

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

FOR THE PERIOD ENDED: MAY 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	10,491,955	40,249,068	8,505,022	50,127,949	49,689,104	3,400,910	44,008,571	5,680,533	17,546,028.51	-3,759,502	13,786,526.33
102	MEALS TAX FUND	912,800	890,000	94,878	841,334	48,666	975,000	975,000	81,250	893,750	81,250	108,464.69	-52,416	56,048.96
140	SOCIAL SERVICES FUND	2,851,354	3,199,389	295,316	2,860,255	339,134	2,726,173	3,387,065	316,327	3,064,401	322,664	274,036.09	-204,146	69,890.38
144	UNITED WAY-EMERGENCY	60	0	0	0	0	1,427	0	0	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	4,588,810	42,651,362	5,620,353	45,302,339	49,459,090	3,779,148	37,430,113	12,028,977	1,187,374.92	5,221,249	6,408,624.24
206	TEXTBOOK FUND	429,807	456,748	26,929	427,718	29,030	442,064	663,239	600	164,539	498,700	242,810.91	263,179	505,989.53
207	SCHOOL NUTRITION FUND	1,835,237	1,746,100	161,924	1,333,677	412,423	1,856,354	1,786,662	132,079	1,303,683	482,979	157,126.15	29,994	187,119.86
208	COVID19 - SCHOOLS	0	3,151,509	0	2,292,618	858,891	0	3,151,509	84,203	2,521,129	630,380	0.00	-228,511	-228,511.12
209	RECYCLING/LITTER GRANT FUND	48,407	47,960	11,790	62,219	-14,259	84,979	139,318	0	127,029	12,289	91,357.78	-64,810	26,548.24
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	1,500	6,175	-6,175	360	12,693	150	1,178	11,515	12,693.27	4,997	17,690.18
219	CHILDREN'S SERVICES FUND	2,250,725	2,497,399	213,341	1,811,786	685,613	2,136,832	2,611,484	166,038	1,807,315	804,169	114,084.66	4,471	118,555.74
226	LAW LIBRARY FUND	3,822	4,600	226	2,754	1,846	1,085	18,829	0	1,718	17,111	14,229.46	1,036	15,265.91
228	FIRE/EMS/GRANT PROG FUND	473,260	4,890,877	5,778	4,850,174	40,703	498,707	5,084,160	30,632	4,639,074	445,086	193,284.37	211,100	404,384.79
229	FORFEITED ASSET SHARING PROG	8,160	0	10,648	24,081	-24,081	327	20,790	0	3,517	17,273	20,789.62	20,564	41,353.37
302	SCHOOL CAPITAL PROJECTS FUND	963,851	2,468,590	12,618	2,457,034	11,556	1,194,030	2,917,969	0	1,151,261	1,766,708	449,379.14	1,305,774	1,755,152.65
303	SCHOOL GRANTS FUND	2,544,995	2,847,024	7,053	1,345,997	1,501,027	2,530,091	3,073,074	367,943	2,032,223	1,040,851	313,345.00	-686,226	-372,881.21
305	COUNTY CAPITAL PROJECTS FUND	12,659,623	1,932,000	690	1,904,270	27,730	3,562,631	12,179,664	11,190	1,657,336	10,522,328	10,247,665.34	246,934	10,494,599.51
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,513	303,793	3,341,720	303,793	3,190,152	4,319,742	16,716	4,245,134	74,608	2,062,085.65	-903,414	1,158,672.12
402	SCHOOL DEBT SERVICE FUND	3,819,704	3,819,705	318,309	3,501,396	318,309	3,432,563	3,491,314	0	3,491,313	1	387,141.93	10,083	397,225.07
723	PAMPLIN FUND	-36,909	0	79,316	701,165	-701,165	98,508	0	8,197	63,313	-63,313	2,336,248.01	637,852	2,974,100.30
724	E ABRAHAMS SCHOL FUND	113,848	0	106,501	722,205	-722,205	97,535	0	0	102,065	-102,065	4,042,384.59	620,140	4,662,524.19
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	3,005	-3,005	2,795	0	0	3,659	-3,659	36,670.06	-655	36,015.53
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	-483	-401	401	6,250	0	0	6,500	-6,500	408,562.66	-6,901	401,661.53
733	SPECIAL WELFARE	23,590	0	4,802	32,709	-32,709	59,179	0	4,469	23,245	-23,245	25,460.59	9,464	34,924.38
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	17,463	154,643	-154,643	201,369	0	17,463	154,643	-154,643	0.00	0	0.00
	TOTAL	129,697,308	128,679,769	16,753,154	111,602,089	17,077,680	118,553,603	143,848,322	8,417,315	108,897,735	34,950,587	41,106,286.37	2,704,353	43,810,639.76

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

	2020	05/31/20	%	FY 2021				%	BUDGET	
REVENUES	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	VARIANCE
General Property Taxes	34,515,891	27,585,467	20.1%	33,086,592	9,155,097	28,406,092	4,680,500	14.1%	8.3%	-5.8%
Local % of State Sales Tax	2,243,771	1,591,980	29.0%	1,947,000	243,457	1,813,517	133,483	6.9%	8.3%	1.5%
Other Local Taxes	3,712,850	3,025,686	18.5%	3,461,920	590,492	3,125,180	336,740	9.7%	8.3%	-1.4%
Permits, Fees, Licenses	323,504	283,101	12.5%	304,700	36,576	342,459	-37,759	-12.4%	8.3%	20.7%
Fines & Forfeitures	855,743	790,452	7.6%	673,400	59,149	605,468	67,932	10.1%	8.3%	-1.8%
Revenue-Use of Money/Prop	370,247	353,600	4.5%	391,157	14,053	119,650	271,507	69.4%	8.3%	-61.1%
Charges for Services	1,782,000	1,401,061	21.4%	1,818,524	112,962	1,335,652	482,872	26.6%	8.3%	-18.2%
Misc Revenue	201,113	165,821	17.5%	191,200	18,408	161,368	29,832	15.6%	8.3%	-7.3%
Recovered Cost	190,187	189,479	0.4%	191,540	-7,703	164,323	27,217	14.2%	8.3%	-5.9%
Revenue from Commonwealth	6,470,018	4,089,101	36.8%	6,679,802	269,465	4,175,361	2,504,441	37.5%	8.3%	-29.2%
Revenue from Federal Govt	8,485	1,838	78.3%	8,255	0	0	8,255	100.0%	8.3%	-91.7%
TOTAL REVENUES	50,673,809	39,477,586	22.1%	48,754,090	10,491,955	40,249,069	8,505,021	17.4%	8.3%	-9.1%
EXPENDITURES										
Salaries & Wages	11,343,348	10,452,876	7.9%	11,978,188	856,381	10,373,223	1,604,965	13.4%	8.3%	-5.1%
Benefits	3,390,961	3,121,635	7.9%	3,580,363	269,158	3,126,314	454,049	12.7%	8.3%	-4.4%
Total Salaries & Benefits	14,734,309	13,574,511	7.9%	15,558,551	1,125,539	13,499,537	2,059,014	13.2%	8.3%	-4.9%
Temporary Help	11,148	9,510	14.7%	17,100	292	4,876	12,224	71.5%	8.3%	-63.2%
Professional Services	1,368,567	1,146,506	16.2%	1,460,586	109,446	1,066,782	393,804	27.0%	8.3%	-18.6%
Other Purchased Services	3,033,910	2,846,138	6.2%	3,084,568	45,333	2,827,886	256,682	8.3%	8.3%	0.0%
Insurance	459,923	464,602	-1.0%	480,936	0	482,822	-1,886	-0.4%	8.3%	8.7%
Repairs & Maintenance	1,589,173	1,424,538	10.4%	1,617,560	15,393	1,452,076	165,484	10.2%	8.3%	-1.9%
Advertising/Marketing	24,547	18,805	23.4%	38,090	9,109	34,684	3,406	8.9%	8.3%	-0.6%
Utilities	1,073,193	926,669	13.7%	1,072,076	75,945	875,268	196,808	18.4%	8.3%	-10.0%
Rental/Lease	104,993	95,311	9.2%	108,372	10,763	102,721	5,651	5.2%	8.3%	3.1%
Travel/Training	63,780	62,455	2.1%	116,732	2,520	32,206	84,526	72.4%	8.3%	-64.1%
Supplies	759,808	682,872	10.1%	948,821	73,459	536,891	411,930	43.4%	8.3%	-35.1%
Dues/Memberships	27,382	25,777	5.9%	34,964	690	29,804	5,160	14.8%	8.3%	-6.4%
Contributions	1,059,654	1,029,690	2.8%	1,123,526	803	1,040,932	82,594	7.4%	8.3%	1.0%
Misc Expenditures	4,763	3,315	30.4%	5,900	0	3,894	2,006	34.0%	8.3%	-25.7%
Total Other Expenditures	9,580,842	8,736,188	8.8%	10,109,231	343,751	8,490,843	1,618,388	16.0%	8.3%	-7.7%
Capital Expenditures	176,053	140,737	20.1%	204,302	-1,507	134,297	70,005	34.3%	8.3%	-25.9%
TOTAL EXPENDITURES	24,491,204	22,451,436	8.3%	25,872,084	1,467,783	22,124,677	3,747,407	14.5%	8.3%	-6.2%
TRANSFERS										
Transfers from Gen Fund	25,636,745	23,447,433	91.5%	23,817,020	1,933,127	21,883,893	1,933,127	8.1%	8.3%	0.2%
TOTAL TRANSFERS	25,636,745	23,447,433	8.5%	23,817,020	1,933,127	21,883,893	1,933,127	8.1%	8.3%	0.2%
TOTAL EXPEND/TRANS	50,127,949	45,898,869	8.4%	49,689,104	3,400,910	44,008,571	5,680,533	11.4%	8.3%	-3.1%
NET CHANGE IN FUND BAL	545,861	-6,421,283		-935,014	7,091,045	-3,759,502				
BEG FUND BALANCE	17,000,168	17,000,168		17,546,029		17,546,029				
END FUND BALANCE	17,546,029	10,578,885		16,611,015		13,786,527				

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

FY 2020	05/31/20	%	DEPARTMENT	FY 2021	BUDGET	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	OVER/ (UNDER)
TOTAL ACT	YTD	REMAIN		BUDGET							
111,030	102,798	7.4%	Board of Supervisors	116,103	10,053	98,335	17,768	15.3%	8.3%	-7.0%	
380,857	351,411	7.7%	County Administration	398,862	28,776	336,359	62,503	15.7%	8.3%	-7.3%	
307,128	276,820	9.9%	Legal Services	390,519	22,964	260,800	129,719	33.2%	8.3%	-24.9%	
464,524	444,439	4.3%	Human Resources	434,809	18,938	422,354	12,455	2.9%	8.3%	5.5%	
74,240	66,640	10.2%	Auditor	75,000	0	52,420	22,580	30.1%	8.3%	-21.8%	
433,320	394,883	8.9%	Commissioner of Revenue	451,502	34,734	394,626	56,876	12.6%	8.3%	-4.3%	
29,627	27,194	8.2%	Business License	31,340	4,350	30,829	511	1.6%	8.3%	6.7%	
28,597	26,281	8.1%	Land Use	29,238	4,350	30,791	-1,553	-5.3%	8.3%	13.6%	
536,779	481,749	10.3%	Treasurer	548,592	50,554	510,198	38,394	7.0%	8.3%	1.3%	
271,700	248,663	8.5%	Accounting	274,507	22,337	249,184	25,323	9.2%	8.3%	-0.9%	
608,038	561,114	7.7%	Information Systems	622,130	32,148	571,414	50,716	8.2%	8.3%	0.2%	
190,142	172,500	9.3%	Board of Elections	215,100	12,804	180,125	34,975	16.3%	8.3%	-7.9%	
10,341	10,084	2.5%	Circuit Court	17,200	202	8,875	8,325	48.4%	8.3%	-40.1%	
17,930	14,755	17.7%	Gen District Court	31,258	1,350	12,755	18,503	59.2%	8.3%	-50.9%	
61	61	-0.4%	Magistrates	100	0	181	-81	-80.5%	8.3%	88.9%	
471,085	435,817	7.5%	Clerk of Circuit Court	511,074	17,625	415,012	96,062	18.8%	8.3%	-10.5%	
77,495	69,461	10.4%	Victim Witness Program	127,768	6,055	69,739	58,029	45.4%	8.3%	-37.1%	
470,690	430,591	8.5%	Commonwealth's Attorney	527,408	41,197	453,613	73,795	14.0%	8.3%	-5.7%	
4,819,746	4,499,576	6.6%	Sheriff	5,038,981	274,012	4,266,684	772,297	15.3%	8.3%	-7.0%	
633,256	560,619	11.5%	Volunteer Fire Departments	639,695	14,587	446,391	193,304	30.2%	8.3%	-21.9%	
2,913,924	2,659,288	8.7%	Fire & EMS	3,134,281	223,683	2,688,228	446,053	14.2%	8.3%	-5.9%	
0	0	#DIV/0!	Emergency Management	0	1,488	22,981	-22,981	#DIV/0!	8.3%	#DIV/0!	
2,061,844	2,061,844	0.0%	Confinement & Care of Prisoners	2,024,403	0	2,039,977	-15,574	-0.8%	8.3%	9.1%	
266,550	242,311	9.1%	Court Services	265,318	45,333	254,580	10,738	4.0%	8.3%	4.3%	
204,021	183,651	10.0%	Other Correction & Detention	223,309	18,458	188,722	34,587	15.5%	8.3%	-7.2%	
285,608	260,587	8.8%	Building Inspection	299,996	24,391	264,494	35,502	11.8%	8.3%	-3.5%	
311,925	279,173	10.5%	Animal Control/Pound	353,549	21,962	293,306	60,243	17.0%	8.3%	-8.7%	
100	100	0.0%	Medical Examiner	1,500	0	740	760	50.7%	8.3%	-42.3%	
1,360,131	1,252,095	7.9%	Communications	1,420,472	96,190	1,290,116	130,356	9.2%	8.3%	-0.8%	
45,399	37,848	16.6%	Streetlights	45,500	3,310	36,777	8,723	19.2%	8.3%	-10.8%	
1,502,847	1,251,906	16.7%	Waste Management	1,564,280	140,146	1,371,837	192,443	12.3%	8.3%	-4.0%	
43,332	42,282	2.4%	Public Nuisance Control	45,000	0	12,581	32,419	72.0%	8.3%	-63.7%	
2,799,559	2,390,045	14.6%	General Properties	2,909,222	139,029	2,447,203	462,019	15.9%	8.3%	-7.6%	
303,275	303,275	0.0%	Local Health Department	342,023	0	342,023	0	0.0%	8.3%	8.3%	
80,573	80,573	0.0%	Behavioral Health-District 19	85,537	0	85,537	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	24,213	0	24,213	0	0.0%	8.3%	8.3%	
10,983	10,983	0.0%	Community Colleges	10,968	0	10,968	0	0.0%	8.3%	8.3%	
860,872	810,884	5.8%	Parks & Recreation	996,593	78,762	650,114	346,479	34.8%	8.3%	-26.4%	
1,200	1,000	16.7%	Boatlandings	1,200	100	1,000	200	16.7%	8.3%	-8.3%	
287,395	287,395	0.0%	Libraries	298,890	0	298,890	0	0.0%	8.3%	8.3%	
386,148	346,667	10.2%	Planning/Zoning/GIS	497,145	37,803	347,549	149,596	30.1%	8.3%	-21.8%	
459,044	427,945	6.8%	Community Development	473,293	36,180	357,162	116,131	24.5%	8.3%	-16.2%	
195,595	194,750	0.4%	Other Planning/Community Dev	196,015	0	171,551	24,464	12.5%	8.3%	-4.2%	
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	8.3%	8.3%	
119,814	96,901	19.1%	Cooperative Extension Program	154,924	3,913	90,175	64,749	41.8%	8.3%	-33.5%	
25,636,745	23,447,433	8.5%	Transfers to Other Funds	23,817,020	1,933,127	21,883,893	1,933,127	8.1%	8.3%	0.2%	
50,127,949	45,898,872	8.4%	TOTAL EXPENDITURES	49,689,104	3,400,910	44,008,571	5,680,533	11.4%	8.3%	-3.1%	

EXPLANATION OF BUDGET VARIANCE

By Department

Human Resources	Annual Insurance Premiums
Business License & Land Use	Employee turnover & rehire
Treasurer	Part Time Help
Information Systems	Annual Maintenance Contracts & Computers
Care & Confinement of Prisoners	Quarterly MRRJA payment
Court Services	Quarterly Crater Youth Care Payment
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
Rental/Lease	Annual Copier Lease Payment
Contributions	Annual & Quarterly Payments