

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

FOR THE PERIOD ENDED: MAY 31, 2020

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	10,446,599	39,477,585	9,353,242	46,405,545	51,046,658	3,703,611	45,898,869	5,147,789	17,000,168.51	-6,421,284	10,578,884.46
102	MEALS TAX FUND	902,125	850,000	58,651	747,371	102,629	850,000	975,000	81,250	893,750	81,250	170,664.23	-146,379	24,285.56
140	SOCIAL SERVICES FUND	2,619,581	2,820,980	277,813	2,377,910	443,070	2,707,592	2,820,980	298,969	2,463,895	357,085	148,855.15	-85,985	62,870.12
144	UNITED WAY-EMERGENCY	0	0	0	60	-60	1,928	0	385	1,612	-1,612	5,554.85	-1,551	4,003.54
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	3,904,318	41,332,034	4,914,585	44,521,871	46,597,090	3,503,963	36,842,692	9,754,399	350,471.47	4,489,342	4,839,813.67
206	TEXTBOOK FUND	433,525	434,477	25,340	404,685	29,792	971,404	689,546	0	379,761	309,785	255,068.35	24,924	279,992.57
207	SCHOOL NUTRITION FUND	1,821,087	1,718,100	6,413	1,206,143	511,957	1,903,698	1,896,343	116,650	1,433,304	463,039	178,243.17	-227,161	-48,917.81
209	RECYCLING/LITTER GRANT FUND	66,994	61,930	2,442	40,999	20,931	49,407	189,860	0	84,964	104,896	127,929.69	-43,965	83,964.94
210	COMMUNITY DEVELOPMENT FUND	107,300	56,550	0	57,050	-500	121,043	835,069	0	24,703	810,366	718,518.71	32,347	750,865.78
211	COMMUNITY SERVICE FUND	7,225	0	0	875	-875	817	12,153	0	360	11,793	12,153.27	515	12,668.27
219	CHILDREN'S SERVICES FUND	1,675,177	2,270,363	208,581	1,682,672	587,691	2,144,028	2,270,554	173,259	1,756,612	513,942	191.30	-73,940	-73,748.94
226	LAW LIBRARY FUND	3,849	3,475	81	3,470	5	1,266	14,967	108	973	13,994	11,491.80	2,497	13,988.65
228	FIRE/EMS/GRANT PROG FUND	141,693	137,825	29,703	142,789	-4,964	139,592	356,556	47,038	163,216	193,340	218,731.11	-20,427	198,304.50
229	FORFEITED ASSET SHARING PROG	7,466	0	0	8,076	-8,076	31,509	12,957	0	327	12,630	12,957.35	7,748	20,705.47
302	SCHOOL CAPITAL PROJECTS FUND	1,478,191	963,851	51,115	912,736	51,115	1,142,307	1,643,409	54,815	1,114,156	529,253	679,558.29	-201,420	478,138.02
303	SCHOOL GRANTS FUND	2,455,043	2,781,538	281,120	1,650,237	1,131,301	2,348,212	3,079,979	158,847	2,019,829	1,060,150	298,441.24	-369,592	-71,150.52
305	COUNTY CAPITAL PROJECTS FUND	4,753,487	13,490,581	195,065	12,465,201	1,025,380	4,339,309	14,641,255	93,553	3,383,737	11,257,518	1,150,673.54	9,081,463	10,232,136.85
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	3,341,719	303,793	2,537,666	3,371,003	1,083	3,189,069	181,934	1,606,725.67	152,651	1,759,376.31
402	SCHOOL DEBT SERVICE FUND	3,694,704	3,819,704	318,309	3,501,395	318,309	3,694,704	3,677,964	0	3,432,563	245,401	0.92	68,832	68,833.30
723	PAMPLIN FUND	89,114	0	0	-313,146	313,146	88,827	0	8,848	88,237	-88,237	2,471,664.90	-401,383	2,070,282.23
724	E ABRAHAMS SCHOL FUND	265,442	0	2	-202,582	202,582	104,298	0	0	97,535	-97,535	4,026,071.74	-300,117	3,725,954.82
725	I BUTTERWORTH SCHOL FUND	90	0	0	0	0	0	0	0	0	0	12,405.21	0	12,405.59
726	RETIRED TEACHERS FUND	2,667	0	75	3,098	-3,098	1,270	0	0	2,795	-2,795	36,332.76	303	36,635.90
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	3	2,991	-2,991	6,625	0	0	6,250	-6,250	401,382.38	-3,259	398,123.87
733	SPECIAL WELFARE	8,908	0	1,450	23,129	-23,129	15,406	0	21,980	60,389	-60,389	61,049.07	-37,260	23,788.80
734	WELFARE SAVINGS ACCTS	2	0	0	2	-2	0	0	0	0	0	2,356.77	2	2,358.54
790	COMM CREDIT ACCT	200,879	0	23,991	160,866	-160,866	200,879	0	23,991	160,866	-160,866	0.00	0	0.00
	TOTAL	117,871,000	128,132,332	16,134,864	109,027,568	19,104,764	120,434,558	134,131,343	8,288,351	103,500,664	30,630,679	29,962,580.52	5,526,904	35,489,484.10

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

	2019	05/31/19	%	FY 2020				%	BUDGET	
REVENUES	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	VARIANCE
General Property Taxes	32,762,738	25,419,011	22.4%	33,280,137	9,071,049	27,585,467	5,694,670	17.1%	8.3%	-8.8%
Local % of State Sales Tax	1,888,552	1,419,272	24.8%	1,965,000	233,978	1,591,980	373,020	19.0%	8.3%	-10.7%
Other Local Taxes	3,849,792	3,199,338	16.9%	3,487,852	584,685	3,025,686	462,166	13.3%	8.3%	-4.9%
Permits, Fees, Licenses	336,434	305,857	9.1%	332,370	25,784	283,101	49,269	14.8%	8.3%	-6.5%
Fines & Forfeitures	750,777	607,239	19.1%	638,225	82,014	790,452	-152,227	-23.9%	8.3%	32.2%
Revenue-Use of Money/Prop	384,020	366,464	4.6%	343,657	14,190	353,600	-9,943	-2.9%	8.3%	11.2%
Charges for Services	1,796,784	1,286,268	28.4%	1,828,393	184,743	1,401,061	427,332	23.4%	8.3%	-15.0%
Misc Revenue	205,830	150,100	27.1%	174,000	19,571	165,821	8,179	4.7%	8.3%	3.6%
Recovered Cost	236,244	152,895	35.3%	185,600	0	189,479	-3,879	-2.1%	8.3%	10.4%
Revenue from Commonwealth	6,504,306	4,103,382	36.9%	6,592,970	230,586	4,089,101	2,503,869	38.0%	8.3%	-29.6%
Revenue from Federal Govt	3,097	2,143	30.8%	2,623	0	1,838	785	29.9%	8.3%	-21.6%
TOTAL REVENUES	48,718,573	37,011,969	24.0%	48,830,827	10,446,599	39,477,586	9,353,241	19.2%	8.3%	-10.8%
TRANSFERS										
Transfers to Gen Fund	79,240	79,240	0.0%	0	0	0	0	0.0%	8.3%	8.3%
TOTAL TRANSFERS	79,240	79,240	0.0%	0	0	0	0	0.0%	8.3%	8.3%
TOTAL REVENUES/TRANS	48,797,813	37,091,209	24.0%	48,830,827	10,446,599	39,477,586	9,353,241	19.2%	8.3%	-10.8%
EXPENDITURES										
Salaries & Wages	10,864,901	9,814,819	9.7%	11,743,613	933,675	10,452,876	1,290,737	11.0%	8.3%	-2.7%
Benefits	3,339,606	3,056,950	8.5%	3,593,773	285,380	3,121,635	472,138	13.1%	8.3%	-4.8%
Total Salaries & Benefits	14,204,507	12,871,769	9.4%	15,337,386	1,219,055	13,574,512	1,762,874	11.5%	8.3%	-3.2%
Temporary Help	17,754	14,909	16.0%	18,000	0	9,510	8,490	47.2%	8.3%	-38.8%
Professional Services	1,232,046	1,007,069	18.3%	1,396,856	95,962	1,146,506	250,350	17.9%	8.3%	-9.6%
Other Purchased Services	2,836,912	2,658,693	6.3%	3,070,623	44,087	2,846,138	224,485	7.3%	8.3%	1.0%
Insurance	439,515	437,625	0.4%	463,681	0	464,602	-921	-0.2%	8.3%	8.5%
Repairs & Maintenance	1,525,177	1,389,576	8.9%	1,610,746	78,940	1,424,538	186,208	11.6%	8.3%	-3.2%
Advertising/Marketing	34,890	26,794	23.2%	40,465	2,996	18,805	21,660	53.5%	8.3%	-45.2%
Utilities	1,068,200	926,760	13.2%	1,114,707	79,045	926,669	188,038	16.9%	8.3%	-8.5%
Rental/Lease	56,375	51,177	9.2%	56,675	4,638	95,311	-38,636	-68.2%	8.3%	76.5%
Travel/Training	68,306	61,297	10.3%	113,774	621	62,455	51,319	45.1%	8.3%	-36.8%
Supplies	842,546	703,902	16.5%	977,163	27,153	682,872	294,291	30.1%	8.3%	-21.8%
Dues/Memberships	32,465	31,985	1.5%	35,508	295	25,777	9,731	27.4%	8.3%	-19.1%
Contributions	1,050,598	1,016,565	3.2%	1,075,917	7,258	1,029,690	46,227	4.3%	8.3%	4.0%
Misc Expenditures	5,550	3,839	30.8%	3,700	0	3,315	385	10.4%	8.3%	-2.1%
Total Other Expenditures	9,210,336	8,330,191	9.6%	9,977,815	340,995	8,736,188	1,241,627	12.4%	8.3%	-4.1%
Capital Expenditures	253,433	219,280	13.5%	154,712	14,250	140,737	13,975	9.0%	8.3%	-0.7%
TOTAL EXPENDITURES	23,668,275	21,421,240	9.5%	25,469,913	1,574,299	22,451,436	3,018,477	11.9%	8.3%	-3.6%
TRANSFERS										
Transfers from Gen Fund	22,737,270	20,497,623	90.1%	25,576,745	2,129,312	23,447,433	2,129,312	8.3%	8.3%	0.0%
TOTAL TRANSFERS	22,737,270	20,497,623	9.9%	25,576,745	2,129,312	23,447,433	2,129,312	8.3%	8.3%	0.0%
TOTAL EXPEND/TRANS	46,405,545	41,918,863	9.7%	51,046,658	3,703,611	45,898,869	5,147,789	10.1%	8.3%	-1.8%
NET CHANGE IN FUND BAL	2,392,268	-4,827,654		-2,215,831	6,742,987	-6,421,283				
BEG FUND BALANCE	14,607,900	14,607,900		17,000,168		17,000,168				
END FUND BALANCE	17,000,168	9,780,246		14,784,337		10,578,885				

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

FY 2019	05/31/19	%	DEPARTMENT	FY 2020	BUDGET	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	REMAIN	OVER/ (UNDER)
TOTAL ACT	YTD	REMAIN										
123,253	112,165	9.0%	Board of Supervisors	123,511	9,570	102,798	20,713	16.8%	8.3%			-8.4%
379,079	348,006	8.2%	County Administration	400,674	29,450	351,411	49,263	12.3%	8.3%			-4.0%
231,278	199,541	13.7%	Legal Services	294,760	27,073	276,820	17,940	6.1%	8.3%			2.2%
406,462	385,380	5.2%	Human Resources	476,088	18,095	444,439	31,649	6.6%	8.3%			1.7%
70,200	66,900	4.7%	Auditor	73,010	0	66,640	6,370	8.7%	8.3%			-0.4%
424,241	382,483	9.8%	Commissioner of Revenue	439,642	34,365	394,883	44,759	10.2%	8.3%			-1.9%
98,913	98,905	0.0%	General Reassessment	0	0	0	0	#DIV/0!	8.3%			#DIV/0!
30,080	27,548	8.4%	Business License	30,344	2,308	27,194	3,150	10.4%	8.3%			-2.1%
27,977	26,317	5.9%	Land Use	28,644	2,308	26,281	2,363	8.3%	8.3%			0.1%
536,941	475,754	11.4%	Treasurer	522,814	35,560	481,749	41,065	7.9%	8.3%			0.5%
270,701	248,635	8.2%	Accounting	275,497	22,270	248,663	26,834	9.7%	8.3%			-1.4%
584,554	532,173	9.0%	Information Systems	620,926	28,473	561,114	59,812	9.6%	8.3%			-1.3%
179,798	156,730	12.8%	Board of Elections	198,023	11,912	172,500	25,523	12.9%	8.3%			-4.6%
17,061	13,569	20.5%	Circuit Court	17,200	0	10,084	7,116	41.4%	8.3%			-33.0%
37,665	31,996	15.1%	Gen District Court	31,375	232	14,755	16,620	53.0%	8.3%			-44.6%
123	123	-0.1%	Magistrates	150	0	61	89	59.5%	8.3%			-51.2%
493,120	447,781	9.2%	Clerk of Circuit Court	541,373	32,736	435,817	105,556	19.5%	8.3%			-11.2%
120,958	110,468	8.7%	Victim Witness Program	127,195	6,036	69,461	57,734	45.4%	8.3%			-37.1%
472,502	432,163	8.5%	Commonwealth's Attorney	498,345	34,784	430,591	67,754	13.6%	8.3%			-5.3%
4,635,243	4,144,412	10.6%	Sheriff	4,933,337	360,311	4,499,576	433,761	8.8%	8.3%			-0.5%
620,381	522,092	15.8%	Volunteer Fire Departments	636,411	66,272	560,619	75,792	11.9%	8.3%			-3.6%
2,685,607	2,447,592	8.9%	Fire & EMS	3,133,885	217,336	2,659,288	474,597	15.1%	8.3%			-6.8%
1,875,777	1,875,777	0.0%	Confinement & Care of Prisoners	2,061,905	0	2,061,844	61	0.0%	8.3%			8.3%
247,840	230,715	6.9%	Court Services	246,340	50,601	242,311	4,029	1.6%	8.3%			6.7%
208,300	188,338	9.6%	Other Correction & Detention	219,803	17,013	183,651	36,152	16.4%	8.3%			-8.1%
284,277	250,152	12.0%	Building Inspection	293,072	23,979	260,587	32,485	11.1%	8.3%			-2.8%
313,620	279,032	11.0%	Animal Control/Pound	341,345	24,715	279,173	62,172	18.2%	8.3%			-9.9%
260	180	30.8%	Medical Examiner	1,500	0	100	1,400	93.3%	8.3%			-85.0%
1,343,130	1,239,569	7.7%	Communications	1,421,495	103,664	1,252,095	169,400	11.9%	8.3%			-3.6%
45,388	37,803	16.7%	Streetlights	45,500	3,777	37,848	7,652	16.8%	8.3%			-8.5%
1,419,303	1,203,115	15.2%	Waste Management	1,417,426	158,625	1,251,906	165,520	11.7%	8.3%			-3.3%
21,144	18,110	14.3%	Public Nuisance Control	45,000	0	42,282	2,718	6.0%	8.3%			2.3%
2,613,615	2,269,595	13.2%	General Properties	2,917,594	151,169	2,390,045	527,549	18.1%	8.3%			-9.8%
300,299	300,299	0.0%	Local Health Department	303,275	0	303,275	0	0.0%	8.3%			8.3%
78,226	78,226	0.0%	Behavioral Health-District 19	80,573	0	80,573	0	0.0%	8.3%			8.3%
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	8.3%			8.3%
31,213	31,213	0.0%	Other Social Services	31,213	0	31,213	0	0.0%	8.3%			8.3%
11,091	11,091	0.0%	Community Colleges	10,983	0	10,983	0	0.0%	8.3%			8.3%
882,452	759,116	14.0%	Parks & Recreation	986,949	43,011	810,884	176,065	17.8%	8.3%			-9.5%
1,200	1,000	16.7%	Boatlandings	1,200	100	1,000	200	16.7%	8.3%			-8.3%
276,330	276,330	0.0%	Libraries	287,395	0	287,395	0	0.0%	8.3%			8.3%
477,127	431,633	9.5%	Planning/Zoning/GIS	493,969	25,117	346,667	147,302	29.8%	8.3%			-21.5%
455,864	418,879	0.0%	Community Development	507,224	30,119	427,945	79,279	15.6%	8.3%			-7.3%
194,140	193,469	0.3%	Other Planning/Community Dev	197,015	0	194,750	2,265	1.1%	8.3%			7.2%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	8.3%			8.3%
118,277	93,598	20.9%	Cooperative Extension Program	132,666	3,317	96,901	35,765	27.0%	8.3%			-18.6%
22,737,270	20,497,623	9.9%	Transfers to Other Funds	25,576,745	2,129,312	23,447,433	2,129,312	8.3%	8.3%			0.0%
46,405,545	41,918,863	9.7%	TOTAL EXPENDITURES	51,046,658	3,703,611	45,898,869	5,147,789	10.1%	8.3%			-1.8%

EXPLANATION OF BUDGET VARIANCE

By Department

Legal Services	Outside Attorney Fees
Human Resources	Annual Insurance Premiums, Salary Survey payment
Auditor	FY 19 Audit Payments Made
Treasurer	2nd half mailings
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	Spring Property Clean Ups
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
Rental/Lease	Maintenance Contracts for Copiers split into Lease & Maintenance
Contributions	Annual & Quarterly Payments