

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

FOR THE PERIOD ENDED: OCTOBER 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	52,193,739	51,574,250	3,259,456	7,165,765	44,408,485	48,693,705	53,469,246	4,809,105	19,193,171	34,276,075	21,046,061.73	-12,027,406.04	9,018,655.69
102	MEALS TAX FUND	1,032,515	975,000	88,797	281,778	693,222	975,000	1,000,000	83,333	333,333	666,667	165,980.17	-51,555.77	114,424.40
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	244,683	776,471	2,513,799	3,363,995	3,490,270	247,385	901,240	2,589,030	235,589.43	-124,769.31	110,820.12
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	3,830,937	14,423,812	35,015,699	46,530,570	50,439,511	3,966,776	12,587,420	37,852,091	2,719,804.85	1,836,392.30	4,556,197.15
206	TEXTBOOK FUND	447,936	438,978	26,050	104,199	334,779	232,867	400,000	22,189	127,106	272,894	457,880.09	-22,907.84	434,972.25
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	194,855	194,634	1,551,466	1,675,332	1,855,383	199,873	361,901	1,493,482	178,655.79	-167,266.50	11,389.29
208	COVID19 - SCHOOLS	2,877,245	9,192,819	0	-445,776	9,638,595	2,877,212	9,192,819	52,521	1,030,351	8,162,468	33.60	-1,476,127.60	-1,476,094.00
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	8,686	47,412	5,588	127,029	65,894	0	17,066	48,828	38,674.36	30,346.05	69,020.41
210	COMMUNITY DEVELOPMENT FUND	25,000	25,000	0	65,000	-40,000	959	860,366	0	35,816	824,550	835,106.78	29,184.15	864,290.93
211	COMMUNITY SERVICE FUND	6,275	0	150	150	-150	1,204	16,182	0	109	16,073	17,763.80	41.37	17,805.17
219	CHILDREN'S SERVICES FUND	2,263,170	2,747,141	280,235	506,874	2,240,267	2,265,886	2,747,141	61,370	360,545	2,386,596	111,368.59	146,328.49	257,697.08
226	LAW LIBRARY FUND	3,358	3,500	240	857	2,643	2,706	18,989	330	566	18,423	14,881.12	290.81	15,171.93
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,687,708	111,925	3,020,954	2,666,754	4,672,023	6,033,130	57,172	248,091	5,785,039	399,756.30	2,772,863.11	3,172,619.41
229	FORFEITED ASSET SHARING PROG	24,142	0	-490	3,337	-3,337	4,267	25,025	0	0	25,025	40,664.77	3,336.93	44,001.70
302	SCHOOL CAPITAL PROJECTS FUND	2,503,373	1,150,000	12,523	1,050,244	99,756	1,407,128	2,599,000	37,876	1,126,075	1,472,925	1,545,624.44	-75,830.13	1,469,794.31
303	SCHOOL GRANTS FUND	2,576,799	2,878,415	53,701	-4,899	2,883,314	2,585,430	2,887,870	228,502	576,921	2,310,949	304,714.10	-581,820.23	-277,106.13
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	1,895,000	140,345	1,906,284	-11,284	3,855,819	11,424,669	160,783	355,079	11,069,590	8,296,786.31	1,551,204.53	9,847,990.84
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	1,215,171	2,430,341	4,261,850	4,190,659	0	3,618,996	571,663	1,445,748.87	-2,403,824.83	-958,075.96
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	1,281,568	2,563,136	3,491,313	3,367,431	0	2,921,398	446,033	715,533.82	-1,639,829.83	-924,296.01
723	PAMPLIN FUND	737,129	0	0	-46,714	46,714	78,559	0	7,171	25,266	-25,266	2,994,817.82	-71,979.22	2,922,838.60
724	E ABRAHAMS SCHOL FUND	767,249	0	1	-31,824	31,824	102,065	0	0	106,975	-106,975	4,707,569.05	-138,799.00	4,568,770.05
725	I BUTTERWORTH SCHOL FUND	121	0	120	120	-120	0	0	0	0	0	12,646.20	120.16	12,766.36
726	RETIRED TEACHERS FUND	3,604	0	44	854	-854	3,659	0	1,000	1,177	-1,177	36,614.78	-322.89	36,291.89
727	WILLIAMSON SCHOL FUND	4	0	0	1	-1	0	0	0	0	0	872.03	0.85	872.88
728	DOYLE SCHOL FUND	505	0	-108	557	-557	6,500	0	0	6,000	-6,000	402,567.51	-5,443.44	397,124.07
733	SPECIAL WELFARE	33,159	0	65,210	126,579	-126,579	28,086	0	172	3,581	-3,581	30,533.69	122,998.81	153,532.50
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	7,113	38,185	-38,185	175,977	0	7,113	38,185	-38,185	0.00	0.00	0.00
	TOTAL	133,079,711	138,586,908	8,948,657	31,681,593	106,905,315	127,419,467	154,083,585	9,942,671	43,976,367	110,107,218	46,766,529.43	-12,294,774.48	34,471,754.95

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

REVENUES	2021 TOTAL ACT	10/31/20 YTD	% REMAIN	FY 2022 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	35,827,742	3,692,554	89.7%	35,182,795	2,179,604	3,811,883	31,370,912	89.2%	66.7%	-22.5%
Local % of State Sales Tax	2,521,811	386,385	84.7%	2,557,213	220,310	428,607	2,128,606	83.2%	66.7%	-16.6%
Other Local Taxes	3,851,232	530,735	86.2%	3,687,086	157,470	486,506	3,200,580	86.8%	66.7%	-20.1%
Permits, Fees, Licenses	378,718	116,202	69.3%	326,475	31,068	147,760	178,715	54.7%	66.7%	11.9%
Fines & Forfeitures	701,551	156,145	77.7%	735,250	43,628	142,707	592,543	80.6%	66.7%	-13.9%
Revenue-Use of Money/Prop	133,954	71,891	46.3%	217,657	646	43,160	174,498	80.2%	66.7%	-13.5%
Charges for Services	1,785,747	363,451	79.6%	1,810,101	268,878	444,996	1,365,105	75.4%	66.7%	-8.7%
Misc Revenue	183,117	53,327	70.9%	178,680	16,460	55,377	123,303	69.0%	66.7%	-2.3%
Recovered Cost	246,078	102,318	58.4%	167,867	103,667	114,363	53,504	31.9%	66.7%	34.8%
Revenue from Commonwealth	6,560,227	1,462,165	77.7%	6,706,526	237,725	1,490,406	5,216,120	77.8%	66.7%	-11.1%
Revenue from Federal Govt	3,562	0	100.0%	4,600	0	0	4,600	100.0%	66.7%	-33.3%
TOTAL REVENUES	52,193,739	6,935,173	86.7%	51,574,250	3,259,456	7,165,764	44,408,486	86.1%	66.7%	-19.4%
EXPENDITURES										
Salaries & Wages	11,479,771	3,656,146	68.2%	13,084,246	1,037,388	4,044,276	9,039,970	69.1%	66.7%	-2.4%
Benefits	3,430,090	1,127,305	67.1%	3,945,280	307,667	1,221,644	2,723,636	69.0%	66.7%	-2.4%
Total Salaries & Benefits	14,909,861	4,783,451	67.9%	17,029,526	1,345,055	5,265,919	11,763,607	69.1%	66.7%	-2.4%
Temporary Help	30,108	1,789	94.1%	16,000	-411	1,438	14,563	91.0%	66.7%	-24.3%
Professional Services	1,330,448	345,276	74.0%	1,650,686	160,355	351,186	1,299,500	78.7%	66.7%	-12.1%
Other Purchased Services	3,043,146	1,415,922	53.5%	3,025,120	697,536	1,282,516	1,742,604	57.6%	66.7%	9.1%
Insurance	483,862	335,319	30.7%	503,729	5,769	501,118	2,611	0.5%	66.7%	66.2%
Repairs & Maintenance	1,701,699	496,116	70.8%	1,705,155	85,000	578,967	1,126,188	66.0%	66.7%	0.6%
Advertising/Marketing	46,665	19,871	57.4%	41,820	2,384	9,778	32,042	76.6%	66.7%	-9.9%
Utilities	1,026,324	278,094	72.9%	1,094,249	94,297	290,027	804,222	73.5%	66.7%	-6.8%
Rental/Lease	119,072	21,390	82.0%	249,676	11,434	38,786	210,890	84.5%	66.7%	-17.8%
Travel/Training	35,277	16,728	52.6%	110,352	7,259	25,034	85,318	77.3%	66.7%	-10.6%
Supplies	796,632	160,481	79.9%	887,768	74,586	235,763	652,005	73.4%	66.7%	-6.8%
Dues/Memberships	31,439	18,095	42.4%	38,348	634	21,114	17,234	44.9%	66.7%	21.7%
Contributions	1,092,484	632,236	42.1%	1,160,722	193,291	682,504	478,219	41.2%	66.7%	25.5%
Misc Expenditures	5,895	1,413	76.0%	5,000	1,421	1,457	3,543	70.9%	66.7%	-4.2%
Total Other Expenditures	9,743,051	3,742,730	61.6%	10,488,625	1,333,555	4,019,688	6,468,937	61.7%	66.7%	5.0%
Capital Expenditures	223,773	38,398	82.8%	337,951	16,067	89,849	248,102	73.4%	66.7%	-6.7%
TOTAL EXPENDITURES	24,876,685	8,564,579	65.6%	27,856,102	2,694,677	9,375,456	18,480,646	66.3%	66.7%	0.3%
TRANSFERS										
Transfers from Gen Fund	23,817,020	8,002,507	33.6%	25,613,144	2,114,429	9,817,715	15,795,429	61.7%	66.7%	5.0%
TOTAL TRANSFERS	23,817,020	8,002,507	66.4%	25,613,144	2,114,429	9,817,715	15,795,429	61.7%	66.7%	5.0%
TOTAL EXPEND/TRANS	48,693,705	16,567,086	66.0%	53,469,246	4,809,105	19,193,171	34,276,075	64.1%	66.7%	2.6%
NET CHANGE IN FUND BAL	3,500,034	-9,631,913		-1,894,996	-1,549,650	-12,027,406				
BEG FUND BALANCE	17,546,029	17,546,029		21,046,063		21,046,063				
END FUND BALANCE	21,046,063	7,914,116		19,151,067		9,018,656				

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

FY 2021	10/31/20	%	DEPARTMENT	FY 2022	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	OVER/
TOTAL ACT	YTD	REMAIN		BUDGET				REMAIN	REMAIN	(UNDER)
110,325	48,332	56.2%	Board of Supervisors	117,832	8,425	50,698	67,134	57.0%	66.7%	9.7%
366,161	138,098	62.3%	County Administration	404,800	32,974	156,148	248,652	61.4%	66.7%	5.2%
294,267	87,790	70.2%	Legal Services	424,195	49,443	133,515	290,680	68.5%	66.7%	-1.9%
442,519	179,055	59.5%	Human Resources	478,372	26,945	320,217	158,155	33.1%	66.7%	33.6%
61,920	33,250	46.3%	Auditor	75,000	28,500	35,000	40,000	53.3%	66.7%	13.3%
436,605	137,707	68.5%	Commissioner of Revenue	466,268	31,921	128,774	337,494	72.4%	66.7%	-5.7%
37,062	9,844	73.4%	Business License	28,927	2,596	10,559	18,368	63.5%	66.7%	3.2%
33,300	9,255	72.2%	Land Use	26,927	2,596	10,405	16,522	61.4%	66.7%	5.3%
566,021	184,356	67.4%	Treasurer	632,845	49,657	190,687	442,158	69.9%	66.7%	-3.2%
271,875	91,551	66.3%	Accounting	355,533	29,913	118,627	236,906	66.6%	66.7%	0.0%
610,718	291,914	52.2%	Information Systems	743,959	36,359	273,710	470,249	63.2%	66.7%	3.5%
212,849	54,130	74.6%	Board of Elections	238,313	17,424	83,167	155,146	65.1%	66.7%	1.6%
11,421	2,592	77.3%	Circuit Court	15,600	1,509	2,130	13,470	86.3%	66.7%	-19.7%
17,241	5,729	66.8%	Gen District Court	30,733	3,442	7,032	23,701	77.1%	66.7%	-10.4%
181	0	100.0%	Magistrates	200	0	75	125	62.6%	66.7%	4.0%
466,409	149,781	67.9%	Clerk of Circuit Court	539,632	60,433	179,246	360,386	66.8%	66.7%	-0.1%
77,858	25,358	67.4%	Victim Witness Program	141,249	7,110	28,725	112,524	79.7%	66.7%	-13.0%
496,881	152,046	69.4%	Commonwealth's Attorney	546,125	44,604	176,719	369,406	67.6%	66.7%	-1.0%
4,804,376	1,632,983	66.0%	Sheriff	5,415,484	425,468	1,793,787	3,621,697	66.9%	66.7%	-0.2%
607,410	162,323	73.3%	Volunteer Fire Departments	698,990	41,820	237,021	461,969	66.1%	66.7%	0.6%
3,000,882	955,524	68.2%	Fire & EMS	3,342,950	258,963	1,025,835	2,317,115	69.3%	66.7%	-2.6%
46,639	0	100.0%	Emergency Management	0	0	0	0	#DIV/0!	66.7%	#DIV/0!
2,039,977	1,141,360	44.1%	Confinement & Care of Prisoners	1,977,638	464,655	929,310	1,048,328	53.0%	66.7%	13.7%
278,291	65,952	76.3%	Court Services	287,580	54,020	110,132	177,448	61.7%	66.7%	5.0%
213,197	62,176	70.8%	Other Correction & Detention	237,012	16,570	66,406	170,606	72.0%	66.7%	-5.3%
291,087	93,381	67.9%	Building Inspection	318,340	27,730	104,154	214,186	67.3%	66.7%	-0.6%
378,838	99,982	73.6%	Animal Control/Pound	554,426	37,357	157,121	397,305	71.7%	66.7%	-5.0%
800	60	92.5%	Medical Examiner	800	100	120	680	85.0%	66.7%	-18.3%
1,403,658	434,121	69.1%	Communications	1,692,450	121,104	515,226	1,177,224	69.6%	66.7%	-2.9%
44,191	11,194	74.7%	Streetlights	45,500	3,715	11,143	34,357	75.5%	66.7%	-8.8%
1,632,954	414,959	74.6%	Waste Management	1,734,358	106,727	393,656	1,340,702	77.3%	66.7%	-10.6%
15,062	7,949	47.2%	Public Nuisance Control	30,000	450	2,002	27,998	93.3%	66.7%	-26.7%
2,896,481	817,990	71.8%	General Properties	3,062,997	342,884	895,926	2,167,071	70.8%	66.7%	-4.1%
342,023	171,012	50.0%	Local Health Department	342,023	85,506	171,012	171,012	50.0%	66.7%	16.7%
85,537	42,769	50.0%	Behavioral Health-District 19	85,537	21,384	42,769	42,769	50.0%	66.7%	16.7%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	66.7%	66.7%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	66.7%	66.7%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	66.7%	66.7%
826,942	211,297	74.4%	Parks & Recreation	1,026,342	95,869	299,635	726,707	70.8%	66.7%	-4.1%
1,200	300	75.0%	Boatlandings	1,200	100	300	900	75.0%	66.7%	-8.3%
298,890	149,445	50.0%	Libraries	310,646	77,662	155,323	155,323	50.0%	66.7%	16.7%
397,814	123,405	69.0%	Planning/Zoning/GIS	516,360	40,219	117,553	398,807	77.2%	66.7%	-10.6%
414,411	129,213	68.8%	Community Development	477,761	35,012	153,487	324,274	67.9%	66.7%	-1.2%
172,280	168,404	2.2%	Other Planning/Community Dev	205,359	728	201,316	4,043	2.0%	66.7%	64.7%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	66.7%	66.7%
111,685	9,546	91.5%	Cooperative Extension Program	160,271	2,783	21,220	139,051	86.8%	66.7%	-20.1%
23,817,020	8,002,507	66.4%	Transfers to Other Funds	25,613,144	2,114,429	9,817,715	15,795,429	61.7%	66.7%	5.0%
48,693,705	16,567,088	66.0%	TOTAL EXPENDITURES	53,469,246	4,809,105	19,193,171	34,276,075	64.1%	66.7%	2.6%

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
Information Systems	Annual Maintenance Contracts
Board of Elections	Registrar's State Mandated Salary
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

Other Purchased Services	Quarterly MRRJA payment
Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Maintenance Contracts
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments
Transfers to Other Funds	CIP Transfers