

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

FOR THE PERIOD ENDED: FEBRUARY 28, 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	1,840,877	26,759,529	24,957,743	48,693,705	54,394,671	3,841,478	36,154,147	18,240,524	21,046,061.73	-9,394,617.72	11,651,444.01
102	MEALS TAX FUND	1,032,515	975,000	72,900	617,128	357,872	975,000	1,000,000	83,333	666,667	333,333	165,980.17	-49,538.48	116,441.69
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	275,521	1,811,318	1,478,952	3,363,995	3,490,270	257,294	1,933,010	1,557,260	235,589.43	-121,692.21	113,897.22
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	0	0	0	4,056.24	0.00	4,056.24
205	SCHOOL FUND	48,063,000	49,439,511	4,490,931	31,057,876	18,381,635	46,530,570	52,159,316	4,289,467	30,181,813	21,977,503	2,719,804.85	876,063.39	3,595,868.24
206	TEXTBOOK FUND	447,936	438,978	154,482	336,844	102,134	232,867	896,858	1,028	159,623	737,235	457,880.09	177,221.28	635,101.37
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	209,224	1,272,533	473,567	1,675,332	1,924,756	176,609	1,085,991	838,765	178,655.79	186,541.55	365,197.34
208	COVID19 - SCHOOLS	2,877,245	9,192,819	0	0	9,192,819	2,877,212	9,192,853	201,147	1,831,725	7,361,128	33.60	-1,831,725.28	-1,831,691.68
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	2,286	84,570	-31,570	127,029	91,674	0	17,071	74,603	38,674.36	67,498.90	106,173.26
210	COMMUNITY DEVELOPMENT FUND	25,000	65,000	0	65,000	0	959	900,107	1,995	40,660	859,447	835,106.78	24,340.00	859,446.78
211	COMMUNITY SERVICE FUND	6,275	0	1,202	2,802	-2,802	1,204	17,764	31	8,924	8,840	17,763.80	-6,122.15	11,641.65
219	CHILDREN'S SERVICES FUND	2,263,170	2,747,141	131,822	1,157,832	1,589,309	2,265,886	2,858,510	150,301	1,083,545	1,774,965	111,368.59	74,286.65	185,655.24
226	LAW LIBRARY FUND	3,358	3,500	284	1,848	1,652	2,706	18,381	679	2,233	16,148	14,881.12	-385.82	14,495.30
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,694,212	1,078	2,916,666	2,777,546	4,672,023	6,093,967	24,819	471,380	5,622,587	399,756.30	2,445,285.89	2,845,042.19
229	FORFEITED ASSET SHARING PROG	24,142	0	490	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	12,532	2,835,539	49,644	1,407,128	4,430,807	64,987	1,481,833	2,948,974	1,545,624.44	1,353,706.73	2,899,331.17
303	SCHOOL GRANTS FUND	2,576,799	2,878,415	281,102	858,939	2,019,476	2,585,430	3,183,129	235,030	1,493,949	1,689,180	304,714.10	-635,010.56	-330,296.46
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	2,552,998	489	2,455,744	97,254	3,855,819	10,849,784	1,989,646	2,830,631	8,019,153	8,296,786.31	-374,887.23	7,921,899.08
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	2,430,341	1,215,171	4,261,850	4,190,659	44,255	3,663,251	527,408	1,445,748.87	-1,232,909.53	212,839.34
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	2,563,137	1,281,567	3,491,313	3,367,431	7,028	3,032,732	334,699	715,533.82	-469,595.08	245,938.74
723	PAMPLIN FUND	737,129	0	-38,854	37,663	-37,663	78,559	0	5,882	50,848	-50,848	2,994,817.82	-13,184.87	2,981,632.95
724	E ABRAHAMS SCHOL FUND	767,249	0	8,545	149,259	-149,259	102,065	0	0	108,545	-108,545	4,707,569.05	40,714.12	4,748,283.17
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	44	949	-949	3,659	0	0	2,211	-2,211	36,614.78	-1,262.11	35,352.67
727	WILLIAMSON SCHOL FUND	4	0	0	1	-1	0	0	0	0	0	872.03	1.03	873.06
728	DOYLE SCHOL FUND	505	0	177	-315	315	6,500	0	0	6,000	-6,000	402,567.51	-6,315.44	396,252.07
733	SPECIAL WELFARE	33,159	0	100	127,189	-127,189	28,086	0	9,313	26,318	-26,318	30,533.69	100,871.46	131,405.15
734	WELFARE SAVINGS ACCTS	2	0	1	2	-2	0	0	0	0	0	2,361.50	1.79	2,363.29
790	COMM CREDIT ACCT	175,977	0	7,649	82,435	-82,435	175,977	0	7,649	82,435	-82,435	0.00	0.00	0.00
	TOTAL	133,079,711	141,169,615	8,077,065	77,628,924	63,540,691	127,419,467	159,101,601	11,391,971	86,415,575	72,686,025	46,766,529.43	-8,786,651.50	37,979,877.93

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: FEBRUARY 28, 2022

REVENUES	2021 TOTAL ACT	02/28/21 YTD	% REMAIN	FY 2022 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	35,827,742	18,249,419	49.1%	35,182,795	446,776	18,023,337	17,159,458	48.8%	33.3%	-15.4%
Local % of State Sales Tax	2,521,811	1,212,540	51.9%	2,557,213	312,850	1,402,819	1,154,394	45.1%	33.3%	-11.8%
Other Local Taxes	3,851,232	1,616,507	58.0%	3,687,086	685,809	1,870,634	1,816,452	49.3%	33.3%	-15.9%
Permits, Fees, Licenses	378,718	229,476	39.4%	326,475	27,981	246,162	80,313	24.6%	33.3%	8.7%
Fines & Forfeitures	701,551	425,294	39.4%	735,250	40,294	298,083	437,167	59.5%	33.3%	-26.1%
Revenue-Use of Money/Prop	133,954	101,584	24.2%	217,657	-15,683	35,641	182,016	83.6%	33.3%	-50.3%
Charges for Services	1,785,747	883,792	50.5%	1,810,101	99,184	1,034,033	776,068	42.9%	33.3%	-9.5%
Misc Revenue	183,117	100,305	45.2%	178,680	8,457	91,680	87,000	48.7%	33.3%	-15.4%
Recovered Cost	246,078	171,964	30.1%	167,867	-10,012	129,129	38,738	23.1%	33.3%	10.3%
Revenue from Commonwealth	6,560,227	3,438,782	47.6%	6,849,548	245,221	3,628,012	3,221,536	47.0%	33.3%	-13.7%
Revenue from Federal Govt	3,562	0	100.0%	4,600	0	0	4,600	100.0%	33.3%	-66.7%
TOTAL REVENUES	52,193,739	26,429,663	49.4%	51,717,272	1,840,876	26,759,528	24,957,744	48.3%	33.3%	-14.9%
EXPENDITURES										
Salaries & Wages	11,479,771	7,619,740	33.6%	13,162,246	1,072,395	8,479,603	4,682,643	35.6%	33.3%	-2.2%
Benefits	3,430,090	2,283,704	33.4%	3,951,280	309,397	2,492,746	1,458,534	36.9%	33.3%	-3.6%
Total Salaries & Benefits	14,909,861	9,903,444	33.6%	17,113,526	1,381,792	10,972,350	6,141,176	35.9%	33.3%	-2.6%
Temporary Help	30,108	3,278	89.1%	16,000	-3,132	6,367	9,634	60.2%	33.3%	-26.9%
Professional Services	1,330,448	760,755	42.8%	1,704,906	156,432	849,569	855,337	50.2%	33.3%	-16.8%
Other Purchased Services	3,043,146	2,170,402	28.7%	3,255,970	47,419	1,890,948	1,365,022	41.9%	33.3%	-8.6%
Insurance	483,862	397,825	17.8%	503,729	5,475	521,972	-18,243	-3.6%	33.3%	37.0%
Repairs & Maintenance	1,701,699	1,286,685	24.4%	1,705,155	65,786	1,128,281	576,874	33.8%	33.3%	-0.5%
Advertising/Marketing	46,665	23,540	49.6%	41,820	3,754	21,226	20,594	49.2%	33.3%	-15.9%
Utilities	1,026,324	572,014	44.3%	1,094,249	99,264	645,686	448,563	41.0%	33.3%	-7.7%
Rental/Lease	119,072	79,506	33.2%	249,676	8,444	85,762	163,914	65.7%	33.3%	-32.3%
Travel/Training	35,277	25,687	27.2%	110,352	2,957	72,601	37,751	34.2%	33.3%	-0.9%
Supplies	796,632	309,429	61.2%	887,768	73,768	540,414	347,354	39.1%	33.3%	-5.8%
Dues/Memberships	31,439	24,625	21.7%	38,348	1,909	29,011	9,337	24.3%	33.3%	9.0%
Contributions	1,092,484	841,014	23.0%	1,160,722	7,371	888,122	272,600	23.5%	33.3%	9.8%
Misc Expenditures	5,895	2,411	59.1%	5,000	42	3,065	1,935	38.7%	33.3%	-5.4%
Total Other Expenditures	9,743,051	6,497,171	33.3%	10,773,695	469,490	6,683,024	4,090,670	38.0%	33.3%	-4.6%
Capital Expenditures	223,773	109,681	51.0%	354,306	15,767	243,344	110,962	31.3%	33.3%	2.0%
TOTAL EXPENDITURES	24,876,685	16,510,296	33.6%	28,241,527	1,867,049	17,898,717	10,342,809	36.6%	33.3%	-3.3%
TRANSFERS										
Transfers from Gen Fund	23,817,020	15,900,013	66.8%	26,153,144	1,974,429	18,255,429	7,897,715	30.2%	33.3%	3.1%
TOTAL TRANSFERS	23,817,020	15,900,013	33.2%	26,153,144	1,974,429	18,255,429	7,897,715	30.2%	33.3%	3.1%
TOTAL EXPEND/TRANS	48,693,705	32,410,309	33.4%	54,394,671	3,841,478	36,154,147	18,240,524	33.5%	33.3%	-0.2%
NET CHANGE IN FUND BAL	3,500,034	-5,980,646		-2,677,399	-2,000,602	-9,394,618				
BEG FUND BALANCE	17,546,029	17,546,029		21,046,063		21,046,063				
END FUND BALANCE	21,046,063	11,565,383		18,368,664		11,651,444				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
FEBRUARY 28, 2022**

FY 2021	02/28/21	%	DEPARTMENT	FY 2022	CURR MTD	CURR YTD	REMAIN	% BUDGET	OVER/	
TOTAL ACT	YTD	REMAIN		BUDGET			REMAIN	REMAIN	(UNDER)	
110,325	74,980	32.0%	Board of Supervisors	117,832	8,928	90,611	27,221	23.1%	33.3%	10.2%
366,161	249,769	31.8%	County Administration	404,800	33,316	283,445	121,355	30.0%	33.3%	3.4%
294,267	188,445	36.0%	Legal Services	424,195	29,724	254,862	169,333	39.9%	33.3%	-6.6%
442,519	309,970	30.0%	Human Resources	478,372	25,922	417,317	61,055	12.8%	33.3%	20.6%
61,920	52,420	15.3%	Auditor	75,000	0	68,550	6,450	8.6%	33.3%	24.7%
436,605	285,877	34.5%	Commissioner of Revenue	466,268	35,146	272,246	194,022	41.6%	33.3%	-8.3%
37,062	20,816	43.8%	Business License	28,927	2,596	21,868	7,059	24.4%	33.3%	8.9%
33,300	19,405	41.7%	Land Use	26,927	2,596	21,668	5,259	19.5%	33.3%	13.8%
566,021	360,286	36.3%	Treasurer	632,845	47,137	383,952	248,893	39.3%	33.3%	-6.0%
271,875	184,134	32.3%	Accounting	355,533	30,218	238,296	117,237	33.0%	33.3%	0.4%
610,718	496,097	18.8%	Information Systems	743,959	46,894	511,259	232,700	31.3%	33.3%	2.1%
212,849	141,011	33.8%	Board of Elections	238,313	14,648	169,395	68,918	28.9%	33.3%	4.4%
11,421	5,613	50.9%	Circuit Court	15,600	-3,278	6,260	9,340	59.9%	33.3%	-26.5%
17,241	7,935	54.0%	Gen District Court	30,733	-27	11,952	18,781	61.1%	33.3%	-27.8%
181	181	-0.3%	Magistrates	200	0	75	125	62.6%	33.3%	-29.3%
466,409	296,840	36.4%	Clerk of Circuit Court	593,852	36,945	353,547	240,305	40.5%	33.3%	-7.1%
77,858	51,149	34.3%	Victim Witness Program	141,249	6,985	56,832	84,417	59.8%	33.3%	-26.4%
496,881	329,312	33.7%	Commonwealth's Attorney	546,125	44,039	357,300	188,825	34.6%	33.3%	-1.2%
4,804,376	3,210,833	33.2%	Sheriff	5,515,839	445,952	3,654,983	1,860,856	33.7%	33.3%	-0.4%
607,410	305,249	49.7%	Volunteer Fire Departments	698,990	49,772	439,934	259,057	37.1%	33.3%	-3.7%
3,000,882	1,965,373	34.5%	Fire & EMS	3,342,950	254,339	2,120,026	1,222,924	36.6%	33.3%	-3.3%
46,639	0	100.0%	Emergency Management	0	0	0	0	#DIV/0!	33.3%	#DIV/0!
2,039,977	1,590,669	22.0%	Confinement & Care of Prisoners	1,977,638	0	1,289,087	688,551	34.8%	33.3%	-1.5%
278,291	189,107	32.0%	Court Services	287,580	48,466	176,427	111,153	38.7%	33.3%	-5.3%
213,197	133,816	37.2%	Other Correction & Detention	237,012	17,660	143,738	93,274	39.4%	33.3%	-6.0%
291,087	189,782	34.8%	Building Inspection	318,340	25,193	209,794	108,546	34.1%	33.3%	-0.8%
378,838	207,564	45.2%	Animal Control/Pound	554,426	24,581	273,285	281,141	50.7%	33.3%	-17.4%
800	680	15.0%	Medical Examiner	800	0	180	620	77.5%	33.3%	-44.2%
1,403,658	998,885	28.8%	Communications	1,692,450	112,168	995,673	696,777	41.2%	33.3%	-7.8%
44,191	25,935	41.3%	Streetlights	45,500	3,715	26,007	19,493	42.8%	33.3%	-9.5%
1,632,954	960,548	41.2%	Waste Management	1,734,358	185,678	945,633	788,725	45.5%	33.3%	-12.1%
15,062	12,581	16.5%	Public Nuisance Control	30,000	5,930	13,772	16,228	54.1%	33.3%	-20.8%
2,896,481	1,852,037	36.1%	General Properties	3,293,847	172,613	1,973,600	1,320,247	40.1%	33.3%	-6.8%
342,023	256,517	25.0%	Local Health Department	342,023	0	256,517	85,506	25.0%	33.3%	8.3%
85,537	64,153	25.0%	Behavioral Health-District 19	85,537	0	64,153	21,384	25.0%	33.3%	8.3%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	33.3%	33.3%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	33.3%	33.3%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	33.3%	33.3%
826,942	441,741	46.6%	Parks & Recreation	1,026,342	76,144	637,017	389,325	37.9%	33.3%	-4.6%
1,200	600	50.0%	Boatlandings	1,200	100	700	500	41.7%	33.3%	-8.3%
298,890	224,168	25.0%	Libraries	310,646	0	232,985	77,662	25.0%	33.3%	8.3%
397,814	252,800	36.5%	Planning/Zoning/GIS	516,360	42,493	286,816	229,544	44.5%	33.3%	-11.1%
414,411	259,733	37.3%	Community Development	477,761	34,123	294,907	182,854	38.3%	33.3%	-4.9%
172,280	171,551	0.4%	Other Planning/Community Dev	205,359	926	202,242	3,117	1.5%	33.3%	31.8%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	33.3%	33.3%
111,685	63,286	43.3%	Cooperative Extension Program	160,271	5,406	76,238	84,033	52.4%	33.3%	-19.1%
23,817,020	15,900,013	33.2%	Transfers to Other Funds	26,153,144	1,974,429	18,255,429	7,897,715	30.2%	33.3%	3.1%
48,693,705	32,410,309	33.4%	TOTAL EXPENDITURES	54,394,671	3,841,478	36,154,147	18,240,524	33.5%	33.3%	-0.2%

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
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
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments
Capital	Vehicles
Transfers to Other Funds	CIP Transfers