

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

FOR THE PERIOD ENDED: JULY 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	52,709,626	54,109,784	1,665,838	1,665,838	52,443,946	53,279,918	54,109,797	4,682,096	4,682,096	49,427,702	20,475,769.30	-3,016,257.89	17,459,511.41
102	MEALS TAX FUND	1,092,528	1,000,000	0	0	1,000,000	1,000,000	1,000,000	83,333	83,333	916,667	258,508.30	-83,333.33	175,174.97
140	SOCIAL SERVICES FUND	2,892,601	3,318,591	35,298	35,298	3,283,293	3,095,433	3,568,404	214,698	214,698	3,353,706	32,758.03	-179,399.39	-146,641.36
144	UNITED WAY-EMERGENCY	0	0	0	0	0	323	0	0	0	0	3,538.99	0.00	3,538.99
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	100	0	0	0	0	3,956.24	0.00	3,956.24
205	SCHOOL FUND	48,683,209	53,245,794	1,332,508	1,332,508	51,913,286	50,963,690	54,004,896	-871,121	-871,121	54,876,017	439,324.29	2,203,629.11	2,642,953.40
206	TEXTBOOK FUND	440,831	542,758	0	0	542,758	161,526	650,000	51,375	51,375	598,625	737,185.01	-51,374.95	685,810.06
207	SCHOOL NUTRITION FUND	2,690,129	2,018,100	89	89	2,018,011	2,324,701	2,193,451	-67,443	-67,443	2,260,894	544,084.47	67,531.62	611,616.09
208	COVID19 - SCHOOLS	0	7,059,838	0	0	7,059,838	2,478,086	7,059,838	96,579	96,579	6,963,259	-2,478,052.38	-96,579.25	-2,574,631.63
209	RECYCLING/LITTER GRANT FUND	123,188	91,329	0	0	91,329	64,013	150,000	0	0	150,000	97,848.73	0.00	97,848.73
210	COMMUNITY DEVELOPMENT FUND	66,363	51,560	0	0	51,560	63,411	781,711	7,650	7,650	774,061	838,058.64	-7,649.60	830,409.04
211	COMMUNITY SERVICE FUND	2,802	0	100	100	-100	8,986	11,466	0	0	11,466	11,579.71	100.00	11,679.71
219	CHILDREN'S SERVICES FUND	2,222,480	2,306,557	75,546	75,546	2,231,011	2,187,871	2,386,902	-574	-574	2,387,476	145,977.27	76,120.42	222,097.69
226	LAW LIBRARY FUND	3,279	3,500	0	0	3,500	3,591	17,619	0	0	17,619	14,568.62	0.00	14,568.62
228	FIRE/EMS/GRANT PROG FUND	549,823	153,500	130	130	153,370	578,448	5,755,805	0	0	5,755,805	371,131.57	130.00	371,261.57
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	12,500	12,500	914,184	2,135,805	2,875,658	0	0	2,875,658	2,321,254.43	12,500.00	2,333,754.43
303	SCHOOL GRANTS FUND	2,033,065	3,269,647	0	0	3,269,647	3,311,616	3,385,646	-238,393	-238,393	3,624,039	-973,836.73	238,392.78	-735,443.95
305	COUNTY CAPITAL PROJECTS FUND	2,792,009	0	2,767	2,767	-2,767	3,663,941	4,825,853	455,017	455,017	4,370,836	7,424,854.60	-452,250.52	6,972,604.08
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	303,793	303,793	3,341,719	4,190,299	4,130,297	55,060	55,060	4,075,237	900,962.35	248,732.67	1,149,695.02
402	SCHOOL DEBT SERVICE FUND	3,844,705	3,844,704	320,392	320,392	3,524,312	3,367,431	3,353,350	743,684	743,684	2,609,666	1,192,808.29	-423,291.70	769,516.59
723	PAMPLIN FUND	-234,068	0	0	0	0	86,423	0	1,831	1,831	-1,831	2,674,325.86	-1,831.12	2,672,494.74
724	E ABRAHAMS SCHOL FUND	-122,763	0	110,002	110,002	-110,002	108,545	0	0	0	0	4,476,261.17	110,002.02	4,586,263.19
725	I BUTTERWORTH SCHOL FUND	121	0	0	0	0	0	0	0	0	0	12,766.92	0.00	12,766.92
726	RETIRED TEACHERS FUND	1,531	0	200	200	-200	2,211	0	0	0	0	35,935.21	200.00	36,135.21
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	489	489	-489	6,000	0	0	0	0	395,956.61	489.28	396,445.89
733	SPECIAL WELFARE	137,314	0	574	574	-574	126,162	0	12,615	12,615	-12,615	41,686.12	-12,040.63	29,645.49
734	WELFARE SAVINGS ACCTS	2	0	0	0	0	0	0	0	0	0	2,363.85	0.00	2,363.85
790	COMM CREDIT ACCT	179,048	0	5,572	5,572	-5,572	179,048	0	5,572	5,572	-5,572	0.00	0.00	0.00
	TOTAL	126,668,220	135,587,858	3,865,798	3,865,798	131,722,060	133,387,577	150,305,332	5,231,978	5,231,978	145,073,354	40,047,173.15	-1,366,180.48	38,680,992.67

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

	2022	07/31/21	%	FY 2023				%	BUDGET	
REVENUES	TOTAL ACT	YTD	REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	VARIANCE
General Property Taxes	36,391,276	1,293,710	96.4%	37,077,171	1,487,619	1,487,619	35,589,552	96.0%	91.7%	-4.3%
Local % of State Sales Tax	2,250,606	0	100.0%	2,810,000	0	0	2,810,000	100.0%	91.7%	-8.3%
Other Local Taxes	3,828,828	0	100.0%	3,141,028	0	0	3,141,028	100.0%	91.7%	-8.3%
Permits, Fees, Licenses	472,489	38,068	91.9%	373,600	20,871	20,871	352,729	94.4%	91.7%	-2.7%
Fines & Forfeitures	518,333	0	100.0%	600,700	0	0	600,700	100.0%	91.7%	-8.3%
Revenue-Use of Money/Prop	44,266	10,472	76.3%	182,657	47,102	47,102	135,555	74.2%	91.7%	17.5%
Charges for Services	1,895,522	19,683	99.0%	1,909,711	11,119	11,119	1,898,592	99.4%	91.7%	-7.7%
Misc Revenue	157,742	10,388	93.4%	171,700	12,449	12,449	159,251	92.7%	91.7%	-1.1%
Recovered Cost	196,937	9,540	95.2%	183,387	81,791	81,791	101,596	55.4%	91.7%	36.3%
Revenue from Commonwealth	6,881,229	122,698	98.2%	7,575,271	4,887	4,887	7,570,384	99.9%	91.7%	-8.3%
Revenue from Federal Govt	72,396	0	100.0%	84,569	0	0	84,569	100.0%	91.7%	-8.3%
TOTAL REVENUES	52,709,626	1,504,559	97.1%	54,109,794	1,665,838	1,665,838	52,443,956	96.9%	91.7%	-5.3%
EXPENDITURES										
Salaries & Wages	12,700,666	881,987	93.1%	14,327,152	1,031,063	1,031,063	13,296,089	92.8%	91.7%	-1.1%
Benefits	3,728,080	296,181	92.1%	4,528,916	331,661	331,661	4,197,255	92.7%	91.7%	-1.0%
Total Salaries & Benefits	16,428,746	1,178,168	92.8%	18,856,068	1,362,724	1,362,724	17,493,344	92.8%	91.7%	-1.1%
Temporary Help	8,813	210	97.6%	17,000	976	976	16,024	94.3%	91.7%	-2.6%
Professional Services	1,470,745	5,644	99.6%	1,418,506	2,451	2,451	1,416,055	99.8%	91.7%	-8.2%
Other Purchased Services	2,915,473	530,960	81.8%	3,125,056	71,478	71,478	3,053,578	97.7%	91.7%	-6.0%
Insurance	530,010	497,044	6.2%	581,451	553,820	553,820	27,631	4.8%	91.7%	86.9%
Repairs & Maintenance	1,580,732	71,559	95.5%	1,979,274	96,704	96,704	1,882,569	95.1%	91.7%	-3.4%
Advertising/Marketing	34,520	403	98.8%	48,430	0	0	48,430	100.0%	91.7%	-8.3%
Utilities	1,086,704	22,947	97.9%	1,131,276	23,943	23,943	1,107,333	97.9%	91.7%	-6.2%
Rental/Lease	191,543	5,338	97.2%	253,300	13,874	13,874	239,426	94.5%	91.7%	-2.9%
Travel/Training	125,937	1,934	98.5%	160,934	1,150	1,150	159,784	99.3%	91.7%	-7.6%
Supplies	938,813	7,872	99.2%	1,000,428	18,059	18,059	982,369	98.2%	91.7%	-6.5%
Dues/Memberships	33,438	10,099	69.8%	41,098	2,631	2,631	38,468	93.6%	91.7%	-1.9%
Contributions	1,155,939	483,400	58.2%	1,233,425	537,583	537,583	695,842	56.4%	91.7%	35.3%
Misc Expenditures	6,018	0	100.0%	6,440	0	0	6,440	100.0%	91.7%	-8.3%
Total Other Expenditures	10,078,685	1,637,410	83.8%	10,996,616	1,322,667	1,322,667	9,673,949	88.0%	91.7%	3.7%
Capital Expenditures	364,219	43,010	88.2%	271,660	0	0	271,660	100.0%	91.7%	-8.3%
TOTAL EXPENDITURES	26,871,649	2,858,588	89.4%	30,124,344	2,685,391	2,685,391	27,438,953	91.1%	91.7%	0.6%
TRANSFERS										
Transfers from Gen Fund	26,408,269	1,999,429	7.6%	23,985,453	1,996,704	1,996,704	21,988,749	91.7%	91.7%	0.0%
TOTAL TRANSFERS	26,408,269	1,999,429	92.4%	23,985,453	1,996,704	1,996,704	21,988,749	91.7%	91.7%	0.0%
TOTAL EXPEND/TRANS	53,279,918	4,858,017	90.9%	54,109,797	4,682,096	4,682,096	49,427,702	91.3%	91.7%	0.3%
NET CHANGE IN FUND BAL	-570,293	-3,353,458		-3	-3,016,258	-3,016,258				
BEG FUND BALANCE	21,046,063	20,415,819		20,475,771		20,475,771				
END FUND BALANCE	20,475,771	17,062,361		20,475,767		17,459,513				

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

FY 2022	07/31/21	%	DEPARTMENT	FY 2023	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	OVER/
TOTAL ACT	YTD	REMAIN		BUDGET				REMAIN	REMAIN	(UNDER)
126,970	22,452	82.3%	Board of Supervisors	127,788	15,257	15,257	112,531	88.1%	91.7%	3.6%
414,529	58,326	85.9%	County Administration	469,949	61,971	61,971	407,978	86.8%	91.7%	4.9%
389,908	19,230	95.1%	Legal Services	448,932	25,261	25,261	423,671	94.4%	91.7%	-2.7%
501,671	250,464	50.1%	Human Resources	571,088	291,026	291,026	280,062	49.0%	91.7%	42.6%
71,050	0	100.0%	Auditor	70,000	0	0	70,000	100.0%	91.7%	-8.3%
433,462	32,498	92.5%	Commissioner of Revenue	581,969	45,985	45,985	535,984	92.1%	91.7%	-0.4%
33,548	2,596	92.3%	Business License	0	0	0	0	#DIV/0!	91.7%	#DIV/0!
32,173	2,596	91.9%	Land Use	0	0	0	0	#DIV/0!	91.7%	#DIV/0!
597,683	40,764	93.2%	Treasurer	682,247	42,837	42,837	639,410	93.7%	91.7%	-2.1%
353,118	28,007	92.1%	Accounting	414,970	27,929	27,929	387,041	93.3%	91.7%	-1.6%
714,905	43,192	94.0%	Information Systems	1,015,949	55,807	55,807	960,142	94.5%	91.7%	-2.8%
231,146	22,463	90.3%	Board of Elections	277,251	15,119	15,119	262,132	94.5%	91.7%	-2.9%
11,582	210	98.2%	Circuit Court	17,100	976	976	16,124	94.3%	91.7%	-2.6%
20,154	122	99.4%	Gen District Court	22,708	8	8	22,700	100.0%	91.7%	-8.3%
75	0	100.0%	Magistrates	200	0	0	200	100.0%	91.7%	-8.3%
589,246	35,120	94.0%	Clerk of Circuit Court	524,726	37,611	37,611	487,115	92.8%	91.7%	-1.2%
90,154	6,967	92.3%	Victim Witness Program	167,206	8,794	8,794	158,412	94.7%	91.7%	-3.1%
538,638	43,344	92.0%	Commonwealth's Attorney	688,092	43,221	43,221	644,871	93.7%	91.7%	-2.0%
5,398,452	401,619	92.6%	Sheriff	6,043,458	449,639	449,639	5,593,819	92.6%	91.7%	-0.9%
782,241	128,620	83.6%	Volunteer Fire Departments	759,442	137,977	137,977	621,465	81.8%	91.7%	9.8%
3,137,116	234,416	92.5%	Fire & EMS	3,478,188	254,121	254,121	3,224,067	92.7%	91.7%	-1.0%
0	0	#DIV/0!	Emergency Management	0	0	0	0	#DIV/0!	91.7%	#DIV/0!
1,648,863	464,655	71.8%	Confinement & Care of Prisoners	1,786,457	0	0	1,786,457	100.0%	91.7%	-8.3%
256,800	0	100.0%	Court Services	295,035	0	0	295,035	100.0%	91.7%	-8.3%
222,597	13,973	93.7%	Other Correction & Detention	255,202	15,715	15,715	239,487	93.8%	91.7%	-2.2%
319,110	24,900	92.2%	Building Inspection	365,185	26,624	26,624	338,561	92.7%	91.7%	-1.0%
406,486	64,791	84.1%	Animal Control/Pound	434,858	23,889	23,889	410,969	94.5%	91.7%	-2.8%
320	0	100.0%	Medical Examiner	800	0	0	800	100.0%	91.7%	-8.3%
1,596,456	129,984	91.9%	Communications	1,850,840	170,314	170,314	1,680,526	90.8%	91.7%	0.9%
45,117	0	100.0%	Streetlights	45,500	0	0	45,500	100.0%	91.7%	-8.3%
1,569,510	17,322	98.9%	Waste Management	1,774,075	50,166	50,166	1,723,909	97.2%	91.7%	-5.5%
16,194	0	100.0%	Public Nuisance Control	30,000	0	0	30,000	100.0%	91.7%	-8.3%
3,214,373	200,189	93.8%	General Properties	3,352,531	227,270	227,270	3,125,261	93.2%	91.7%	-1.6%
342,023	85,506	75.0%	Local Health Department	342,023	85,506	85,506	256,517	75.0%	91.7%	16.7%
85,537	21,384	75.0%	Behavioral Health-District 19	96,828	24,207	24,207	72,621	75.0%	91.7%	16.7%
11,000	11,000	0.0%	Area Agency on Aging	10,000	10,000	10,000	0	0.0%	91.7%	91.7%
26,213	26,213	0.0%	Other Social Services	26,713	26,713	26,713	0	0.0%	91.7%	91.7%
15,855	15,855	0.0%	Community Colleges	16,025	16,025	16,025	0	0.0%	91.7%	91.7%
1,003,738	46,815	95.3%	Parks & Recreation	1,113,848	63,241	63,241	1,050,607	94.3%	91.7%	-2.7%
1,200	0	100.0%	Boatlandings	1,200	0	0	1,200	100.0%	91.7%	-8.3%
310,646	77,662	75.0%	Libraries	323,072	80,768	80,768	242,304	75.0%	91.7%	16.7%
504,000	27,336	94.6%	Planning/Zoning/GIS	645,264	41,098	41,098	604,166	93.6%	91.7%	-2.0%
440,541	33,682	92.4%	Community Development	553,983	36,876	36,876	517,107	93.3%	91.7%	-1.7%
204,985	199,976	2.4%	Other Planning/Community Dev	253,013	247,630	247,630	5,383	2.1%	91.7%	89.5%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	12,500	12,500	0	0.0%	91.7%	91.7%
149,763	11,841	92.1%	Cooperative Extension Program	178,130	13,315	13,315	164,815	92.5%	91.7%	-0.9%
26,408,269	1,999,429	92.4%	Transfers to Other Funds	23,985,453	1,996,704	1,996,704	21,988,749	91.7%	91.7%	0.0%
53,279,918	4,858,019	90.9%	TOTAL EXPENDITURES	54,109,797	4,682,096	4,682,096	49,427,702	91.3%	91.7%	0.3%

EXPLANATION OF BUDGET VARIANCE

By Department

Board of Supervisors	Annual Insurance Premiumns
County Administration	Annual Insurance Premiumns
Human Resources	Annual Insurance Premiumns
Volunteer Fire Departments	Annual Insurance Premiumns
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
Contributions	Annual & Quarterly Payments