & Care of Prisoners	2,061,905	0	1,150,955	910,950	44.2%	50.0%	5.8%
247,840	112,665	54.5%	Court Services	246,340	9,959	119,402	126,938	51.5%	50.0%	-1.5%
208,300	99,558	52.2%	Other Correction & Detention	219,803	17,872	97,520	122,283	55.6%	50.0%	-5.6%
284,277	137,400	51.7%	Building Inspection	293,072	23,583	141,544	151,528	51.7%	50.0%	-1.7%
313,620	138,490	55.8%	Animal Control/Pound	341,345	28,944	142,476	198,869	58.3%	50.0%	-8.3%
260	80	69.2%	Medical Examiner	1,500	0	20	1,480	98.7%	50.0%	-48.7%
1,343,130	601,332	55.2%	Communications	1,421,495	97,189	632,418	789,077	55.5%	50.0%	-5.5%
45,388	18,829	58.5%	Streetlights	45,500	3,776	18,943	26,557	58.4%	50.0%	-8.4%
1,419,303	557,748	60.7%	Waste Management	1,417,426	122,955	623,921	793,505	56.0%	50.0%	-6.0%
21,144	17,960	15.1%	Public Nuisance Control	45,000	0	26,507	18,493	41.1%	50.0%	8.9%
2,613,615	994,352	62.0%	General Properties	2,917,594	129,053	1,057,887	1,859,707	63.7%	50.0%	-13.7%
300,299	150,150	50.0%	Local Health Department	303,275	0	151,638	151,638	50.0%	50.0%	0.0%
78,226	39,113	50.0%	Behavioral Health-District 19	80,573	0	40,287	40,287	50.0%	50.0%	0.0%
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	50.0%	50.0%
31,213	31,213	0.0%	Other Social Services	31,213	0	31,213	0	0.0%	50.0%	50.0%
11,091	11,091	0.0%	Community Colleges	10,983	0	10,983	0	0.0%	50.0%	50.0%
882,452	386,853	56.2%	Parks & Recreation	1,046,949	74,356	472,517	574,432	54.9%	50.0%	-4.9%
1,200	400	66.7%	Boatlandings	1,200	200	400	800	66.7%	50.0%	-16.7%
276,330	138,165	50.0%	Libraries	287,395	0	143,698	143,698	50.0%	50.0%	0.0%
477,127	226,535	52.5%	Planning/Zoning/GIS	493,969	31,087	196,631	297,338	60.2%	50.0%	-10.2%
455,864	261,458	0.0%	Community Development	507,224	52,321	279,307	227,917	44.9%	50.0%	5.1%
194,140	191,226	1.5%	Other Planning/Community Dev	197,015	612	194,120	2,895	1.5%	50.0%	48.5%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	50.0%	50.0%
118,277	38,674	67.3%	Cooperative Extension Program	132,666	3,525	41,785	90,881	68.5%	50.0%	-18.5%
22,737,270	11,191,885	50.8%	Transfers to Other Funds	25,576,745	2,129,312	12,800,872	12,775,873	50.0%	50.0%	0.0%
46,405,545	22,684,960	51.1%	TOTAL EXPENDITURES	51,106,658	3,730,867	24,989,089	26,117,569	51.1%	50.0%	-1.1%

EXPLANATION OF BUDGET VARIANCE

By Department

Board of Supervisors	Annual Insurance Premiums, Dues/Memberships
County Administration	Annual Insurance Premiums
Human Resources	Annual Insurance Premiums
Auditor	FY 19 Audit Payments Made
Information Systems	Annual Maintenance Contracts
Business License/Land Use	Postage/printing for annual mailing
Volunteer Fire Departments	Annual Insurance Premiums
Care & Confinement of Prisoners	Quarterly MRRJA payment
Court Services	Quarterly Crater Youth Care Payment
Public Nuisance Control	Property Clean Ups
Area Agency on Aging	Annual Contribution Payment
Other Social Services	Annual Contribution Payment
Community Colleges	Annual Contribution Payment
Community Development	Website Redesign
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment
By Category	
Insurance	Annual & Quarterly Insurance Premiums
Rental/Lease	Maintenance Contracts for Copiers split into Lease & Maintenance
Contributions	Annual & Quarterly Payments