

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

FOR THE PERIOD ENDED: MAY 31, 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	12,340,810	42,312,791	9,404,481	48,693,705	54,649,796	3,708,137	48,450,139	6,199,657	21,046,061.73	-6,137,348.21	14,908,713.52
102	MEALS TAX FUND	1,032,515	975,000	110,475	898,006	76,994	975,000	1,000,000	83,333	916,667	83,333	165,980.17	-18,660.51	147,319.66
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	389,061	2,685,620	604,650	3,363,995	3,490,270	232,604	2,688,211	802,059	235,589.43	-2,590.56	232,998.87
144	UNITED WAY-EMERGENCY	0	0	0	0	0	326	0	91	124	-124	3,861.69	-123.52	3,738.17
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	0	0	0	100	-100	4,056.24	-100.00	3,956.24
205	SCHOOL FUND	48,063,000	49,439,511	4,335,489	43,857,387	5,582,124	46,530,570	52,159,316	4,217,427	42,538,694	9,620,622	2,719,804.85	1,318,693.15	4,038,498.00
206	TEXTBOOK FUND	447,936	438,978	26,078	415,079	23,899	232,867	896,858	0	161,526	735,332	457,880.09	253,552.71	711,432.80
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	5,862	1,927,362	-181,262	1,675,332	1,924,756	194,155	1,727,452	197,304	178,655.79	199,910.76	378,566.55
208	COVID19 - SCHOOLS	2,877,245	9,192,819	0	0	9,192,819	2,877,212	9,192,853	87,749	2,189,720	7,003,133	33.60	-2,189,720.28	-2,189,686.68
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	9,646	112,180	-59,180	127,029	91,674	36,638	63,091	28,583	38,674.36	49,089.13	87,763.49
210	COMMUNITY DEVELOPMENT FUND	25,000	65,000	0	65,500	-500	959	900,107	10,104	56,370	843,737	835,106.78	9,129.95	844,236.73
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	212,324	1,769,415	977,726	2,265,886	2,858,510	171,803	1,723,034	1,135,476	111,368.59	46,380.97	157,749.56
226	LAW LIBRARY FUND	3,358	3,500	228	2,780	720	2,706	18,381	339	2,912	15,469	14,881.12	-132.66	14,748.46
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,694,212	-26,499	2,965,707	2,728,505	4,672,023	6,093,967	37,973	581,491	5,512,476	399,756.30	2,384,215.98	2,783,972.28
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	12,783	2,898,603	-13,420	1,407,128	4,430,807	361,459	1,931,122	2,499,685	1,545,624.44	967,480.77	2,513,105.21
303	SCHOOL GRANTS FUND	2,576,799	3,028,415	139,078	1,829,012	1,199,403	2,585,430	3,333,129	379,520	2,469,084	864,045	304,714.10	-640,071.90	-335,357.80
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	2,808,123	63,869	2,777,215	30,908	3,855,819	11,104,909	179,606	3,320,258	7,784,651	8,296,786.31	-543,042.74	7,753,743.57
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	3,341,719	303,793	4,261,850	4,190,659	0	4,190,299	360	1,445,748.87	-848,579.15	597,169.72
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	3,524,313	320,391	3,491,313	3,367,431	0	3,367,431	0	715,533.82	156,882.35	872,416.17
723	PAMPLIN FUND	737,129	0	-65,763	-26,380	26,380	78,559	0	6,984	74,131	-74,131	2,994,817.82	-100,511.54	2,894,306.28
724	E ABRAHAMS SCHOL FUND	767,249	0	-71,739	95,702	-95,702	102,065	0	0	108,545	-108,545	4,707,569.05	-12,842.71	4,694,726.34
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	234	-413	413	6,500	0	0	6,000	-6,000	402,567.51	-6,412.98	396,154.53
733	SPECIAL WELFARE	33,159	0	572	129,561	-129,561	28,086	0	38,105	86,869	-86,869	30,533.69	42,692.40	73,226.09
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	14,320	131,684	-131,684	175,977	0	14,320	131,684	-131,684	0.00	0.00	0.00
	TOTAL	133,079,711	141,574,740	18,121,015	111,720,752	29,853,988	127,419,467	159,761,851	9,760,347	116,796,115	42,965,735	46,766,529.43	-5,075,363.56	41,691,165.87

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: MAY 31, 2022

	2021	05/31/21	%	FY 2022				%	BUDGET	
REVENUES	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	VARIANCE
General Property Taxes	35,827,742	28,406,092	20.7%	35,182,795	10,859,727	29,983,382	5,199,413	14.8%	8.3%	-6.4%
Local % of State Sales Tax	2,521,811	1,813,517	28.1%	2,557,213	258,019	2,025,684	531,529	20.8%	8.3%	-12.5%
Other Local Taxes	3,851,232	3,125,180	18.9%	3,687,086	642,593	3,208,679	478,407	13.0%	8.3%	-4.6%
Permits, Fees, Licenses	378,718	342,459	9.6%	326,475	79,470	403,521	-77,046	-23.6%	8.3%	31.9%
Fines & Forfeitures	701,551	605,468	13.7%	735,250	50,926	427,661	307,589	41.8%	8.3%	-33.5%
Revenue-Use of Money/Prop	133,954	119,650	10.7%	217,657	17,026	43,935	173,722	79.8%	8.3%	-71.5%
Charges for Services	1,785,747	1,335,652	25.2%	1,810,101	109,991	1,489,030	321,071	17.7%	8.3%	-9.4%
Misc Revenue	183,117	161,368	11.9%	178,680	15,822	145,914	32,766	18.3%	8.3%	-10.0%
Recovered Cost	246,078	164,323	33.2%	167,867	10,222	156,666	11,201	6.7%	8.3%	1.7%
Revenue from Commonwealth	6,560,227	4,175,361	36.4%	6,849,548	282,145	4,369,596	2,479,952	36.2%	8.3%	-27.9%
Revenue from Federal Govt	3,562	0	100.0%	4,600	14,869	58,722	-54,122	-1176.6%	8.3%	1184.9%
TOTAL REVENUES	52,193,739	40,249,070	22.9%	51,717,272	12,340,810	42,312,790	9,404,482	18.2%	8.3%	-9.9%
EXPENDITURES										
Salaries & Wages	11,479,771	10,373,223	9.6%	13,162,246	989,802	11,551,763	1,610,483	12.2%	8.3%	-3.9%
Benefits	3,430,090	3,126,314	8.9%	3,951,280	285,823	3,392,795	558,485	14.1%	8.3%	-5.8%
Total Salaries & Benefits	14,909,861	13,499,537	9.5%	17,113,526	1,275,625	14,944,558	2,168,968	12.7%	8.3%	-4.3%
Temporary Help	30,108	4,876	83.8%	16,000	-1,364	10,607	5,393	33.7%	8.3%	-25.4%
Professional Services	1,330,448	1,066,782	19.8%	1,704,906	103,843	1,164,692	540,214	31.7%	8.3%	-23.4%
Other Purchased Services	3,043,146	2,827,886	7.1%	3,255,970	25,988	2,479,602	776,368	23.8%	8.3%	-15.5%
Insurance	483,862	482,822	0.2%	503,729	0	529,728	-25,999	-5.2%	8.3%	13.5%
Repairs & Maintenance	1,701,699	1,452,076	14.7%	1,705,155	91,644	1,411,526	293,629	17.2%	8.3%	-8.9%
Advertising/Marketing	46,665	34,684	25.7%	41,820	35	25,768	16,052	38.4%	8.3%	-30.1%
Utilities	1,026,324	875,268	14.7%	1,094,249	87,324	928,778	165,471	15.1%	8.3%	-6.8%
Rental/Lease	119,072	102,721	13.7%	249,676	54,045	176,888	72,788	29.2%	8.3%	-20.8%
Travel/Training	35,277	32,206	8.7%	110,352	5,288	119,546	-9,194	-8.3%	8.3%	16.7%
Supplies	796,632	536,891	32.6%	887,768	73,057	781,775	105,993	11.9%	8.3%	-3.6%
Dues/Memberships	31,439	29,804	5.2%	38,348	1,705	33,148	5,200	13.6%	8.3%	-5.2%
Contributions	1,092,484	1,040,932	4.7%	1,160,722	7,255	1,094,052	66,671	5.7%	8.3%	2.6%
Misc Expenditures	5,895	3,894	33.9%	5,000	15	4,306	694	13.9%	8.3%	-5.5%
Total Other Expenditures	9,743,051	8,490,842	12.9%	10,773,695	448,834	8,760,416	2,013,279	18.7%	8.3%	-10.4%
Capital Expenditures	223,773	134,297	40.0%	354,306	9,249	311,325	42,981	12.1%	8.3%	-3.8%
TOTAL EXPENDITURES	24,876,685	22,124,676	11.1%	28,241,527	1,733,708	24,016,299	4,225,228	15.0%	8.3%	-6.6%
TRANSFERS										
Transfers from Gen Fund	23,817,020	21,883,893	91.9%	26,408,269	1,974,429	24,433,840	1,974,429	7.5%	8.3%	0.9%
TOTAL TRANSFERS	23,817,020	21,883,893	8.1%	26,408,269	1,974,429	24,433,840	1,974,429	7.5%	8.3%	0.9%
TOTAL EXPEND/TRANS	48,693,705	44,008,569	9.6%	54,649,796	3,708,137	48,450,139	6,199,657	11.3%	8.3%	-3.0%
NET CHANGE IN FUND BAL	3,500,034	-3,759,499		-2,932,524	8,632,673	-6,137,349				
BEG FUND BALANCE	17,546,029	17,546,029		21,046,063		21,046,063				
END FUND BALANCE	21,046,063	13,786,530		18,113,539		14,908,714				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
MAY 31, 2022**

FY 2021	05/31/21	%	DEPARTMENT	FY 2022	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	OVER/ (UNDER)
TOTAL ACT	YTD	REMAIN		BUDGET				REMAIN		
110,325	98,335	10.9%	Board of Supervisors	117,832	6,655	113,828	4,004	3.4%	8.3%	4.9%
366,161	336,359	8.1%	County Administration	404,800	38,695	384,474	20,326	5.0%	8.3%	3.3%
294,267	260,800	11.4%	Legal Services	424,195	35,022	351,681	72,514	17.1%	8.3%	-8.8%
442,519	422,354	4.6%	Human Resources	478,372	25,328	485,731	-7,359	-1.5%	8.3%	9.9%
61,920	52,420	15.3%	Auditor	75,000	0	71,050	3,950	5.3%	8.3%	3.1%
436,605	394,626	9.6%	Commissioner of Revenue	466,268	40,582	392,464	73,804	15.8%	8.3%	-7.5%
37,062	30,829	16.8%	Business License	28,927	2,596	30,397	-1,470	-5.1%	8.3%	13.4%
33,300	30,791	7.5%	Land Use	26,927	2,596	29,476	-2,549	-9.5%	8.3%	17.8%
566,021	510,198	9.9%	Treasurer	632,845	55,754	542,106	90,739	14.3%	8.3%	-6.0%
271,875	249,184	8.3%	Accounting	355,533	28,878	327,142	28,391	8.0%	8.3%	0.3%
610,718	571,414	6.4%	Information Systems	743,959	57,705	653,893	90,066	12.1%	8.3%	-3.8%
212,849	180,125	15.4%	Board of Elections	238,313	15,893	215,653	22,660	9.5%	8.3%	-1.2%
11,421	8,875	22.3%	Circuit Court	15,600	-1,518	11,250	4,350	27.9%	8.3%	-19.6%
17,241	12,755	26.0%	Gen District Court	30,733	1,970	18,792	11,941	38.9%	8.3%	-30.5%
181	181	-0.3%	Magistrates	200	0	75	125	62.6%	8.3%	-54.3%
466,409	415,012	11.0%	Clerk of Circuit Court	593,852	42,769	476,642	117,210	19.7%	8.3%	-11.4%
77,858	69,739	10.4%	Victim Witness Program	141,249	7,179	78,204	63,045	44.6%	8.3%	-36.3%
496,881	453,613	8.7%	Commonwealth's Attorney	546,125	46,798	492,706	53,419	9.8%	8.3%	-1.5%
4,804,376	4,266,684	11.2%	Sheriff	5,515,839	344,678	4,900,980	614,859	11.1%	8.3%	-2.8%
607,410	446,391	26.5%	Volunteer Fire Departments	698,990	39,821	575,457	123,533	17.7%	8.3%	-9.3%
3,000,882	2,688,228	10.4%	Fire & EMS	3,342,950	237,067	2,842,513	500,437	15.0%	8.3%	-6.6%
46,639	22,981	50.7%	Emergency Management	0	0	0	0	#DIV/0!	8.3%	#DIV/0!
2,039,977	2,039,977	0.0%	Confinement & Care of Prisoners	1,977,638	0	1,648,863	328,775	16.6%	8.3%	-8.3%
278,291	254,580	8.5%	Court Services	287,580	2,025	241,979	45,601	15.9%	8.3%	-7.5%
213,197	188,722	11.5%	Other Correction & Detention	237,012	19,059	200,086	36,926	15.6%	8.3%	-7.2%
291,087	264,494	9.1%	Building Inspection	318,340	25,504	290,624	27,716	8.7%	8.3%	-0.4%
378,838	293,306	22.6%	Animal Control/Pound	554,426	33,386	372,447	181,979	32.8%	8.3%	-24.5%
800	740	7.5%	Medical Examiner	800	0	240	560	70.0%	8.3%	-61.7%
1,403,658	1,290,116	8.1%	Communications	1,692,450	129,467	1,451,005	241,444	14.3%	8.3%	-5.9%
44,191	36,777	16.8%	Streetlights	45,500	3,890	37,234	8,266	18.2%	8.3%	-9.8%
1,632,954	1,371,837	16.0%	Waste Management	1,734,358	134,071	1,344,796	389,562	22.5%	8.3%	-14.1%
15,062	12,581	16.5%	Public Nuisance Control	30,000	150	15,894	14,106	47.0%	8.3%	-38.7%
2,896,481	2,447,203	15.5%	General Properties	3,293,847	160,220	2,593,355	700,492	21.3%	8.3%	-12.9%
342,023	342,023	0.0%	Local Health Department	342,023	0	342,023	0	0.0%	8.3%	8.3%
85,537	85,537	0.0%	Behavioral Health-District 19	85,537	0	85,537	0	0.0%	8.3%	8.3%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	8.3%	8.3%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	8.3%	8.3%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	8.3%	8.3%
826,942	650,114	21.4%	Parks & Recreation	1,026,342	82,717	877,775	148,567	14.5%	8.3%	-6.1%
1,200	1,000	16.7%	Boatlandings	1,200	100	1,000	200	16.7%	8.3%	-8.3%
298,890	298,890	0.0%	Libraries	310,646	0	310,646	0	0.0%	8.3%	8.3%
397,814	347,549	12.6%	Planning/Zoning/GIS	516,360	42,480	417,750	98,610	19.1%	8.3%	-10.8%
414,411	357,162	13.8%	Community Development	477,761	38,663	403,892	73,869	15.5%	8.3%	-7.1%
172,280	171,551	0.4%	Other Planning/Community Dev	205,359	0	204,490	869	0.4%	8.3%	7.9%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	8.3%	8.3%
111,685	90,175	19.3%	Cooperative Extension Program	160,271	33,504	116,580	43,691	27.3%	8.3%	-18.9%
23,817,020	21,883,893	8.1%	Transfers to Other Funds	26,408,269	1,974,429	24,433,840	1,974,429	7.5%	8.3%	0.9%
48,693,705	44,008,569	9.6%	TOTAL EXPENDITURES	54,649,796	3,708,137	48,450,139	6,199,657	11.3%	8.3%	-3.0%

EXPLANATION OF BUDGET VARIANCE

By Department

Board of Supervisors	Redistricting Committee, Advertising
County Administration	Annual Insurance Premiums, POLCO, Appraisal Fee
Human Resources	Annual Insurance Premiums, Target Solutions Training Software
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
Contributions	Annual & Quarterly Payments
Transfers to Other Funds	CIP Transfers