

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

**FOR THE PERIOD ENDED: AUGUST 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                 | 53,846,957         | 54,109,784         | 1,446,490        | 3,112,328         | 50,997,456         | 53,278,895         | 54,109,797         | 4,303,649         | 8,985,745         | 45,124,052         | 21,614,123.40        | -5,873,416.84        | 15,740,706.56        |
| 102  | MEALS TAX FUND               | 1,094,721          | 1,000,000          | 100,034          | 100,034           | 899,966            | 1,000,000          | 1,000,000          | 83,333            | 166,667           | 833,333            | 260,701.24           | -66,632.27           | 194,068.97           |
| 140  | SOCIAL SERVICES FUND         | 3,139,341          | 3,318,591          | 266,889          | 302,187           | 3,016,404          | 3,095,433          | 3,568,404          | 295,196           | 509,893           | 3,058,511          | 279,497.28           | -207,706.05          | 71,791.23            |
| 144  | UNITED WAY-EMERGENCY         | 0                  | 0                  | 0                | 0                 | 0                  | 323                | 0                  | 167               | 167               | -167               | 3,538.99             | -166.74              | 3,372.25             |
| 146  | YOUTH ADVISORY BOARD FUND    | 0                  | 0                  | 0                | 0                 | 0                  | 100                | 0                  | 300               | 300               | -300               | 3,956.24             | -300.00              | 3,656.24             |
| 205  | SCHOOL FUND                  | 49,669,270         | 53,245,794         | 5,281,332        | 6,613,841         | 46,631,953         | 50,992,695         | 54,004,896         | 6,748,767         | 5,877,646         | 48,127,250         | 1,396,373.56         | 736,194.79           | 2,132,568.35         |
| 206  | TEXTBOOK FUND                | 440,831            | 542,758            | 63,516           | 63,516            | 479,242            | 161,526            | 650,000            | 106,009           | 157,384           | 492,616            | 737,185.01           | -93,868.65           | 643,316.36           |
| 207  | SCHOOL NUTRITION FUND        | 2,807,515          | 2,018,100          | 1,973            | 2,062             | 2,016,038          | 2,324,610          | 2,193,451          | 158,213           | 90,770            | 2,102,681          | 661,560.78           | -88,708.18           | 572,852.60           |
| 208  | COVID19 - SCHOOLS            | 2,129,473          | 7,059,838          | -599,212         | -599,212          | 7,659,050          | 2,478,086          | 7,059,838          | 101,292           | 197,872           | 6,861,966          | -348,579.02          | -797,084.04          | -1,145,663.06        |
| 209  | RECYCLING/LITTER GRANT FUND  | 123,188            | 91,329             | 4,393            | 4,393             | 86,936             | 64,013             | 150,000            | 0                 | 0                 | 150,000            | 97,848.73            | 4,393.37             | 102,242.10           |
| 210  | COMMUNITY DEVELOPMENT FUND   | 66,363             | 51,560             | 0                | 0                 | 51,560             | 63,411             | 781,711            | 16,717            | 24,367            | 757,344            | 838,058.64           | -24,366.78           | 813,691.86           |
| 211  | COMMUNITY SERVICE FUND       | 2,802              | 0                  | 0                | 100               | -100               | 8,986              | 11,466             | 77                | 77                | 11,389             | 11,579.71            | 22.54                | 11,602.25            |
| 219  | CHILDREN'S SERVICES FUND     | 2,211,693          | 2,306,557          | -189,287         | -113,740          | 2,420,297          | 2,187,871          | 2,386,902          | 96,178            | 95,604            | 2,291,298          | 135,190.27           | -209,344.32          | -74,154.05           |
| 226  | LAW LIBRARY FUND             | 3,279              | 3,500              | 239              | 239               | 3,261              | 3,591              | 17,619             | 679               | 679               | 16,940             | 14,568.62            | -439.44              | 14,129.18            |
| 228  | FIRE/EMS/GRANT PROG FUND     | 549,823            | 153,500            | 8,597            | 8,727             | 144,773            | 578,448            | 5,755,805          | 262               | 262               | 5,755,543          | 378,631.57           | 8,464.74             | 387,096.31           |
| 229  | FORFEITED ASSET SHARING PROG | 4,059              | 0                  | 0                | 0                 | 0                  | 0                  | 44,639             | 0                 | 0                 | 44,639             | 44,724.26            | 0.00                 | 44,724.26            |
| 302  | SCHOOL CAPITAL PROJECTS FUND | 2,911,435          | 926,684            | 39,126           | 51,626            | 875,058            | 2,255,266          | 2,875,658          | 506,054           | 506,054           | 2,369,604          | 2,201,793.86         | -454,427.26          | 1,747,366.60         |
| 303  | SCHOOL GRANTS FUND           | 3,089,425          | 3,269,647          | -454,498         | -454,498          | 3,724,145          | 3,210,250          | 3,385,646          | 453,354           | 214,961           | 3,170,685          | 183,892.74           | -669,458.89          | -485,566.15          |
| 305  | COUNTY CAPITAL PROJECTS FUND | 2,792,010          | 0                  | 9,686            | 12,453            | -12,453            | 3,663,941          | 4,825,853          | 210,810           | 665,827           | 4,160,026          | 7,424,855.30         | -653,374.02          | 6,771,481.28         |
| 401  | COUNTY DEBT SERVICE FUND     | 3,645,512          | 3,645,512          | 303,793          | 607,585           | 3,037,927          | 4,190,299          | 4,130,297          | 709,064           | 764,124           | 3,366,173          | 900,962.35           | -156,538.95          | 744,423.40           |
| 402  | SCHOOL DEBT SERVICE FUND     | 3,844,705          | 3,844,704          | 320,392          | 640,784           | 3,203,920          | 3,367,431          | 3,353,350          | 158,580           | 902,263           | 2,451,087          | 1,192,808.29         | -261,479.29          | 931,329.00           |
| 723  | PAMPLIN FUND                 | -234,068           | 0                  | 38,405           | 38,405            | -38,405            | 86,423             | 0                  | 7,566             | 9,398             | -9,398             | 2,674,325.86         | 29,007.22            | 2,703,333.08         |
| 724  | E ABRAHAMS SCHOL FUND        | -122,763           | 0                  | -83,055          | 26,947            | -26,947            | 108,545            | 0                  | 66,575            | 66,575            | -66,575            | 4,476,261.17         | -39,627.87           | 4,436,633.30         |
| 725  | I BUTTERWORTH SCHOL FUND     | 121                | 0                  | 0                | 0                 | 0                  | 0                  | 0                  | 0                 | 0                 | 0                  | 12,766.92            | 0.19                 | 12,767.11            |
| 726  | RETIRED TEACHERS FUND        | 1,531              | 0                  | 42               | 242               | -242               | 2,211              | 0                  | 0                 | 0                 | 0                  | 35,935.21            | 242.29               | 36,177.50            |
| 727  | WILLIAMSON SCHOL FUND        | 1                  | 0                  | 0                | 0                 | 0                  | 0                  | 0                  | 0                 | 0                 | 0                  | 873.42               | 0.00                 | 873.42               |
| 728  | DOYLE SCHOL FUND             | -611               | 0                  | 636              | 1,125             | -1,125             | 6,000              | 0                  | 2,785             | 2,785             | -2,785             | 395,956.61           | -1,659.70            | 394,296.91           |
| 733  | SPECIAL WELFARE              | 137,314            | 0                  | 2,615            | 3,189             | -3,189             | 126,162            | 0                  | 26,375            | 38,990            | -38,990            | 41,686.12            | -35,800.64           | 5,885.48             |
| 734  | WELFARE SAVINGS ACCTS        | 2                  | 0                  | 1                | 1                 | -1                 | 0                  | 0                  | 0                 | 0                 | 0                  | 2,363.85             | 0.59                 | 2,364.44             |
| 790  | COMM CREDIT ACCT             | 179,048            | 0                  | 10,319           | 15,890            | -15,890            | 179,048            | 0                  | 10,319            | 15,890            | -15,890            | 0.00                 | 0.00                 | 0.00                 |
|      | <b>TOTAL</b>                 | <b>132,332,977</b> | <b>135,587,858</b> | <b>6,572,429</b> | <b>10,438,227</b> | <b>125,149,631</b> | <b>133,433,562</b> | <b>150,305,332</b> | <b>14,062,323</b> | <b>19,294,301</b> | <b>131,011,031</b> | <b>45,673,440.98</b> | <b>-8,856,074.20</b> | <b>36,817,366.78</b> |

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

| <b>REVENUES</b>                      | <b>2022<br/>TOTAL ACT</b> | <b>08/31/21<br/>YTD</b> | <b>%<br/>REMAIN</b> | <b>FY 2023<br/>BUDGET</b> | <b>CURR MTD</b>  | <b>CURR YTD</b>  | <b>REMAIN</b>     | <b>%<br/>REMAIN</b> | <b>BUDGET<br/>REMAIN</b> | <b>VARIANCE</b> |
|--------------------------------------|---------------------------|-------------------------|---------------------|---------------------------|------------------|------------------|-------------------|---------------------|--------------------------|-----------------|
| General Property Taxes               | 36,711,920                | 1,337,810               | 96.4%               | 37,077,171                | 43,297           | 1,530,915        | 35,546,256        | 95.9%               | 83.3%                    | -12.5%          |
| Local % of State Sales Tax           | 2,686,215                 | 0                       | 100.0%              | 2,810,000                 | 205,887          | 205,887          | 2,604,113         | 92.7%               | 83.3%                    | -9.3%           |
| Other Local Taxes                    | 3,946,064                 | 121,329                 | 96.9%               | 3,141,028                 | 152,256          | 152,256          | 2,988,772         | 95.2%               | 83.3%                    | -11.8%          |
| Permits, Fees, Licenses              | 472,489                   | 92,951                  | 80.3%               | 373,600                   | 32,278           | 53,149           | 320,451           | 85.8%               | 83.3%                    | -2.4%           |
| Fines & Forfeitures                  | 518,333                   | 54,399                  | 89.5%               | 600,700                   | 42,789           | 42,789           | 557,911           | 92.9%               | 83.3%                    | -9.5%           |
| Revenue-Use of Money/Prop            | 44,266                    | 34,075                  | 23.0%               | 182,657                   | 54,054           | 101,156          | 81,501            | 44.6%               | 83.3%                    | 38.7%           |
| Charges for Services                 | 1,979,904                 | 71,872                  | 96.4%               | 1,909,711                 | 62,173           | 73,292           | 1,836,419         | 96.2%               | 83.3%                    | -12.8%          |
| Misc Revenue                         | 157,805                   | 27,088                  | 82.8%               | 171,700                   | 16,168           | 28,616           | 143,084           | 83.3%               | 83.3%                    | 0.0%            |
| Recovered Cost                       | 196,937                   | 11,126                  | 94.4%               | 183,387                   | 9,362            | 91,153           | 92,234            | 50.3%               | 83.3%                    | 33.0%           |
| Revenue from Commonwealth            | 6,882,008                 | 1,005,712               | 85.4%               | 7,575,271                 | 1,018,884        | 1,023,771        | 6,551,500         | 86.5%               | 83.3%                    | -3.2%           |
| Revenue from Federal Govt            | 251,017                   | 0                       | 100.0%              | 84,569                    | -190,656         | -190,656         | 275,225           | 325.4%              | 83.3%                    | -242.1%         |
| <b>TOTAL REVENUES</b>                | <b>53,846,957</b>         | <b>2,756,362</b>        | <b>94.9%</b>        | <b>54,109,794</b>         | <b>1,446,490</b> | <b>3,112,328</b> | <b>50,997,466</b> | <b>94.2%</b>        | <b>8.3%</b>              | <b>-85.9%</b>   |
| <b>EXPENDITURES</b>                  |                           |                         |                     |                           |                  |                  |                   |                     |                          |                 |
| Salaries & Wages                     | 12,700,666                | 1,963,620               | 84.5%               | 14,327,152                | 1,123,047        | 2,154,110        | 12,173,042        | 85.0%               | 83.3%                    | -1.6%           |
| Benefits                             | 3,728,080                 | 605,748                 | 83.8%               | 4,528,916                 | 337,702          | 669,363          | 3,859,553         | 85.2%               | 83.3%                    | -1.9%           |
| <b>Total Salaries &amp; Benefits</b> | <b>16,428,746</b>         | <b>2,569,368</b>        | <b>84.4%</b>        | <b>18,856,068</b>         | <b>1,460,749</b> | <b>2,823,473</b> | <b>16,032,595</b> | <b>85.0%</b>        | <b>83.3%</b>             | <b>-1.7%</b>    |
| Temporary Help                       | 8,813                     | -510                    | 105.8%              | 17,000                    | 3,238            | 4,214            | 12,786            | 75.2%               | 83.3%                    | 8.1%            |
| Professional Services                | 1,475,967                 | 116,245                 | 92.1%               | 1,418,506                 | 86,382           | 88,832           | 1,329,674         | 93.7%               | 83.3%                    | -10.4%          |
| Other Purchased Services             | 2,915,473                 | 584,980                 | 79.9%               | 3,125,056                 | 59,640           | 131,118          | 2,993,938         | 95.8%               | 83.3%                    | -12.5%          |
| Insurance                            | 530,010                   | 497,558                 | 6.1%                | 581,451                   | 29,327           | 583,147          | -1,696            | -0.3%               | 83.3%                    | 83.6%           |
| Repairs & Maintenance                | 1,597,979                 | 389,688                 | 75.6%               | 1,979,274                 | 327,521          | 424,225          | 1,555,049         | 78.6%               | 83.3%                    | 4.8%            |
| Advertising/Marketing                | 34,579                    | 2,604                   | 92.5%               | 48,430                    | 5,420            | 5,420            | 43,010            | 88.8%               | 83.3%                    | -5.5%           |
| Utilities                            | 1,088,962                 | 99,631                  | 90.9%               | 1,131,276                 | 120,912          | 144,855          | 986,421           | 87.2%               | 83.3%                    | -3.9%           |
| Rental/Lease                         | 191,543                   | 24,897                  | 87.0%               | 253,300                   | 52,696           | 66,570           | 186,730           | 73.7%               | 83.3%                    | 9.6%            |
| Travel/Training                      | 98,157                    | 6,738                   | 93.1%               | 160,934                   | 13,469           | 14,619           | 146,315           | 90.9%               | 83.3%                    | -7.6%           |
| Supplies                             | 940,783                   | 77,900                  | 91.7%               | 1,000,428                 | 84,496           | 102,555          | 897,873           | 89.7%               | 83.3%                    | -6.4%           |
| Dues/Memberships                     | 33,438                    | 16,361                  | 51.1%               | 41,098                    | 12,019           | 14,649           | 26,449            | 64.4%               | 83.3%                    | 19.0%           |
| Contributions                        | 1,155,939                 | 485,488                 | 58.0%               | 1,233,425                 | 3,980            | 541,562          | 691,863           | 56.1%               | 83.3%                    | 27.2%           |
| Misc Expenditures                    | 6,018                     | 32                      | 99.5%               | 6,440                     | 3                | 3                | 6,438             | 100.0%              | 83.3%                    | -16.6%          |
| <b>Total Other Expenditures</b>      | <b>10,077,661</b>         | <b>2,301,612</b>        | <b>77.2%</b>        | <b>10,996,616</b>         | <b>799,102</b>   | <b>2,121,769</b> | <b>8,874,847</b>  | <b>80.7%</b>        | <b>83.3%</b>             | <b>2.6%</b>     |
| <b>Capital Expenditures</b>          | <b>364,219</b>            | <b>58,069</b>           | <b>84.1%</b>        | <b>271,660</b>            | <b>47,094</b>    | <b>47,094</b>    | <b>224,566</b>    | <b>82.7%</b>        | <b>83.3%</b>             | <b>0.7%</b>     |
| <b>TOTAL EXPENDITURES</b>            | <b>26,870,626</b>         | <b>4,929,049</b>        | <b>81.7%</b>        | <b>30,124,344</b>         | <b>2,306,945</b> | <b>4,992,336</b> | <b>25,132,008</b> | <b>83.4%</b>        | <b>83.3%</b>             | <b>-0.1%</b>    |
| <b>TRANSFERS</b>                     |                           |                         |                     |                           |                  |                  |                   |                     |                          |                 |
| Transfers from Gen Fund              | 26,408,269                | 5,728,857               | 21.7%               | 23,985,453                | 1,996,704        | 3,993,409        | 19,992,044        | 83.4%               | 83.3%                    | 0.0%            |
| <b>TOTAL TRANSFERS</b>               | <b>26,408,269</b>         | <b>5,728,857</b>        | <b>78.3%</b>        | <b>23,985,453</b>         | <b>1,996,704</b> | <b>3,993,409</b> | <b>19,992,044</b> | <b>83.4%</b>        | <b>83.3%</b>             | <b>0.0%</b>     |
| <b>TOTAL EXPEND/TRANS</b>            | <b>53,278,895</b>         | <b>10,657,906</b>       | <b>80.0%</b>        | <b>54,109,797</b>         | <b>4,303,649</b> | <b>8,985,745</b> | <b>45,124,052</b> | <b>83.4%</b>        | <b>83.3%</b>             | <b>-0.1%</b>    |
| <b>NET CHANGE IN FUND BAL</b>        | 568,062                   | -7,901,544              |                     | -3                        | -2,857,159       | -5,873,417       |                   |                     |                          |                 |
| <b>BEG FUND BALANCE</b>              | 21,046,063                | 21,046,063              |                     | 21,614,125                |                  | 21,614,125       |                   |                     |                          |                 |
| <b>END FUND BALANCE</b>              | 21,614,125                | 13,144,519              |                     | 21,614,121                |                  | 15,740,708       |                   |                     |                          |                 |

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

| <b>FY 2022</b>    | <b>08/31/21</b>   | <b>%</b>      | <b>DEPARTMENT</b>                | <b>FY 2023</b>    | <b>CURR MTD</b>  | <b>CURR YTD</b>  | <b>REMAIN</b>     | <b>% BUDGET</b> | <b>REMAIN</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> |
| 126,970           | 30,281            | 76.2%         | Board of Supervisors             | 127,788           | 17,370           | 32,627           | 95,161            | 74.5%           | 83.3%         | 8.9%           |
| 414,529           | 94,825            | 77.1%         | County Administration            | 469,949           | 44,299           | 106,270          | 363,679           | 77.4%           | 83.3%         | 5.9%           |
| 389,908           | 60,838            | 84.4%         | Legal Services                   | 448,932           | 38,167           | 63,428           | 385,504           | 85.9%           | 83.3%         | -2.5%          |
| 501,671           | 275,229           | 45.1%         | Human Resources                  | 571,088           | 21,290           | 312,316          | 258,772           | 45.3%           | 83.3%         | 38.0%          |
| 71,050            | 6,500             | 90.9%         | Auditor                          | 70,000            | 0                | 0                | 70,000            | 100.0%          | 83.3%         | -16.7%         |
| 433,624           | 64,541            | 85.1%         | Commissioner of Revenue          | 581,969           | 42,950           | 88,935           | 493,034           | 84.7%           | 83.3%         | -1.4%          |
| 33,548            | 5,193             | 84.5%         | Business License                 | 0                 | 0                | 0                | 0                 | #DIV/0!         | 83.3%         | #DIV/0!        |
| 32,173            | 5,193             | 83.9%         | Land Use                         | 0                 | 0                | 0                | 0                 | #DIV/0!         | 83.3%         | #DIV/0!        |
| 597,737           | 82,651            | 86.2%         | Treasurer                        | 682,247           | 64,612           | 107,449          | 574,798           | 84.3%           | 83.3%         | -0.9%          |
| 353,118           | 58,407            | 83.5%         | Accounting                       | 414,970           | 38,311           | 66,240           | 348,730           | 84.0%           | 83.3%         | -0.7%          |
| 715,679           | 199,759           | 72.1%         | Information Systems              | 1,015,949         | 211,466          | 267,273          | 748,676           | 73.7%           | 83.3%         | 9.6%           |
| 231,146           | 37,126            | 83.9%         | Board of Elections               | 277,251           | 15,861           | 30,980           | 246,271           | 88.8%           | 83.3%         | -5.5%          |
| 11,582            | -392              | 103.4%        | Circuit Court                    | 17,100            | 2,021            | 2,997            | 14,103            | 82.5%           | 83.3%         | 0.9%           |
| 20,154            | 2,329             | 88.4%         | Gen District Court               | 22,708            | 1,024            | 1,032            | 21,676            | 95.5%           | 83.3%         | -12.1%         |
| 75                | 75                | -0.4%         | Magistrates                      | 200               | 0                | 0                | 200               | 100.0%          | 83.3%         | -16.7%         |
| 589,246           | 76,822            | 87.0%         | Clerk of Circuit Court           | 524,726           | 50,026           | 87,637           | 437,089           | 83.3%           | 83.3%         | 0.0%           |
| 90,154            | 14,031            | 84.4%         | Victim Witness Program           | 167,206           | 10,135           | 18,929           | 148,277           | 88.7%           | 83.3%         | -5.3%          |
| 538,638           | 87,981            | 83.7%         | Commonwealth's Attorney          | 688,092           | 48,595           | 91,816           | 596,276           | 86.7%           | 83.3%         | -3.3%          |
| 5,402,335         | 897,880           | 83.4%         | Sheriff                          | 6,043,458         | 484,570          | 934,208          | 5,109,249         | 84.5%           | 83.3%         | -1.2%          |
| 782,541           | 169,660           | 78.3%         | Volunteer Fire Departments       | 759,442           | 73,648           | 211,625          | 547,817           | 72.1%           | 83.3%         | 11.2%          |
| 3,147,547         | 482,416           | 84.7%         | Fire & EMS                       | 3,478,188         | 341,608          | 595,729          | 2,882,459         | 82.9%           | 83.3%         | 0.5%           |
| 0                 | 0                 | #DIV/0!       | Emergency Management             | 0                 | 0                | 0                | 0                 | #DIV/0!         | 83.3%         | #DIV/0!        |
| 1,648,863         | 464,655           | 71.8%         | Confinement & Care of Prisoners  | 1,786,457         | 0                | 0                | 1,786,457         | 100.0%          | 83.3%         | -16.7%         |
| 256,800           | 56,112            | 78.1%         | Court Services                   | 295,035           | 55,456           | 55,456           | 239,579           | 81.2%           | 83.3%         | 2.1%           |
| 222,597           | 33,056            | 85.1%         | Other Correction & Detention     | 255,202           | 15,014           | 30,729           | 224,473           | 88.0%           | 83.3%         | -4.6%          |
| 319,110           | 50,170            | 84.3%         | Building Inspection              | 365,185           | 27,432           | 54,056           | 311,129           | 85.2%           | 83.3%         | -1.9%          |
| 407,283           | 93,430            | 77.1%         | Animal Control/Pound             | 434,858           | 30,535           | 54,424           | 380,434           | 87.5%           | 83.3%         | -4.2%          |
| 320               | 20                | 93.8%         | Medical Examiner                 | 800               | 60               | 60               | 740               | 92.5%           | 83.3%         | -9.2%          |
| 1,568,596         | 283,056           | 82.0%         | Communications                   | 1,850,840         | 186,174          | 356,488          | 1,494,352         | 80.7%           | 83.3%         | 2.6%           |
| 45,117            | 3,714             | 91.8%         | Streetlights                     | 45,500            | 4,043            | 4,043            | 41,457            | 91.1%           | 83.3%         | -7.8%          |
| 1,570,770         | 167,388           | 89.3%         | Waste Management                 | 1,774,075         | 134,592          | 184,758          | 1,589,317         | 89.6%           | 83.3%         | -6.3%          |
| 16,494            | 952               | 94.2%         | Public Nuisance Control          | 30,000            | 0                | 0                | 30,000            | 100.0%          | 83.3%         | -16.7%         |
| 3,214,637         | 400,500           | 87.5%         | General Properties               | 3,352,531         | 166,406          | 393,676          | 2,958,855         | 88.3%           | 83.3%         | -4.9%          |
| 342,023           | 85,506            | 75.0%         | Local Health Department          | 342,023           | 0                | 85,506           | 256,517           | 75.0%           | 83.3%         | 8.3%           |
| 85,537            | 21,384            | 75.0%         | Behavioral Health-District 19    | 96,828            | 0                | 24,207           | 72,621            | 75.0%           | 83.3%         | 8.3%           |
| 11,000            | 11,000            | 0.0%          | Area Agency on Aging             | 10,000            | 0                | 10,000           | 0                 | 0.0%            | 83.3%         | 83.3%          |
| 26,213            | 26,213            | 0.0%          | Other Social Services            | 26,713            | 0                | 26,713           | 0                 | 0.0%            | 83.3%         | 83.3%          |
| 15,855            | 15,855            | 0.0%          | Community Colleges               | 16,025            | 0                | 16,025           | 0                 | 0.0%            | 83.3%         | 83.3%          |
| 1,012,215         | 123,408           | 87.8%         | Parks & Recreation               | 1,113,848         | 86,495           | 149,736          | 964,112           | 86.6%           | 83.3%         | -3.2%          |
| 1,200             | 100               | 91.7%         | Boatlandings                     | 1,200             | 0                | 0                | 1,200             | 100.0%          | 83.3%         | -16.7%         |
| 310,646           | 77,662            | 75.0%         | Libraries                        | 323,072           | 0                | 80,768           | 242,304           | 75.0%           | 83.3%         | 8.3%           |
| 504,000           | 51,471            | 89.8%         | Planning/Zoning/GIS              | 645,264           | 47,698           | 88,796           | 556,468           | 86.2%           | 83.3%         | -2.9%          |
| 440,621           | 84,223            | 80.9%         | Community Development            | 553,983           | 42,153           | 79,029           | 474,954           | 85.7%           | 83.3%         | -2.4%          |
| 204,985           | 199,976           | 2.4%          | Other Planning/Community Dev     | 253,013           | 0                | 247,630          | 5,383             | 2.1%            | 83.3%         | 81.2%          |
| 12,500            | 12,500            | 0.0%          | Soil/Water Conservation District | 12,500            | 0                | 12,500           | 0                 | 0.0%            | 83.3%         | 83.3%          |
| 149,817           | 15,350            | 89.8%         | Cooperative Extension Program    | 178,130           | 4,933            | 18,247           | 159,883           | 89.8%           | 83.3%         | -6.4%          |
| 26,408,269        | 5,728,857         | 78.3%         | Transfers to Other Funds         | 23,985,453        | 1,996,704        | 3,993,409        | 19,992,044        | 83.4%           | 83.3%         | 0.0%           |
| <b>53,278,895</b> | <b>10,657,903</b> | <b>80.0%</b>  | <b>TOTAL EXPENDITURES</b>        | <b>54,109,797</b> | <b>4,303,649</b> | <b>8,985,745</b> | <b>45,124,052</b> | <b>83.4%</b>    | <b>83.3%</b>  | <b>-0.1%</b>   |

## EXPLANATION OF BUDGET VARIANCE

### By Department

|                                  |                                     |
|----------------------------------|-------------------------------------|
| Board of Supervisors             | Annual Insurance Premiumns          |
| County Administration            | Annual Insurance Premiumns          |
| Human Resources                  | Annual Insurance Premiumns          |
| Information Systems              | Annual Maintenance Contracts        |
| Volunteer Fire Departments       | Annual Insurance Premiumns          |
| Court Services                   | Quarterly Crater Youth Care payment |
| Emergency Communications         | Annual Maintenance Contract         |
| 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

|                |                                       |
|----------------|---------------------------------------|
| Temporary Help | Jury Duty                             |
| Insurance      | Annual & Quarterly Insurance Premiums |
| Contributions  | Annual & Quarterly Payments           |