

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

FOR THE PERIOD ENDED: APRIL 30, 2022

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	52,193,739	51,717,272	1,741,344	29,971,981	21,745,291	48,693,705	54,649,796	4,482,348	44,742,002	9,907,793	21,046,061.73	-14,770,021.45	6,276,040.28
102	MEALS TAX FUND	1,032,515	975,000	86,305	787,531	187,469	975,000	1,000,000	83,333	833,333	166,667	165,980.17	-45,802.32	120,177.85
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	230,250	2,296,559	993,711	3,363,995	3,490,270	271,387	2,455,607	1,034,663	235,589.43	-159,048.30	76,541.13
144	UNITED WAY-EMERGENCY	0	0	0	0	0	326	0	0	33	-33	3,861.69	-32.53	3,829.16
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	0	0	100	100	-100	4,056.24	-100.00	3,956.24
205	SCHOOL FUND	48,063,000	49,439,511	4,277,539	39,521,898	9,917,613	46,530,570	52,159,316	4,145,204	38,321,267	13,838,049	2,719,804.85	1,200,631.02	3,920,435.87
206	TEXTBOOK FUND	447,936	438,978	26,078	389,001	49,977	232,867	896,858	0	161,526	735,332	457,880.09	227,474.50	685,354.59
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	373,104	1,921,500	-175,400	1,675,332	1,924,756	230,381	1,533,297	391,459	178,655.79	388,203.16	566,858.95
208	COVID19 - SCHOOLS	2,877,245	9,192,819	0	0	9,192,819	2,877,212	9,192,853	104,544	2,101,971	7,090,882	33.60	-2,101,970.95	-2,101,937.35
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	7,343	102,534	-49,534	127,029	91,674	9,381	26,452	65,222	38,674.36	76,081.29	114,755.65
210	COMMUNITY DEVELOPMENT FUND	25,000	65,000	500	65,500	-500	959	900,107	1,900	46,267	853,840	835,106.78	19,233.47	854,340.25
211	COMMUNITY SERVICE FUND	6,275	0	0	2,802	-2,802	1,204	17,764	0	8,953	8,811	17,763.80	-6,150.58	11,613.22
219	CHILDREN'S SERVICES FUND	2,263,170	2,747,141	225,997	1,557,091	1,190,050	2,265,886	2,858,510	219,904	1,551,231	1,307,279	111,368.59	5,860.57	117,229.16
226	LAW LIBRARY FUND	3,358	3,500	507	2,551	949	2,706	18,381	0	2,573	15,808	14,881.12	-21.64	14,859.48
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,694,212	905	2,992,206	2,702,006	4,672,023	6,093,967	25,537	543,518	5,550,449	399,756.30	2,448,688.13	2,848,444.43
229	FORFEITED ASSET SHARING PROG	24,142	0	0	3,974	-3,974	4,267	40,664	0	0	40,664	40,664.77	3,974.18	44,638.95
302	SCHOOL CAPITAL PROJECTS FUND	2,503,373	2,885,183	12,675	2,885,819	-636	1,407,128	4,430,807	52,121	1,569,663	2,861,144	1,545,624.44	1,316,156.80	2,861,781.24
303	SCHOOL GRANTS FUND	2,576,799	2,878,415	461,753	1,689,934	1,188,481	2,585,430	3,183,129	273,160	2,089,564	1,093,565	304,714.10	-399,630.40	-94,916.30
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	2,808,123	1,656	2,713,346	94,777	3,855,819	11,104,909	44,593	3,140,652	7,964,257	8,296,786.31	-427,306.44	7,869,479.87
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	3,037,927	607,585	4,261,850	4,190,659	-2,552	4,190,299	360	1,445,748.87	-1,152,371.82	293,377.05
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	3,203,921	640,783	3,491,313	3,367,431	2,552	3,367,431	0	715,533.82	-163,509.73	552,024.09
723	PAMPLIN FUND	737,129	0	15,846	39,383	-39,383	78,559	0	8,251	67,147	-67,147	2,994,817.82	-27,763.95	2,967,053.87
724	E ABRAHAMS SCHOL FUND	767,249	0	9,829	167,441	-167,441	102,065	0	0	108,545	-108,545	4,707,569.05	58,895.81	4,766,464.86
725	I BUTTERWORTH SCHOL FUND	121	0	0	121	-121	0	0	0	0	0	12,646.20	120.54	12,766.74
726	RETIRED TEACHERS FUND	3,604	0	0	1,009	-1,009	3,659	0	0	2,211	-2,211	36,614.78	-1,202.11	35,412.67
727	WILLIAMSON SCHOL FUND	4	0	0	1	-1	0	0	0	0	0	872.03	1.21	873.24
728	DOYLE SCHOL FUND	505	0	137	-647	647	6,500	0	0	6,000	-6,000	402,567.51	-6,647.29	395,920.22
733	SPECIAL WELFARE	33,159	0	1,650	128,989	-128,989	28,086	0	10,270	48,764	-48,764	30,533.69	80,225.37	110,759.06
734	WELFARE SAVINGS ACCTS	2	0	0	2	-2	0	0	0	0	0	2,361.50	1.79	2,363.29
790	COMM CREDIT ACCT	175,977	0	30,741	117,365	-117,365	175,977	0	30,741	117,365	-117,365	0.00	0.00	0.00
	TOTAL	133,079,711	141,424,740	8,128,344	93,599,737	47,825,003	127,419,467	159,611,851	9,993,156	107,035,768	52,576,082	46,766,529.43	-13,436,031.67	33,330,497.76

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: APRIL 30, 2022

REVENUES	2021 TOTAL ACT	04/30/21 YTD	% REMAIN	FY 2022 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	35,827,742	19,250,995	46.3%	35,182,795	717,485	19,123,655	16,059,140	45.6%	16.7%	-29.0%
Local % of State Sales Tax	2,521,811	1,570,060	37.7%	2,557,213	167,967	1,767,665	789,548	30.9%	16.7%	-14.2%
Other Local Taxes	3,851,232	2,534,688	34.2%	3,687,086	248,946	2,566,086	1,121,000	30.4%	16.7%	-13.7%
Permits, Fees, Licenses	378,718	305,883	19.2%	326,475	33,475	324,051	2,424	0.7%	16.7%	15.9%
Fines & Forfeitures	701,551	546,318	22.1%	735,250	38,462	376,735	358,515	48.8%	16.7%	-32.1%
Revenue-Use of Money/Prop	133,954	105,597	21.2%	217,657	15,739	26,910	190,747	87.6%	16.7%	-71.0%
Charges for Services	1,785,747	1,222,691	31.5%	1,810,101	222,351	1,379,039	431,062	23.8%	16.7%	-7.2%
Misc Revenue	183,117	142,960	21.9%	178,680	24,414	130,092	48,588	27.2%	16.7%	-10.5%
Recovered Cost	246,078	172,026	30.1%	167,867	5,485	146,444	21,423	12.8%	16.7%	3.9%
Revenue from Commonwealth	6,560,227	3,905,895	40.5%	6,849,548	224,649	4,087,452	2,762,096	40.3%	16.7%	-23.7%
Revenue from Federal Govt	3,562	0	100.0%	4,600	42,399	43,853	-39,253	-853.3%	16.7%	870.0%
TOTAL REVENUES	52,193,739	29,757,113	43.0%	51,717,272	1,741,371	29,971,981	21,745,291	42.0%	16.7%	-25.4%
EXPENDITURES										
Salaries & Wages	11,479,771	9,516,842	17.1%	13,162,246	1,044,165	10,561,961	2,600,285	19.8%	16.7%	-3.1%
Benefits	3,430,090	2,857,156	16.7%	3,951,280	306,129	3,106,972	844,308	21.4%	16.7%	-4.7%
Total Salaries & Benefits	14,909,861	12,373,998	17.0%	17,113,526	1,350,294	13,668,933	3,444,593	20.1%	16.7%	-3.5%
Temporary Help	30,108	4,584	84.8%	16,000	3,530	11,971	4,029	25.2%	16.7%	-8.5%
Professional Services	1,330,448	957,336	28.0%	1,704,906	115,514	1,060,849	644,057	37.8%	16.7%	-21.1%
Other Purchased Services	3,043,146	2,782,554	8.6%	3,255,970	556,065	2,453,614	802,356	24.6%	16.7%	-8.0%
Insurance	483,862	482,822	0.2%	503,729	246	529,728	-25,999	-5.2%	16.7%	21.8%
Repairs & Maintenance	1,701,699	1,436,684	15.6%	1,705,155	92,508	1,319,883	385,272	22.6%	16.7%	-5.9%
Advertising/Marketing	46,665	25,574	45.2%	41,820	1,559	25,733	16,087	38.5%	16.7%	-21.8%
Utilities	1,026,324	799,323	22.1%	1,094,249	90,870	841,454	252,795	23.1%	16.7%	-6.4%
Rental/Lease	119,072	91,958	22.8%	249,676	12,810	122,843	126,833	50.8%	16.7%	-34.1%
Travel/Training	35,277	29,687	15.8%	110,352	7,185	114,257	-3,905	-3.5%	16.7%	20.2%
Supplies	796,632	463,432	41.8%	887,768	66,696	708,717	179,051	20.2%	16.7%	-3.5%
Dues/Memberships	31,439	29,114	7.4%	38,348	25	31,443	6,905	18.0%	16.7%	-1.3%
Contributions	1,092,484	1,040,129	4.8%	1,160,722	192,457	1,086,797	73,926	6.4%	16.7%	10.3%
Misc Expenditures	5,895	3,894	33.9%	5,000	1,133	4,292	708	14.2%	16.7%	2.5%
Total Other Expenditures	9,743,051	8,147,091	16.4%	10,773,695	1,140,599	8,311,582	2,462,113	22.9%	16.7%	-6.2%
Capital Expenditures	223,773	135,804	39.3%	354,306	17,026	302,076	52,230	14.7%	16.7%	1.9%
TOTAL EXPENDITURES	24,876,685	20,656,893	17.0%	28,241,527	2,507,919	22,282,590	5,958,936	21.1%	16.7%	-4.4%
TRANSFERS										
Transfers from Gen Fund	23,817,020	19,950,767	83.8%	26,408,269	1,974,429	22,459,412	3,948,857	15.0%	16.7%	1.7%
TOTAL TRANSFERS	23,817,020	19,950,767	16.2%	26,408,269	1,974,429	22,459,412	3,948,857	15.0%	16.7%	1.7%
TOTAL EXPEND/TRANS	48,693,705	40,607,660	16.6%	54,649,796	4,482,348	44,742,002	9,907,794	18.1%	16.7%	-1.5%
NET CHANGE IN FUND BAL	3,500,034	-10,850,547		-2,932,524	-2,740,977	-14,770,021				
BEG FUND BALANCE	17,546,029	17,546,029		21,046,063		21,046,063				
END FUND BALANCE	21,046,063	6,695,482		18,113,539		6,276,041				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
APRIL 30, 2022**

FY 2021	04/30/21	%	DEPARTMENT	FY 2022	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	OVER/ (UNDER)
TOTAL ACT	YTD	REMAIN		BUDGET				REMAIN	REMAIN	
110,325	88,282	20.0%	Board of Supervisors	117,832	7,746	107,173	10,659	9.0%	16.7%	7.6%
366,161	307,584	16.0%	County Administration	404,800	35,176	345,779	59,021	14.6%	16.7%	2.1%
294,267	237,836	19.2%	Legal Services	424,195	34,177	316,659	107,536	25.4%	16.7%	-8.7%
442,519	403,416	8.8%	Human Resources	478,372	20,681	460,403	17,969	3.8%	16.7%	12.9%
61,920	52,420	15.3%	Auditor	75,000	2,500	71,050	3,950	5.3%	16.7%	11.4%
436,605	359,892	17.6%	Commissioner of Revenue	466,268	36,655	351,882	114,386	24.5%	16.7%	-7.9%
37,062	26,480	28.6%	Business License	28,927	2,596	27,800	1,127	3.9%	16.7%	12.8%
33,300	26,441	20.6%	Land Use	26,927	2,596	26,880	47	0.2%	16.7%	16.5%
566,021	459,644	18.8%	Treasurer	632,845	43,701	486,352	146,493	23.1%	16.7%	-6.5%
271,875	226,847	16.6%	Accounting	355,533	30,207	298,264	57,269	16.1%	16.7%	0.6%
610,718	539,266	11.7%	Information Systems	743,959	41,661	596,188	147,771	19.9%	16.7%	-3.2%
212,849	167,320	21.4%	Board of Elections	238,313	14,752	199,759	38,554	16.2%	16.7%	0.5%
11,421	8,673	24.1%	Circuit Court	15,600	4,613	12,768	2,832	18.2%	16.7%	-1.5%
17,241	11,405	33.8%	Gen District Court	30,733	2,387	16,822	13,911	45.3%	16.7%	-28.6%
181	181	-0.3%	Magistrates	200	0	75	125	62.6%	16.7%	-46.0%
466,409	397,387	14.8%	Clerk of Circuit Court	593,852	43,865	433,873	159,979	26.9%	16.7%	-10.3%
77,858	63,684	18.2%	Victim Witness Program	141,249	7,106	71,025	70,224	49.7%	16.7%	-33.1%
496,881	412,417	17.0%	Commonwealth's Attorney	546,125	43,980	445,908	100,217	18.4%	16.7%	-1.7%
4,804,376	3,992,672	16.9%	Sheriff	5,515,839	432,291	4,556,302	959,537	17.4%	16.7%	-0.7%
607,410	431,804	28.9%	Volunteer Fire Departments	698,990	45,130	535,636	163,354	23.4%	16.7%	-6.7%
3,000,882	2,464,545	17.9%	Fire & EMS	3,342,950	243,304	2,605,446	737,504	22.1%	16.7%	-5.4%
46,639	21,493	53.9%	Emergency Management	0	0	0	0	#DIV/0!	16.7%	#DIV/0!
2,039,977	2,039,977	0.0%	Confinement & Care of Prisoners	1,977,638	359,777	1,648,863	328,775	16.6%	16.7%	0.0%
278,291	209,247	24.8%	Court Services	287,580	56,927	239,954	47,626	16.6%	16.7%	0.1%
213,197	170,264	20.1%	Other Correction & Detention	237,012	20,593	181,027	55,985	23.6%	16.7%	-7.0%
291,087	240,103	17.5%	Building Inspection	318,340	29,418	265,120	53,220	16.7%	16.7%	-0.1%
378,838	271,344	28.4%	Animal Control/Pound	554,426	29,867	339,060	215,366	38.8%	16.7%	-22.2%
800	740	7.5%	Medical Examiner	800	60	240	560	70.0%	16.7%	-53.3%
1,403,658	1,193,926	14.9%	Communications	1,692,450	131,152	1,321,538	370,911	21.9%	16.7%	-5.3%
44,191	33,466	24.3%	Streetlights	45,500	3,694	33,344	12,156	26.7%	16.7%	-10.1%
1,632,954	1,231,691	24.6%	Waste Management	1,734,358	124,704	1,210,725	523,633	30.2%	16.7%	-13.5%
15,062	12,581	16.5%	Public Nuisance Control	30,000	1,972	15,744	14,256	47.5%	16.7%	-30.9%
2,896,481	2,308,175	20.3%	General Properties	3,293,847	312,708	2,433,134	860,713	26.1%	16.7%	-9.5%
342,023	342,023	0.0%	Local Health Department	342,023	85,506	342,023	0	0.0%	16.7%	16.7%
85,537	85,537	0.0%	Behavioral Health-District 19	85,537	21,384	85,537	0	0.0%	16.7%	16.7%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	16.7%	16.7%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	16.7%	16.7%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	16.7%	16.7%
826,942	571,353	30.9%	Parks & Recreation	1,026,342	75,080	795,058	231,284	22.5%	16.7%	-5.9%
1,200	900	25.0%	Boatlandings	1,200	100	900	300	25.0%	16.7%	-8.3%
298,890	298,890	0.0%	Libraries	310,646	77,662	310,646	0	0.0%	16.7%	16.7%
397,814	309,746	22.1%	Planning/Zoning/GIS	516,360	40,351	375,270	141,090	27.3%	16.7%	-10.7%
414,411	320,982	22.5%	Community Development	477,761	36,203	365,229	112,532	23.6%	16.7%	-6.9%
172,280	171,551	0.4%	Other Planning/Community Dev	205,359	2,248	204,490	869	0.4%	16.7%	16.2%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	16.7%	16.7%
111,685	86,262	22.8%	Cooperative Extension Program	160,271	3,389	83,076	77,195	48.2%	16.7%	-31.5%
23,817,020	19,950,767	16.2%	Transfers to Other Funds	26,408,269	1,974,429	22,459,412	3,948,857	15.0%	16.7%	1.7%
48,693,705	40,607,662	16.6%	TOTAL EXPENDITURES	54,649,796	4,482,348	44,742,002	9,907,794	18.1%	16.7%	-1.5%

EXPLANATION OF BUDGET VARIANCE

By Department

Board of Supervisors	Annual Insurance Premiums, Dues/Memberships
County Administration	Annual Insurance Premiums
Human Resources	Annual Insurance Premiums
Auditor	FY 21 Audit Payments
Business License & Land Use	Health Insurance
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
Travel/Training	Annual Target Solutions Training Software Payment
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments
Capital	Vehicles
Transfers to Other Funds	CIP Transfers