

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

FOR THE PERIOD ENDED: FEBRUARY 28, 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	1,887,302	27,912,470	26,197,324	53,278,895	55,954,454	4,025,390	37,244,710	18,709,744	21,586,423.85	-9,332,240.32	12,254,183.53
102	MEALS TAX FUND	1,094,721	1,000,000	86,839	659,888	340,112	1,000,000	1,000,000	83,333	666,667	333,333	260,701.24	-6,778.51	253,922.73
110	COMMUNITY DEVELOPMENT FUND	66,363	51,560	0	41,482	10,078	63,411	889,619	5,149	154,663	734,956	838,058.64	-113,180.46	724,878.18
205	SCHOOL FUND	49,657,019	53,795,837	4,985,799	33,599,207	20,196,630	51,442,382	54,730,279	4,539,641	33,468,467	21,261,812	934,441.65	130,739.89	1,065,181.54
206	TEXTBOOK FUND	440,831	542,758	32,614	255,347	287,411	161,526	650,000	2,091	235,634	414,366	737,185.01	19,712.70	756,897.71
207	SCHOOL NUTRITION FUND	2,807,515	2,018,100	291,700	1,371,498	646,602	2,324,785	2,679,486	276,962	1,563,945	1,115,541	661,385.99	-192,446.89	468,939.10
208	COVID19 - SCHOOLS	2,129,473	7,059,838	61,847	871,897	6,187,941	2,129,507	7,059,838	763,612	2,193,725	4,866,113	0.00	-1,321,828.01	-1,321,828.01
209	RECYCLING/LITTER GRANT FUND	123,188	91,329	4,375	43,081	48,248	64,013	189,178	0	57,516	131,662	97,848.73	-14,434.65	83,414.08
211	COMMUNITY SERVICE FUND	2,802	0	0	460	-460	8,986	11,580	0	909	10,671	11,579.71	-448.53	11,131.18
219	CHILDREN'S SERVICES FUND	2,211,693	2,306,557	217,163	1,200,145	1,106,412	2,187,871	2,441,747	327,328	1,225,860	1,215,887	135,190.27	-25,714.93	109,475.34
220	SOCIAL SERVICES FUND	3,147,553	3,318,591	255,352	1,929,485	1,389,106	3,103,646	3,568,404	276,870	2,162,897	1,405,507	279,497.28	-233,411.55	46,085.73
221	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	100	0	0	300	-300	3,956.24	-300.00	3,656.24
226	LAW LIBRARY FUND	3,279	3,500	382	2,022	1,478	3,591	18,069	350	2,386	15,683	14,568.62	-364.22	14,204.40
228	FIRE/EMS/GRANT PROG FUND	526,408	5,375,765	13,353	5,406,980	-31,215	592,993	5,708,936	18,072	5,064,803	644,133	333,171.18	342,176.96	675,348.14
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	12,500	3,170,909	1,190,536	2,255,266	6,563,239	619,421	2,061,917	4,501,322	2,201,793.86	1,108,992.52	3,310,786.38
303	SCHOOL GRANTS FUND	3,089,425	3,461,190	178,088	484,742	2,976,448	3,110,192	3,745,138	308,730	2,138,835	1,606,303	283,947.74	-1,654,092.36	-1,370,144.62
305	COUNTY CAPITAL PROJECTS FUND	2,792,010	6,839,594	51,852	6,979,075	-139,481	3,649,396	14,279,594	401,230	5,153,258	9,126,336	7,439,400.50	1,825,817.27	9,265,217.77
401	COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	303,793	2,430,341	1,215,171	4,190,299	4,130,297	0	3,625,007	505,290	900,962.35	-1,194,665.56	-293,703.21
402	SCHOOL DEBT SERVICE FUND	3,844,705	3,844,704	320,392	2,563,137	1,281,567	3,367,431	3,353,500	0	3,058,502	294,998	1,192,808.29	-495,365.17	697,443.12
723	PAMPLIN FUND	-234,068	0	0	200,428	-200,428	86,423	0	12,860	52,406	-52,406	2,674,325.86	148,021.42	2,822,347.28
724	E ABRAHAMS SCHOL FUND	-122,763	0	2	158,079	-158,079	108,545	0	950	100,975	-100,975	4,476,261.17	57,103.78	4,533,364.95
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	732	-732	2,211	0	0	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	1,261	7,072	-7,072	6,000	0	0	2,785	-2,785	395,956.61	4,287.27	400,243.88
733	SPECIAL WELFARE	137,314	0	2,756	17,835	-17,835	126,162	0	8,924	50,776	-50,776	45,225.11	-32,941.84	12,283.27
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	4,806	85,001	-85,001	179,048	0	4,806	85,001	-85,001	0.00	0.00	0.00
	TOTAL	132,282,034	151,826,074	8,712,176	89,391,315	62,434,759	133,442,677	167,021,882	11,675,718	100,373,453	66,648,429	45,605,153.56	-10,982,137.91	34,623,015.65

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: FEBRUARY 28, 2023

REVENUES	2022 TOTAL ACT	02/28/22 YTD	% REMAIN	FY 2023 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	36,683,160	18,023,337	50.9%	37,077,171	546,033	18,529,709	18,547,462	50.0%	33.3%	-16.7%
Local % of State Sales Tax	2,686,215	1,402,819	47.8%	2,810,000	259,126	1,511,775	1,298,225	46.2%	33.3%	-12.9%
Other Local Taxes	3,944,441	1,870,634	52.6%	3,066,028	531,141	1,502,623	1,563,405	51.0%	33.3%	-17.7%
Permits, Fees, Licenses	472,489	246,162	47.9%	373,600	28,441	222,911	150,689	40.3%	33.3%	-7.0%
Fines & Forfeitures	518,333	298,083	42.5%	600,700	35,012	267,083	333,617	55.5%	33.3%	-22.2%
Revenue-Use of Money/Prop	44,654	35,641	20.2%	182,657	114,197	506,290	-323,633	-177.2%	33.3%	210.5%
Charges for Services	1,981,527	1,034,033	47.8%	1,316,711	118,805	782,147	534,564	40.6%	33.3%	-7.3%
Misc Revenue	154,005	91,680	40.5%	156,700	12,177	110,061	46,639	29.8%	33.3%	3.6%
Recovered Cost	196,937	129,129	34.4%	791,387	29,401	544,284	247,103	31.2%	33.3%	2.1%
Revenue from Commonwealth	6,882,008	3,628,012	47.3%	7,650,271	212,969	3,891,471	3,758,800	49.1%	33.3%	-15.8%
Revenue from Federal Govt	255,899	0	100.0%	84,569	0	44,118	40,451	47.8%	33.3%	-14.5%
TOTAL REVENUES	53,819,667	26,759,530	50.3%	54,109,794	1,887,302	27,912,470	26,197,324	48.4%	33.3%	-15.1%
EXPENDITURES										
Salaries & Wages	12,700,666	8,479,603	33.2%	14,302,322	1,056,896	8,995,545	5,306,777	37.1%	33.3%	-3.8%
Benefits	3,728,080	2,492,746	33.1%	4,528,916	329,896	2,745,267	1,783,649	39.4%	33.3%	-6.1%
Total Salaries & Benefits	16,428,746	10,972,349	33.2%	18,831,238	1,386,792	11,740,813	7,090,426	37.7%	33.3%	-4.3%
Temporary Help	8,813	6,367	27.8%	17,000	8,670	19,153	-2,153	-12.7%	33.3%	46.0%
Professional Services	1,475,967	849,569	42.4%	1,465,836	201,538	808,623	657,213	44.8%	33.3%	-11.5%
Other Purchased Services	2,675,998	1,890,948	29.3%	2,832,271	48,425	1,913,553	918,718	32.4%	33.3%	0.9%
Insurance	530,010	521,972	1.5%	581,451	0	605,944	-24,493	-4.2%	33.3%	37.5%
Repairs & Maintenance	1,597,979	1,128,281	29.4%	1,979,274	108,096	1,397,390	581,884	29.4%	33.3%	3.9%
Advertising/Marketing	34,579	21,226	38.6%	48,430	1,634	15,181	33,249	68.7%	33.3%	-35.3%
Utilities	1,088,962	645,686	40.7%	1,131,276	118,573	774,019	357,256	31.6%	33.3%	1.8%
Rental/Lease	191,543	85,762	55.2%	253,300	14,065	153,796	99,504	39.3%	33.3%	-6.0%
Travel/Training	98,157	72,601	26.0%	160,934	6,087	83,051	77,883	48.4%	33.3%	-15.1%
Supplies	900,783	517,631	42.5%	921,928	85,338	628,945	292,983	31.8%	33.3%	1.6%
Dues/Memberships	33,438	29,011	13.2%	41,098	1,321	25,431	15,667	38.1%	33.3%	-4.8%
Contributions	1,395,414	888,122	36.4%	1,498,060	10,076	964,514	533,546	35.6%	33.3%	-2.3%
Misc Expenditures	46,018	25,848	43.8%	90,590	58	72,534	18,056	19.9%	33.3%	13.4%
Total Other Expenditures	10,077,661	6,683,024	33.7%	11,021,447	603,881	7,462,134	3,559,313	32.3%	33.3%	1.0%
Capital Expenditures	364,219	243,344	33.2%	278,274	38,011	205,084	73,190	26.3%	33.3%	7.0%
TOTAL EXPENDITURES	26,870,626	17,898,717	33.4%	30,130,959	2,028,684	19,408,031	10,722,928	35.6%	33.3%	-2.3%
TRANSFERS										
Transfers from Gen Fund	26,408,269	18,255,429	69.1%	25,823,496	1,996,704	17,836,678	7,986,818	30.9%	33.3%	2.4%
TOTAL TRANSFERS	26,408,269	18,255,429	30.9%	25,823,496	1,996,704	17,836,678	7,986,818	30.9%	33.3%	2.4%
TOTAL EXPEND/TRANS	53,278,895	36,154,146	32.1%	55,954,455	4,025,388	37,244,709	18,709,746	33.4%	33.3%	-0.1%
NET CHANGE IN FUND BAL	540,772	-9,394,616		-1,844,661	-2,138,087	-9,332,240				
BEG FUND BALANCE	21,046,062	21,046,062		21,586,834		21,586,834				
END FUND BALANCE	21,586,834	11,651,446		19,742,173		12,254,594				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
FEBRUARY 28,2023**

FY 2022	02/28/22	%		FY 2023				%	BUDGET	OVER/
TOTAL ACT	YTD	REMAIN	DEPARTMENT	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	(UNDER)
126,970	90,611	28.6%	Board of Supervisors	127,788	6,930	85,555	42,233	33.0%	33.3%	0.3%
414,529	283,445	31.6%	County Administration	469,949	37,697	331,385	138,564	29.5%	33.3%	3.8%
389,908	254,862	34.6%	Legal Services	448,932	35,924	265,103	183,829	40.9%	33.3%	-7.6%
501,671	417,317	16.8%	Human Resources	571,088	21,288	476,592	94,496	16.5%	33.3%	16.8%
71,050	68,550	3.5%	Auditor	70,000	60,800	61,330	8,670	12.4%	33.3%	20.9%
499,345	315,782	36.8%	Commissioner of Revenue	581,969	46,010	362,511	219,458	37.7%	33.3%	-4.4%
597,737	383,952	35.8%	Treasurer	682,247	51,678	416,876	265,371	38.9%	33.3%	-5.6%
353,118	238,296	32.5%	Accounting	414,970	34,262	272,628	142,342	34.3%	33.3%	-1.0%
715,679	511,259	28.6%	Information Systems	1,015,949	121,179	668,627	347,321	34.2%	33.3%	-0.9%
231,146	169,395	26.7%	Board of Elections	277,251	19,135	172,167	105,084	37.9%	33.3%	-4.6%
11,582	6,260	46.0%	Circuit Court	17,100	6,106	17,308	-208	-1.2%	33.3%	34.5%
20,154	11,952	40.7%	Gen District Court	22,708	4,174	14,949	7,759	34.2%	33.3%	-0.8%
75	75	-0.4%	Magistrates	200	109	193	7	3.7%	33.3%	29.7%
589,246	353,547	40.0%	Clerk of Circuit Court	524,726	49,762	350,024	174,702	33.3%	33.3%	0.0%
90,154	56,832	37.0%	Victim Witness Program	167,206	5,049	73,586	93,620	56.0%	33.3%	-22.7%
538,638	357,300	33.7%	Commonwealth's Attorney	688,092	44,041	361,656	326,436	47.4%	33.3%	-14.1%
5,402,335	3,654,983	32.3%	Sheriff	6,050,072	392,556	3,977,829	2,072,242	34.3%	33.3%	-0.9%
782,541	439,934	43.8%	Volunteer Fire Departments	759,442	30,443	455,233	304,209	40.1%	33.3%	-6.7%
3,147,547	2,120,026	32.6%	Fire & EMS	3,478,188	258,667	2,209,936	1,268,252	36.5%	33.3%	-3.1%
1,648,863	1,289,087	21.8%	Confinement & Care of Prisoners	1,786,457	0	1,317,877	468,580	26.2%	33.3%	7.1%
256,800	176,427	31.3%	Court Services	295,035	52,643	177,897	117,138	39.7%	33.3%	-6.4%
222,597	143,738	35.4%	Other Correction & Detention	255,202	20,836	157,138	98,064	38.4%	33.3%	-5.1%
319,110	209,794	34.3%	Building Inspection	365,185	27,765	246,178	119,007	32.6%	33.3%	0.7%
407,283	273,285	32.9%	Animal Control/Pound	434,858	37,523	285,374	149,484	34.4%	33.3%	-1.0%
320	180	43.8%	Medical Examiner	800	40	200	600	75.0%	33.3%	-41.7%
1,568,596	995,673	36.5%	Communications	1,850,840	167,065	1,250,842	599,998	32.4%	33.3%	0.9%
45,117	26,007	42.4%	Streetlights	45,500	4,166	28,535	16,965	37.3%	33.3%	-4.0%
1,570,770	945,633	39.8%	Waste Management	1,774,075	144,658	998,957	775,118	43.7%	33.3%	-10.4%
16,494	13,772	16.5%	Public Nuisance Control	30,000	4,455	26,203	3,797	12.7%	33.3%	20.7%
3,214,637	1,973,600	38.6%	General Properties	3,352,531	150,358	1,966,538	1,385,993	41.3%	33.3%	-8.0%
342,023	256,517	25.0%	Local Health Department	342,023	0	256,517	85,506	25.0%	33.3%	8.3%
85,537	64,153	25.0%	Behavioral Health-District 19	96,828	24,207	72,621	24,207	25.0%	33.3%	8.3%
11,000	11,000	0.0%	Area Agency on Aging	10,000	0	10,000	0	0.0%	33.3%	33.3%
26,213	26,213	0.0%	Other Social Services	26,713	-24,207	26,713	0	0.0%	33.3%	33.3%
15,855	15,855	0.0%	Community Colleges	16,025	0	16,025	0	0.0%	33.3%	33.3%
1,013,415	637,717	37.1%	Parks & Recreation	1,115,048	88,481	646,183	468,865	42.0%	33.3%	-8.7%
310,646	232,985	25.0%	Libraries	323,072	0	242,304	80,768	25.0%	33.3%	8.3%
504,000	286,816	43.1%	Planning/Zoning/GIS	645,264	61,521	379,363	265,901	41.2%	33.3%	-7.9%
440,621	294,907	33.1%	Community Development	553,983	38,347	368,890	185,093	33.4%	33.3%	-0.1%
204,985	202,242	1.3%	Other Planning/Community Dev	253,013	612	250,194	2,819	1.1%	33.3%	32.2%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	33.3%	33.3%
149,817	76,238	49.1%	Cooperative Extension Program	178,130	4,407	97,493	80,637	45.3%	33.3%	-11.9%
26,408,269	18,255,429	30.9%	Transfers to Other Funds	25,823,496	1,996,704	17,836,678	7,986,818	30.9%	33.3%	2.4%
53,278,895	36,154,146	32.1%	TOTAL EXPENDITURES	55,954,454	4,025,390	37,244,710	18,709,744	33.4%	33.3%	-0.1%

EXPLANATION OF BUDGET VARIANCE

By Department

County Administration	Annual Insurance Premiumns
Human Resources	Annual Insurance Premiumns
Auditor	FY 22 Audit Payment
Circuit Court	Jury Duty
Confinement & Care of Prisoners	MRRJA Quarterly Payment
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
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	Medical/Janitorial Supplies
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments
Misc Expenditures	County Fair

