

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

FOR THE PERIOD ENDED: DECEMBER 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	53,819,667	54,109,794	5,742,201	24,440,912	29,668,882	53,278,895	55,954,454	3,983,270	28,260,902	27,693,552	21,586,833.84	-3,819,990.03	17,766,843.81
102	MEALS TAX FUND	1,094,721	1,000,000	93,671	489,141	510,859	1,000,000	1,000,000	83,333	500,000	500,000	260,701.24	-10,858.90	249,842.34
140	SOCIAL SERVICES FUND	3,147,553	3,318,591	267,618	1,402,778	1,915,813	3,103,646	3,568,404	276,912	1,634,248	1,934,156	279,497.28	-231,469.29	48,027.99
144	UNITED WAY-EMERGENCY	0	0	0	0	0	323	0	0	167	-167	3,538.99	-166.74	3,372.25
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	100	0	0	300	-300	3,956.24	-300.00	3,656.24
205	SCHOOL FUND	49,657,019	53,795,837	4,174,218	24,186,722	29,609,115	51,442,382	54,730,279	5,313,007	24,555,665	30,174,614	934,441.65	-368,943.56	565,498.09
206	TEXTBOOK FUND	440,831	542,758	31,758	190,547	352,211	161,526	650,000	1,400	231,056	418,944	737,185.01	-40,508.88	696,676.13
207	SCHOOL NUTRITION FUND	2,807,515	2,018,100	214,467	894,286	1,123,814	2,324,785	2,679,486	235,941	1,108,912	1,570,574	661,385.99	-214,626.21	446,759.78
208	COVID19 - SCHOOLS	2,129,473	7,059,838	100,999	748,204	6,311,634	2,129,507	7,059,838	172,559	1,285,602	5,774,236	0.00	-537,398.34	-537,398.34
209	RECYCLING/LITTER GRANT FUND	123,188	91,329	2,932	21,537	69,792	64,013	189,178	48,499	48,499	140,679	97,848.73	-26,962.08	70,886.65
210	COMMUNITY DEVELOPMENT FUND	66,363	51,560	0	41,482	10,078	63,411	889,619	68,463	125,402	764,217	838,058.64	-83,919.94	754,138.70
211	COMMUNITY SERVICE FUND	2,802	0	0	410	-410	8,986	11,580	41	873	10,707	11,579.71	-463.06	11,116.65
219	CHILDREN'S SERVICES FUND	2,211,693	2,306,557	188,979	733,384	1,573,173	2,187,871	2,441,747	217,443	915,129	1,526,618	135,190.27	-181,745.08	-46,554.81
226	LAW LIBRARY FUND	3,279	3,500	268	1,379	2,121	3,591	18,069	0	1,358	16,711	14,568.62	20.92	14,589.54
228	FIRE/EMS/GRANT PROG FUND	526,408	5,375,765	7,197	5,393,316	-17,551	592,993	5,708,936	2,993	5,045,409	663,527	333,171.18	347,906.57	681,077.75
229	FORFEITED ASSET SHARING PROG	7,859	0	0	0	0	0	48,524	0	0	48,524	48,524.26	0.00	48,524.26
302	SCHOOL CAPITAL PROJECTS FUND	2,911,435	4,361,445	1,150,739	2,942,112	1,419,333	2,255,266	6,563,239	115,026	1,172,995	5,390,244	2,201,793.86	1,769,117.61	3,970,911.47
303	SCHOOL GRANTS FUND	3,089,425	3,461,190	0	166,047	3,295,143	3,110,192	3,745,138	330,227	1,575,711	2,169,427	283,947.74	-1,409,664.23	-1,125,716.49
305	COUNTY CAPITAL PROJECTS FUND	2,792,010	6,839,594	3,380	6,888,770	-49,176	3,649,396	14,279,594	84,217	2,739,512	11,540,082	7,439,400.50	4,149,258.32	11,588,658.82
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	303,793	1,822,756	1,822,756	4,190,299	4,130,297	0	3,618,722	511,575	900,962.35	-1,795,965.72	-895,003.37
402	SCHOOL DEBT SERVICE FUND	3,844,705	3,844,704	320,392	1,922,352	1,922,352	3,367,431	3,353,500	90,516	3,049,928	303,572	1,192,808.29	-1,127,575.56	65,232.73
723	PAMPLIN FUND	-234,068	0	133,244	139,963	-139,963	86,423	0	7,547	37,356	-37,356	2,674,325.86	102,606.74	2,776,932.60
724	E ABRAHAMS SCHOL FUND	-122,763	0	147,580	151,943	-151,943	108,545	0	1,150	92,425	-92,425	4,476,261.17	59,518.25	4,535,779.42
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	0	632	-632	2,211	0	708	1,410	-1,410	35,935.21	-777.50	35,157.71
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	1,389	4,470	-4,470	6,000	0	0	2,785	-2,785	395,956.61	1,684.55	397,641.16
733	SPECIAL WELFARE	137,314	0	1,368	13,587	-13,587	126,162	0	1,559	41,829	-41,829	41,686.12	-28,242.32	13,443.80
734	WELFARE SAVINGS ACCTS	2	0	0	1	-1	0	0	0	0	0	2,363.85	0.59	2,364.44
790	COMM CREDIT ACCT	179,048	0	8,721	58,383	-58,383	179,048	0	8,721	58,383	-58,383	0.00	0.00	0.00
	TOTAL	132,282,034	151,826,074	12,894,913	72,655,115	79,170,959	133,443,000	167,021,882	11,043,531	76,104,579	90,917,304	45,605,563.55	-3,449,463.70	42,156,099.85

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

REVENUES	2022 TOTAL ACT	12/31/21 YTD	% REMAIN	FY 2023 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	36,683,160	17,077,695	53.4%	37,077,171	4,601,505	17,571,417	19,505,754	52.6%	50.0%	-2.6%
Local % of State Sales Tax	2,686,215	885,189	67.0%	2,810,000	280,731	1,035,633	1,774,367	63.1%	50.0%	-13.1%
Other Local Taxes	3,944,441	893,446	77.3%	3,141,028	231,702	990,572	2,150,456	68.5%	50.0%	-18.5%
Permits, Fees, Licenses	472,489	202,803	57.1%	373,600	25,454	170,030	203,570	54.5%	50.0%	-4.5%
Fines & Forfeitures	518,333	218,906	57.8%	600,700	35,090	187,994	412,706	68.7%	50.0%	-18.7%
Revenue-Use of Money/Prop	44,654	48,364	-8.3%	182,657	139,389	300,159	-117,502	-64.3%	50.0%	114.3%
Charges for Services	1,981,527	706,828	64.3%	1,909,711	121,655	732,840	1,176,871	61.6%	50.0%	-11.6%
Misc Revenue	154,005	77,422	49.7%	171,700	22,798	98,958	72,742	42.4%	50.0%	7.6%
Recovered Cost	196,937	89,125	54.7%	183,387	28,216	204,543	-21,156	-11.5%	50.0%	61.5%
Revenue from Commonwealth	6,882,008	3,110,461	54.8%	7,575,271	255,662	3,143,862	4,431,409	58.5%	50.0%	-8.5%
Revenue from Federal Govt	255,899	0	100.0%	84,569	0	4,905	79,664	94.2%	50.0%	-44.2%
TOTAL REVENUES	53,819,667	23,310,239	56.7%	54,109,794	5,742,201	24,440,913	29,668,881	54.8%	50.0%	-4.8%
EXPENDITURES										
Salaries & Wages	12,700,666	6,257,470	50.7%	14,302,322	1,150,502	6,789,145	7,513,177	52.5%	50.0%	-2.5%
Benefits	3,728,080	1,863,578	50.0%	4,528,916	350,025	2,066,547	2,462,369	54.4%	50.0%	-4.4%
Total Salaries & Benefits	16,428,746	8,121,048	50.6%	18,831,238	1,500,528	8,855,692	9,975,546	53.0%	50.0%	-3.0%
Temporary Help	8,813	7,484	15.1%	17,000	3,573	10,205	6,795	40.0%	50.0%	10.0%
Professional Services	1,475,967	643,433	56.4%	1,443,336	129,949	488,261	955,075	66.2%	50.0%	-16.2%
Other Purchased Services	2,915,473	1,299,424	55.4%	3,125,056	15,119	1,356,824	1,768,231	56.6%	50.0%	-6.6%
Insurance	530,010	501,118	5.5%	581,451	0	600,273	-18,822	-3.2%	50.0%	53.2%
Repairs & Maintenance	1,597,979	739,525	53.7%	1,979,274	61,204	914,652	1,064,622	53.8%	50.0%	-3.8%
Advertising/Marketing	34,579	15,345	55.6%	48,430	839	10,744	37,686	77.8%	50.0%	-27.8%
Utilities	1,088,962	457,510	58.0%	1,131,276	93,316	530,396	600,879	53.1%	50.0%	-3.1%
Rental/Lease	191,543	59,262	69.1%	253,300	17,460	124,837	128,463	50.7%	50.0%	-0.7%
Travel/Training	98,157	64,379	34.4%	160,934	14,024	74,145	86,789	53.9%	50.0%	-3.9%
Supplies	940,783	385,258	59.0%	1,000,428	68,962	534,468	465,960	46.6%	50.0%	3.4%
Dues/Memberships	33,438	25,648	23.3%	41,098	1,763	22,450	18,648	45.4%	50.0%	4.6%
Contributions	1,155,939	690,851	40.2%	1,233,425	8,610	755,758	477,667	38.7%	50.0%	11.3%
Misc Expenditures	6,018	1,457	75.8%	6,440	-120	-9,729	16,169	251.1%	50.0%	-201.1%
Total Other Expenditures	10,077,661	4,890,694	51.5%	11,021,446	414,699	5,413,285	5,608,161	50.9%	50.0%	-0.9%
Capital Expenditures	364,219	167,058	54.1%	278,274	71,339	148,656	129,618	46.6%	50.0%	3.4%
TOTAL EXPENDITURES	26,870,626	13,178,800	51.0%	30,130,958	1,986,565	14,417,633	15,713,326	52.2%	50.0%	-2.2%
TRANSFERS										
Transfers from Gen Fund	26,408,269	13,766,572	52.1%	25,823,496	1,996,704	13,843,270	11,980,226	46.4%	50.0%	3.6%
TOTAL TRANSFERS	26,408,269	13,766,572	47.9%	25,823,496	1,996,704	13,843,270	11,980,226	46.4%	50.0%	3.6%
TOTAL EXPEND/TRANS	53,278,895	26,945,372	49.4%	55,954,454	3,983,270	28,260,902	27,693,552	49.5%	50.0%	0.5%
NET CHANGE IN FUND BAL	540,772	-3,635,133		-1,844,660	1,758,932	-3,819,990				
BEG FUND BALANCE	21,046,062	21,046,062		21,586,834		21,586,834				
END FUND BALANCE	21,586,834	17,410,929		19,742,174		17,766,844				

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

FY 2022	12/31/21	%	DEPARTMENT	FY 2023	FY 2023	FY 2023	FY 2023	%	BUDGET	OVER/
TOTAL ACT	YTD	REMAIN		BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	(UNDER)
126,970	71,839	43.4%	Board of Supervisors	127,788	10,309	68,916	58,872	46.1%	50.0%	3.9%
414,529	218,442	47.3%	County Administration	469,949	41,451	256,607	213,342	45.4%	50.0%	4.6%
389,908	195,848	49.8%	Legal Services	448,932	37,030	195,296	253,636	56.5%	50.0%	-6.5%
501,671	375,172	25.2%	Human Resources	571,088	22,070	429,238	141,850	24.8%	50.0%	25.2%
71,050	71,050	0.0%	Auditor	70,000	0	0	70,000	100.0%	50.0%	-50.0%
499,345	233,262	53.3%	Commissioner of Revenue	581,969	51,347	268,547	313,422	53.9%	50.0%	-3.9%
597,737	287,769	51.9%	Treasurer	682,247	53,250	305,852	376,395	55.2%	50.0%	-5.2%
353,118	178,331	49.5%	Accounting	414,970	34,598	204,292	210,678	50.8%	50.0%	-0.8%
715,679	404,623	43.5%	Information Systems	1,015,949	67,287	494,266	521,683	51.3%	50.0%	-1.3%
231,146	139,950	39.5%	Board of Elections	277,251	27,202	137,623	139,628	50.4%	50.0%	-0.4%
11,582	6,367	45.0%	Circuit Court	17,100	3,448	8,817	8,283	48.4%	50.0%	1.6%
20,154	10,215	49.3%	Gen District Court	22,708	1,046	9,161	13,547	59.7%	50.0%	-9.7%
75	75	-0.4%	Magistrates	200	0	84	116	58.2%	50.0%	-8.2%
589,246	265,703	54.9%	Clerk of Circuit Court	524,726	43,110	261,002	263,724	50.3%	50.0%	-0.3%
90,154	42,695	52.6%	Victim Witness Program	167,206	9,447	55,807	111,399	66.6%	50.0%	-16.6%
538,638	265,340	50.7%	Commonwealth's Attorney	688,092	47,744	278,543	409,549	59.5%	50.0%	-9.5%
5,402,335	2,723,154	49.6%	Sheriff	6,050,072	516,396	3,081,798	2,968,274	49.1%	50.0%	0.9%
782,541	34,811	95.6%	Volunteer Fire Departments	759,442	27,479	377,584	381,858	50.3%	50.0%	-0.3%
3,147,547	1,575,899	49.9%	Fire & EMS	3,478,188	269,925	1,679,788	1,798,400	51.7%	50.0%	-1.7%
0	0	#DIV/0!	Emergency Management	0	0	0	0	#DIV/0!	50.0%	#DIV/0!
1,648,863	929,310	43.6%	Confinement & Care of Prisoners	1,786,457	0	954,815	831,642	46.6%	50.0%	3.4%
256,800	125,498	51.1%	Court Services	295,035	7,031	117,943	177,092	60.0%	50.0%	-10.0%
222,597	105,032	52.8%	Other Correction & Detention	255,202	22,528	115,462	139,740	54.8%	50.0%	-4.8%
319,110	155,991	51.1%	Building Inspection	365,185	50,508	189,703	175,482	48.1%	50.0%	1.9%
407,283	222,104	45.5%	Animal Control/Pound	434,858	47,157	210,263	224,595	51.6%	50.0%	-1.6%
320	120	62.5%	Medical Examiner	800	40	140	660	82.5%	50.0%	-32.5%
1,568,596	746,951	52.4%	Communications	1,850,840	126,566	934,634	916,206	49.5%	50.0%	0.5%
45,117	18,575	58.8%	Streetlights	45,500	4,164	20,209	25,291	55.6%	50.0%	-5.6%
1,570,770	681,336	56.6%	Waste Management	1,774,075	126,697	714,937	1,059,138	59.7%	50.0%	-9.7%
16,494	7,842	52.5%	Public Nuisance Control	30,000	2,638	6,624	23,376	77.9%	50.0%	-27.9%
3,214,637	1,220,566	62.0%	General Properties	3,352,531	158,561	1,243,042	2,109,489	62.9%	50.0%	-12.9%
342,023	171,012	50.0%	Local Health Department	342,023	0	171,012	171,012	50.0%	50.0%	0.0%
85,537	42,769	50.0%	Behavioral Health-District 19	96,828	0	48,414	48,414	50.0%	50.0%	0.0%
11,000	11,000	0.0%	Area Agency on Aging	10,000	0	10,000	0	0.0%	50.0%	50.0%
26,213	26,213	0.0%	Other Social Services	26,713	0	26,713	0	0.0%	50.0%	50.0%
15,855	15,855	0.0%	Community Colleges	16,025	0	16,025	0	0.0%	50.0%	50.0%
1,012,215	469,086	53.7%	Parks & Recreation	1,113,848	74,829	480,707	633,141	56.8%	50.0%	-6.8%
1,200	500	58.3%	Boatlandings	1,200	0	0	1,200	100.0%	50.0%	-50.0%
310,646	155,323	50.0%	Libraries	323,072	0	161,536	161,536	50.0%	50.0%	0.0%
504,000	197,661	60.8%	Planning/Zoning/GIS	645,264	60,510	274,016	371,248	57.5%	50.0%	-7.5%
440,621	226,621	48.6%	Community Development	553,983	37,863	285,526	268,457	48.5%	50.0%	1.5%
204,985	201,316	1.8%	Other Planning/Community Dev	253,013	612	249,582	3,431	1.4%	50.0%	48.6%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	50.0%	50.0%
149,817	29,075	80.6%	Cooperative Extension Program	178,130	3,723	60,611	117,519	66.0%	50.0%	-16.0%
26,408,269	13,766,572	47.9%	Transfers to Other Funds	25,823,496	1,996,704	13,843,270	11,980,226	46.4%	50.0%	3.6%
53,278,895	26,639,373	50.0%	TOTAL EXPENDITURES	55,954,454	3,983,270	28,260,902	27,693,552	49.5%	50.0%	0.5%

EXPLANATION OF BUDGET VARIANCE

By Department

Board of Supervisors	Annual Insurance Premiumns
County Administration	Annual Insurance Premiumns
Human Resources	Annual Insurance Premiumns
Confinement & Care of Prisoners	MRRJA Quarterly Payment
Building Inspections	Vehicle Purchase
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
Community Development	County Fair Expenditures
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment
Transfers to Other Funds	CIP Transfer

By Category

Temporary Help	Jury Duty
Insurance	Annual & Quarterly Insurance Premiums
Supplies	County Fair/Medical/Janitorial Supplies
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments

