

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

**FOR THE PERIOD ENDED:        JANUARY 31, 2023**

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	1,583,653	26,025,168	28,084,626	53,278,895	55,954,454	4,958,503	33,219,276	22,735,178	21,586,833.84	-7,194,107.92	14,392,725.92
102	MEALS TAX FUND	1,094,721	1,000,000	83,908	573,049	426,951	1,000,000	1,000,000	83,333	583,333	416,667	260,701.24	-10,283.84	250,417.40
140	SOCIAL SERVICES FUND	3,147,553	3,318,591	271,355	1,674,133	1,644,458	3,103,646	3,568,404	263,334	1,886,027	1,682,377	279,497.28	-211,893.61	67,603.67
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	4,426,687	28,613,408	25,182,429	51,442,382	54,730,279	4,373,161	28,928,826	25,801,453	934,441.65	-315,417.60	619,024.05
206	TEXTBOOK FUND	440,831	542,758	32,186	222,733	320,025	161,526	650,000	2,488	233,544	416,456	737,185.01	-10,810.77	726,374.24
207	SCHOOL NUTRITION FUND	2,807,515	2,018,100	185,512	1,079,798	938,302	2,324,785	2,679,486	178,071	1,286,983	1,392,503	661,385.99	-207,185.00	454,200.99
208	COVID19 - SCHOOLS	2,129,473	7,059,838	61,847	810,051	6,249,787	2,129,507	7,059,838	144,510	1,430,113	5,629,725	0.00	-620,062.19	-620,062.19
209	RECYCLING/LITTER GRANT FUND	123,188	91,329	17,169	38,706	52,623	64,013	189,178	9,017	57,516	131,662	97,848.73	-18,809.65	79,039.08
210	COMMUNITY DEVELOPMENT FUND	66,363	51,560	0	41,482	10,078	63,411	889,619	24,112	149,514	740,105	838,058.64	-108,031.58	730,027.06
211	COMMUNITY SERVICE FUND	2,802	0	50	460	-460	8,986	11,580	35	909	10,671	11,579.71	-448.53	11,131.18
219	CHILDREN'S SERVICES FUND	2,211,693	2,306,557	249,598	982,982	1,323,575	2,187,871	2,441,747	122,354	898,531	1,543,216	135,190.27	84,450.35	219,640.62
226	LAW LIBRARY FUND	3,279	3,500	262	1,640	1,860	3,591	18,069	679	2,037	16,032	14,568.62	-396.22	14,172.40
228	FIRE/EMS/GRANT PROG FUND	526,408	5,375,765	311	5,393,627	-17,862	592,993	5,708,936	1,322	5,046,731	662,205	333,171.18	346,895.40	680,066.58
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	216,297	3,158,409	1,203,036	2,255,266	6,563,239	269,502	1,442,496	5,120,743	2,201,793.86	1,715,913.06	3,917,706.92
303	SCHOOL GRANTS FUND	3,089,425	3,461,190	140,607	306,654	3,154,536	3,110,192	3,745,138	254,393	1,830,105	1,915,033	283,947.74	-1,523,450.89	-1,239,503.15
305	COUNTY CAPITAL PROJECTS FUND	2,792,010	6,839,594	38,453	6,927,223	-87,629	3,649,396	14,279,594	2,012,516	4,752,028	9,527,566	7,439,400.50	2,175,195.05	9,614,595.55
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	303,793	2,126,549	1,518,963	4,190,299	4,130,297	6,285	3,625,007	505,290	900,962.35	-1,498,458.23	-597,495.88
402	SCHOOL DEBT SERVICE FUND	3,844,705	3,844,704	320,392	2,242,745	1,601,959	3,367,431	3,353,500	8,574	3,058,502	294,998	1,192,808.29	-815,757.25	377,051.04
723	PAMPLIN FUND	-234,068	0	60,465	200,428	-200,428	86,423	0	6,446	39,546	-39,546	2,674,325.86	160,881.49	2,835,207.35
724	E ABRAHAMS SCHOL FUND	-122,763	0	6,133	158,076	-158,076	108,545	0	7,600	100,025	-100,025	4,476,261.17	58,051.32	4,534,312.49
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	100	732	-732	2,211	0	100	1,510	-1,510	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	1,342	5,811	-5,811	6,000	0	0	2,785	-2,785	395,956.61	3,026.08	398,982.69
733	SPECIAL WELFARE	137,314	0	1,491	15,078	-15,078	126,162	0	252	41,853	-41,853	45,225.11	-26,774.65	18,450.46
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	21,812	80,195	-80,195	179,048	0	21,812	80,195	-80,195	0.00	0.00	0.00
	<b>TOTAL</b>	<b>132,282,034</b>	<b>151,826,074</b>	<b>8,023,421</b>	<b>80,679,139</b>	<b>71,146,935</b>	<b>133,442,677</b>	<b>167,021,882</b>	<b>12,748,400</b>	<b>88,697,691</b>	<b>78,324,191</b>	<b>45,605,563.55</b>	<b>-8,018,551.90</b>	<b>37,587,011.65</b>

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: JANUARY 31, 2023**

<b>REVENUES</b>	<b>2022 TOTAL ACT</b>	<b>01/31/22 YTD</b>	<b>% REMAIN</b>	<b>FY 2023 BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>% REMAIN</b>	<b>BUDGET REMAIN</b>	<b>VARIANCE</b>
General Property Taxes	36,683,160	17,576,561	52.1%	37,077,171	410,906	17,983,675	19,093,496	51.5%	41.7%	-9.8%
Local % of State Sales Tax	2,686,215	1,089,968	59.4%	2,810,000	217,015	1,252,648	1,557,352	55.4%	41.7%	-13.8%
Other Local Taxes	3,944,441	1,184,825	70.0%	3,141,028	227,619	971,482	2,169,546	69.1%	41.7%	-27.4%
Permits, Fees, Licenses	472,489	218,180	53.8%	373,600	24,440	194,470	179,130	47.9%	41.7%	-6.3%
Fines & Forfeitures	518,333	257,789	50.3%	600,700	44,078	232,071	368,629	61.4%	41.7%	-19.7%
Revenue-Use of Money/Prop	44,654	51,324	-14.9%	182,657	92,684	392,093	-209,436	-114.7%	41.7%	156.3%
Charges for Services	1,981,527	934,849	52.8%	1,909,711	91,154	663,342	1,246,369	65.3%	41.7%	-23.6%
Misc Revenue	154,005	83,222	46.0%	171,700	8,333	97,884	73,816	43.0%	41.7%	-1.3%
Recovered Cost	196,937	139,141	29.3%	183,387	140,281	514,882	-331,495	-180.8%	41.7%	222.4%
Revenue from Commonwealth	6,882,008	3,382,791	50.8%	7,575,271	287,931	3,678,502	3,896,769	51.4%	41.7%	-9.8%
Revenue from Federal Govt	255,899	0	100.0%	84,569	39,212	44,118	40,451	47.8%	41.7%	-6.2%
<b>TOTAL REVENUES</b>	<b>53,819,667</b>	<b>24,918,650</b>	<b>53.7%</b>	<b>54,109,794</b>	<b>1,583,653</b>	<b>26,025,168</b>	<b>28,084,626</b>	<b>51.9%</b>	<b>41.7%</b>	<b>-10.2%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	12,700,666	7,407,213	41.7%	14,302,322	1,149,347	7,938,649	6,363,673	44.5%	41.7%	-2.8%
Benefits	3,728,080	2,183,349	41.4%	4,528,916	348,824	2,415,371	2,113,545	46.7%	41.8%	-4.9%
<b>Total Salaries &amp; Benefits</b>	<b>16,428,746</b>	<b>9,590,562</b>	<b>41.6%</b>	<b>18,831,238</b>	<b>1,498,172</b>	<b>10,354,020</b>	<b>8,477,218</b>	<b>45.0%</b>	<b>41.7%</b>	<b>-3.3%</b>
Temporary Help	8,813	9,499	-7.8%	17,000	277	10,483	6,517	38.3%	41.7%	3.3%
Professional Services	1,475,967	693,136	53.0%	1,443,336	104,640	592,743	850,593	58.9%	41.7%	-17.3%
Other Purchased Services	2,915,473	1,843,529	36.8%	3,125,056	522,646	1,879,471	1,245,585	39.9%	41.7%	1.8%
Insurance	530,010	516,497	2.5%	581,451	5,671	605,944	-24,493	-4.2%	41.7%	45.9%
Repairs & Maintenance	1,597,979	1,062,495	33.5%	1,979,274	374,642	1,289,294	689,980	34.9%	41.7%	6.8%
Advertising/Marketing	34,579	17,472	49.5%	48,430	2,804	13,548	34,882	72.0%	41.7%	-30.4%
Utilities	1,088,962	546,422	49.8%	1,131,276	125,048	655,444	475,831	42.1%	41.7%	-0.4%
Rental/Lease	191,543	77,318	59.6%	253,300	14,894	139,731	113,569	44.8%	41.7%	-3.2%
Travel/Training	98,157	69,644	29.0%	160,934	2,819	76,964	83,970	52.2%	41.7%	-10.5%
Supplies	940,783	466,646	50.4%	1,000,428	87,251	621,719	378,709	37.9%	41.7%	3.8%
Dues/Memberships	33,438	27,102	18.9%	41,098	1,660	24,110	16,988	41.3%	41.7%	0.3%
Contributions	1,155,939	880,752	23.8%	1,233,425	201,403	954,438	278,987	22.6%	41.7%	19.1%
Misc Expenditures	6,018	3,023	49.8%	6,440	1,326	-5,680	12,120	188.2%	41.7%	-146.5%
<b>Total Other Expenditures</b>	<b>10,077,661</b>	<b>6,213,535</b>	<b>38.3%</b>	<b>11,021,446</b>	<b>1,445,080</b>	<b>6,858,208</b>	<b>4,163,238</b>	<b>37.8%</b>	<b>41.7%</b>	<b>3.9%</b>
<b>Capital Expenditures</b>	<b>364,219</b>	<b>227,576</b>	<b>37.5%</b>	<b>278,274</b>	<b>18,547</b>	<b>167,073</b>	<b>111,201</b>	<b>40.0%</b>	<b>41.7%</b>	<b>1.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>26,870,626</b>	<b>16,031,673</b>	<b>40.3%</b>	<b>30,130,958</b>	<b>2,961,799</b>	<b>17,379,302</b>	<b>12,751,656</b>	<b>42.3%</b>	<b>41.7%</b>	<b>-0.7%</b>
<b>TRANSFERS</b>										
Transfers from Gen Fund	26,408,269	16,281,001	61.7%	25,823,496	1,996,704	15,839,974	9,983,522	38.7%	41.7%	3.0%
<b>TOTAL TRANSFERS</b>	<b>26,408,269</b>	<b>16,281,001</b>	<b>38.3%</b>	<b>25,823,496</b>	<b>1,996,704</b>	<b>15,839,974</b>	<b>9,983,522</b>	<b>38.7%</b>	<b>41.7%</b>	<b>3.0%</b>
<b>TOTAL EXPEND/TRANS</b>	<b>53,278,895</b>	<b>32,312,674</b>	<b>39.4%</b>	<b>55,954,454</b>	<b>4,958,503</b>	<b>33,219,276</b>	<b>22,735,178</b>	<b>40.6%</b>	<b>41.7%</b>	<b>1.0%</b>
<b>NET CHANGE IN FUND BAL</b>	540,772	-7,394,024		-1,844,660	-3,374,850	-7,194,108				
<b>BEG FUND BALANCE</b>	21,046,062	21,046,062		21,586,834		21,586,834				
<b>END FUND BALANCE</b>	21,586,834	13,652,038		19,742,174		14,392,726				

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
JANUARY 31, 2023**

<b>FY 2022</b>	<b>01/31/22</b>	<b>%</b>	<b>DEPARTMENT</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>%</b>	<b>BUDGET</b>	<b>OVER/</b>
<b>TOTAL ACT</b>	<b>YTD</b>	<b>REMAIN</b>		<b>BUDGET</b>	<b>CURR MTD</b>	<b>CURR YTD</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>REMAIN</b>	<b>(UNDER)</b>
126,970	81,683	35.7%	Board of Supervisors	127,788	9,709	78,625	49,163	38.5%	41.7%	3.2%
414,529	250,129	39.7%	County Administration	469,949	37,082	293,689	176,260	37.5%	41.7%	4.2%
389,908	225,139	42.3%	Legal Services	448,932	33,883	229,179	219,753	49.0%	41.7%	-7.3%
501,671	391,395	22.0%	Human Resources	571,088	26,066	455,304	115,784	20.3%	41.7%	21.4%
71,050	68,550	3.5%	Auditor	70,000	530	530	69,470	99.2%	41.7%	-57.6%
499,345	275,444	44.8%	Commissioner of Revenue	581,969	47,955	316,502	265,467	45.6%	41.7%	-3.9%
597,737	336,815	43.7%	Treasurer	682,247	59,346	365,198	317,049	46.5%	41.7%	-4.8%
353,118	208,077	41.1%	Accounting	414,970	34,075	238,367	176,603	42.6%	41.7%	-0.9%
715,679	464,365	35.1%	Information Systems	1,015,949	53,183	547,449	468,500	46.1%	41.7%	-4.4%
231,146	154,747	33.1%	Board of Elections	277,251	15,409	153,032	124,219	44.8%	41.7%	-3.1%
11,582	9,537	17.7%	Circuit Court	17,100	2,386	11,203	5,897	34.5%	41.7%	7.2%
20,154	11,979	40.6%	Gen District Court	22,708	1,614	10,775	11,933	52.6%	41.7%	-10.9%
75	75	-0.4%	Magistrates	200	0	84	116	58.2%	41.7%	-16.5%
589,246	316,602	46.3%	Clerk of Circuit Court	524,726	39,260	300,262	224,464	42.8%	41.7%	-1.1%
90,154	49,847	44.7%	Victim Witness Program	167,206	12,730	68,537	98,669	59.0%	41.7%	-17.3%
538,638	313,261	41.8%	Commonwealth's Attorney	688,092	39,027	317,571	370,521	53.8%	41.7%	-12.2%
5,402,335	3,209,032	40.6%	Sheriff	6,050,072	503,476	3,585,274	2,464,798	40.7%	41.7%	0.9%
782,541	390,161	50.1%	Volunteer Fire Departments	759,442	47,336	424,790	334,652	44.1%	41.7%	-2.4%
3,147,547	1,865,688	40.7%	Fire & EMS	3,478,188	271,480	1,951,268	1,526,920	43.9%	41.7%	-2.2%
1,648,863	1,289,087	21.8%	Confinement & Care of Prisoners	1,786,457	363,062	1,317,877	468,580	26.2%	41.7%	15.4%
256,800	127,962	50.2%	Court Services	295,035	7,311	125,254	169,781	57.5%	41.7%	-15.9%
222,597	126,078	43.4%	Other Correction & Detention	255,202	20,841	136,302	118,900	46.6%	41.7%	-4.9%
319,110	184,601	42.2%	Building Inspection	365,185	28,711	218,413	146,772	40.2%	41.7%	1.5%
407,283	248,704	38.9%	Animal Control/Pound	434,858	37,587	247,851	187,007	43.0%	41.7%	-1.3%
320	180	43.8%	Medical Examiner	800	20	160	640	80.0%	41.7%	-38.3%
1,568,596	883,505	43.7%	Communications	1,850,840	149,143	1,083,777	767,063	41.4%	41.7%	0.2%
45,117	22,292	50.6%	Streetlights	45,500	4,159	24,369	21,131	46.4%	41.7%	-4.8%
1,570,770	759,955	51.6%	Waste Management	1,774,075	139,362	854,299	919,776	51.8%	41.7%	-10.2%
16,494	7,842	52.5%	Public Nuisance Control	30,000	15,123	21,747	8,253	27.5%	41.7%	14.2%
3,214,637	1,800,988	44.0%	General Properties	3,352,531	573,138	1,816,180	1,536,351	45.8%	41.7%	-4.2%
342,023	256,517	25.0%	Local Health Department	342,023	85,506	256,517	85,506	25.0%	41.7%	16.7%
85,537	64,153	25.0%	Behavioral Health-District 19	96,828	24,207	72,621	24,207	25.0%	41.7%	16.7%
11,000	11,000	0.0%	Area Agency on Aging	10,000	0	10,000	0	0.0%	41.7%	41.7%
26,213	26,213	0.0%	Other Social Services	26,713	0	26,713	0	0.0%	41.7%	41.7%
15,855	15,855	0.0%	Community Colleges	16,025	0	16,025	0	0.0%	41.7%	41.7%
1,013,415	561,473	44.6%	Parks & Recreation	1,115,048	76,995	557,702	557,346	50.0%	41.7%	-8.3%
310,646	232,985	25.0%	Libraries	323,072	80,768	242,304	80,768	25.0%	41.7%	16.7%
504,000	244,323	51.5%	Planning/Zoning/GIS	645,264	43,826	317,842	327,422	50.7%	41.7%	-9.1%
440,621	260,785	40.8%	Community Development	553,983	45,017	330,543	223,440	40.3%	41.7%	1.3%
204,985	201,316	1.8%	Other Planning/Community Dev	253,013	0	249,582	3,431	1.4%	41.7%	40.3%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	41.7%	41.7%
149,817	70,833	52.7%	Cooperative Extension Program	178,130	32,475	93,086	85,044	47.7%	41.7%	-6.1%
26,408,269	16,281,001	38.3%	Transfers to Other Funds	25,823,496	1,996,704	15,839,974	9,983,522	38.7%	41.7%	3.0%
<b>53,278,895</b>	<b>32,312,674</b>	<b>39.4%</b>	<b>TOTAL EXPENDITURES</b>	<b>55,954,454</b>	<b>4,958,503</b>	<b>33,219,276</b>	<b>22,735,178</b>	<b>40.6%</b>	<b>41.7%</b>	<b>1.0%</b>

## **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
Public Nuisance Control	Clean Up Services
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
Repairs & Maintenance	Annual Maintenance Contracts
Supplies	County Fair/Medical/Janitorial Supplies
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments



