

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

**FOR THE PERIOD ENDED:           DECEMBER 31, 2021**

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	6,468,027	23,310,240	28,407,032	48,693,705	54,394,671	3,860,733	26,945,372	27,449,299	21,046,061.73	-3,635,131.52	17,410,930.21
102	MEALS TAX FUND	1,032,515	975,000	91,035	459,224	515,776	975,000	1,000,000	83,333	500,000	500,000	165,980.17	-40,775.79	125,204.38
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	256,400	1,285,552	2,004,718	3,363,995	3,490,270	246,281	1,396,821	2,093,449	235,589.43	-111,269.03	124,320.40
144	UNITED WAY-EMERGENCY	0	0	0	0	0	326	0	0	0	0	3,861.69	0.00	3,861.69
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	0	0	0	0	0	4,056.24	0.00	4,056.24
205	SCHOOL FUND	48,063,000	49,439,511	3,850,449	22,426,758	27,012,753	46,530,570	52,159,316	5,650,094	22,205,470	29,953,846	2,719,804.85	221,287.96	2,941,092.81
206	TEXTBOOK FUND	447,936	438,978	26,050	156,298	282,680	232,867	896,858	0	155,655	741,203	457,880.09	642.63	458,522.72
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	276,220	877,327	868,773	1,675,332	1,924,756	191,705	758,341	1,166,415	178,655.79	118,986.08	297,641.87
208	COVID19 - SCHOOLS	2,877,245	9,192,819	440,494	0	9,192,819	2,877,212	9,192,853	231,778	1,486,238	7,706,615	33.60	-1,486,238.27	-1,486,204.67
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	22,921	75,869	-22,869	127,029	91,674	0	17,071	74,603	38,674.36	58,798.30	97,472.66
210	COMMUNITY DEVELOPMENT FUND	25,000	65,000	0	65,000	0	959	900,107	652	37,353	862,754	835,106.78	27,646.73	862,753.51
211	COMMUNITY SERVICE FUND	6,275	0	150	1,400	-1,400	1,204	17,764	8,784	8,893	8,871	17,763.80	-7,492.68	10,271.12
219	CHILDREN'S SERVICES FUND	2,263,170	2,747,141	245,299	869,624	1,877,517	2,265,886	2,858,510	183,457	801,865	2,056,645	111,368.59	67,759.11	179,127.70
226	LAW LIBRARY FUND	3,358	3,500	260	1,381	2,119	2,706	18,381	330	1,225	17,156	14,881.12	155.85	15,036.97
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,694,212	1,375	2,914,402	2,779,810	4,672,023	6,093,967	8,021	444,048	5,649,919	399,756.30	2,470,354.93	2,870,111.23
229	FORFEITED ASSET SHARING PROG	24,142	0	109	3,484	-3,484	4,267	40,664	0	0	40,664	40,664.77	3,484.18	44,148.95
302	SCHOOL CAPITAL PROJECTS FUND	2,503,373	2,885,183	1,732,332	2,795,098	90,085	1,407,128	4,430,807	188,701	1,322,454	3,108,353	1,545,624.44	1,472,644.05	3,018,268.49
303	SCHOOL GRANTS FUND	2,576,799	2,878,415	457,629	482,507	2,395,908	2,585,430	3,183,129	233,814	1,059,004	2,124,125	304,714.10	-576,496.92	-271,782.82
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	2,552,998	3,246	1,911,736	641,262	3,855,819	10,849,784	79,429	646,422	10,203,362	8,296,786.31	1,265,314.21	9,562,100.52
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	1,822,756	1,822,756	4,261,850	4,190,659	0	3,618,996	571,663	1,445,748.87	-1,796,239.49	-350,490.62
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	1,922,352	1,922,352	3,491,313	3,367,431	104,306	3,025,704	341,727	715,533.82	-1,103,351.45	-387,817.63
723	PAMPLIN FUND	737,129	0	-75,402	-50,161	50,161	78,559	0	6,921	38,136	-38,136	2,994,817.82	-88,297.11	2,906,520.71
724	E ABRAHAMS SCHOL FUND	767,249	0	-72,489	-20,414	20,414	102,065	0	0	108,545	-108,545	4,707,569.05	-128,958.62	4,578,610.43
725	I BUTTERWORTH SCHOL FUND	121	0	0	120	-120	0	0	0	0	0	12,646.20	120.34	12,766.54
726	RETIRED TEACHERS FUND	3,604	0	50	904	-904	3,659	0	935	2,112	-2,112	36,614.78	-1,207.79	35,406.99
727	WILLIAMSON SCHOL FUND	4	0	0	1	-1	0	0	0	0	0	872.03	0.85	872.88
728	DOYLE SCHOL FUND	505	0	-443	-108	108	6,500	0	0	6,000	-6,000	402,567.51	-6,107.73	396,459.78
733	SPECIAL WELFARE	33,159	0	100	126,879	-126,879	28,086	0	5,610	10,140	-10,140	30,533.69	116,739.26	147,272.95
734	WELFARE SAVINGS ACCTS	2	0	1	1	-1	0	0	0	0	0	2,361.50	1.17	2,362.67
790	COMM CREDIT ACCT	175,977	0	9,157	50,695	-50,695	175,977	0	9,157	50,695	-50,695	0.00	0.00	0.00
	<b>TOTAL</b>	<b>133,079,711</b>	<b>141,169,615</b>	<b>14,357,153</b>	<b>61,488,929</b>	<b>79,680,686</b>	<b>127,419,467</b>	<b>159,101,601</b>	<b>11,094,042</b>	<b>64,646,560</b>	<b>94,455,041</b>	<b>46,766,529.43</b>	<b>-3,157,630.75</b>	<b>43,608,898.68</b>

**COUNTY OF DINWIDDIE, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED: DECEMBER 31, 2021**

<b>REVENUES</b>	<b>2021 TOTAL ACT</b>	<b>12/31/20 YTD</b>	<b>% REMAIN</b>	<b>FY 2022 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	35,827,742	16,766,808	53.2%	35,182,795	5,540,228	17,077,695	18,105,100	51.5%	50.0%	-1.5%
Local % of State Sales Tax	2,521,811	785,095	68.9%	2,557,213	229,741	885,189	1,672,024	65.4%	50.0%	-15.4%
Other Local Taxes	3,851,232	868,329	77.5%	3,687,086	189,275	893,446	2,793,640	75.8%	50.0%	-25.8%
Permits, Fees, Licenses	378,718	166,560	56.0%	326,475	24,105	202,803	123,672	37.9%	50.0%	12.1%
Fines & Forfeitures	701,551	307,618	56.2%	735,250	37,887	218,906	516,344	70.2%	50.0%	-20.2%
Revenue-Use of Money/Prop	133,954	74,793	44.2%	217,657	-5,833	48,364	169,293	77.8%	50.0%	-27.8%
Charges for Services	1,785,747	550,551	69.2%	1,810,101	125,585	706,828	1,103,273	61.0%	50.0%	-11.0%
Misc Revenue	183,117	80,898	55.8%	178,680	15,348	77,422	101,258	56.7%	50.0%	-6.7%
Recovered Cost	246,078	166,088	32.5%	167,867	-16,582	89,125	78,742	46.9%	50.0%	3.1%
Revenue from Commonwealth	6,560,227	2,970,030	54.7%	6,849,548	328,271	3,110,461	3,739,087	54.6%	50.0%	-4.6%
Revenue from Federal Govt	3,562	0	100.0%	4,600	0	0	4,600	100.0%	50.0%	-50.0%
<b>TOTAL REVENUES</b>	<b>52,193,739</b>	<b>22,736,770</b>	<b>56.4%</b>	<b>51,717,272</b>	<b>6,468,027</b>	<b>23,310,240</b>	<b>28,407,032</b>	<b>54.9%</b>	<b>50.0%</b>	<b>-4.9%</b>
<b>EXPENDITURES</b>										
Salaries & Wages	11,479,771	5,758,928	49.8%	13,162,246	1,084,501	6,257,470	6,904,776	52.5%	50.0%	-2.5%
Benefits	3,430,090	1,715,754	50.0%	3,951,280	313,535	1,863,578	2,087,702	52.8%	50.0%	-2.8%
<b>Total Salaries &amp; Benefits</b>	<b>14,909,861</b>	<b>7,474,682</b>	<b>49.9%</b>	<b>17,113,526</b>	<b>1,398,036</b>	<b>8,121,048</b>	<b>8,992,478</b>	<b>52.5%</b>	<b>50.0%</b>	<b>-2.5%</b>
Temporary Help	30,108	2,890	90.4%	16,000	4,725	7,484	8,517	53.2%	50.0%	-3.2%
Professional Services	1,330,448	576,704	56.7%	1,704,906	129,129	643,433	1,061,473	62.3%	50.0%	-12.3%
Other Purchased Services	3,043,146	1,487,416	51.1%	3,255,970	13,201	1,299,424	1,956,546	60.1%	50.0%	-10.1%
Insurance	483,862	383,203	20.8%	503,729	0	501,118	2,611	0.5%	50.0%	49.5%
Repairs & Maintenance	1,701,699	725,347	57.4%	1,705,155	97,608	739,525	965,630	56.6%	50.0%	-6.6%
Advertising/Marketing	46,665	22,488	51.8%	41,820	3,406	15,345	26,475	63.3%	50.0%	-13.3%
Utilities	1,026,324	424,247	58.7%	1,094,249	86,563	457,510	636,739	58.2%	50.0%	-8.2%
Rental/Lease	119,072	66,698	44.0%	249,676	2,675	59,262	190,414	76.3%	50.0%	-26.3%
Travel/Training	35,277	24,927	29.3%	110,352	3,817	64,379	45,973	41.7%	50.0%	8.3%
Supplies	796,632	245,887	69.1%	887,768	68,416	385,258	502,510	56.6%	50.0%	-6.6%
Dues/Memberships	31,439	20,565	34.6%	38,348	3,209	25,648	12,700	33.1%	50.0%	16.9%
Contributions	1,092,484	648,503	40.6%	1,160,722	3,631	690,851	469,871	40.5%	50.0%	9.5%
Misc Expenditures	5,895	1,424	75.8%	5,000	0	1,457	3,543	70.9%	50.0%	-20.9%
<b>Total Other Expenditures</b>	<b>9,743,051</b>	<b>4,630,299</b>	<b>52.5%</b>	<b>10,773,695</b>	<b>416,380</b>	<b>4,890,694</b>	<b>5,883,001</b>	<b>54.6%</b>	<b>50.0%</b>	<b>-4.6%</b>
<b>Capital Expenditures</b>	<b>223,773</b>	<b>68,399</b>	<b>69.4%</b>	<b>354,306</b>	<b>71,888</b>	<b>167,058</b>	<b>187,248</b>	<b>52.8%</b>	<b>50.0%</b>	<b>-2.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,876,685</b>	<b>12,173,380</b>	<b>51.1%</b>	<b>28,241,527</b>	<b>1,886,304</b>	<b>13,178,800</b>	<b>15,062,727</b>	<b>53.3%</b>	<b>50.0%</b>	<b>-3.3%</b>
<b>TRANSFERS</b>										
Transfers from Gen Fund	23,817,020	12,033,760	50.5%	26,153,144	1,974,429	13,766,572	12,386,572	47.4%	50.0%	2.6%
<b>TOTAL TRANSFERS</b>	<b>23,817,020</b>	<b>12,033,760</b>	<b>49.5%</b>	<b>26,153,144</b>	<b>1,974,429</b>	<b>13,766,572</b>	<b>12,386,572</b>	<b>47.4%</b>	<b>50.0%</b>	<b>2.6%</b>
<b>TOTAL EXPEND/TRANS</b>	<b>48,693,705</b>	<b>24,207,140</b>	<b>50.3%</b>	<b>54,394,671</b>	<b>3,860,733</b>	<b>26,945,372</b>	<b>27,449,299</b>	<b>50.5%</b>	<b>50.0%</b>	<b>-0.5%</b>
<b>NET CHANGE IN FUND BAL</b>	3,500,034	-1,470,370		-2,677,399	2,607,294	-3,635,132				
<b>BEG FUND BALANCE</b>	17,546,029	17,546,029		21,046,063		21,046,063				
<b>END FUND BALANCE</b>	21,046,063	16,075,659		18,368,664		17,410,931				

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED:  
DECEMBER 31, 2021**

<b>FY 2021</b>	<b>12/31/20</b>	<b>%</b>	<b>DEPARTMENT</b>	<b>FY 2022</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>
110,325	62,038	43.8%	Board of Supervisors	117,832	11,182	71,839	45,993	39.0%	50.0%	11.0%
366,161	189,037	48.4%	County Administration	404,800	27,064	218,442	186,358	46.0%	50.0%	4.0%
294,267	142,473	51.6%	Legal Services	424,195	40,996	195,848	228,347	53.8%	50.0%	-3.8%
442,519	273,615	38.2%	Human Resources	478,372	20,777	375,172	103,200	21.6%	50.0%	28.4%
61,920	50,480	18.5%	Auditor	75,000	13,550	71,050	3,950	5.3%	50.0%	44.7%
436,605	217,389	50.2%	Commissioner of Revenue	466,268	37,077	198,911	267,357	57.3%	50.0%	-7.3%
37,062	16,205	56.3%	Business License	28,927	4,720	17,875	11,052	38.2%	50.0%	11.8%
33,300	14,794	55.6%	Land Use	26,927	3,474	16,476	10,451	38.8%	50.0%	11.2%
566,021	283,232	50.0%	Treasurer	632,845	55,611	287,769	345,076	54.5%	50.0%	-4.5%
271,875	139,513	48.7%	Accounting	355,533	29,743	178,331	177,202	49.8%	50.0%	0.2%
610,718	416,883	31.7%	Information Systems	743,959	75,563	404,623	339,336	45.6%	50.0%	4.4%
212,849	118,935	44.1%	Board of Elections	238,313	28,818	139,950	98,363	41.3%	50.0%	8.7%
11,421	3,130	72.6%	Circuit Court	15,600	2,962	6,367	9,233	59.2%	50.0%	-9.2%
17,241	6,600	61.7%	Gen District Court	30,733	737	10,215	20,518	66.8%	50.0%	-16.8%
181	181	-0.3%	Magistrates	200	0	75	125	62.6%	50.0%	-12.6%
466,409	228,072	51.1%	Clerk of Circuit Court	593,852	35,654	265,703	328,149	55.3%	50.0%	-5.3%
77,858	39,057	49.8%	Victim Witness Program	141,249	6,985	42,695	98,554	69.8%	50.0%	-19.8%
496,881	243,172	51.1%	Commonwealth's Attorney	546,125	44,280	265,340	280,785	51.4%	50.0%	-1.4%
4,804,376	2,460,283	48.8%	Sheriff	5,515,839	426,842	2,723,154	2,792,685	50.6%	50.0%	-0.6%
607,410	222,815	63.3%	Volunteer Fire Departments	698,990	72,533	34,811	664,179	95.0%	50.0%	-45.0%
3,000,882	1,480,774	50.7%	Fire & EMS	3,342,950	268,954	1,575,899	1,767,051	52.9%	50.0%	-2.9%
46,639	0	100.0%	Emergency Management	0	0	0	0	#DIV/0!	50.0%	#DIV/0!
2,039,977	1,141,360	44.1%	Confinement & Care of Prisoners	1,977,638	0	929,310	1,048,328	53.0%	50.0%	-3.0%
278,291	132,914	52.2%	Court Services	287,580	13,273	125,498	162,082	56.4%	50.0%	-6.4%
213,197	100,571	52.8%	Other Correction & Detention	237,012	20,029	105,032	131,980	55.7%	50.0%	-5.7%
291,087	143,024	50.9%	Building Inspection	318,340	26,290	155,991	162,349	51.0%	50.0%	-1.0%
378,838	156,161	58.8%	Animal Control/Pound	554,426	29,431	222,104	332,322	59.9%	50.0%	-9.9%
800	620	22.5%	Medical Examiner	800	0	120	680	85.0%	50.0%	-35.0%
1,403,658	650,086	53.7%	Communications	1,692,450	109,148	746,951	945,498	55.9%	50.0%	-5.9%
44,191	18,606	57.9%	Streetlights	45,500	3,716	18,575	26,925	59.2%	50.0%	-9.2%
1,632,954	718,466	56.0%	Waste Management	1,734,358	133,457	681,336	1,053,022	60.7%	50.0%	-10.7%
15,062	12,581	16.5%	Public Nuisance Control	30,000	0	7,842	22,158	73.9%	50.0%	-23.9%
2,896,481	1,149,680	60.3%	General Properties	3,293,847	171,017	1,220,566	2,073,281	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	85,537	0	42,769	42,769	50.0%	50.0%	0.0%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	50.0%	50.0%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	50.0%	50.0%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	50.0%	50.0%
826,942	332,075	59.8%	Parks & Recreation	1,026,342	82,818	469,086	557,256	54.3%	50.0%	-4.3%
1,200	500	58.3%	Boatlandings	1,200	100	500	700	58.3%	50.0%	-8.3%
298,890	149,445	50.0%	Libraries	310,646	0	155,323	155,323	50.0%	50.0%	0.0%
397,814	198,303	50.2%	Planning/Zoning/GIS	516,360	49,619	197,661	318,699	61.7%	50.0%	-11.7%
414,411	199,256	51.9%	Community Development	477,761	35,424	226,621	251,140	52.6%	50.0%	-2.6%
172,280	171,551	0.4%	Other Planning/Community Dev	205,359	0	201,316	4,043	2.0%	50.0%	48.0%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	50.0%	50.0%
111,685	17,274	84.5%	Cooperative Extension Program	160,271	4,459	29,075	131,197	81.9%	50.0%	-31.9%
23,817,020	12,033,760	49.5%	Transfers to Other Funds	26,153,144	1,974,429	13,766,572	12,386,572	47.4%	50.0%	2.6%
<b>48,693,705</b>	<b>24,207,140</b>	<b>50.3%</b>	<b>TOTAL EXPENDITURES</b>	<b>54,394,671</b>	<b>3,860,733</b>	<b>26,639,372</b>	<b>27,755,299</b>	<b>51.0%</b>	<b>50.0%</b>	<b>-1.0%</b>

## EXPLANATION OF BUDGET VARIANCE

### By Department

Board of Supervisors	Annual Insurance Premiums, Dues/Memberships
County Administration	Annual Insurance Premiums
Human Resources	Annual Insurance Premiums
Auditor	FY 21 Audit Payments
Business License & Land Use	Health Insurance
Information Systems	Annual Maintenance Contracts
Board of Elections	Registrar's State Mandated Salary
Area Agency on Aging	Annual Contribution Payment
Other Social Services	Annual Contribution Payment
Community Colleges	Annual Contribution Payment
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment

### By Category

Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Maintenance Contracts
Travel/Training	Annual Target Solutions Training Software Payment
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments
Transfers to Other Funds	CIP Transfers