

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

**FOR THE PERIOD ENDED: MAY 31, 2018**

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	45,415,087	45,086,729	11,453,303	37,940,757	7,145,972	48,082,339	46,827,594	3,598,884	42,213,386	4,614,208	14,476,241.67	-4,272,630	10,203,611.98
102	MEALS TAX FUND	793,310	775,000	75,405	699,875	75,125	809,154	825,000	0	0	825,000	87,088.42	699,875	786,963.22
103	JAIL PHONE COMMISSION FUND	0	0	0	0	0	823	386	0	386	0	385.81	-386	0.00
140	SOCIAL SERVICES FUND	2,647,484	2,288,934	232,825	1,902,927	386,007	2,618,786	2,700,000	263,292	2,323,166	376,834	500,886.41	-420,239	80,647.31
144	UNITED WAY-EMERGENCY	0	0	0	0	0	2,571	0	222	3,212	-3,212	10,694.87	-3,212	7,482.98
146	YOUTH ADVISORY BOARD FUND	0	0	0	1,065	-1,065	200	0	0	150	-150	2,041.24	915	2,956.24
202	COMM DEV BLOCK GRANT FUND	104	0	0	0	0	47,267	0	0	0	0	0.00	0	0.00
205	SCHOOL FUND	41,508,479	42,949,385	4,037,520	38,183,724	4,765,661	41,567,731	43,102,557	3,437,761	34,564,882	8,537,675	153,171.85	3,618,842	3,772,013.90
206	TEXTBOOK FUND	473,218	470,957	27,760	437,182	33,775	484,984	800,000	7,625	428,175	371,825	980,896.66	9,008	989,904.25
207	CAFETERIA FUND	1,708,693	1,668,150	172,931	1,423,306	244,844	1,653,289	1,778,191	135,958	1,306,375	471,816	194,083.32	116,932	311,014.88
209	RECYCLING/LITTER GRANT FUND	65,840	63,500	6,735	73,435	-9,935	59,105	200,779	9,545	106,795	93,984	137,279.38	-33,360	103,919.51
210	COMMUNITY DEVELOPMENT FUND	441,120	672,975	12,640	672,975	0	287,752	2,010,784	-22,498	1,220,185	790,599	1,337,808.60	-547,210	790,598.68
211	COMMUNITY SERVICE FUND	512	0	850	1,300	-1,300	2,882	5,175	23	629	4,546	5,174.68	671	5,846.16
219	CHILDREN'S SERVICES FUND	1,970,579	1,716,423	143,150	1,562,207	154,216	1,677,513	2,138,306	240,318	1,593,976	544,330	421,883.51	-31,770	390,113.96
226	LAW LIBRARY FUND	2,957	2,900	320	2,854	46	2,001	10,213	136	1,651	8,562	7,313.33	1,203	8,516.80
228	FIRE/EMS/GRANT PROG FUND	131,371	129,012	50	103,482	25,530	120,643	302,042	6,790	88,584	213,458	173,030.18	14,898	187,927.92
229	FORFEITED ASSET SHARING PROG	15,291	0	0	8,352	-8,352	78,219	35,811	0	7,436	28,375	35,811.86	916	36,727.95
302	SCHOOL CAPITAL PROJECTS FUND	1,074,225	853,172	58,333	830,518	22,654	984,609	1,070,528	9,403	697,018	373,510	217,356.45	133,501	350,857.39
303	SCHOOL GRANTS FUND	2,349,741	2,573,581	261,372	1,051,892	1,521,689	2,322,008	2,628,951	188,005	1,608,518	1,020,433	55,369.60	-556,626	-501,256.54
305	COUNTY CAPITAL PROJECTS FUND	2,833,049	1,494,582	98,665	1,245,917	248,665	4,031,673	2,979,512	81,221	1,545,977	1,433,535	1,484,930.47	-300,060	1,184,870.80
306	COUNTY CONSTRUCTION FUND	25,547,652	77,938	15,849	223,267	-145,329	3,609,594	22,015,996	1,740,597	13,895,657	8,120,339	21,938,058.73	-13,672,390	8,265,668.57
401	COUNTY DEBT SERVICE FUND	2,275,980	2,631,135	219,261	2,411,874	219,261	1,906,536	2,695,962	16,709	2,486,101	209,861	424,890.16	-74,228	350,662.58
402	SCHOOL DEBT SERVICE FUND	5,392,555	4,624,115	316,593	3,482,522	1,141,593	5,391,955	4,626,317	0	4,626,316	1	2,202.27	-1,143,794	-1,141,591.96
723	PAMPLIN FUND	239,417	0	-14,648	62,603	-62,603	49,945	0	-8,107	72,426	-72,426	2,438,236.92	-9,823	2,428,413.44
724	E ABRAHAMS SCHOL FUND	274,515	0	-257,872	1,088	-1,088	123,216	0	-233,727	34,919	-34,919	3,814,516.59	-33,831	3,780,685.90
725	I BUTTERWORTH SCHOL FUND	90	0	0	90	-90	0	0	0	0	0	12,224.53	90	12,314.73
726	RETIRED TEACHERS FUND	1,100	0	0	1,437	-1,437	520	0	0	1,868	-1,868	35,257.81	-431	34,826.42
727	WILLIAMSON SCHOL FUND	2	0	0	3	-3	0	0	0	0	0	856.03	3	858.82
728	DOYLE SCHOL FUND	-195	0	1,749	3,837	-3,837	10,000	0	0	9,375	-9,375	400,718.00	-5,538	395,180.12
733	SPECIAL WELFARE	33,578	0	1,423	22,113	-22,113	33,841	0	5,145	8,207	-8,207	46,803.78	13,906	60,709.68
734	WELFARE SAVINGS ACCTS	6	0	1	2	-2	4,519	0	0	0	0	2,352.05	2	2,354.40
790	COMM CREDIT ACCT	324,383	0	17,295	186,245	-186,245	324,383	0	17,295	186,245	-186,245	0.00	0	0.00
	<b>TOTAL</b>	<b>135,520,143</b>	<b>108,078,488</b>	<b>16,881,510</b>	<b>92,536,850</b>	<b>15,541,638</b>	<b>116,288,057</b>	<b>136,754,104</b>	<b>9,494,597</b>	<b>109,031,615</b>	<b>27,722,489</b>	<b>49,397,565.18</b>	<b>-16,494,765</b>	<b>32,902,800.09</b>

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: MAY 31, 2018**

	<b>FY 2017</b>	<b>05/31/17</b>	<b>%</b>	<b>FY 2018</b>				<b>%</b>	<b>BUDGET</b>	
<b>REVENUES</b>	<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>	<b>BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>VARIANCE</b>
General Property Taxes	30,643,952	23,558,950	23.1%	30,468,993	10,246,762	26,927,977	3,541,016	11.6%	8.3%	-3.3%
Local % of State Sales Tax	1,709,871	1,223,555	28.4%	1,632,000	195,024	1,409,733	222,267	13.6%	8.3%	-5.3%
Other Local Taxes	3,528,398	2,833,922	19.7%	3,350,759	571,558	3,095,489	255,270	7.6%	8.3%	0.7%
Permits, Fees, Licenses	253,838	234,976	7.4%	248,900	50,537	288,863	-39,963	-16.1%	8.3%	24.4%
Fines & Forfeitures	613,840	479,799	21.8%	611,200	59,525	524,692	86,508	14.2%	8.3%	-5.9%
Revenue-Use of Money/Prop	80,047	55,396	30.8%	93,600	-17,378	105,419	-11,819	-12.6%	8.3%	20.9%
Charges for Services	1,802,991	1,376,640	23.6%	1,853,768	126,653	1,437,108	416,660	22.5%	8.3%	-14.2%
Misc Revenue	173,983	136,701	21.4%	132,000	31,844	130,295	1,705	1.3%	8.3%	7.0%
Recovered Cost	178,411	150,382	15.7%	181,643	1,018	125,391	56,252	31.0%	8.3%	-22.7%
Revenue from Commonwealth	6,344,041	3,886,049	38.7%	6,455,990	181,930	3,853,688	2,602,302	40.3%	8.3%	-32.0%
Revenue from Federal Govt	85,714	70,685	17.5%	57,876	5,832	42,102	15,774	27.3%	8.3%	-19.0%
<b>TOTAL REVENUES</b>	<b>45,415,086</b>	<b>34,007,055</b>	<b>25.1%</b>	<b>45,086,729</b>	<b>11,453,303</b>	<b>37,940,757</b>	<b>7,145,972</b>	<b>15.8%</b>	<b>8.3%</b>	<b>-7.5%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	10,175,375	9,194,186	9.6%	10,848,777	899,252	9,622,834	1,225,943	11.3%	8.3%	-3.0%
Benefits	2,887,170	2,615,365	9.4%	3,285,995	272,032	2,925,254	360,741	11.0%	8.3%	-2.7%
<b>Total Salaries &amp; Benefits</b>	<b>13,062,545</b>	<b>11,809,551</b>	<b>9.6%</b>	<b>14,134,772</b>	<b>1,171,284</b>	<b>12,548,088</b>	<b>1,586,684</b>	<b>11.2%</b>	<b>8.3%</b>	<b>-2.9%</b>
Temporary Help	26,299	19,564	25.6%	28,550	4,396	22,947	5,603	19.6%	8.3%	-11.3%
Professional Services	1,236,275	1,018,818	17.6%	1,509,168	127,233	1,025,598	483,570	32.0%	8.3%	-23.7%
Other Purchased Services	3,019,466	2,752,065	8.9%	2,913,232	60,204	2,642,091	271,141	9.3%	8.3%	-1.0%
Insurance	425,893	425,059	0.2%	430,615	0	452,753	-22,138	-5.1%	8.3%	13.4%
Repairs & Maintenance	1,178,475	1,007,225	14.5%	1,226,311	80,878	1,180,317	45,994	3.8%	8.3%	4.5%
Advertising/Marketing	30,708	27,165	11.5%	35,700	3,494	34,438	1,262	3.5%	8.3%	4.8%
Utilities	937,623	803,789	14.3%	946,937	65,929	828,656	118,281	12.5%	8.3%	-4.2%
Rental/Lease	53,451	48,435	9.4%	53,602	4,442	48,860	4,742	8.8%	8.3%	-0.5%
Travel/Training	68,499	51,738	24.5%	90,317	5,234	59,301	31,016	34.3%	8.3%	-26.0%
Supplies	728,370	622,286	14.6%	766,656	120,913	708,040	58,616	7.6%	8.3%	0.7%
Dues/Memberships	30,775	30,570	0.7%	34,101	800	28,724	5,377	15.8%	8.3%	-7.5%
Contributions	967,226	927,158	4.1%	1,003,091	7,859	958,276	44,815	4.5%	8.3%	3.8%
Misc Expenditures	4,185	3,097	26.0%	3,600	74	2,429	1,171	32.5%	8.3%	-24.2%
<b>Total Other Expenditures</b>	<b>8,707,245</b>	<b>7,736,969</b>	<b>11.1%</b>	<b>9,041,880</b>	<b>481,457</b>	<b>7,992,430</b>	<b>1,049,450</b>	<b>11.6%</b>	<b>8.3%</b>	<b>-3.3%</b>
<b>Capital Expenditures</b>	<b>835,426</b>	<b>662,206</b>	<b>20.7%</b>	<b>270,600</b>	<b>11,386</b>	<b>227,283</b>	<b>43,317</b>	<b>16.0%</b>	<b>8.3%</b>	<b>-7.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,605,216</b>	<b>20,208,726</b>	<b>10.6%</b>	<b>23,447,252</b>	<b>1,664,128</b>	<b>20,767,801</b>	<b>2,679,451</b>	<b>11.4%</b>	<b>8.3%</b>	<b>-3.1%</b>
<b>TRANSFERS</b>										
Transfers to Gen Fund	0	0	0	0	0	0	0	0.0%	8.3%	0.0%
Transfers from Gen Fund	-25,477,122	-23,471,847	7.9%	-23,380,342	-1,934,756	-21,445,586	-1,934,756	8.3%	8.3%	0.0%
<b>TOTAL TRANSFERS</b>	<b>-25,477,122</b>	<b>-23,471,847</b>	<b>7.9%</b>	<b>-23,380,342</b>	<b>-1,934,756</b>	<b>-21,445,586</b>	<b>-1,934,756</b>	<b>8.3%</b>	<b>8.3%</b>	<b>0.0%</b>
<b>TOTAL EXP/TRANSFERS</b>	<b>48,082,338</b>	<b>43,680,573</b>	<b>9.2%</b>	<b>46,827,594</b>	<b>3,598,884</b>	<b>42,213,386</b>	<b>4,614,208</b>	<b>9.9%</b>	<b>8.3%</b>	<b>-1.6%</b>
<b>NET CHANGE IN FUND BAL</b>	<b>-2,667,252</b>	<b>-9,673,519</b>		<b>-1,740,865</b>	<b>7,854,418</b>	<b>-4,272,629</b>				
<b>BEG FUND BALANCE</b>	<b>17,143,494</b>	<b>17,143,494</b>		<b>14,476,241</b>		<b>14,476,241</b>				
<b>END FUND BALANCE</b>	<b>14,476,241</b>	<b>7,469,975</b>		<b>12,735,376</b>		<b>10,203,612</b>				

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
MAY 30, 2018**

<b>FY 2017</b>	<b>05/31/17</b>	<b>%</b>	<b>DEPARTMENT</b>	<b>FY 2018</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>% REMAIN</b>	<b>BUDGET REMAIN</b>	<b>OVER/ (UNDER)</b>
<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>		<b>BUDGET</b>						
115,068	106,028	7.9%	Board of Supervisors	117,171	9,226	117,242	-71	-0.1%	8.3%	8.4%
354,159	328,325	7.3%	County Administration	362,750	30,080	340,047	22,703	6.3%	8.3%	2.1%
280,287	258,969	7.6%	Legal Services	246,546	21,689	191,401	55,145	22.4%	8.3%	-14.0%
417,439	396,991	4.9%	Human Resources	424,648	18,000	419,672	4,976	1.2%	8.3%	7.2%
68,149	68,149	0.0%	Auditor	69,050	1,010	68,950	100	0.1%	8.3%	8.2%
406,903	366,219	10.0%	Commissioner of Revenue	423,020	34,400	379,545	43,475	10.3%	8.3%	-1.9%
0		0.0%	General Reassessment	305,000	34,062	149,286	155,714	51.1%	8.3%	-42.7%
27,463	24,992	9.0%	Business License	28,432	2,142	25,828	2,604	9.2%	8.3%	-0.8%
26,305	24,128	8.3%	Land Use	26,647	2,142	24,431	2,216	8.3%	8.3%	0.0%
499,384	438,185	12.3%	Treasurer	488,683	47,971	454,539	34,144	7.0%	8.3%	1.3%
264,813	242,113	8.6%	Accounting	270,912	20,675	245,614	25,298	9.3%	8.3%	-1.0%
660,541	619,469	6.2%	Information Systems	617,703	55,852	538,333	79,370	12.8%	8.3%	-4.5%
148,553	119,218	19.7%	Board of Elections	168,051	8,472	125,134	42,917	25.5%	8.3%	-17.2%
19,970	20,537	-2.8%	Circuit Court	18,200	1,128	9,523	8,677	47.7%	8.3%	-39.3%
25,746	21,844	15.2%	Gen District Court	22,675	1,916	24,400	-1,725	-7.6%	8.3%	15.9%
839	478	43.0%	Magistrates	675	26	591	84	12.4%	8.3%	-4.1%
477,267	426,614	10.6%	Clerk of Circuit Court	528,231	55,413	407,761	120,470	22.8%	8.3%	-14.5%
102,097	82,942	18.8%	Victim Witness Program	120,850	9,664	94,874	25,976	21.5%	8.3%	-13.2%
507,775	466,266	8.2%	Commonwealth's Attorney	516,864	35,096	437,274	79,590	15.4%	8.3%	-7.1%
4,634,762	4,136,692	10.7%	Sheriff	4,729,084	396,444	4,230,134	498,950	10.6%	8.3%	-2.2%
536,512	397,856	25.8%	Volunteer Fire Departments	500,030	58,191	479,176	20,854	4.2%	8.3%	4.2%
2,301,732	2,045,083	11.2%	Fire & EMS	2,595,456	211,682	2,335,318	260,138	10.0%	8.3%	-1.7%
1,971,294	1,971,294	0.0%	Confinement & Care of Prisoners	1,884,782	0	1,887,799	-3,017	-0.2%	8.3%	8.5%
221,116	210,707	4.7%	Court Services	214,847	44,620	173,583	41,264	19.2%	8.3%	-10.9%
200,360	178,964	10.7%	Other Correction & Detention	211,147	17,508	187,208	23,939	11.3%	8.3%	-3.0%
276,064	250,112	9.4%	Building Inspection	274,511	22,030	235,473	39,038	14.2%	8.3%	-5.9%
340,278	309,577	9.0%	Animal Control/Pound	329,448	27,153	288,438	41,010	12.4%	8.3%	-4.1%
660	660	0.0%	Medical Examiner	1,500	20	820	680	45.3%	8.3%	-37.0%
1,331,772	1,222,987	8.2%	Communications	1,366,899	91,272	1,206,516	160,383	11.7%	8.3%	-3.4%
44,242	36,651	17.2%	Streetlights	44,000	3,723	36,754	7,246	16.5%	8.3%	-8.1%
1,246,217	1,060,205	14.9%	Waste Management	1,277,151	104,804	1,068,958	208,193	16.3%	8.3%	-8.0%
55,757	26,912	51.7%	Public Nuisance Control	70,000	0	35,179	34,821	49.7%	8.3%	-41.4%
2,047,665	1,631,921	20.3%	General Properties	1,997,168	102,805	1,686,543	310,625	15.6%	8.3%	-7.2%
236,030	236,030	0.0%	Local Health Department	255,299	0	255,299	0	0.0%	8.3%	8.3%
78,226	78,226	0.0%	Mental Health/Retardation	78,226	0	78,226	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%
11,594	11,594	0.0%	Community Colleges	11,186	0	11,186	0	0.0%	8.3%	8.3%
1,320,974	1,132,678	14.3%	Parks, Recreation & Tourism	1,035,841	83,379	868,023	167,818	16.2%	8.3%	-7.9%
1,200	1,000	16.7%	Boatlandings	1,200	100	900	300	25.0%	8.3%	-16.7%
268,231	268,231	0.0%	Libraries	273,595	0	273,595	0	0.0%	8.3%	8.3%
584,860	530,212	9.3%	Planning/Zoning/GIS	470,794	35,210	442,481	28,313	6.0%	8.3%	2.3%
0	0	0.0%	Community Development	602,164	48,083	518,209	83,955	13.9%	8.3%	-5.6%
139,375	128,197	8.0%	Economic Development	101,660	7,118	82,126	19,534	19.2%	8.3%	-10.9%
188,070	187,283	0.4%	Other Planning/Community Dev	189,015	0	186,080	2,935	1.6%	8.3%	6.8%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	8.3%	8.3%
110,990	89,711	19.2%	Cooperative Extension Program	121,661	21,020	90,849	30,812	25.3%	8.3%	-17.0%
25,477,122	23,471,847	7.9%	Transfers to Other Funds	23,380,342	1,934,756	21,445,586	1,934,756	8.3%	8.3%	0.1%
<b>48,082,339</b>	<b>43,680,577</b>	<b>9.2%</b>	<b>TOTAL EXPENDITURES</b>	<b>46,827,594</b>	<b>3,598,884</b>	<b>42,213,386</b>	<b>4,614,208</b>	<b>9.9%</b>	<b>8.3%</b>	<b>-1.5%</b>

## **EXPLANATION OF BUDGET VARIANCE**

### **By Department**

Board of Supervisors	Dues, Advertisements
County Administration	Annual Insurance Premiums
Human Resources	Workers Compensation & Line of Duty Act Premiums
Auditor	Payment for FY 17 Financial Audit
Treasurer	Temporary Help
General District Court	Public Defenders
Volunteer Fire Departments	Repairs & Maintenance
Care & Confinement of Prisoners	Quarterly MRRJA payment
Local Health Dept	Quarterly Contribution Payment
Mental Health/Retardation	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
Planning/Zoning/GIS	Street Sign Replacements
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment

### **By Category**

Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Maintenance Contracts
Advertising/Marketing	County Fair & Public Hearing Ads
Contributions	Annual & Quarterly Payments