

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

FOR THE PERIOD ENDED: FEBRUARY 29, 2020

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	48,797,813	48,830,827	1,875,513	26,024,376	22,806,451	46,405,545	51,106,658	3,707,741	33,671,525	17,435,133	17,000,168.51	-7,647,150	9,353,019.00
102	MEALS TAX FUND	902,125	850,000	77,305	543,459	306,541	850,000	975,000	81,250	650,000	325,000	170,664.23	-106,541	64,123.65
140	SOCIAL SERVICES FUND	2,619,581	2,820,980	217,533	1,650,925	1,170,055	2,707,592	2,820,980	201,050	1,711,389	1,109,591	148,855.15	-60,464	88,390.91
144	UNITED WAY-EMERGENCY	0	0	0	60	-60	1,928	0	0	1,008	-1,008	5,554.85	-947	4,607.56
146	YOUTH ADVISORY BOARD FUND	1,200	0	200	200	-200	100	0	200	200	-200	4,056.24	0	4,056.24
205	SCHOOL FUND	44,629,718	46,246,619	4,177,668	29,408,643	16,837,976	44,521,871	46,597,090	4,301,092	26,384,143	20,212,947	350,471.47	3,024,500	3,374,971.44
206	TEXTBOOK FUND	433,525	434,477	145,173	327,307	107,170	971,404	689,546	3,032	376,956	312,590	255,068.35	-49,649	205,419.37
207	SCHOOL NUTRITION FUND	1,821,087	1,718,100	56,075	888,851	829,249	1,903,698	1,896,343	170,925	988,321	908,022	178,243.17	-99,470	78,772.95
209	RECYCLING/LITTER GRANT FUND	66,994	61,930	1,974	32,562	29,368	49,407	189,860	0	74,764	115,096	127,929.69	-42,202	85,727.65
210	COMMUNITY DEVELOPMENT FUND	107,300	56,550	0	57,050	-500	121,043	775,069	1,159	22,315	752,754	718,518.71	34,735	753,253.43
211	COMMUNITY SERVICE FUND	7,225	0	0	605	-605	817	12,153	21	339	11,814	12,153.27	266	12,419.71
219	CHILDREN'S SERVICES FUND	1,675,177	2,270,363	307,020	1,188,116	1,082,247	2,144,028	2,270,554	225,623	1,213,626	1,056,928	191.30	-25,510	-25,318.44
226	LAW LIBRARY FUND	3,849	3,475	443	2,699	776	1,266	14,967	108	649	14,318	11,491.80	2,051	13,542.30
228	FIRE/EMS/GRANT PROG FUND	141,693	137,825	0	105,456	32,369	139,592	356,556	2,758	91,476	265,080	218,731.11	13,980	232,711.43
229	FORFEITED ASSET SHARING PROG	7,466	0	4,266	5,319	-5,319	31,509	12,957	0	327	12,630	12,957.35	4,992	17,948.89
302	SCHOOL CAPITAL PROJECTS FUND	1,478,191	963,851	401,586	759,391	204,460	1,142,307	1,643,409	7,180	951,169	692,240	679,558.29	-191,778	487,780.56
303	SCHOOL GRANTS FUND	2,455,043	2,781,538	225,626	651,692	2,129,846	2,348,212	3,079,979	180,445	1,466,805	1,613,174	298,441.24	-815,113	-516,671.86
305	COUNTY CAPITAL PROJECTS FUND	4,753,487	13,490,581	161,117	11,871,166	1,619,415	4,339,309	14,641,255	145,717	1,252,021	13,389,234	1,150,673.54	10,619,145	11,769,818.28
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	2,430,341	1,215,171	2,537,666	3,371,003	1,083	2,589,885	781,118	1,606,725.67	-159,544	1,447,182.11
402	SCHOOL DEBT SERVICE FUND	3,694,704	3,819,704	318,309	2,546,469	1,273,235	3,694,704	3,677,964	-11,560	3,068,838	609,126	0.92	-522,369	-522,367.97
723	PAMPLIN FUND	89,114	0	-158,208	-167,981	167,981	88,827	0	9,891	64,761	-64,761	2,471,664.90	-232,743	2,238,922.02
724	E ABRAHAMS SCHOL FUND	265,442	0	-127,152	-157,494	157,494	104,298	0	-1,625	97,535	-97,535	4,026,071.74	-255,029	3,771,042.75
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	0	2,803	-2,803	1,270	0	100	2,640	-2,640	36,332.76	163	36,495.90
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	4,825	10,844	-10,844	6,625	0	0	6,250	-6,250	401,382.38	4,594	405,976.83
733	SPECIAL WELFARE	8,908	0	0	21,479	-21,479	15,406	0	1,156	37,859	-37,859	61,049.07	-16,380	44,668.74
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	7,803	120,320	-120,320	200,879	0	7,803	120,320	-120,320	0.00	0	0.00
	TOTAL	117,871,000	128,132,332	8,000,869	78,324,661	49,807,672	120,434,558	134,131,343	9,035,148	74,845,121	59,286,222	29,962,580.52	3,479,540	33,442,120.05

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: FEBRUARY 29, 2020

	2019	02/28/19	%	FY 2020				%	BUDGET	
REVENUES	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	VARIANCE
General Property Taxes	32,762,738	16,221,710	50.5%	33,280,137	636,334	17,678,654	15,601,483	46.9%	33.3%	-13.5%
Local % of State Sales Tax	1,888,552	981,155	48.0%	1,965,000	188,000	1,051,286	913,714	46.5%	33.3%	-13.2%
Other Local Taxes	3,849,792	1,868,943	51.5%	3,487,852	629,001	1,788,249	1,699,603	48.7%	33.3%	-15.4%
Permits, Fees, Licenses	336,434	211,527	37.1%	332,370	28,783	202,216	130,154	39.2%	33.3%	-5.8%
Fines & Forfeitures	750,777	347,399	53.7%	638,225	69,544	542,857	95,368	14.9%	33.3%	18.4%
Revenue-Use of Money/Prop	384,020	277,027	27.9%	343,657	34,040	299,461	44,196	12.9%	33.3%	20.5%
Charges for Services	1,796,784	958,514	46.7%	1,828,393	115,438	856,293	972,100	53.2%	33.3%	-19.8%
Misc Revenue	205,830	68,415	66.8%	174,000	9,485	110,691	63,309	36.4%	33.3%	-3.1%
Recovered Cost	236,244	114,900	51.4%	185,600	29,422	174,155	11,445	6.2%	33.3%	27.2%
Revenue from Commonwealth	6,504,306	3,374,418	48.1%	6,592,970	135,465	3,318,677	3,274,293	49.7%	33.3%	-16.3%
Revenue from Federal Govt	3,097	1,295	58.2%	2,623	0	1,838	785	29.9%	33.3%	3.4%
TOTAL REVENUES	48,718,573	24,425,303	49.9%	48,830,827	1,875,513	26,024,376	22,806,451	46.7%	33.3%	-13.4%
TRANSFERS										
Transfers to Gen Fund	79,240	79,240	0.0%	0	0	0	0	0.0%	33.3%	33.3%
TOTAL TRANSFERS	79,240	79,240	0.0%	0	0	0	0	0.0%	33.3%	33.3%
TOTAL REVENUES/TRANS	48,797,813	24,504,543	49.9%	48,830,827	1,875,513	26,024,376	22,806,451	46.7%	33.3%	-13.4%
EXPENDITURES										
Salaries & Wages	10,864,901	7,164,486	34.1%	11,743,613	953,557	7,572,612	4,171,001	35.5%	33.3%	-2.2%
Benefits	3,339,606	2,237,497	33.0%	3,593,773	284,681	2,257,992	1,335,781	37.2%	33.3%	-3.8%
Total Salaries & Benefits	14,204,507	9,401,983	33.8%	15,337,386	1,238,239	9,830,604	5,506,782	35.9%	33.3%	-2.6%
Temporary Help	17,754	11,308	36.3%	18,000	2,825	17,473	527	2.9%	33.3%	30.4%
Professional Services	1,232,046	672,695	45.4%	1,456,856	55,107	770,213	686,643	47.1%	33.3%	-13.8%
Other Purchased Services	2,836,912	2,026,529	28.6%	3,070,623	2,303	2,165,029	905,594	29.5%	33.3%	3.8%
Insurance	439,515	417,046	5.1%	463,681	320	447,303	16,378	3.5%	33.3%	29.8%
Repairs & Maintenance	1,525,177	827,066	45.8%	1,610,746	87,302	1,091,789	518,957	32.2%	33.3%	1.1%
Advertising/Marketing	34,890	16,085	53.9%	40,465	2,926	13,118	27,347	67.6%	33.3%	-34.2%
Utilities	1,068,200	626,832	41.3%	1,114,707	96,218	655,415	459,292	41.2%	33.3%	-7.9%
Rental/Lease	56,375	37,383	33.7%	56,675	4,598	84,496	-27,821	-49.1%	33.3%	82.4%
Travel/Training	68,306	40,486	40.7%	113,774	5,515	51,997	61,777	54.3%	33.3%	-21.0%
Supplies	842,546	504,553	40.1%	977,163	39,166	511,619	465,544	47.6%	33.3%	-14.3%
Dues/Memberships	32,465	24,696	23.9%	35,508	974	21,527	13,981	39.4%	33.3%	-6.0%
Contributions	1,050,598	817,779	22.2%	1,075,917	3,835	846,757	229,160	21.3%	33.3%	12.0%
Misc Expenditures	5,550	2,468	55.5%	3,700	2,040	377	3,323	89.8%	33.3%	-56.5%
Total Other Expenditures	9,210,336	6,024,926	34.6%	10,037,815	303,129	6,677,114	3,360,701	33.5%	33.3%	-0.2%
Capital Expenditures	253,433	139,241	45.1%	154,712	37,061	104,311	50,401	32.6%	33.3%	0.8%
TOTAL EXPENDITURES	23,668,275	15,566,150	34.2%	25,529,913	1,578,428	16,612,029	8,917,884	34.9%	33.3%	-1.6%
TRANSFERS										
Transfers from Gen Fund	22,737,270	14,914,180	65.6%	25,576,745	2,129,312	17,059,497	8,517,248	33.3%	33.3%	0.0%
TOTAL TRANSFERS	22,737,270	14,914,180	34.4%	25,576,745	2,129,312	17,059,497	8,517,248	33.3%	33.3%	0.0%
TOTAL EXPEND/TRANS	46,405,545	30,480,330	34.3%	51,106,658	3,707,741	33,671,525	17,435,133	34.1%	33.3%	-0.8%
NET CHANGE IN FUND BAL	2,392,268	-5,975,787		-2,275,831	-1,832,227	-7,647,149				
BEG FUND BALANCE	14,607,900	14,607,900		17,000,168		17,000,168				
END FUND BALANCE	17,000,168	8,632,113		14,724,337		9,353,019				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
FEBRUARY 29, 2020**

FY 2019	02/28/19	%	FY 2020	% BUDGET	OVER/					
TOTAL ACT	YTD	REMAIN	DEPARTMENT	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	(UNDER)
123,253	87,054	29.4%	Board of Supervisors	123,511	7,078	78,027	45,484	36.8%	33.3%	-3.5%
379,079	257,777	32.0%	County Administration	400,674	31,560	266,310	134,364	33.5%	33.3%	-0.2%
231,278	146,103	36.8%	Legal Services	294,760	25,354	193,817	100,943	34.2%	33.3%	-0.9%
406,462	326,269	19.7%	Human Resources	476,088	20,240	375,321	100,767	21.2%	33.3%	12.2%
70,200	65,300	7.0%	Auditor	73,010	0	70,340	2,670	3.7%	33.3%	29.7%
424,241	278,798	34.3%	Commissioner of Revenue	439,642	39,013	290,861	148,781	33.8%	33.3%	-0.5%
98,913	69,808	0.0%	General Reassessment	0	0	0	0	#DIV/0!	33.3%	#DIV/0!
30,080	19,239	36.0%	Business License	30,344	2,308	19,666	10,678	35.2%	33.3%	-1.9%
27,977	19,542	30.1%	Land Use	28,644	2,308	19,344	9,300	32.5%	33.3%	0.9%
536,941	330,494	38.4%	Treasurer	522,814	38,352	348,371	174,443	33.4%	33.3%	0.0%
270,701	181,418	33.0%	Accounting	275,497	22,241	181,844	93,653	34.0%	33.3%	-0.7%
584,554	420,467	28.1%	Information Systems	620,926	35,911	448,441	172,485	27.8%	33.3%	5.6%
179,798	115,108	36.0%	Board of Elections	198,023	10,602	120,613	77,410	39.1%	33.3%	-5.8%
17,061	9,913	41.9%	Circuit Court	17,200	3,577	18,234	-1,034	-6.0%	33.3%	39.3%
37,665	21,371	43.3%	Gen District Court	31,375	1,233	12,430	18,945	60.4%	33.3%	-27.1%
123	123	-0.1%	Magistrates	150	0	0	150	100.0%	33.3%	-66.7%
493,120	303,518	38.4%	Clerk of Circuit Court	541,373	32,944	291,590	249,783	46.1%	33.3%	-12.8%
120,958	80,778	33.2%	Victim Witness Program	127,195	6,281	51,313	75,882	59.7%	33.3%	-26.3%
472,502	308,960	34.6%	Commonwealth's Attorney	498,345	38,596	311,088	187,257	37.6%	33.3%	-4.2%
4,635,243	3,083,273	33.5%	Sheriff	4,933,337	431,251	3,328,239	1,605,098	32.5%	33.3%	0.8%
620,381	383,916	38.1%	Volunteer Fire Departments	636,411	39,741	398,832	237,579	37.3%	33.3%	-4.0%
2,685,607	1,772,032	34.0%	Fire & EMS	3,133,885	252,498	1,906,566	1,227,319	39.2%	33.3%	-5.8%
1,875,777	1,461,464	22.1%	Confinement & Care of Prisoners	2,061,905	0	1,606,400	455,505	22.1%	33.3%	11.2%
247,840	166,743	32.7%	Court Services	246,340	6,750	175,538	70,802	28.7%	33.3%	4.6%
208,300	134,711	35.3%	Other Correction & Detention	219,803	19,410	132,941	86,862	39.5%	33.3%	-6.2%
284,277	186,374	34.4%	Building Inspection	293,072	23,892	189,122	103,950	35.5%	33.3%	-2.1%
313,620	195,512	37.7%	Animal Control/Pound	341,345	27,867	196,840	144,505	42.3%	33.3%	-9.0%
260	100	61.5%	Medical Examiner	1,500	0	40	1,460	97.3%	33.3%	-64.0%
1,343,130	950,603	29.2%	Communications	1,421,495	96,720	829,357	592,138	41.7%	33.3%	-8.3%
45,388	26,535	41.5%	Streetlights	45,500	3,781	26,513	18,987	41.7%	33.3%	-8.4%
1,419,303	822,181	42.1%	Waste Management	1,417,426	58,512	816,518	600,908	42.4%	33.3%	-9.1%
21,144	18,110	14.3%	Public Nuisance Control	45,000	2,450	28,957	16,043	35.7%	33.3%	-2.3%
2,613,615	1,357,968	48.0%	General Properties	2,917,594	162,812	1,837,639	1,079,955	37.0%	33.3%	-3.7%
300,299	225,224	25.0%	Local Health Department	303,275	0	227,456	75,819	25.0%	33.3%	8.3%
78,226	58,670	25.0%	Behavioral Health-District 19	80,573	0	60,430	20,143	25.0%	33.3%	8.3%
10,767	10,767	0.0%	Area Agency on Aging	10,767	0	10,767	0	0.0%	33.3%	33.3%
31,213	31,213	0.0%	Other Social Services	31,213	0	31,213	0	0.0%	33.3%	33.3%
11,091	11,091	0.0%	Community Colleges	10,983	0	10,983	0	0.0%	33.3%	33.3%
882,452	520,341	41.0%	Parks & Recreation	1,046,949	71,488	606,844	440,105	42.0%	33.3%	-8.7%
1,200	600	50.0%	Boatlandings	1,200	200	700	500	41.7%	33.3%	-8.3%
276,330	207,248	25.0%	Libraries	287,395	0	215,546	71,849	25.0%	33.3%	8.3%
477,127	305,887	35.9%	Planning/Zoning/GIS	493,969	29,764	266,481	227,488	46.1%	33.3%	-12.7%
455,864	323,688	0.0%	Community Development	507,224	29,935	336,141	171,083	33.7%	33.3%	-0.4%
194,140	192,683	0.8%	Other Planning/Community Dev	197,015	729	194,750	2,265	1.1%	33.3%	32.2%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	33.3%	33.3%
118,277	64,675	45.3%	Cooperative Extension Program	132,666	3,032	67,104	65,562	49.4%	33.3%	-16.1%
22,737,270	14,914,180	34.4%	Transfers to Other Funds	25,576,745	2,129,312	17,059,497	8,517,248	33.3%	33.3%	0.0%
46,405,545	30,480,329	34.3%	TOTAL EXPENDITURES	51,106,658	3,707,741	33,671,525	17,435,133	34.1%	33.3%	-0.8%

EXPLANATION OF BUDGET VARIANCE

By Department

Human Resources	Annual Insurance Premiums, Salary Survey payment
Auditor	FY 19 Audit Payments Made
Information Systems	Annual Maintenance Contracts
Business License/Land Use	Postage/printing for annual mailing
Circuit Court	Jury Trial Expenditures, Petersburg qtrly reimb payment
Care & Confinement of Prisoners	Quarterly MRRJA payment
Court Services	Quarterly Crater Youth Care Payment, electronic monitoring
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
Community Development	Website Redesign
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment

By Category

Temporary Help	Jurors
Other Purchased Services	Quarterly MRRJA payment
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