

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

FOR THE PERIOD ENDED: MARCH 31, 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	1,451,117	27,475,493	21,355,334	46,405,545	51,106,658	3,960,140	37,631,665	13,474,993	17,000,168.51	-10,156,172	6,843,996.37
102	MEALS TAX FUND	902,125	850,000	72,067	615,526	234,474	850,000	975,000	81,250	731,250	243,750	170,664.23	-115,724	54,940.61
140	SOCIAL SERVICES FUND	2,619,581	2,820,980	212,785	1,863,710	957,270	2,707,592	2,820,980	228,793	1,940,182	880,798	148,855.15	-76,472	72,383.17
144	UNITED WAY-EMERGENCY	0	0	0	60	-60	1,928	0	219	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	4,100,232	33,508,875	12,737,744	44,521,871	46,597,090	3,538,737	29,922,880	16,674,210	350,471.47	3,585,995	3,936,466.41
206	TEXTBOOK FUND	433,525	434,477	26,019	353,326	81,151	971,404	689,546	2,805	379,761	309,785	255,068.35	-26,435	228,633.39
207	SCHOOL NUTRITION FUND	1,821,087	1,718,100	299,977	1,188,828	529,272	1,903,698	1,896,343	169,135	1,157,456	738,887	178,243.17	31,372	209,615.19
209	RECYCLING/LITTER GRANT FUND	66,994	61,930	3,661	36,223	25,707	49,407	189,860	10,200	84,964	104,896	127,929.69	-48,741	79,188.27
210	COMMUNITY DEVELOPMENT FUND	107,300	56,550	0	57,050	-500	121,043	775,069	2,023	24,338	750,731	718,518.71	32,712	751,230.66
211	COMMUNITY SERVICE FUND	7,225	0	270	875	-875	817	12,153	21	360	11,793	12,153.27	515	12,668.27
219	CHILDREN'S SERVICES FUND	1,675,177	2,270,363	73,787	1,261,903	1,008,460	2,144,028	2,270,554	240,410	1,454,035	816,519	191.30	-192,132	-191,941.11
226	LAW LIBRARY FUND	3,849	3,475	314	3,014	462	1,266	14,967	108	757	14,210	11,491.80	2,256	13,748.25
228	FIRE/EMS/GRANT PROG FUND	141,693	137,825	50	105,506	32,319	139,592	356,556	16,245	107,721	248,835	218,731.11	-2,215	216,516.50
229	FORFEITED ASSET SHARING PROG	7,466	0	680	5,999	-5,999	31,509	12,957	0	327	12,630	12,957.35	5,671	18,628.43
302	SCHOOL CAPITAL PROJECTS FUND	1,478,191	963,851	51,115	810,506	153,345	1,142,307	1,643,409	54,302	1,005,470	637,939	679,558.29	-194,964	484,593.92
303	SCHOOL GRANTS FUND	2,455,043	2,781,538	664,465	1,316,157	1,465,381	2,348,212	3,079,979	181,964	1,648,770	1,431,209	298,441.24	-332,613	-34,171.37
305	COUNTY CAPITAL PROJECTS FUND	4,753,487	13,490,581	204,046	12,075,212	1,415,369	4,339,309	14,641,255	1,969,227	3,221,248	11,420,007	1,150,673.54	8,853,964	10,004,637.53
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	2,734,134	911,378	2,537,666	3,371,003	597,017	3,186,902	184,101	1,606,725.67	-452,768	1,153,957.55
402	SCHOOL DEBT SERVICE FUND	3,694,704	3,819,704	318,309	2,864,778	954,926	3,694,704	3,677,964	363,725	3,432,563	245,401	0.92	-567,785	-567,784.04
723	PAMPLIN FUND	89,114	0	-145,164	-313,146	313,146	88,827	0	6,879	71,641	-71,641	2,471,664.90	-384,787	2,086,878.38
724	E ABRAHAMS SCHOL FUND	265,442	0	-45,092	-202,586	202,586	104,298	0	0	97,535	-97,535	4,026,071.74	-300,121	3,725,950.45
725	I BUTTERWORTH SCHOL FUND	90	0	0	0	0	0	0	0	0	0	12,405.21	0	12,405.46
726	RETIRED TEACHERS FUND	2,667	0	195	2,998	-2,998	1,270	0	120	2,760	-2,760	36,332.76	238	36,570.90
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	-7,858	2,986	-2,986	6,625	0	0	6,250	-6,250	401,382.38	-3,264	398,118.62
733	SPECIAL WELFARE	8,908	0	50	21,529	-21,529	15,406	0	325	38,184	-38,184	61,049.07	-16,655	44,393.75
734	WELFARE SAVINGS ACCTS	2	0	0	1	-1	0	0	0	0	0	2,356.77	1	2,357.95
790	COMM CREDIT ACCT	200,879	0	5,643	125,963	-125,963	200,879	0	5,643	125,963	-125,963	0.00	0	0.00
TOTAL		117,871,000	128,132,332	7,590,459	85,915,120	42,217,212	120,434,558	134,131,343	11,429,288	86,274,409	47,856,934	29,962,580.52	-359,289	29,603,291.26

**COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: MARCH 31, 2020**

	2019	03/31/19	%	FY 2020				%	BUDGET	
REVENUES	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	VARIANCE
General Property Taxes	32,762,738	16,554,480	49.5%	33,280,137	294,664	17,973,318	15,306,819	46.0%	25.0%	-21.0%
Local % of State Sales Tax	1,888,552	1,114,419	41.0%	1,965,000	161,794	1,213,080	751,920	38.3%	25.0%	-13.3%
Other Local Taxes	3,849,792	2,317,983	39.8%	3,487,852	449,210	2,237,459	1,250,393	35.8%	25.0%	-10.8%
Permits, Fees, Licenses	336,434	244,737	27.3%	332,370	28,614	230,830	101,540	30.6%	25.0%	-5.6%
Fines & Forfeitures	750,777	424,197	43.5%	638,225	73,347	616,204	22,021	3.5%	25.0%	21.5%
Revenue-Use of Money/Prop	384,020	308,938	19.6%	343,657	22,540	322,001	21,656	6.3%	25.0%	18.7%
Charges for Services	1,796,784	1,067,210	40.6%	1,828,393	105,321	961,614	866,779	47.4%	25.0%	-22.4%
Misc Revenue	205,830	73,519	64.3%	174,000	10,967	121,658	52,342	30.1%	25.0%	-5.1%
Recovered Cost	236,244	119,229	49.5%	185,600	15,828	189,983	-4,383	-2.4%	25.0%	27.4%
Revenue from Commonwealth	6,504,306	3,586,467	44.9%	6,592,970	288,832	3,607,509	2,985,461	45.3%	25.0%	-20.3%
Revenue from Federal Govt	3,097	2,143	30.8%	2,623	0	1,838	785	29.9%	25.0%	-4.9%
TOTAL REVENUES	48,718,573	25,813,322	47.0%	48,830,827	1,451,117	27,475,494	21,355,333	43.7%	25.0%	-18.7%
TRANSFERS										
Transfers to Gen Fund	79,240	79,240	0.0%	0	0	0	0	0.0%	25.0%	25.0%
TOTAL TRANSFERS	79,240	79,240	0.0%	0	0	0	0	0.0%	25.0%	25.0%
TOTAL REVENUES/TRANS	48,797,813	25,892,562	47.0%	48,830,827	1,451,117	27,475,494	21,355,333	43.7%	25.0%	-18.7%
EXPENDITURES										
Salaries & Wages	10,864,901	8,088,285	25.6%	11,743,613	997,086	8,569,698	3,173,915	27.0%	25.0%	-2.0%
Benefits	3,339,606	2,517,225	24.6%	3,593,773	289,352	2,547,344	1,046,429	29.1%	25.0%	-4.1%
Total Salaries & Benefits	14,204,507	10,605,510	25.3%	15,337,386	1,286,437	11,117,042	4,220,344	27.5%	25.0%	-2.5%
Temporary Help	17,754	11,701	34.1%	18,000	-8,147	9,327	8,673	48.2%	25.0%	-23.2%
Professional Services	1,232,046	721,136	41.5%	1,456,856	206,358	976,571	480,285	33.0%	25.0%	-8.0%
Other Purchased Services	2,836,912	2,032,132	28.4%	3,070,623	5,572	2,170,601	900,022	29.3%	25.0%	-4.3%
Insurance	439,515	432,711	1.5%	463,681	#VALUE!	464,602	-921	-0.2%	25.0%	25.2%
Repairs & Maintenance	1,525,177	1,173,277	23.1%	1,610,746	129,067	1,220,856	389,890	24.2%	25.0%	0.8%
Advertising/Marketing	34,890	16,597	52.4%	40,465	1,265	14,383	26,082	64.5%	25.0%	-39.5%
Utilities	1,068,200	741,375	30.6%	1,114,707	100,447	755,862	358,845	32.2%	25.0%	-7.2%
Rental/Lease	56,375	41,981	25.5%	56,675	2,807	87,303	-30,628	-54.0%	25.0%	79.0%
Travel/Training	68,306	47,236	30.8%	113,774	8,195	60,192	53,582	47.1%	25.0%	-22.1%
Supplies	842,546	563,344	33.1%	977,163	63,126	574,745	402,418	41.2%	25.0%	-16.2%
Dues/Memberships	32,465	27,226	16.1%	35,508	2,350	23,877	11,631	32.8%	25.0%	-7.8%
Contributions	1,050,598	820,674	21.9%	1,075,917	3,145	849,902	226,015	21.0%	25.0%	4.0%
Misc Expenditures	5,550	2,673	51.8%	3,700	151	527	3,173	85.7%	25.0%	-60.7%
Total Other Expenditures	9,210,336	6,632,063	28.0%	10,037,815	#VALUE!	7,208,749	2,829,066	28.2%	25.0%	-3.2%
Capital Expenditures	253,433	162,901	35.7%	154,712	12,756	117,066	37,646	24.3%	25.0%	0.7%
TOTAL EXPENDITURES	23,668,275	17,400,474	26.5%	25,529,913	#VALUE!	18,442,857	7,087,056	27.8%	25.0%	-2.8%
TRANSFERS										
Transfers from Gen Fund	22,737,270	16,775,328	73.8%	25,576,745	2,129,312	19,188,809	6,387,936	25.0%	25.0%	0.0%
TOTAL TRANSFERS	22,737,270	16,775,328	26.2%	25,576,745	2,129,312	19,188,809	6,387,936	25.0%	25.0%	0.0%
TOTAL EXPEND/TRANS	46,405,545	34,175,802	26.4%	51,106,658	#VALUE!	37,631,665	13,474,993	26.4%	25.0%	-1.4%
NET CHANGE IN FUND BAL	2,392,268	-8,283,240		-2,275,831	#VALUE!	-10,156,171				
BEG FUND BALANCE	14,607,900	14,607,900		17,000,168		17,000,168				
END FUND BALANCE	17,000,168	6,324,660		14,724,337		6,843,997				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
MARCH 31, 2020**

FY 2019	03/31/19	%	FY 2020	%	BUDGET	OVER/				
TOTAL ACT	YTD	REMAIN	DEPARTMENT	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	(UNDER)
123,253	94,357	23.4%	Board of Supervisors	123,511	7,465	85,493	38,018	30.8%	25.0%	-5.8%
379,079	282,890	25.4%	County Administration	400,674	26,177	292,488	108,186	27.0%	25.0%	-2.0%
231,278	162,918	29.6%	Legal Services	294,760	27,857	221,674	73,086	24.8%	25.0%	0.2%
406,462	344,541	15.2%	Human Resources	476,088	32,886	408,207	67,881	14.3%	25.0%	10.7%
70,200	65,300	7.0%	Auditor	73,010	-3,700	66,640	6,370	8.7%	25.0%	16.3%
424,241	314,140	26.0%	Commissioner of Revenue	439,642	35,211	326,072	113,570	25.8%	25.0%	-0.8%
98,913	70,270	0.0%	General Reassessment	0	0	0	0	#DIV/0!	25.0%	#DIV/0!
30,080	23,042	23.4%	Business License	30,344	2,911	22,577	7,767	25.6%	25.0%	-0.6%
27,977	21,811	22.0%	Land Use	28,644	2,320	21,664	6,980	24.4%	25.0%	0.6%
536,941	379,976	29.2%	Treasurer	522,814	59,900	408,271	114,543	21.9%	25.0%	3.1%
270,701	203,697	24.8%	Accounting	275,497	22,305	204,149	71,348	25.9%	25.0%	-0.9%
584,554	455,730	22.0%	Information Systems	620,926	36,533	484,974	135,952	21.9%	25.0%	3.1%
179,798	127,635	29.0%	Board of Elections	198,023	29,311	149,924	48,099	24.3%	25.0%	0.7%
17,061	10,175	40.4%	Circuit Court	17,200	-8,357	9,877	7,323	42.6%	25.0%	-17.6%
37,665	24,186	35.8%	Gen District Court	31,375	1,142	13,572	17,803	56.7%	25.0%	-31.7%
123	123	-0.1%	Magistrates	150	61	61	89	59.5%	25.0%	-34.5%
493,120	356,459	27.7%	Clerk of Circuit Court	541,373	78,298	369,888	171,485	31.7%	25.0%	-6.7%
120,958	90,517	25.2%	Victim Witness Program	127,195	6,136	57,449	69,746	54.8%	25.0%	-29.8%
472,502	352,360	25.4%	Commonwealth's Attorney	498,345	41,548	352,636	145,709	29.2%	25.0%	-4.2%
4,635,243	3,472,332	25.1%	Sheriff	4,933,337	402,973	3,731,212	1,202,125	24.4%	25.0%	0.6%
620,381	431,488	30.4%	Volunteer Fire Departments	636,411	32,146	430,978	205,433	32.3%	25.0%	-7.3%
2,685,607	1,992,481	25.8%	Fire & EMS	3,133,885	293,520	2,200,086	933,799	29.8%	25.0%	-4.8%
1,875,777	1,461,464	22.1%	Confinement & Care of Prisoners	2,061,905	0	1,606,400	455,505	22.1%	25.0%	2.9%
247,840	175,900	29.0%	Court Services	246,340	10,600	186,139	60,201	24.4%	25.0%	0.6%
208,300	152,856	26.6%	Other Correction & Detention	219,803	17,487	150,428	69,375	31.6%	25.0%	-6.6%
284,277	204,359	28.1%	Building Inspection	293,072	23,668	212,790	80,282	27.4%	25.0%	-2.4%
313,620	224,667	28.4%	Animal Control/Pound	341,345	27,537	224,376	116,969	34.3%	25.0%	-9.3%
260	120	53.8%	Medical Examiner	1,500	20	60	1,440	96.0%	25.0%	-71.0%
1,343,130	1,053,131	21.6%	Communications	1,421,495	222,157	1,051,514	369,981	26.0%	25.0%	-1.0%
45,388	30,347	33.1%	Streetlights	45,500	3,779	30,292	15,208	33.4%	25.0%	-8.4%
1,419,303	907,337	36.1%	Waste Management	1,417,426	164,749	981,267	436,159	30.8%	25.0%	-5.8%
21,144	18,110	14.3%	Public Nuisance Control	45,000	13,325	42,282	2,718	6.0%	25.0%	19.0%
2,613,615	1,784,655	31.7%	General Properties	2,917,594	77,670	1,915,309	1,002,285	34.4%	25.0%	-9.4%
300,299	225,224	25.0%	Local Health Department	303,275	0	227,456	75,819	25.0%	25.0%	0.0%
78,226	58,670	25.0%	Behavioral Health-District 19	80,573	0	60,430	20,143	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	31,213	0	31,213	0	0.0%	25.0%	25.0%
11,091	11,091	0.0%	Community Colleges	10,983	0	10,983	0	0.0%	25.0%	25.0%
882,452	586,468	33.5%	Parks & Recreation	1,046,949	76,937	683,781	363,168	34.7%	25.0%	-9.7%
1,200	800	33.3%	Boatlandings	1,200	100	800	400	33.3%	25.0%	-8.3%
276,330	207,248	25.0%	Libraries	287,395	0	215,546	71,849	25.0%	25.0%	0.0%
477,127	351,736	26.3%	Planning/Zoning/GIS	493,969	30,986	297,467	196,502	39.8%	25.0%	-14.8%
455,864	354,478	0.0%	Community Development	507,224	31,490	367,632	139,593	27.5%	25.0%	-2.5%
194,140	192,683	0.8%	Other Planning/Community Dev	197,015	0	194,750	2,265	1.1%	25.0%	23.9%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	25.0%	25.0%
118,277	68,224	42.3%	Cooperative Extension Program	132,666	3,680	70,784	61,882	46.6%	25.0%	-21.6%
22,737,270	16,775,328	26.2%	Transfers to Other Funds	25,576,745	2,129,312	19,188,809	6,387,936	25.0%	25.0%	0.0%
46,405,545	34,175,804	26.4%	TOTAL EXPENDITURES	51,106,658	3,960,140	37,631,665	13,474,993	26.4%	25.0%	-1.4%

EXPLANATION OF BUDGET VARIANCE

By Department

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
Court Services	Quarterly Crater Youth Care Payment, electronic monitoring
Public Nuisance Control	Property Clean Ups
Area Agency on Aging	Annual Contribution Payment
Other Social Services	Annual Contribution Payment
Community Colleges	Annual 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 Contract Payments - Security, Software, Equipment, etc
Rental/Lease	Maintenance Contracts for Copiers split into Lease & Maintenance
Contributions	Annual & Quarterly Payments