

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

**FOR THE PERIOD ENDED: SEPTEMBER 30, 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	52,193,739	51,574,250	1,149,946	3,906,309	47,667,941	48,693,705	53,329,246	3,726,162	14,384,065	38,945,181	21,046,061.73	-10,477,756.43	10,568,305.30
102	MEALS TAX FUND	1,032,515	975,000	96,808	192,981	782,019	975,000	1,000,000	83,333	250,000	750,000	165,980.17	-57,019.02	108,961.15
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	232,292	531,788	2,758,482	3,363,995	3,490,270	254,836	653,855	2,836,415	235,589.43	-122,067.25	113,522.18
144	UNITED WAY-EMERGENCY	0	0	0	0	0	326	0	0	0	0	3,861.69	0.00	3,861.69
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	0	0	0	0	0	4,056.24	0.00	4,056.24
205	SCHOOL FUND	48,063,000	49,439,511	3,847,584	10,592,875	38,846,636	46,530,570	50,439,511	4,091,821	8,620,644	41,818,867	2,719,804.85	1,972,230.65	4,692,035.50
206	TEXTBOOK FUND	447,936	438,978	26,050	78,149	360,829	232,867	400,000	40,689	104,917	295,083	457,880.09	-26,768.01	431,112.08
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	-85	-221	1,746,321	1,675,332	1,855,383	121,303	162,027	1,693,356	178,655.79	-162,248.41	16,407.38
208	COVID19 - SCHOOLS	2,877,245	9,192,819	153,680	-445,776	9,638,595	2,877,212	9,192,819	383,180	977,830	8,214,989	33.60	-1,423,606.21	-1,423,572.61
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	4,353	38,726	14,274	127,029	65,894	17,066	17,066	48,828	38,674.36	21,659.95	60,334.31
210	COMMUNITY DEVELOPMENT FUND	25,000	25,000	40,000	65,000	-40,000	959	860,366	2,738	35,816	824,550	835,106.78	29,184.15	864,290.93
211	COMMUNITY SERVICE FUND	6,275	0	0	0	0	1,204	16,182	0	109	16,073	17,763.80	-108.63	17,655.17
219	CHILDREN'S SERVICES FUND	2,263,170	2,747,141	75,546	226,639	2,520,502	2,265,886	2,747,141	148,873	299,176	2,447,965	111,368.59	-72,536.39	38,832.20
226	LAW LIBRARY FUND	3,358	3,500	239	617	2,883	2,706	18,989	-93	236	18,753	14,881.12	380.74	15,261.86
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,687,708	132,615	2,909,029	2,778,679	4,672,023	6,033,130	119,203	190,919	5,842,211	399,756.30	2,718,109.81	3,117,866.11
229	FORFEITED ASSET SHARING PROG	24,142	0	3,487	3,827	-3,827	4,267	25,025	0	0	25,025	40,664.77	3,826.93	44,491.70
302	SCHOOL CAPITAL PROJECTS FUND	2,503,373	1,150,000	12,554	1,037,721	112,279	1,407,128	2,599,000	1,046,486	1,088,199	1,510,801	1,545,624.44	-50,477.06	1,495,147.38
303	SCHOOL GRANTS FUND	2,576,799	2,878,415	69,046	-58,599	2,937,014	2,585,430	2,887,870	233,783	348,420	2,539,450	304,714.10	-407,019.14	-102,305.04
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	1,755,000	4,320	1,765,939	-10,939	3,855,819	11,284,669	174,619	194,297	11,090,372	8,296,786.31	1,571,642.11	9,868,428.42
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	911,378	2,734,134	4,261,850	4,190,659	2,808,360	3,618,996	571,663	1,445,748.87	-2,707,617.50	-1,261,868.63
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	961,176	2,883,528	3,491,313	3,367,431	2,018,644	2,921,398	446,033	715,533.82	-1,960,221.91	-1,244,688.09
723	PAMPLIN FUND	737,129	0	-16,155	-46,714	46,714	78,559	0	9,294	18,095	-18,095	2,994,817.82	-64,808.18	2,930,009.64
724	E ABRAHAMS SCHOL FUND	767,249	0	-22,152	-31,825	31,825	102,065	0	7,875	106,975	-106,975	4,707,569.05	-138,800.11	4,568,768.94
725	I BUTTERWORTH SCHOL FUND	121	0	0	0	0	0	0	0	0	0	12,646.20	0.16	12,646.36
726	RETIRED TEACHERS FUND	3,604	0	560	810	-810	3,659	0	177	177	-177	36,614.78	632.91	37,247.69
727	WILLIAMSON SCHOL FUND	4	0	1	1	-1	0	0	0	0	0	872.03	0.85	872.88
728	DOYLE SCHOL FUND	505	0	713	664	-664	6,500	0	1,500	6,000	-6,000	402,567.51	-5,335.89	397,231.62
733	SPECIAL WELFARE	33,159	0	60,373	61,369	-61,369	28,086	0	3,012	3,408	-3,408	30,533.69	57,961.10	88,494.79
734	WELFARE SAVINGS ACCTS	2	0	0	1	-1	0	0	0	0	0	2,361.50	0.59	2,362.09
790	COMM CREDIT ACCT	175,977	0	27,431	31,072	-31,072	175,977	0	27,431	31,072	-31,072	0.00	0.00	0.00
	<b>TOTAL</b>	<b>133,079,711</b>	<b>138,446,908</b>	<b>6,523,393</b>	<b>22,732,936</b>	<b>115,713,972</b>	<b>127,419,467</b>	<b>153,803,585</b>	<b>15,320,291</b>	<b>34,033,696</b>	<b>119,769,889</b>	<b>46,766,529.43</b>	<b>-11,300,760.19</b>	<b>35,465,769.24</b>

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: SEPTEMBER 30, 2021**

<b>REVENUES</b>	<b>2021 TOTAL ACT</b>	<b>09/30/20 YTD</b>	<b>% REMAIN</b>	<b>FY 2022 BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>% REMAIN</b>	<b>BUDGET REMAIN</b>	<b>VARIANCE</b>
General Property Taxes	35,827,742	1,480,621	95.9%	35,182,795	294,469	1,632,279	33,550,516	95.4%	75.0%	-20.4%
Local % of State Sales Tax	2,521,811	204,992	91.9%	2,557,213	208,297	208,297	2,348,916	91.9%	75.0%	-16.9%
Other Local Taxes	3,851,232	318,685	91.7%	3,687,086	207,707	329,036	3,358,050	91.1%	75.0%	-16.1%
Permits, Fees, Licenses	378,718	93,428	75.3%	326,475	23,741	116,693	209,783	64.3%	75.0%	10.7%
Fines & Forfeitures	701,551	103,224	85.3%	735,250	44,680	99,079	636,171	86.5%	75.0%	-11.5%
Revenue-Use of Money/Prop	133,954	65,804	50.9%	217,657	8,438	42,514	175,143	80.5%	75.0%	-5.5%
Charges for Services	1,785,747	122,785	93.1%	1,810,101	104,245	176,118	1,633,983	90.3%	75.0%	-15.3%
Misc Revenue	183,117	38,255	79.1%	178,680	11,829	38,917	139,763	78.2%	75.0%	-3.2%
Recovered Cost	246,078	69,505	71.8%	167,867	-430	10,696	157,171	93.6%	75.0%	-18.6%
Revenue from Commonwealth	6,560,227	1,212,120	81.5%	6,706,526	246,969	1,252,681	5,453,845	81.3%	75.0%	-6.3%
Revenue from Federal Govt	3,562	0	100.0%	4,600	0	0	4,600	100.0%	75.0%	-25.0%
<b>TOTAL REVENUES</b>	<b>52,193,739</b>	<b>3,709,419</b>	<b>92.9%</b>	<b>51,574,250</b>	<b>1,149,946</b>	<b>3,906,308</b>	<b>47,667,942</b>	<b>92.4%</b>	<b>75.0%</b>	<b>-17.4%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	11,479,771	2,723,390	76.3%	13,084,246	1,043,268	3,006,888	10,077,358	77.0%	75.0%	-2.0%
Benefits	3,430,090	840,836	75.5%	3,945,280	308,229	913,977	3,031,303	76.8%	75.0%	-1.8%
<b>Total Salaries &amp; Benefits</b>	<b>14,909,861</b>	<b>3,564,226</b>	<b>76.1%</b>	<b>17,029,526</b>	<b>1,351,497</b>	<b>3,920,864</b>	<b>13,108,662</b>	<b>77.0%</b>	<b>75.0%</b>	<b>-2.0%</b>
Temporary Help	30,108	942	96.9%	16,000	2,359	1,849	14,152	88.4%	75.0%	-13.4%
Professional Services	1,330,448	202,356	84.8%	1,650,686	74,587	190,832	1,459,854	88.4%	75.0%	-13.4%
Other Purchased Services	3,043,146	685,097	77.5%	3,025,120	0	584,980	2,440,140	80.7%	75.0%	-5.7%
Insurance	483,862	328,511	32.1%	503,729	-2,209	495,349	8,380	1.7%	75.0%	73.3%
Repairs & Maintenance	1,701,699	397,087	76.7%	1,705,155	104,280	493,967	1,211,188	71.0%	75.0%	4.0%
Advertising/Marketing	46,665	8,404	82.0%	41,820	4,791	7,394	34,426	82.3%	75.0%	-7.3%
Utilities	1,026,324	193,270	81.2%	1,094,249	96,099	195,729	898,520	82.1%	75.0%	-7.1%
Rental/Lease	119,072	14,904	87.5%	249,676	2,455	27,353	222,323	89.0%	75.0%	-14.0%
Travel/Training	35,277	15,058	57.3%	110,352	11,037	17,775	92,577	83.9%	75.0%	-8.9%
Supplies	796,632	102,639	87.1%	887,768	83,277	161,177	726,591	81.8%	75.0%	-6.8%
Dues/Memberships	31,439	13,585	56.8%	38,348	4,119	20,480	17,868	46.6%	75.0%	28.4%
Contributions	1,092,484	447,291	59.1%	1,160,722	3,725	489,213	671,509	57.9%	75.0%	17.1%
Misc Expenditures	5,895	98	98.3%	5,000	4	36	4,964	99.3%	75.0%	-24.3%
<b>Total Other Expenditures</b>	<b>9,743,051</b>	<b>2,409,242</b>	<b>75.3%</b>	<b>10,488,625</b>	<b>384,523</b>	<b>2,686,133</b>	<b>7,802,491</b>	<b>74.4%</b>	<b>75.0%</b>	<b>0.6%</b>
<b>Capital Expenditures</b>	<b>223,773</b>	<b>30,528</b>	<b>86.4%</b>	<b>337,951</b>	<b>15,713</b>	<b>73,782</b>	<b>264,169</b>	<b>78.2%</b>	<b>75.0%</b>	<b>-3.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,876,685</b>	<b>6,003,996</b>	<b>75.9%</b>	<b>27,856,102</b>	<b>1,751,733</b>	<b>6,680,779</b>	<b>21,175,323</b>	<b>76.0%</b>	<b>75.0%</b>	<b>-1.0%</b>
<b>TRANSFERS</b>										
Transfers from Gen Fund	23,817,020	6,069,380	25.5%	25,473,144	1,974,429	7,703,286	17,769,858	69.8%	75.0%	5.2%
<b>TOTAL TRANSFERS</b>	<b>23,817,020</b>	<b>6,069,380</b>	<b>74.5%</b>	<b>25,473,144</b>	<b>1,974,429</b>	<b>7,703,286</b>	<b>17,769,858</b>	<b>69.8%</b>	<b>75.0%</b>	<b>5.2%</b>
<b>TOTAL EXPEND/TRANS</b>	<b>48,693,705</b>	<b>12,073,376</b>	<b>75.2%</b>	<b>53,329,246</b>	<b>3,726,162</b>	<b>14,384,065</b>	<b>38,945,181</b>	<b>73.0%</b>	<b>75.0%</b>	<b>2.0%</b>
<b>NET CHANGE IN FUND BAL</b>	3,500,034	-8,363,957		-1,754,996	-2,576,216	-10,477,757				
<b>BEG FUND BALANCE</b>	17,546,029	17,546,029		21,046,063		21,046,063				
<b>END FUND BALANCE</b>	21,046,063	9,182,072		19,291,067		10,568,306				

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
SEPTEMBER 30, 2021**

<b>FY 2021</b>	<b>09/30/20</b>	<b>%</b>	<b>DEPARTMENT</b>	<b>FY 2022</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>% BUDGET</b>	<b>OVER/</b>	
<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>		<b>BUDGET</b>			<b>REMAIN</b>	<b>REMAIN</b>	<b>(UNDER)</b>	
110,325	37,122	66.4%	Board of Supervisors	117,832	11,993	42,274	75,558	64.1%	75.0%	10.9%
366,161	106,898	70.8%	County Administration	404,800	28,349	123,173	281,627	69.6%	75.0%	5.4%
294,267	61,753	79.0%	Legal Services	424,195	23,235	84,072	340,123	80.2%	75.0%	-5.2%
442,519	167,195	62.2%	Human Resources	478,372	18,043	293,271	185,101	38.7%	75.0%	36.3%
61,920	4,800	92.2%	Auditor	75,000	0	6,500	68,500	91.3%	75.0%	-16.3%
436,605	103,629	76.3%	Commissioner of Revenue	466,268	32,313	96,854	369,414	79.2%	75.0%	-4.2%
37,062	7,538	79.7%	Business License	28,927	2,770	7,962	20,965	72.5%	75.0%	2.5%
33,300	6,949	79.1%	Land Use	26,927	2,616	7,808	19,119	71.0%	75.0%	4.0%
566,021	129,480	77.1%	Treasurer	632,845	58,378	141,030	491,815	77.7%	75.0%	-2.7%
271,875	69,479	74.4%	Accounting	355,533	30,306	88,713	266,820	75.0%	75.0%	0.0%
610,718	240,095	60.7%	Information Systems	743,959	37,592	237,351	506,608	68.1%	75.0%	6.9%
212,849	40,417	81.0%	Board of Elections	238,313	28,617	65,743	172,570	72.4%	75.0%	2.6%
11,421	604	94.7%	Circuit Court	15,600	1,013	621	14,979	96.0%	75.0%	-21.0%
17,241	2,746	84.1%	Gen District Court	30,733	1,262	3,591	27,142	88.3%	75.0%	-13.3%
181	0	100.0%	Magistrates	200	0	75	125	62.6%	75.0%	12.4%
466,409	109,607	76.5%	Clerk of Circuit Court	539,632	41,991	118,813	420,819	78.0%	75.0%	-3.0%
77,858	19,283	75.2%	Victim Witness Program	141,249	7,584	21,616	119,633	84.7%	75.0%	-9.7%
496,881	113,951	77.1%	Commonwealth's Attorney	546,125	44,134	132,115	414,010	75.8%	75.0%	-0.8%
4,804,376	1,223,253	74.5%	Sheriff	5,415,484	470,440	1,368,320	4,047,164	74.7%	75.0%	0.3%
607,410	133,202	78.1%	Volunteer Fire Departments	698,990	25,540	195,201	503,790	72.1%	75.0%	2.9%
3,000,882	710,849	76.3%	Fire & EMS	3,342,950	284,455	766,872	2,576,078	77.1%	75.0%	-2.1%
46,639	0	100.0%	Emergency Management	0	0	0	0	#DIV/0!	75.0%	#DIV/0!
2,039,977	570,680	72.0%	Confinement & Care of Prisoners	1,977,638	0	464,655	1,512,983	76.5%	75.0%	-1.5%
278,291	61,902	77.8%	Court Services	287,580	0	56,112	231,468	80.5%	75.0%	-5.5%
213,197	45,737	78.5%	Other Correction & Detention	237,012	16,780	49,836	187,176	79.0%	75.0%	-4.0%
291,087	69,019	76.3%	Building Inspection	318,340	26,254	76,424	241,916	76.0%	75.0%	-1.0%
378,838	74,568	80.3%	Animal Control/Pound	554,426	26,334	119,764	434,662	78.4%	75.0%	-3.4%
800	40	95.0%	Medical Examiner	800	0	20	780	97.5%	75.0%	-22.5%
1,403,658	335,391	76.1%	Communications	1,692,450	111,065	394,122	1,298,328	76.7%	75.0%	-1.7%
44,191	7,464	83.1%	Streetlights	45,500	3,715	7,428	38,072	83.7%	75.0%	-8.7%
1,632,954	284,289	82.6%	Waste Management	1,734,358	119,542	286,930	1,447,428	83.5%	75.0%	-8.5%
15,062	7,349	51.2%	Public Nuisance Control	30,000	600	1,552	28,448	94.8%	75.0%	-19.8%
2,896,481	507,128	82.5%	General Properties	3,062,997	152,542	553,042	2,509,955	81.9%	75.0%	-6.9%
342,023	85,506	75.0%	Local Health Department	342,023	0	85,506	256,517	75.0%	75.0%	0.0%
85,537	21,384	75.0%	Behavioral Health-District 19	85,537	0	21,384	64,153	75.0%	75.0%	0.0%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	75.0%	75.0%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	75.0%	75.0%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	75.0%	75.0%
826,942	153,046	81.5%	Parks & Recreation	1,026,342	80,358	203,766	822,576	80.1%	75.0%	-5.1%
1,200	200	83.3%	Boatlandings	1,200	100	200	1,000	83.3%	75.0%	-8.3%
298,890	74,723	75.0%	Libraries	310,646	0	77,662	232,985	75.0%	75.0%	0.0%
397,814	88,396	77.8%	Planning/Zoning/GIS	516,360	25,863	77,334	439,026	85.0%	75.0%	-10.0%
414,411	93,875	77.3%	Community Development	477,761	34,251	118,475	359,286	75.2%	75.0%	-0.2%
172,280	168,404	2.2%	Other Planning/Community Dev	205,359	612	200,588	4,771	2.3%	75.0%	72.7%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	75.0%	75.0%
111,685	7,599	93.2%	Cooperative Extension Program	160,271	3,088	18,438	141,833	88.5%	75.0%	-13.5%
23,817,020	6,069,380	74.5%	Transfers to Other Funds	25,473,144	1,974,429	7,703,286	17,769,858	69.8%	75.0%	5.2%
<b>48,693,705</b>	<b>12,073,378</b>	<b>75.2%</b>	<b>TOTAL EXPENDITURES</b>	<b>53,329,246</b>	<b>3,726,162</b>	<b>14,384,065</b>	<b>38,945,181</b>	<b>73.0%</b>	<b>75.0%</b>	<b>2.0%</b>

## **EXPLANATION OF BUDGET VARIANCE**

### **By Department**

Board of Supervisors	Annual Insurance Premiums, Dues/Memberships
County Administration	Annual Insurance Premiums
Human Resources	Annual Insurance Premiums
Business License & Land Use	Health Insurance
Information Systems	Annual Maintenance Contracts
Board of Elections	Registrar's State Mandated Salary, Voting Machine Maintenance
General Properties	Annual Maintenance Contracts
Volunteer Fire Departments	Annual Insurance Premiums
Care & Confinement of Prisoners	Quarterly MRRJA payment
Area Agency on Aging	Annual Contribution Payment
Other Social Services	Annual Contribution Payment
Community Colleges	Annual Contribution Payment
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
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments
Transfers to Other Funds	CIP Transfer