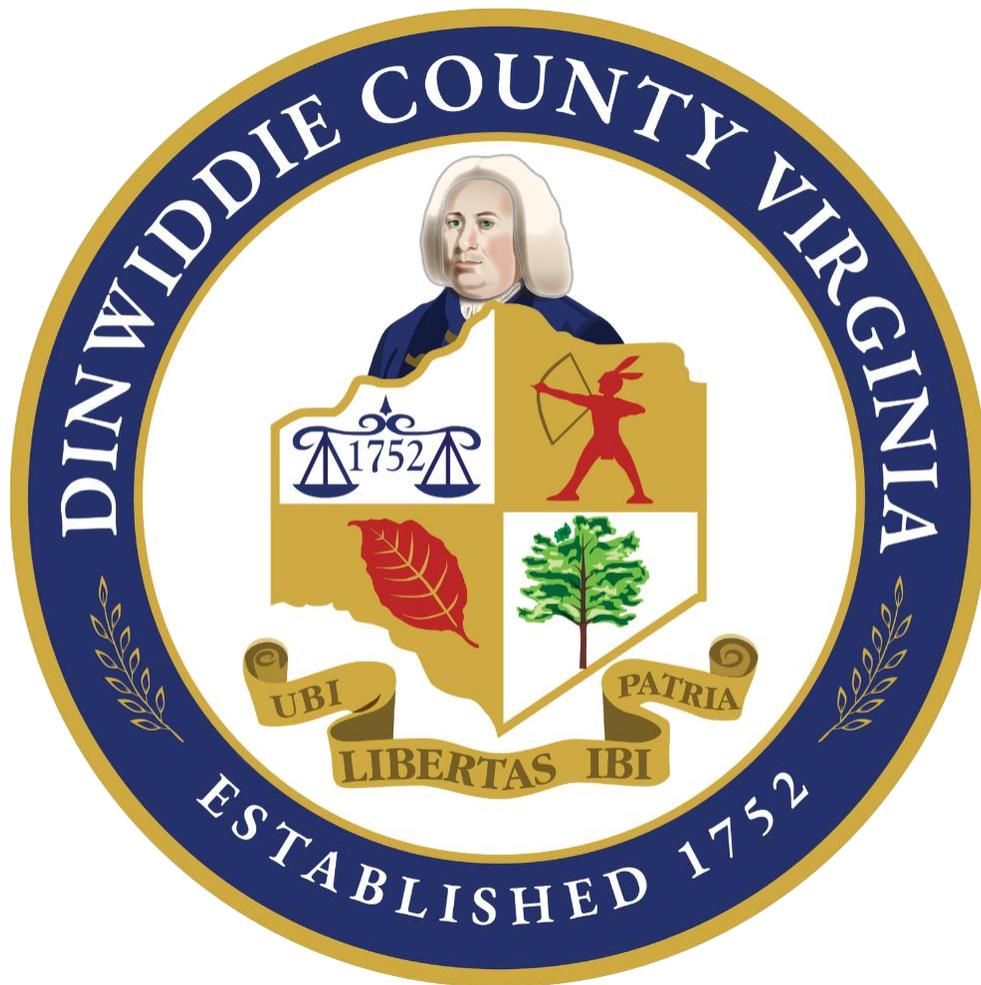


DINWIDDIE COUNTY, VA



ADOPTED CONSOLIDATED BUDGET FISCAL YEAR 2026

14010 Boydton Plank Road, Dinwiddie, VA 23841

804-469-4500

www.dinwiddieva.us

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READER'S GUIDE

The purpose of this document is to provide useful and concise information about Dinwiddie County's financial plan and operation (revenue and expenditure details) to citizens, elected officials and other interested parties. The financial plan encompasses a one-year fiscal period beginning July 1 and ending June 30 annually. Preparation of each year's budget is initiated through actions of the County Administrator who requests preliminary revenue and expenditure information from the departments and agencies of the County. The process continues with budget workshops, public hearings, adoption of the tax rates, and ends upon approval of the consolidated budget and adoption of the appropriation resolutions by the Board of Supervisors.

This consolidated adopted budget shows revenues and expenditures for the County and the School Board organized by major fund: General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. Within the General Fund, the expenditures are grouped along functional lines and include a narrative of each department's purpose. Each narrative also provides a breakdown of expenditures in the following categories:

Personal Services	Salaries and wages paid to full time and part time employees
Employee Benefits	Fringe benefits including FICA; employee retirement; group life and health insurance
Contractual Services	Services acquired from outside sources and other government entities on a fee basis or fixed time contract basis
Other Charges	Charges for utilities; communications; insurance; leases/rentals; travel and training; dues and memberships; and contributions to other government entities or community organizations that are not related to the direct purchase of a fee-basis service
Materials & Supplies	Includes articles and commodities that are consumed and minor equipment that is not capitalized
Capital Outlay	Non-recurring and infrequent expenditures to include furniture, equipment and other departmental specific capital expenditures

This information is provided in the form of actual data for FY 2024, appropriations and either estimated or unaudited actual data for FY 2025, and the adopted budget for FY 2026.

For Additional Information

Dinwiddie County Administration
14010 Boydton Plank Road
P O Drawer 70
Dinwiddie VA 23841
804-469-4500
www.dinwiddieva.us

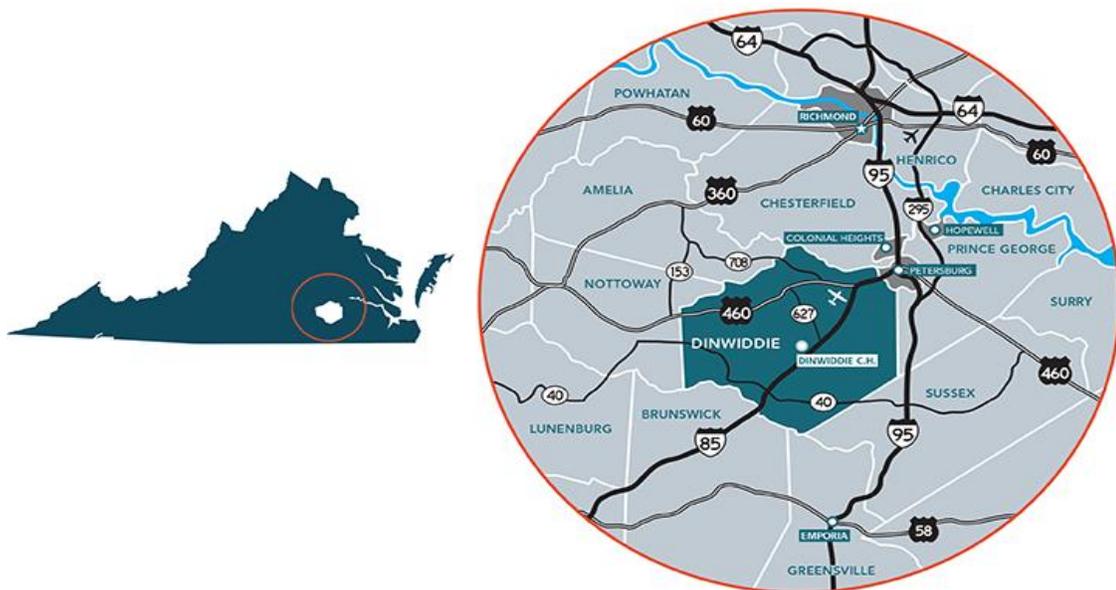
BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

Dinwiddie County has a long and rich history. Established May 1, 1752 from Prince George County, the County was named after Robert Dinwiddie, Lieutenant Governor of Virginia from 1751 to 1758. Its first inhabitants can be traced back to the Paleolithic period, with early stone tools from this period having been discovered in various fields within the County. During the Civil War, Dinwiddie County had more battles fought within its boundaries than in any other location in the United States, to include the Battles of Five Forks, Dinwiddie Court House, Sutherland's Station, and White Oak Road.

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 507 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Greenville, Sussex, and Prince George. Interstates 85 and 95 provide north-south access, and U.S. Route 460 provides an east-west transportation route. The East Coast's main switching station for three major railroad lines, the Dinwiddie County Airport, and the Dinwiddie County Commerce Park help to promote economic opportunity for the County.

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,411 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

Dinwiddie County has a traditional form of county government, guided by an elected five-member Board of Supervisors and five elected Constitutional Officers – Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Sheriff, and Clerk of the Circuit Court. The County Administrator and his staff are responsible for carrying out the policies of the Board of Supervisors while providing a full range of services including general government administration; judicial administration; public safety; public works; health and welfare; and community development. The County also provides education through the school system administered by the elected five-member Dinwiddie County School Board.



COUNTY LEADERSHIP

Board of Supervisors

Daniel D. Lee, Chair / Brenda K. Ebron-Bonner, Vice Chair
William D. Chavis
Casey M. Dooley
Dr. Mark E. Moore



Constitutional Officers

J. Barrett Chappell, Jr., Clerk of the Circuit Court
Lori K. Stevens, Commissioner of the Revenue
Amanda N. Mann, Commonwealth's Attorney
Donald T. Adams, Sheriff
Jennifer C. Perkins, Treasurer

School Board

Mary M. Benjamin, Chair / Dwayne G. Walker, Vice Chair
Jason L. Brown II
Dr. Elaine J. Pearson
Barbara T. Pittman

Superintendent of Schools

Dr. Kari Weston

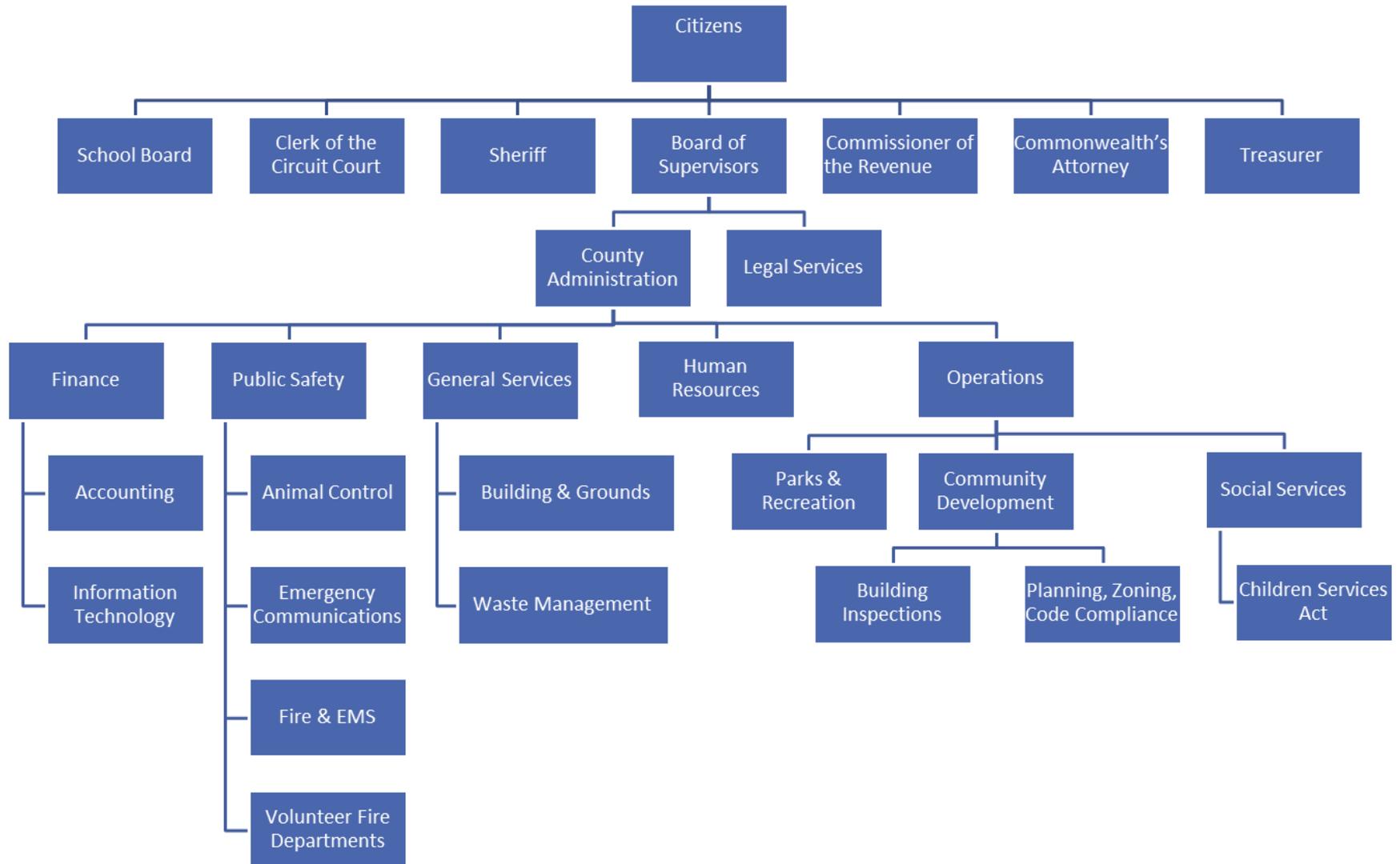
Industrial Development Authority

Sharon B. Yates, Chair / Michelle M. Olgers, Vice Chair
William E. Jones, Secretary/Treasurer
J. Austin Johnson / W. Alan Kissner
James Vanlandingham / Susan Watkins

County Administration

W. Kevin Massengill, County Administrator
Anne Howerton, Deputy County Administrator, Finance
Tammie Collins, Deputy County Administrator, Operations
David Y. Kissner, Chief, Fire and EMS Services
Tyler Southall, County Attorney

ORGANIZATIONAL CHART



BUDGET PROCESS

The annual budget represents a proposed plan of expenditures and the expected means of financing those expenditures and is based on the Board of Supervisors, administrative, and departmental strategic plans, goals, and objectives. The process of preparing the annual budget conforms to section 15.2 of the Code of Virginia. In addition, the Capital Improvement Plan (CIP) committee meets several times during the budget process to prioritize the capital needs of the County and Schools for the ten-year CIP, which is approved by the Planning Commission and the Board of Supervisors.

October 23-25	Board of Supervisors Advance
December 9	Department Manager Meeting: Overview of FY 2026 Budget Packets
January 7	Board of Supervisors Budget Calendar Approval
January 10	Departments and Outside Agencies Budget Requests Due to Administration
January-March	Administration Review of Expenditure Requests and Development of Revenue Projections
January-April	CIP Committee FY 2026-2035 Work Sessions
February 3-7	Department Request Reviews with Administration & Managers
February 18	Board of Supervisors Operating Budget Work Session
February 28	School Board Budget Request Submitted to Board of Supervisors
March 4	Board of Supervisors Operating Budget Work Session
March 10-12	Board of Supervisors Operating Budget Work Sessions
March 11	Joint Board of Supervisors/School Board Budget Work Session
March 18	Board of Supervisors Regular Meeting: Tax Rates for Advertisement, Health Insurance Resolution
March 23 & 30	Run Tax Rates Advertisement
April 8	Board of Supervisors Budget Work Session: Operational Expenditures / CIP Tax Rates Public Hearing and Resolution Adoption
April 9	Planning Commission: CIP Review
April 13 & 20	Run Advertisements for Budget & CIP Public Hearing
April 29	Public Hearing for Budget & CIP
May 6	Adoption of Budget & CIP Resolutions

BUDGET AND ACCOUNTING

OVERVIEW

Reporting Entity

An external auditing firm conducts and completes the annual audited financial statements of the County. The County's annual financial statements present the County of Dinwiddie as the primary government along with the School Board, the Dinwiddie Industrial Development Authority, the Dinwiddie County Water Authority, and the Dinwiddie Airport and Industrial Authority as component units. These entities are discretely presented component units reported in separate columns in the County's financial statements to emphasize they are legally separate from the government. The basic criterion for determining whether a governmental department, agency, institution, commission, public utility, or other governmental organization should be included in a primary governmental unit's reporting entity for general-purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its' will on the organization or if there is a financial benefit/burden relationship. Copies of the County's annual financial statements can be found on the County website. Only the School Board's budget is included in the County's consolidated budget – the other component units publish their own budgets.

Basis of Accounting

The County's accounting records for general government operations are reported using the current financial resources measurement focus and the modified accrual basis of accounting, with revenues being recorded when available and measurable, and expenditures being recorded when the goods or services are received and the liabilities incurred. Certain revenues such as property taxes, sales taxes, and intergovernmental revenues, being measurable and available, are accrued in the general governmental operations.

In developing and evaluating the County's accounting system, consideration is also given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Management believes the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. Administrative budgetary control is maintained within the departments at the line item level of expenditure by department manager approval of all expenditures, line item budgetary transfers, and prior purchase approval for certain expenditures that exceed a specified dollar amount. All purchases shall be made in adherence to the County's Small Purchase Procurement Policy and the Virginia Public Procurement Act.

Fixed Assets and Depreciation

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, and equipment with an initial individual cost of more than \$10,000 or a bulk cost of more than \$50,000 and an estimated useful life in excess of two years. Depreciation is provided over estimated useful lives of assets using the straight-line method, and is only reflected in the audited financial statements, not in the County's consolidated budget.

Basis of Budget

Budgets are prepared for all County and School funds, with the exception of Trust and Agency Funds. These funds account for monies held in a fiduciary capacity and do not require an operational budget. Budgets are prepared on the modified accrual basis of accounting as used for financial reporting purposes. Budgeted amounts reflected in the financial statements are presented as originally adopted and as amended by the Board of Supervisors. Unexpended appropriations lapse at the end of the fiscal year for all funds.

BUDGET AND ACCOUNTING

OVERVIEW

Organization of the Budget

The budget and accounts of the County are organized on the basis of governmental funds. The operations of each fund are accounted for with a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equities, revenues, and expenditures. The County uses the following fund types:

General Fund – The general fund is the primary operating fund of the County. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and other miscellaneous income. A significant part of the General Fund’s real estate tax revenues is used to finance the operations of the School Board.

Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specified purposes. Special revenue funds consist of Community Service Fund; Children’s Services Act Fund; County and School Grants Funds; Asset Forfeiture Fund; Law Library Fund; and Fire & EMS Grants Fund. The Meals Tax Fund; Social Services Fund; and Community Development Fund are shown as special revenue funds for budgeting purposes, but are consolidated with the General Fund in the County’s annual financial statements.

Capital Project Funds – Capital improvement funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment purchases for the County and the Schools.

Debt Service Funds – The debt service funds are used for the payment of principal and interest on all loans. The County’s debt service fund is exclusive of the School’s debt service fund for budgeting purposes, but is consolidated in the County’s annual financial statements.

Relationship between Operating and Capital Budgets

The General Fund and Special Revenue Funds budgets are operating budgets, which include expenditures that are generally of a recurring nature and are appropriated for one year only. They provide for the provision of all County services, but do not result in major physical assets for the community. Year-to-year changes in the operating budgets are expected to be stable and represent incremental changes in the cost of doing business, and the types and level of services that are provided. Resources for the operating budgets generally come from taxes, user fees, and intergovernmental payments that typically recur from year to year.

The Capital Project Fund budgets are capital budgets, on the other hand, which include one-time costs for projects that may last several years. The projects result in major physical assets in the community. Wide fluctuations are expected in the capital budgets from year to year depending on the phasing of projects. Resources for the capital budgets generally come from bond proceeds, grants, other one-time sources and transfers from the operating budget.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. In addition, a portion of the funding for capital projects are transfers from the operating fund.

The resources that support the operating and capital budgets are also linked. Revenue generated in the operating fund is channeled to the capital budget by means of a transfer. The repayment of bonds issued for the construction of new buildings will compete with the service requirements that are funded in the operating budget. The capital budget on its own does not generate any revenue. This means that some of the revenues that are generated and transferred to the capital budget are realized through property tax revenue. This relationship will influence the tax rate and the property taxes that the citizens will be required to pay.

FINANCIAL MANAGEMENT

POLICIES

Being good stewards of the public trust and promoting financial integrity are important goals in Dinwiddie County. The following broad policies set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated. The policies help to ensure that the County manages its funds in a fiscally responsible manner.

Objectives of Financial Policies

- To contribute significantly to the County's ability to insulate itself from fiscal crisis and promote long-term financial stability.
- To focus on the County's overall financial picture, while linking long-term financial planning to daily operations.
- To enhance financial credit ability by helping to achieve the highest possible credit and bond ratings.

Financial Planning Policies

Balanced Budget

The County shall prepare and approve an annual budget in compliance with sound financial practices, generally accepted accounting principles, and the provisions of the Code of Virginia, which control the preparation, consideration, adoption, and execution of the County budget. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. The County budget shall be balanced within all available operating revenues, including fund balance, and adopted by the Board of Supervisors at least seven days after an appropriately advertised public hearing is held and before July 1 of the upcoming fiscal year.

Long Range Planning

The County shall assess the long-term financial implications of current and proposed operating and capital budgets by annually preparing a three-year cash flow projection for the General Fund, Capital Projects Fund, and the Debt Service Funds.

In order to meet debt ratio targets, to schedule debt issuances, and to systematically improve the County's capital infrastructure, the County shall develop a ten-year Capital Improvement Plan, which is reviewed and updated at least annually. Capital improvement projects funding options will be evaluated on a project-by-project basis. The County will attempt to determine the least costly and most flexible financing method for all new projects. Generally, the Capital Improvement Plan should not require an annual transfer from the unassigned General Fund balance of more than 5% of current general fund revenues to fund the pay-as-you-go portion of the current year of the Plan.

Asset Inventory

The County shall annually inventory and assess the condition of all major capital assets in conjunction with the preparation of the County budget and the Capital Improvement Plan.

Investments

The Treasurer has the constitutional responsibility to invest County funds in accordance with the applicable sections of the Code of Virginia, which guide investment of public funds. The Treasurer, however, may restrict investments beyond the limits imposed by the Code if such restrictions serve the purpose of further safeguarding County funds or are in the best interests of the County. The investment goal is to minimize risk and to ensure the availability of cash to meet the County's expenditures, while generating revenue from the use of funds, which might otherwise remain idle. Therefore, the primary objectives of the Treasurer's investment activities are safety, liquidity, and yield. The Treasurer will provide a cash and investment summary report to the Board of Supervisors on a quarterly basis that shows cash balances, investment holdings, interest earnings, and any changes investment strategy.

FINANCIAL MANAGEMENT

POLICIES

Revenue Policies

Revenue Diversification

The County will strive to maintain a diversified and stable revenue system to shelter the government from fluctuations in any one revenue source and ensure its ability to provide ongoing service. The County intends for ongoing expenditures to be funded through ongoing revenues, not one-time revenue sources. One-time or other special revenues will not be used to finance continuing County operations, but instead will be used for special projects.

Fees and Charges

All fees established by Dinwiddie County for licenses, permits, fines, services, applications, and other charges should be set to recover all or a portion of the County's expense in providing the attendant service. These fees shall be reviewed periodically.

Tax Collections

The County shall strive to achieve an overall property tax collection rate of 100%, utilizing all available resources for collecting delinquent accounts.

Restricted Revenues

Restricted revenues shall only be used for the purpose intended and in a fiscally responsible manner.

Grants, Donations, and Insurance Payments

Upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is designated as the agent:

- To execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board;
- To give such assurances as may be required by the Agreement, subject to approval as to form by the County attorney;
- To provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be appropriated to the applicable functional area.

Additional funds received for various County programs, including contributions and donations, shall be appropriated for the purpose established by each program.

Funds received through insurance claims for damages incurred to County property because of unusual or infrequent events shall be appropriated to the applicable functional area.

Expenditures Policies

Debt Capacity, Issuance, and Management

The County intends to manage cash in a fashion that will prevent any borrowing to meet daily operational needs. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided. The County will utilize a balanced approach to capital project funding, using a combination of debt financing, draws on unassigned fund balance, and pay-as-you-go current year appropriations. Debt will be repaid within a period not to exceed the expected useful life of the project.

It is the County's intention to develop and update, at least annually, a Capital Improvement Funding Plan that identifies all funding sources for existing and proposed debt service and pay-go capital expenditures. As part of this Plan, the County will strive to provide a current year revenue appropriation for debt service that is consistent from year-to-year whereby excess funding resulting from declines in debt service payments will be carried forward to be applied to future debt service payments

FINANCIAL MANAGEMENT

POLICIES

and/or other capital expenditures. This budgeting approach will help to create future debt and capital affordability and will provide budgeting consistency for debt and capital purposes.

For tax-supported debt, the net debt as a percentage of estimated market value of taxable property shall not exceed 5%. Net debt is defined as any and all debt that is tax-supported. The ratio of tax-supported debt service expenditures as a percentage of total governmental fund expenditures shall not exceed 10% with a minimum aggregate ten-year tax-supported payout ratio of 50%. Target debt ratios will be annually calculated and included in the review of financial trends. In the event that the County anticipates exceeding the policy requirements stated above, staff may request an exception from the Board of Supervisors stating the reason and length of time.

County staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. The County will seek to maintain its current bond ratings and comply with continuing disclosure of financial and pertinent credit information relevant to outstanding debt issues.

Expenditure Accountability

The Deputy County Administrator–Finance shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Department managers and Constitutional Officers have the ability to review their expenditures at any time on the County’s on-line financial system. Monthly financial reports shall be prepared for the Board of Supervisors to monitor budgeted versus actual expenditures and revenues.

The County shall appropriate as part of its annual budget, or any amendments thereto, amounts for salaries, expenses and other allowances for its Constitutional Officers that are not less than those established for such offices by the State Compensation Board.

Appropriation Amendments and Transfers

Appropriation amendments to the operating budget shall be brought before the Board of Supervisors for approval throughout the fiscal year. Per the Code of Virginia, any additional appropriation that exceeds 1% of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing twice in a general circulation newspaper, with the first notice being published no more than 28 days before and the second notice appearing no less than seven days prior to the meeting date. The notice shall state the Board’s intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

The County Administrator shall be authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in the County budget as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors.

All appropriations lapse on June 30 of each fiscal year for all budgets.

Fund Balance Policy

Dinwiddie County follows GASB Statement #54, which establishes the five components of fund balance listed below.

Non-Spendable Fund Balance

Non-spendable fund balance includes amounts that cannot be spent because they are either not in spendable form such as inventories and prepaid expenditures or they are legally or contractually required to be maintained intact.

FINANCIAL MANAGEMENT

POLICIES

Restricted Fund Balance

Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority – the Board of Supervisors. Formal Board action includes the annual adoption of the County’s budget resolution and the approval of other Board resolutions appropriating funds and/or resources throughout the fiscal year. Board resolutions that impose fund balance limitations would need to occur no later than the close of the fiscal year and remain binding unless removed by additional Board resolutions.

Assigned Fund Balance

Assigned fund balance includes amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed. Fund balance may be assigned either through the encumbrance process as a result of normal purchasing activity or by the County Administrator or his designee.

Unassigned Fund Balance

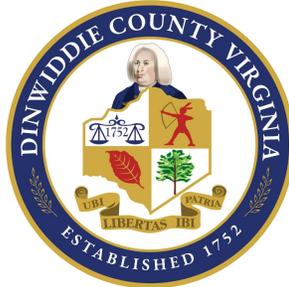
The larger the unassigned general fund balance, the greater the County’s ability to cope with financial emergencies, fluctuations in revenues, and to maintain bond rating agencies’ expectations. The County does not intend to establish a trend of using the unassigned general fund balance to finance current operations.

The County has established an unassigned general fund balance target rate of at least 15% of total budgeted expenditures less annual debt service payments and bonds proceeds expenditures. Funds in excess of the targeted 15% fund balance may be considered to supplement “pay as you go” capital outlay expenditures, other non-recurring expenditures or as additions to fund balance. The Board of Supervisors may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 15% policy in the case of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the fund balance to the policy level within 36 months of the appropriation.

Policy on the Order of Spending Resources

When expenditures are incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, assigned fund balance second, and lastly unassigned fund balance.

MESSAGE FROM THE COUNTY ADMINISTRATOR



To: District 4 Supervisor, the Honorable Daniel D. Lee, Chairman
District 5 Supervisor, the Honorable Brenda Ebron-Bonner, Vice Chairman
District 1 Supervisor, the Honorable Casey M. Dooley
District 2 Supervisor, the Honorable Mark E. Moore
District 3 Supervisor, the Honorable William D. Chavis

From: W. Kevin Massengill
County Administrator

Subj: County Administrator's FY 2026 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2026. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carry out the services that ultimately meet the needs of the overall community throughout the upcoming fiscal year.

As you are aware, the method of developing a budget for Dinwiddie County is an open and collaborative process that allows the Board of Supervisors, County staff, Constitutional Officers, the public school system, various outside agencies, and the citizens of the County to work together to establish priorities in spending. In essence, a budget is a spending plan that informs the businesses, citizens, and other taxpayers of the County on the current and future funding and policy decisions of the local governing body.

The adoption of an annual budget is one of the most important actions that a local Board of Supervisors can take. Once adopted, the budget serves as a financial roadmap, which provides the citizens, media, community stakeholders, and ultimately the Board of Supervisors, with a public record that shows where the County is headed with the delivery of its services. Moreover, the adoption of the budget also serves as a work action plan for all County employees that establishes and prioritizes the manner in which they will deliver services throughout the budget year.

In accordance with the Code of Virginia, the proposed budget presented for your consideration is balanced. Staff and I have taken sufficient measures to ensure that the revenue and expenditure projections provided in this budget are accurate and based on the very best information available at the time of submittal.

I thank you for your active involvement with the budgeting process, and I am equally appreciative of the individuals that have provided critical input, countless man hours, and the necessary leadership to afford us the opportunity to continue to provide a high level of services to our citizens, businesses and visitors of Dinwiddie County.

FY 2026 Budget Goals

- Develop a conservative budget realistically aligned with the current local economy and present-day services needs within the available financial resources.
- Maintain current level of service for Dinwiddie citizens and enhance delivery of services where feasible.
- Maintain and attract a highly trained and professional workforce – continue to make investment into employee compensation: Implementation of class and compensation study.
- Make strategic staffing investments, particularly in public safety (Law Enforcement, Fire and EMS, Animal Control).
- Continue to support the Dinwiddie County Public Schools.

I am very pleased to report that our prudent and conservative budgeting practices, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the proposed FY25 budget before you.

Adopted Calendar 2025 Tax Rates per \$100 of Assessed Valuation:

Real Estate	.64
Mobile Homes	.64
Mineral Land	.64
Public Service	.64
Personal Property	4.60
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

Revenues

Each year, the County conservatively forecasts General Fund revenue growth. I am pleased to report that the General Fund revenue for FY 2026 is anticipated to be \$66,042,339. This is \$5,817,734 more than previously budgeted for FY25. County Administration used these positive baseline projections and assumptions to develop the FY 2026 expenditure budget.

The following is a breakdown of revenue sources that total \$60,180,469 for FY 2026:

- Local: \$57,717,261 - Increase of \$5,746,174
- Commonwealth of Virginia: \$ 8,231,973 - Increase of \$71,385
- Federal: \$ 93,105 - Increase of \$175

Historically, Dinwiddie County government has done an excellent job in conservatively projecting revenues that ultimately yield additional funds by the end of each fiscal year. Moreover, the planned and projected expenditures of the County are based on those conservative revenue estimates. As a result, overall County spending has traditionally been well within budget. County departments, Constitutional Officers, and outside agencies supported by the County are due much praise for consistently working within their respective budgets.

As you are aware, over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services are delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Countywide revenues are also conservatively estimated, with total resources for FY 2026 budgeted at \$170,983,187.

Real Estate Tax – Following the County’s general reassessment, the equalized real estate tax rate – the rate necessary to generate the same real estate tax revenue as the previous year – was calculated at \$0.56 per \$100 of assessed value. After careful analysis and consideration of inflationary pressures on service delivery, as well as the need to responsibly plan for the future, the Board of Supervisors voted to set the real estate tax rate at \$0.64 per \$100 of assessed value for the upcoming fiscal year. This action supports the establishment of an operating capital fund designed to systematically replace essential assets such as school buses, fire and EMS apparatus, police vehicles, and major information technology infrastructure, ensuring the

County’s long-term operational reliability and fiscal sustainability. It also allows the Board of Supervisors to further invest in the Dinwiddie County public school system by providing additional operational capital funds.

The FY 2026 budget assumes a 96% collection rate for real estate taxes. The FY 2026 budget also provides resources to start another general reassessment that will become effective January 2027.

Personal Property Tax – The Board elected to keep the same personal property rate for calendar year 2025. As you may recall, for calendar year 2022 the Board elected to reduce the personal property tax rate from \$4.75/100 to \$4.60/100, and they are maintaining that rate for calendar year 2025. Since 2019, the Board has lowered the personal property tax by thirty cents. The FY 2026 budget assumes a 96% collection rate for personal property taxes.

Expenditures

The proposed FY 2026 expenditure budget accomplishes the budget goals as outlined above. The budget before you is balanced, and the County is using on-going revenue to pay for on-going expenditures, with only the transfer to the County Capital Improvement Plan Fund, the FY 2026 cost of the upcoming reassessment, and selected one-time internal capital items coming from the unassigned General Fund balance. The following is a breakdown of General Fund operations and transfers.

Description	Amount
County Operations	\$40,513,969
DCPS Operations/Capital Transfer	\$16,990,100
Debt Service Transfer	\$6,033,712
County Capital Improvement Plan Transfer	\$3,164,230
Social Services / Children’s Services Transfer	\$1,450,692
County Operating Capital Transfer	\$1,860,000
Community Development Transfer	\$25,000
Total General Fund Expenditures:	\$70,037,703
Less: County CIP Transfer	(\$3,164,230)
One-Time Internal Capital	(\$744,734)
General Reassessment	(\$86,400)
Total Recurring General Fund Expenditures	\$66,042,339

Dinwiddie County Public Schools

Dinwiddie County Public Schools requested an increase of \$500,000 to their Operating Fund and an additional \$150,000 to their Operating Capital Fund as part of their FY 2026 budget submission. The requested increase to the Operating Fund will support a school-wide effort to address employee compensation across all position classifications, reinforcing the division’s commitment to attracting and retaining high-quality staff. The proposed increase to the Operating Capital Fund will enable a more systematic and proactive approach to fleet maintenance and replacement, as well as continued investment in school facility improvements such as interior painting and furniture replacement across the district.

The following is a breakdown of local funding to support K-12 education:

School Operating Fund – General Fund Transfer	\$ 16,690,100
School Operating Fund – County General Fund Paying SRO’s	\$ 150,156
School Debt Service – General Fund Transfer	\$ 2,194,705
School Debt Service – Meals Tax Fund Transfer	\$ 1,650,000
School Capital – County Capital Improvement Plan Fund Transfer	\$ 964,120
School Capital – County Operating Capital Fund Transfer	\$ 643,750
School Capital – General Fund Transfer	\$ 300,000
Total	\$ 22,592,831

County Workforce

Dinwiddie County is very blessed to have an exemplary workforce comprised of individuals who are dedicated and committed to providing the very best in government services. The FY 2026 top budget priority established by the Board of Supervisors was to maintain and attract a highly trained and professional workforce by making investments into employees’ compensation. In

FY25, the Board of Supervisors authorized a class and compensation study for all employees of Dinwiddie County Government and Constitutional Officers and their employees.

Class and Compensation Study Background:

On June 18, 2024: The Board of Supervisors awarded a contract with AutoSolve, Inc. with the following objectives:

- **External Parity** – Determine the market value of jurisdictions neighboring Dinwiddie County. Also evaluate market with peer Virginia jurisdictions (similar in overall size and function).
- **Internal Parity** – Evaluate internal structure of all employees based on overall job functions, roles, and responsibilities, and complexity of position to ensure fairness and equity.
- **Compression** - Address the compensation issue that occurs when there is little difference in pay between employees who have worked longer making nearly the same as those newly hired to the organization.

Implementation Highlights:

- AutoSolve’s recommendation was to break the current unified pay scale into two separate scales:
 - General Government and Public Safety
- Starting compensation for full time employees adjusted to \$15.00/hour minimum
- All positions reclassified based on responsibilities, complexity, internal realignment
- Achieve internal parity by moving each employee to an appropriate grade and step on the newly created pay scales
- No employee pay cuts — current salaries protected
- At a minimum each employee will receive a 3% adjustment
- Constitutional Officers have the ability to opt in or out of the implementation
- County Administrator requested not to be included in the implementation

Additional County Workforce Investments:

The proposed FY 2026 budget both maintains and enhances the present level of service that our citizens have come to expect from our Constitutional Offices, County departments, and numerous outside organizations with whom we partner and collaborate to provide additional services. The proposed FY 2026 budget also provides additional funding to further invest into our workforce through additional compensation and additional staffing in targeted key areas in the following County operations:

Department	Position	Personnel Action
Sheriff’s Office	<i>5 Law Enforcement - Traffic</i>	<i>New Hire</i>
Fire & EMS	<i>Fire Marshal</i>	<i>New Hire</i>
Fire & EMS	<i>Captain, EMS</i>	<i>New Hire</i>
Animal Control	<i>Animal Control Attendant</i>	<i>New Hire</i>
Human Resources	<i>Human Resources Recruitment Coordinator</i>	<i>New Hire</i>

Constitutional Officers

The proposed FY 2026 County budget also provides additional funding to the five Constitutional Officers. County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. Constitutional Officers and their staff are included in the class and compensation study adjustment for FY 2026.

Debt Service

It is anticipated that additional debt may be issued in the FY 2026 budget. They County is currently conducting a Courthouse facility condition and space needs assessment study. It is projected that this study will be completed during the summer of 2025. The County has maintained a Standard & Poor's bond rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014; and was upgraded by Moody's in 2023 from Aa3 to Aa2.

Capital Improvement Plan

The FY 2026 CIP will utilize a combination of transfers from the unassigned General Fund balance and debt issuance to fund a renovation of the Dinwiddie Courthouse, several projects within the Division of Fire & EMS and Dinwiddie County Public Schools.

Operating Capital Fund

To ensure the long-term sustainability and operational readiness of critical county assets, the establishment of a self-perpetuating "replacement fund" is proposed for FY 2026. This dedicated fund will provide a structured and fiscally responsible approach to systematically replacing school buses, law enforcement vehicles, fire and EMS apparatus, support equipment, and major information technology infrastructure. By setting aside funds annually, based on projected life cycles and replacement costs, the County can avoid unpredictable budget shortfalls, reduce maintenance costs associated with aging equipment, and enhance public safety and service delivery. The County Operating Capital Fund is the equivalent of \$0.05 of the real estate tax rate. FY 2026 transfer amount equals \$1,860,000.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY 2026 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget less annual debt service payments and bonds proceeds expenditures. This minimum amount is calculated for FY 2026 at \$19,994,620 and the General Fund balance at June 30, 2026 is budgeted at \$24,102,094.

Conclusion

The status of the overall Dinwiddie economy appears to be improving when comparing key economic indicators to prior years. I believe that our budget approach for FY 2026 is not only conservative, but also prudent for positioning our local government to remain financially sound while making key strategic investments. With this in mind, I am confident that each stakeholder in the FY 2026 budget is determined to deliver high quality services and is dedicated to working collectively to implement the budget before you.

I would like to express my sincere appreciation to all individuals that were involved in developing this proposed budget. I am extremely impressed and proud of the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to address our financial challenges by embracing change and improving the services and programs that we provide. Together through their hard work and the vision of the Board of Supervisors, we have made significant strides towards making the local government more accountable, more representative of the times, and more strategic in our approach to making Dinwiddie a better community.

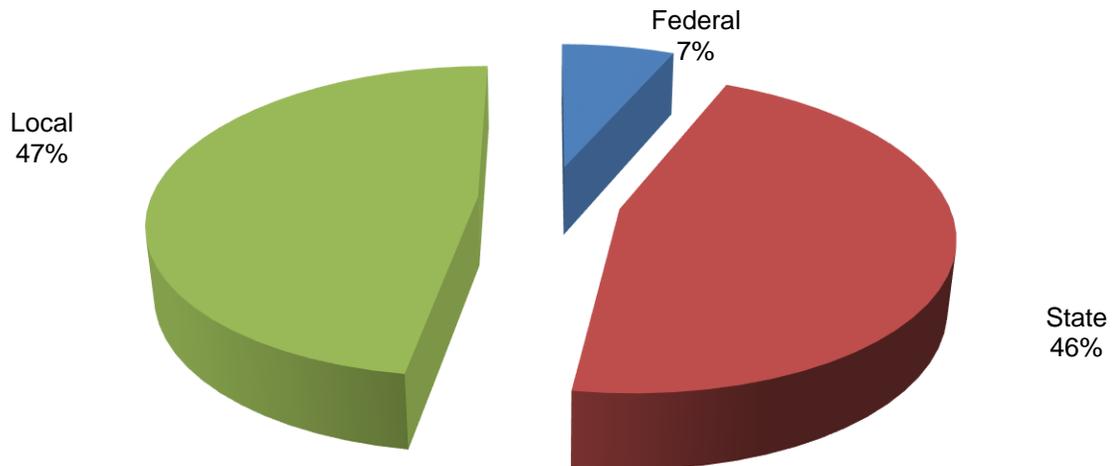
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

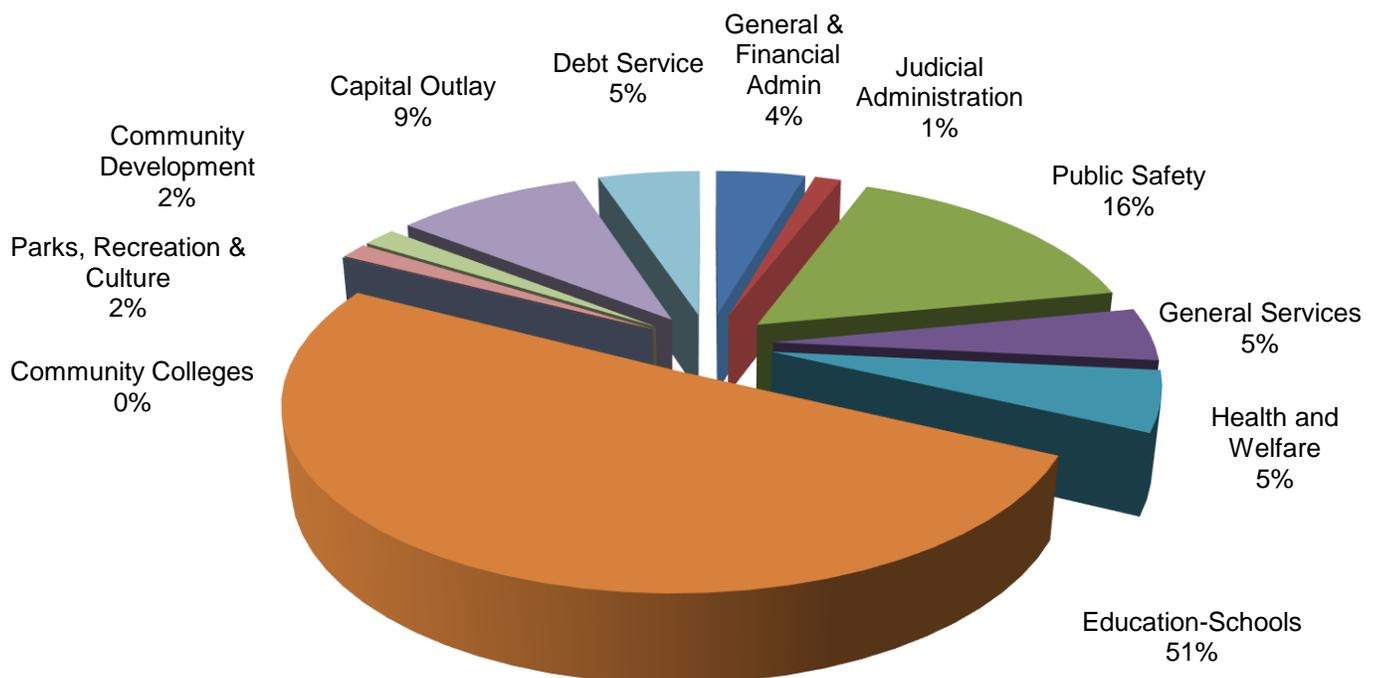


W. Kevin Massengill
County Administrator

FY 2026 CONSOLIDATED REVENUES



FY 2026 CONSOLIDATED EXPENDITURES



<i>COUNTY OF DINWIDDIE, VIRGINIA</i>	<i>Year Ended</i>	<i>Budgeted</i>				
<i>REVENUE BUDGET</i>	<i>June 30, 2024</i>	<i>June 30, 2024</i>	<i>June 30, 2025</i>	<i>June 30, 2025</i>	<i>June 30, 2026</i>	<i>Increase/</i>
	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budgeted</i>	<i>(Decrease)</i>
	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	
GENERAL FUND						
Revenue From Local Sources						
<i>Real Estate -- Current Taxes</i>	18,672,332	19,444,444	20,033,796	20,317,750	22,857,450	2,823,654
<i>Real Estate -- Delinquent Taxes</i>	658,000	708,730	690,000	692,000	694,000	4,000
<i>Minerals</i>	40,000	40,503	41,500	41,500	41,500	0
<i>Public Service Corporations</i>	1,808,536	1,626,005	1,755,311	2,300,707	1,755,311	0
<i>Personal Property -- Current Taxes</i>	11,071,375	11,025,931	11,337,218	11,483,805	11,481,050	143,832
<i>Personal Property -- Delinquent Taxes</i>	1,510,000	2,634,896	1,800,000	1,918,964	1,905,000	105,000
<i>Business Tangible Property</i>	3,600,371	4,630,932	4,450,344	4,852,481	4,956,127	505,783
<i>Non Filing Fee</i>	35,000	61,099	30,000	30,000	30,000	0
<i>Penalties</i>	375,000	590,009	400,000	424,745	412,000	12,000
<i>Interest on Taxes</i>	282,000	376,648	280,000	270,322	257,000	(23,000)
General Property Taxes	38,052,614	41,139,198	40,818,169	42,332,275	44,389,438	3,571,269
<i>Local Sales and Use Tax</i>	3,000,000	3,365,525	3,000,000	3,581,539	3,500,000	500,000
<i>Consumer Utility</i>	500,000	633,572	550,000	586,383	550,000	0
<i>Local Consumption Tax</i>	305,000	175,333	150,000	244,653	225,000	75,000
<i>Business Licenses</i>	1,000,000	1,409,111	1,200,000	1,358,000	1,300,000	100,000
<i>Motor Vehicle Licenses</i>	555,000	635,402	600,000	610,000	610,000	10,000
<i>Bank Stock Tax</i>	240,027	323,880	377,000	377,000	377,000	0
<i>Recordation Tax</i>	275,000	233,182	250,000	236,846	235,000	(15,000)
<i>Admissions Tax</i>	75,000	101,887	65,000	100,000	100,000	35,000
<i>Transient Occupancy Tax</i>	200,000	248,402	230,000	230,231	230,000	0
Other Local Taxes	6,150,027	7,126,292	6,422,000	7,324,652	7,127,000	705,000
<i>Animal Licenses</i>	8,500	10,125	8,500	13,500	12,000	3,500
<i>Weapons Permits</i>	25,000	21,347	25,000	24,250	25,000	0
<i>Building and Related Permits</i>	287,000	457,111	346,000	380,869	395,000	49,000
<i>Zoning and Related Permits</i>	32,900	55,548	53,400	56,264	49,500	(3,900)
Permits, Privilege Fees and Regulatory Licenses	353,400	544,130	432,900	474,883	481,500	48,600

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
REVENUE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Revenue	Revenue	Revenue	Revenue	Revenue	
<i>Court Fines and Forfeitures</i>	700,600	654,881	660,200	615,104	1,255,500	595,300
<i>Fines and Forfeitures</i>	700,600	654,881	660,200	615,104	1,255,500	595,300
<i>Interest on Bank Deposits</i>	300,000	1,278,034	950,000	1,403,975	1,300,000	350,000
<i>Rental of General Property</i>	116,657	116,589	119,819	116,994	116,994	(2,825)
<i>Revenue from Use of Money and Property</i>	416,657	1,394,623	1,069,819	1,520,969	1,416,994	347,175
<i>Sheriff/Courthouse Charges</i>	166,886	207,224	190,886	200,728	203,386	12,500
<i>Commonwealth's Attorney Charges</i>	2,550	2,472	2,600	2,175	2,200	(400)
<i>Ambulance Charges</i>	926,600	669,818	897,000	1,308,501	1,222,000	325,000
<i>Corrections/Detention Charges</i>	3,200	3,437	3,200	3,600	3,600	400
<i>Animal Control/Pound Charges</i>	10,716	7,009	10,475	7,018	7,738	(2,737)
<i>Waste Collection & Disposal Charges</i>	106,000	140,792	120,000	145,419	145,000	25,000
<i>Recreation Charges</i>	193,250	218,481	227,900	217,743	232,800	4,900
<i>Charges for Services</i>	1,409,202	1,249,232	1,452,061	1,885,184	1,816,724	364,663
<i>Misc. Revenue</i>	181,600	337,028	276,000	299,562	301,500	25,500
<i>Miscellaneous Revenue</i>	181,600	337,028	276,000	299,562	301,500	25,500
<i>Security</i>	125,000	152,551	120,000	153,000	153,000	33,000
<i>Water Charges</i>	600,000	656,285	620,000	723,287	675,000	55,000
<i>Misc. Recovered Costs</i>	118,895	93,901	99,938	291,625	100,605	667
<i>Recovered Costs</i>	843,895	902,736	839,938	1,167,913	928,605	88,667
<i>Total Revenue from Local Sources</i>	48,107,995	53,348,122	51,971,087	55,620,543	57,717,261	5,746,174

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
REVENUE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Revenue	Revenue	Revenue	Revenue	Revenue	
<i>Non-Categorical Aid</i>	4,542,692	4,534,629	4,540,692	4,560,971	4,549,892	9,200
<i>Commonwealth's Attorney</i>	431,874	417,415	471,478	453,771	491,861	20,383
<i>Sheriff</i>	1,761,218	1,807,293	1,910,055	1,896,407	1,997,631	87,576
<i>Commissioner of the Revenue</i>	155,234	165,624	178,716	178,080	187,097	8,381
<i>Treasurer</i>	120,713	137,634	155,370	154,398	162,787	7,417
<i>Registrar</i>	88,383	101,360	81,917	81,917	84,375	2,458
<i>Clerk of Circuit Court</i>	360,193	388,748	382,315	378,698	399,412	17,097
<i>Misc. Categorical Aid/Grants</i>	416,893	440,393	440,045	571,625	358,918	(81,127)
Revenue from the Commonwealth	7,877,200	7,993,095	8,160,588	8,275,866	8,231,973	71,385
<i>Payments in Lieu of Taxes</i>	1,639	1,901	1,725	1,900	1,900	175
<i>Misc. Grants</i>	90,969	76,471	91,205	91,520	91,205	0
Revenue from the Federal Government	92,608	78,372	92,930	93,420	93,105	175
<i>Transfer from School Operating Fund</i>	127,640	127,640	0	0	0	0
<i>Other Financing Sources</i>	127,640	127,640	0	0	0	0
GENERAL FUND	56,205,443	61,547,229	60,224,605	63,989,829	66,042,339	5,817,734
MEALS TAX FUND						
Revenue From Local Sources						
<i>Meals Tax</i>	1,100,000	1,348,914	1,250,000	1,335,433	1,350,000	100,000
MEALS TAX FUND	1,100,000	1,348,914	1,250,000	1,335,433	1,350,000	100,000
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources						
<i>Misc. Donations/Grants</i>	25,240	30,641	55,000	60,371	15,849	(39,151)
Revenue from the Commonwealth						
<i>Misc. Grants</i>	0	0	0	0	10,000	10,000
Revenue from the Federal Government						
<i>Misc. Grants</i>	30,000	9,800	30,000	30,000	30,000	0
Other Financing Sources						
<i>Transfer from General Fund</i>	25,000	25,000	25,000	25,000	25,000	0
COMMUNITY DEVELOPMENT FUND	80,240	65,441	110,000	115,371	80,849	(29,151)

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
REVENUE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Revenue	Revenue	Revenue	Revenue	Revenue	
SCHOOL OPERATING FUND						
Revenue from Local Sources						
Misc. Local Revenue	371,625	353,188	274,382	251,780	274,382	0
Revenue from the Commonwealth						
Misc. State Revenue	39,608,889	39,631,689	44,025,957	43,512,173	44,038,518	12,561
Revenue from the Federal Government						
Misc. Federal Grants	65,000	72,209	339,650	366,285	339,650	0
Other Financing Sources						
Transfer from General Fund	16,190,100	16,190,100	16,190,100	16,190,100	16,690,100	500,000
SCHOOL OPERATING FUND	56,235,614	56,247,186	60,830,089	60,320,338	61,342,650	512,561
SCHOOL TEXTBOOK FUND						
Revenue From Commonwealth						
Misc. State Revenue	384,707	383,545	461,046	446,990	446,990	(14,056)
Other Financing Sources						
Transfer from School Operating Fund	158,051	158,051	195,528	195,528	189,567	(5,961)
SCHOOL TEXTBOOK FUND	542,758	541,596	656,574	642,518	636,557	(20,017)
SCHOOL NUTRITION FUND						
Revenue From Local Sources						
Misc. Local Revenue	260,608	168,932	137,650	144,660	149,700	12,050
Revenue from the Commonwealth						
Misc. State Revenue	87,852	109,261	75,923	57,248	86,956	11,033
Revenue from the Federal Government						
Misc. Federal Grants	2,346,000	2,806,142	2,415,000	2,395,240	2,743,000	328,000
Other Financing Sources						
Transfer from School Operating Fund	0	0	0	0	0	0
SCHOOL NUTRITION FUND	2,694,460	3,084,335	2,628,573	2,597,148	2,979,656	351,083

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
REVENUE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Revenue	Revenue	Revenue	Revenue	Revenue	
SCHOOL COVID19 FUND						
<i>Revenue from the Federal Government</i>						
<i>Misc. Federal Grants</i>	5,764,800	4,461,853	1,625,000	630,425	0	(1,625,000)
SCHOOL COVID19 FUND	5,764,800	4,461,853	1,625,000	630,425	0	(1,625,000)
LITTER GRANT/RECYCLING FUND						
<i>Revenue from Local Sources</i>						
<i>Recycling Revenue</i>	58,000	120,271	75,000	56,145	60,000	(15,000)
<i>Revenue from the State Government</i>						
<i>Litter Control Grant</i>	17,762	17,762	15,662	15,662	15,662	0
LITTER GRANT/RECYCLING FUND	75,762	138,033	90,662	71,807	75,662	(15,000)
COMMUNITY SERVICE FUND						
<i>Revenue From Local Sources</i>						
<i>Misc. Donations/Grants</i>	0	7,750	0	8,050	0	0
COMMUNITY SERVICE FUND	0	7,750	0	8,050	0	0
CHILDREN'S SERVICES ACT FUND						
<i>Revenue from the Commonwealth</i>						
<i>Children's Services Act Programs</i>	1,943,759	1,957,135	1,493,443	2,048,389	2,000,000	506,557
<i>Other Financing Sources</i>						
<i>Transfer from General Fund</i>	706,557	706,557	824,503	824,503	813,669	(10,834)
CHILDREN'S SERVICES ACT FUND	2,650,316	2,663,692	2,317,946	2,872,892	2,813,669	495,723
SOCIAL SERVICES FUND						
<i>Revenue From Local Sources</i>						
<i>Recovered Costs</i>	0	916	0	989	0	0
<i>Revenue from the Commonwealth</i>						
<i>Public Assistance and Welfare Admin</i>	1,230,759	1,077,810	1,184,233	1,144,263	1,374,669	190,436
<i>Revenue from the Federal Government</i>						
<i>Public Assistance and Welfare Admin</i>	1,628,593	1,915,771	1,897,316	1,833,585	2,109,767	212,451

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
REVENUE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Revenue	Revenue	Revenue	Revenue	Revenue	
Other Financing Sources						
<i>Transfer from General Fund</i>	531,212	531,212	618,083	618,083	637,023	18,940
SOCIAL SERVICES FUND	3,390,564	3,525,709	3,699,632	3,596,920	4,121,459	421,827
LAW LIBRARY FUND						
Revenue from Local Sources						
<i>Law Library Fees</i>	3,500	3,549	3,500	4,762	4,500	1,000
LAW LIBRARY FUND	3,500	3,549	3,500	4,762	4,500	1,000
PUBLIC SAFETY GRANTS FUND						
Revenue from Local Sources						
<i>Interest on Investment</i>	0	0	0	20,000	0	0
<i>Misc. Donations/Grants</i>	0	19,285	4,700	1,060,700	0	(4,700)
<i>Opioid Settlement</i>	25,000	62,224	13,000	31,988	25,642	12,642
Revenue from the Commonwealth						
<i>EMS Funds/Grants</i>	32,106	63,658	31,553	42,553	42,553	11,000
<i>Fire Programs Funds</i>	123,773	123,773	123,773	140,884	140,884	17,111
Revenue from the Federal Government						
<i>Federal COVID19 Funds</i>	1,629,914	1,221,026	408,887	408,887	0	(408,887)
<i>Misc. Grants</i>	7,500	7,500	7,500	7,500	7,500	0
Other Financing Sources						
<i>Transfer from General Fund</i>	9,632	9,632	0	1,735	0	0
PUBLIC SAFETY GRANTS FUND	1,827,925	1,507,098	589,413	1,714,247	216,579	(372,834)
ASSET FORFEITURE FUND						
Revenue from Local Sources						
<i>Drug Enforcement Funds</i>	0	1,601	0	0	0	0
Revenue from the Commonwealth						
<i>Drug Enforcement Funds</i>	0	46,773	0	1,600	0	0
Revenue from the Federal Government						
<i>Drug Enforcement Funds</i>	0	0	0	9,453	0	0
ASSET FORFEITURE FUND	0	48,374	0	11,054	0	0

<i>COUNTY OF DINWIDDIE, VIRGINIA</i>	<i>Year Ended</i>	<i>Budgeted</i>				
<i>REVENUE BUDGET</i>	<i>June 30, 2024</i>	<i>June 30, 2024</i>	<i>June 30, 2025</i>	<i>June 30, 2025</i>	<i>June 30, 2026</i>	<i>Increase/</i>
	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budgeted</i>	<i>(Decrease)</i>
	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	
SCHOOL OPERATING CAPITAL FUND						
<i>Revenue from Local Sources</i>						
<i>Misc. Local Revenue</i>	0	67,848	0	69,817	0	0
<i>Revenue from the Commonwealth</i>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<i>Other Financing Sources</i>						
<i>Transfer from School Operating Fund</i>	0	0	486,101	486,101	500,000	13,899
<i>Transfer from County Operating Capital Fund</i>	0	0	0	0	643,750	643,750
<i>Transfer from Capital Improvement Plan Funds</i>	1,567,796	1,567,796	2,356,547	2,356,547	964,120	(1,392,427)
<i>Transfer from General Fund</i>	325,416	325,416	150,000	150,000	300,000	150,000
SCHOOL OPERATING CAPITAL FUND	1,893,212	1,961,060	2,992,648	3,062,465	2,407,870	(584,778)
SCHOOL GRANTS FUND						
<i>Revenue from Local Sources</i>						
<i>Misc. Grants</i>	75,000	83,570	84,909	43,878	85,297	388
<i>Revenue from the Commonwealth</i>						
<i>Misc. Grants</i>	2,793,997	2,976,832	764,148	809,325	1,297,304	533,156
<i>Revenue from the Federal Government</i>						
<i>Misc. Grants</i>	2,739,732	2,465,860	2,862,015	1,848,697	2,918,661	56,646
<i>Other Financing Sources</i>						
<i>Transfer from School Operating Fund</i>	138,141	138,141	140,009	140,009	392,361	252,352
SCHOOL GRANTS FUND	5,746,870	5,664,402	3,851,081	2,841,909	4,693,623	842,542
COUNTY OPERATING CAPITAL FUND						
<i>Other Financing Sources</i>						
<i>Transfer from General Fund</i>	0	0	0	0	1,860,000	1,860,000
COUNTY OPERATING CAPITAL FUND	0	0	0	0	1,860,000	1,860,000

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
REVENUE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Revenue	Revenue	Revenue	Revenue	Revenue	
CAPITAL IMPROVEMENT PLAN FUND						
Revenue From Local Sources						
<i>Gifts/Donations Private Sources</i>	0	99,934	0	0	0	0
<i>Cash Proffers</i>	0	10,242	30,617	30,617	0	(30,617)
<i>Recovered Costs</i>	0	7,016	0	0	0	0
<i>Interest on Investment</i>	0	47,407	0	30,000	0	0
Revenue from the Commonwealth						
<i>Misc. Grants</i>	0	0	0	59,671	0	0
Revenue from the Federal Government						
<i>Misc. Grants</i>	318,000	318,000	0	0	0	0
Other Financing Sources						
<i>Proceeds from Financing</i>	0	0	0	0	964,120	964,120
<i>Transfer from COVID Fund</i>	1,531,284	1,221,026	408,887	408,888	0	(408,887)
<i>Transfer from General Fund</i>	3,119,487	3,119,487	2,319,000	2,319,000	3,164,230	845,230
CAPITAL IMPROVEMENT PLAN FUND	4,968,771	4,823,112	2,758,504	2,848,176	4,128,350	1,369,846
COUNTY DEBT SERVICE FUND						
Other Financing Sources						
<i>Transfer from General Fund</i>	3,771,380	3,771,380	3,837,245	3,837,245	3,839,007	1,762
COUNTY DEBT SERVICE FUND	3,771,380	3,771,380	3,837,245	3,837,245	3,839,007	1,762
SCHOOL DEBT SERVICE FUND						
Other Financing Sources						
<i>Transfer from General Fund</i>	2,494,705	2,494,708	2,494,704	2,494,704	2,194,704	(300,000)
<i>Transfer from Meals Tax Fund</i>	1,350,000	1,350,000	1,350,000	1,350,000	1,650,000	300,000
SCHOOL DEBT SERVICE FUND	3,844,705	3,844,708	3,844,704	3,844,704	3,844,704	0
TOTAL ALL FUNDS	150,796,320	155,255,420	151,310,176	154,345,293	160,437,474	9,127,298
LESS INTERFUND TRANSFERS	32,046,401	31,736,143	31,395,708	31,397,444	33,863,532	2,467,824
TOTAL REVENUE	118,749,919	123,519,277	119,914,468	122,947,849	126,573,942	6,659,474

<i>COUNTY OF DINWIDDIE, VIRGINIA</i>	<i>Year Ended</i>	<i>Budgeted</i>				
<i>REVENUE BUDGET</i>	<i>June 30, 2024</i>	<i>June 30, 2024</i>	<i>June 30, 2025</i>	<i>June 30, 2025</i>	<i>June 30, 2026</i>	<i>Increase/</i>
	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budgeted</i>	<i>(Decrease)</i>
	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	<i>Revenue</i>	
<i>BEGINNING FUND BALANCES - JULY 1</i>						
<i>General Fund</i>	23,602,064	23,602,064	25,749,446	25,749,446	28,097,459	2,348,012
<i>Meals Tax Fund</i>	484,040	484,040	482,954	482,954	468,387	(14,567)
<i>Community Development Fund</i>	670,853	670,853	598,461	598,461	556,532	(41,929)
<i>School Operating Fund</i>	120,140	120,140	486,101	486,101	500,001	13,900
<i>School Textbook Fund</i>	1,012,538	1,012,538	1,256,350	1,256,350	1,542,907	286,557
<i>School Nutrition Fund</i>	595,909	595,909	640,619	640,619	600,000	(40,619)
<i>School COVID19 Fund</i>	117,356	117,356	0	0	0	0
<i>Litter Control Grant/Recycling Fund</i>	87,952	87,952	225,985	225,985	52,130	(173,855)
<i>Community Service Fund</i>	12,313	12,313	19,096	19,096	23,226	4,130
<i>Children's Services Act Fund</i>	34,394	34,394	151,305	151,305	0	(151,305)
<i>Social Services Fund</i>	187,540	187,540	221,999	221,999	111,361	(110,638)
<i>Law Library Fund</i>	13,861	13,861	12,552	12,552	12,411	(141)
<i>Public Safety Grants Fund</i>	286,035	286,035	420,589	420,589	1,640,878	1,220,288
<i>Asset Forfeiture Fund</i>	47,607	47,607	67,009	67,009	53,063	(13,946)
<i>School Operating Capital Fund</i>	3,409,509	3,409,509	3,867,685	3,867,685	5,107,954	1,240,269
<i>School Grants Fund</i>	423,436	423,436	1,735,699	1,735,699	829,843	(905,856)
<i>County Operating Capital Fund</i>	0	0	0	0	0	0
<i>Capital Improvement Plan Fund</i>	5,537,223	5,537,223	4,843,475	4,843,475	2,048,447	(2,795,028)
<i>County Debt Service Fund</i>	416,270	416,270	58,737	58,737	58,738	1
<i>School Debt Service Fund</i>	1,684,013	1,684,013	2,183,965	2,183,965	2,705,909	521,944
<i>TOTAL FUND BALANCES - JULY 1</i>	38,743,054	38,743,054	43,022,029	43,022,029	44,409,246	1,387,217
<i>TOTAL SOURCES</i>	157,492,973	162,262,330	162,936,497	165,969,878	170,983,188	8,046,691

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
EXPENDITURE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
GENERAL FUND						
<i>Board of Supervisors</i>	128,463	128,462	128,926	134,675	135,320	6,394
<i>County Administration</i>	502,440	502,439	754,146	758,851	829,786	75,640
<i>County Attorney</i>	388,650	378,241	435,356	366,242	442,763	7,407
<i>Human Resources</i>	544,307	543,804	591,560	611,845	787,087	195,527
<i>Independent Auditor</i>	72,740	72,740	66,900	67,400	76,600	9,700
<i>Commissioner of the Revenue</i>	606,916	565,723	708,711	661,298	818,331	109,620
<i>General Reassessment</i>	235,000	234,627	331,000	300,000	86,400	(244,600)
<i>Treasurer</i>	734,382	734,365	750,757	740,577	826,192	75,435
<i>Accounting</i>	435,982	435,982	537,251	485,915	587,872	50,621
<i>Information Technology</i>	1,171,234	1,170,430	1,273,733	1,237,012	1,345,822	72,089
<i>Registrar/Board of Elections</i>	420,919	420,918	299,765	300,538	332,778	33,013
<i>Circuit Court</i>	18,400	18,398	18,600	31,242	27,275	8,675
<i>General District Court</i>	34,417	34,413	39,775	54,187	47,275	7,500
<i>Magistrates</i>	205	205	200	340	350	150
<i>Clerk of the Circuit Court</i>	619,045	619,044	620,482	620,336	635,589	15,107
<i>Victim Witness</i>	119,730	117,025	143,187	119,480	163,313	20,126
<i>Commonwealth's Attorney</i>	697,872	650,807	847,313	714,095	949,184	101,871
<i>Sheriff</i>	6,706,869	6,587,316	7,369,821	7,400,871	8,885,189	1,515,368
<i>Volunteer Fire Departments</i>	796,032	796,031	977,665	954,809	922,029	(55,636)
<i>Fire & EMS Services</i>	3,975,866	3,970,145	5,278,472	4,832,766	6,327,340	1,048,868
<i>Confinement & Care of Prisoners</i>	1,718,272	1,718,271	1,973,768	2,133,531	2,097,729	123,961
<i>Court Services</i>	300,300	300,298	298,225	299,530	274,423	(23,802)
<i>Other Corrections & Detention</i>	269,442	269,441	272,343	210,285	300,238	27,895
<i>Building Inspection</i>	360,239	344,455	394,277	394,129	408,587	14,310
<i>Animal Control/Pound</i>	464,474	459,388	542,900	475,595	597,649	54,749
<i>Medical Examiner</i>	1,400	1,400	500	500	500	0
<i>Emergency Communications</i>	1,854,410	1,859,310	1,860,783	1,704,997	1,972,297	111,514
<i>Street Lights</i>	48,808	48,807	49,400	47,194	48,800	(600)
<i>Waste Management</i>	1,885,456	1,885,140	1,826,422	1,933,938	2,191,219	364,797
<i>Public Nuisance Control</i>	40,000	34,047	50,000	40,000	50,000	0

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
EXPENDITURE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
<i>General Properties</i>	3,563,925	3,560,149	3,842,500	3,879,045	4,213,110	370,610
<i>Local Health Department</i>	325,649	325,649	325,649	325,649	325,649	0
<i>Mental Health</i>	108,134	108,134	123,258	123,258	137,024	13,766
<i>Area Agency on Aging</i>	10,000	10,000	10,000	10,000	10,000	0
<i>Other Social Services</i>	26,971	26,971	26,971	26,971	27,500	529
<i>Community College</i>	16,026	16,026	15,959	15,959	15,792	(167)
<i>Parks and Recreation</i>	1,264,939	1,264,937	1,364,261	1,316,506	1,563,933	199,672
<i>Regional Library</i>	335,995	335,995	353,235	353,235	364,696	11,461
<i>Planning and Zoning</i>	576,563	563,522	548,873	503,036	594,247	45,374
<i>Community Development</i>	650,834	621,639	616,973	508,003	595,720	(21,253)
<i>Other Planning & Community Development</i>	312,371	309,960	306,371	307,003	289,897	(16,475)
<i>Soil and Water Conservation District</i>	12,500	12,500	12,500	12,500	12,500	0
<i>Virginia Cooperative Extension</i>	176,318	169,205	182,493	168,104	195,962	13,469
Total Expenditures	32,532,495	32,226,358	36,171,281	35,181,446	40,513,969	4,342,688
<i>Transfer to Capital Improvement Plan Fund</i>	3,119,487	3,119,487	2,319,000	2,319,000	3,164,230	845,230
<i>Transfer to County Operating Capital Fund</i>	0	0	0	0	1,860,000	1,860,000
<i>Transfer to School Operating Fund</i>	16,190,100	16,190,100	16,190,100	16,190,100	16,690,100	500,000
<i>Transfer to School Operating Capital Fund</i>	325,416	325,416	150,000	150,000	300,000	150,000
<i>Transfer to Social Services Fund</i>	531,212	531,212	618,083	618,083	637,023	18,940
<i>Transfer to Community Development Fund</i>	25,000	25,000	25,000	25,000	25,000	0
<i>Transfer to Children's Services Act Fund</i>	706,557	706,557	824,503	824,503	813,669	(10,834)
<i>Transfer to Other Funds</i>	9,632	9,632	0	1,735	0	0
<i>Transfer to County Debt Service Fund</i>	3,771,380	3,771,380	3,837,245	3,837,245	3,839,007	1,762
<i>Transfer to School Debt Service Fund</i>	2,494,705	2,494,705	2,494,705	2,494,705	2,194,705	(300,000)
Total Transfers to Other Funds	27,173,489	27,173,489	26,458,636	26,460,371	29,523,734	3,065,098
GENERAL FUND	59,705,984	59,399,847	62,629,917	61,641,817	70,037,703	7,407,786
MEALS TAX FUND						
<i>Transfer to School Debt Service Fund</i>	1,350,000	1,350,000	1,350,000	1,350,000	1,650,000	300,000
MEALS TAX FUND	1,350,000	1,350,000	1,350,000	1,350,000	1,650,000	300,000

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
EXPENDITURE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
COMMUNITY DEVELOPMENT FUND						
<i>Tourism/Recreation</i>	36,424	15,000	33,804	30,000	33,684	(120)
<i>Workforce Development</i>	230,267	101,668	186,419	102,300	140,460	(45,959)
<i>Economic Development</i>	484,401	21,164	488,237	25,000	463,237	(25,000)
COMMUNITY DEVELOPMENT FUND	751,092	137,833	708,460	157,300	637,381	(71,079)
SCHOOL OPERATING FUND						
<i>Instruction</i>	39,263,331	39,125,134	43,317,491	42,307,739	42,657,218	(660,273)
<i>Administration, Attendance & Health Services</i>	3,339,317	3,272,497	3,492,372	3,492,372	3,927,952	435,580
<i>Pupil Transportation Services</i>	3,789,162	3,777,096	3,815,351	3,815,351	3,916,431	101,080
<i>Operation and Maintenance of Services</i>	7,153,912	6,948,783	7,393,808	7,393,808	7,462,990	69,182
<i>Technology</i>	2,393,700	2,341,382	2,475,530	2,475,530	2,796,131	320,601
<i>Transfer to School Operating Capital Fund</i>	0	0	486,101	486,101	500,000	13,899
<i>Transfer to General Fund</i>	120,140	120,140	0	0	0	0
<i>Transfer to School Grants Fund</i>	138,141	138,141	140,009	140,009	392,361	252,352
<i>Transfer to School Nutrition Fund</i>	0	0	0	0	0	0
<i>Transfer to School Textbook Fund</i>	158,051	158,051	195,528	195,528	189,567	(5,961)
SCHOOL OPERATING FUND	56,355,754	55,881,225	61,316,190	60,306,438	61,842,650	526,460
SCHOOL TEXTBOOK FUND	1,555,296	297,784	1,912,924	355,961	1,378,717	(534,207)
SCHOOL NUTRITION FUND	3,290,369	3,039,624	3,269,192	2,637,767	3,434,601	165,409
SCHOOL COVID19 FUND	5,882,156	4,579,209	1,625,000	630,425	0	(1,625,000)
LITTER GRANT/RECYCLING FUND						
<i>Litter Control Grant/Recycling</i>	163,714	0	316,647	245,662	127,792	(188,855)
LITTER GRANT/RECYCLING FUND	163,714	0	316,647	245,662	127,792	(188,855)

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
EXPENDITURE BUDGET	June 30, 2024	June 30, 2024	June 30, 2025	June 30, 2025	June 30, 2026	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	(Decrease)
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
COMMUNITY SERVICE FUND						
<i>Operation Lifesaver</i>	5,044	297	9,747	300	9,447	(300)
<i>Triad</i>	3,827	670	5,307	500	5,357	50
<i>K-9</i>	3,442	0	4,042	0	5,042	1,000
<i>Misc.</i>	0	0	0	3,120	3,380	3,380
COMMUNITY SERVICE FUND	12,313	967	19,096	3,920	23,226	4,130
CHILDREN'S SERVICES ACT FUND	2,546,782	2,546,781	2,469,251	3,024,197	2,813,669	344,418
SOCIAL SERVICES FUND	3,578,104	3,491,250	3,921,631	3,707,558	4,221,459	299,828
LAW LIBRARY FUND	17,361	4,858	16,052	4,903	16,911	859
PUBLIC SAFETY GRANTS FUND						
<i>Fire Programs</i>	257,762	71,985	319,180	36,843	424,956	105,776
<i>EMS Programs</i>	80,899	38,882	114,204	15,237	130,420	16,216
<i>Misc. State Grants</i>	0	0	0	11,000	11,000	11,000
<i>Misc. Federal Grants</i>	7,500	7,500	7,500	7,495	7,500	0
<i>Covid19 Expenditures</i>	98,630	0	0	0	0	0
<i>Animal Control Donation Expenditures</i>	39,878	7,500	47,281	10,000	54,498	7,217
<i>Opioid Settlement Expenditures</i>	80,876	18,151	112,949	4,496	153,083	40,134
<i>Transfer to General Fund</i>	7,500	7,500	0	0	0	0
<i>Transfer to Capital Improvement Plan Fund</i>	1,531,284	1,221,026	408,887	408,888	0	(408,887)
PUBLIC SAFETY GRANTS FUND	2,104,329	1,372,544	1,010,001	493,959	781,457	(228,544)
ASSET FORFEITURE FUND						
<i>Commonwealth's Attorney</i>	11,079	1,197	16,097	0	16,573	476
<i>Sheriff</i>	36,531	27,775	50,912	25,000	36,490	(14,422)
ASSET FORFEITURE FUND	47,610	28,972	67,009	25,000	53,063	(13,946)

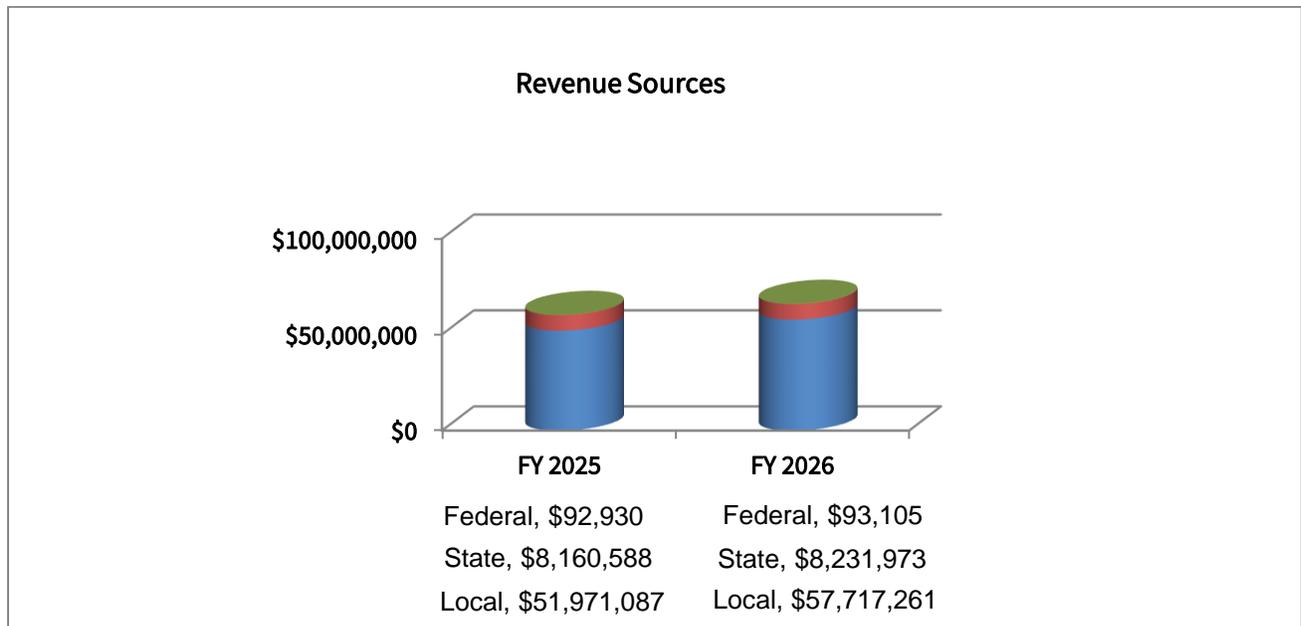
<i>COUNTY OF DINWIDDIE, VIRGINIA</i>	<i>Year Ended</i>	<i>Budgeted</i>				
<i>EXPENDITURE BUDGET</i>	<i>June 30, 2024</i>	<i>June 30, 2024</i>	<i>June 30, 2025</i>	<i>June 30, 2025</i>	<i>June 30, 2026</i>	<i>Increase/</i>
	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budgeted</i>	<i>(Decrease)</i>
	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	
<i>SCHOOL OPERATING CAPITAL FUND</i>	5,302,721	1,502,883	6,860,333	1,822,196	6,748,277	(112,056)
<i>SCHOOL GRANTS FUND</i>	6,170,306	4,352,139	5,586,780	3,747,765	5,481,823	(104,957)
<i>COUNTY OPERATING CAPITAL FUND</i>						
<i>County Capital Projects</i>	0	0	0	0	1,163,000	1,163,000
<i>Transfer to School Operating Capital Fund</i>	0	0	0	0	643,750	643,750
<i>COUNTY OPERATING CAPITAL FUND</i>	0	0	0	0	1,806,750	1,806,750
<i>CAPITAL IMPROVEMENT PLAN FUND</i>						
<i>County Capital Projects</i>	8,938,197	3,949,064	5,245,432	3,286,657	5,212,676	(32,756)
<i>Transfer to School Operating Capital Fund</i>	1,567,796	1,567,796	2,356,547	2,356,547	964,120	(1,392,427)
<i>CAPITAL IMPROVEMENT PLAN FUND</i>	10,505,993	5,516,860	7,601,979	5,643,204	6,176,796	(1,425,183)
<i>COUNTY DEBT SERVICE FUND</i>						
<i>Principal/Interest Payments on Debt</i>	4,074,236	4,073,853	3,782,184	3,782,184	3,783,947	1,763
<i>Contributions to Airport Authority</i>	55,060	55,060	55,060	55,060	55,060	0
<i>COUNTY DEBT SERVICE FUND</i>	4,129,296	4,128,913	3,837,244	3,837,244	3,839,007	1,763
<i>SCHOOL DEBT SERVICE FUND</i>						
<i>Principal/Interest Payments on Debt</i>	3,344,756	3,344,756	3,322,760	3,322,760	3,306,056	(16,704)
<i>SCHOOL DEBT SERVICE FUND</i>	3,344,756	3,344,756	3,322,760	3,322,760	3,306,056	(16,704)
<i>TOTAL ALL FUNDS</i>	166,813,936	150,976,444	167,840,466	152,958,076	174,377,338	6,536,872
<i>LESS INTERFUND TRANSFERS</i>	32,046,401	31,736,143	31,395,708	31,397,444	33,863,532	2,467,824
<i>TOTAL EXPENDITURES</i>	134,767,535	119,240,301	136,444,758	121,560,632	140,513,806	4,069,048

<i>COUNTY OF DINWIDDIE, VIRGINIA</i>	<i>Year Ended</i>	<i>Budgeted</i>				
<i>EXPENDITURE BUDGET</i>	<i>June 30, 2024</i>	<i>June 30, 2024</i>	<i>June 30, 2025</i>	<i>June 30, 2025</i>	<i>June 30, 2026</i>	<i>Increase/</i>
	<i>Budgeted</i>	<i>Actual</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budgeted</i>	<i>(Decrease)</i>
	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	
ENDING FUND BALANCES - JUNE 30						
<i>General Fund</i>	20,101,523	25,749,446	23,344,134	28,097,459	24,102,095	757,960
<i>Meals Tax Fund</i>	234,040	482,954	382,954	468,387	168,387	(214,567)
<i>Community Development Fund</i>	0	598,461	1	556,532	0	(1)
<i>School Operating Fund</i>	0	486,101	(0)	500,001	1	1
<i>School Textbook Fund</i>	(0)	1,256,350	(0)	1,542,907	800,747	800,747
<i>School Nutrition Fund</i>	(0)	640,619	0	600,000	145,055	145,055
<i>School COVID19 Fund</i>	0	0	0	0	0	0
<i>Litter Control Grant/Recycling Fund</i>	0	225,985	0	52,130	0	(0)
<i>Community Service Fund</i>	0	19,096	0	23,226	0	(0)
<i>Children's Services Act Fund</i>	137,928	151,305	0	0	0	0
<i>Social Services Fund</i>	(0)	221,999	(0)	111,361	11,361	11,361
<i>Law Library Fund</i>	0	12,552	(0)	12,411	(0)	(0)
<i>Public Safety Grants Fund</i>	9,631	420,589	1	1,640,878	1,076,000	1,075,998
<i>Asset Forfeiture Fund</i>	(1)	67,009	0	53,063	(0)	(0)
<i>School Operating Capital Fund</i>	(0)	3,867,685	0	5,107,954	767,547	767,547
<i>School Grants Fund</i>	(0)	1,735,699	0	829,843	41,643	41,643
<i>County Operating Capital Fund</i>	0	0	0	0	53,250	53,250
<i>Capital Improvement Plan Fund</i>	0	4,843,475	(0)	2,048,447	1	1
<i>County Debt Service Fund</i>	58,354	58,737	58,738	58,738	58,738	0
<i>School Debt Service Fund</i>	2,183,962	2,183,965	2,705,909	2,705,909	3,244,557	538,648
TOTAL FUND BALANCE - JUNE 30	22,725,438	43,022,029	26,491,739	44,409,246	30,469,382	3,977,643
TOTAL USES	157,492,973	162,262,330	162,936,497	165,969,878	170,983,188	8,046,691

GENERAL FUND

REVENUES BY SOURCE

County revenues come from one of three different categories: local, state or federal sources. The proportion of the County's revenue from each of these sources is shown in the graph below.



Local Revenue

Most of the County's local revenue comes from real estate, personal property and other local taxes; permits and fees; and fines. See Appendix A for further details on the various types of local revenue.

State Revenue

State revenue provides 12.5% of the County's revenue and is divided into three categories:

- Shared expenses, which involve state funding of programs that benefit both the County and the State, such as the Sheriff, Treasurer, Commonwealth's Attorney, Commissioner of the Revenue, Clerk of the Circuit Court and Registrar
- Non-categorical State aid, which includes rolling stock taxes, mobile home taxes, and PPTRA (car tax relief)
- Other Categorical State aid, which includes funding from various State agencies for specific programs and grants such as Victim Witness Protection program, VJCCA program and criminal justice services grants

Federal Revenue

The County receives the majority of revenue from the federal government for various grants or reimbursements during natural disasters. (NOTE: Federal COVID19 funds are recorded in a special revenue fund, not the General Fund)

GENERAL FUND

EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of Dinwiddie County. There are five members of the Board, each representing one of five Districts and serving a four-year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions.

The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3:00 pm and public hearings starting at 7:00 pm. On the first Tuesday of each month at 4:00 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Board Member Salaries</i>	55,555	57,497	57,497	57,497	0
<i>FICA</i>	3,535	4,399	3,635	4,399	(0)
<i>Medical Insurance</i>	25,549	25,104	27,119	27,324	2,220
<i>Salaries & Benefits</i>	84,639	87,000	88,251	89,220	2,220
<i>Advertising</i>	16,116	14,000	16,251	16,000	2,000
<i>Public Official Insurance</i>	8,247	8,500	8,247	8,500	0
<i>Mileage</i>	977	1,300	1,400	1,400	100
<i>Meals & Lodging</i>	6,384	5,500	8,100	7,800	2,300
<i>Convention & Education</i>	3,010	3,200	3,000	3,000	(200)
<i>Dues/Memberships</i>	8,056	8,080	7,976	8,050	(30)
<i>Office Supplies</i>	225	1,000	600	600	(400)
<i>Food Supplies</i>	733	300	850	750	450
<i>Books and Subscriptions</i>	75	46	0	0	(46)
<i>Other Operating Expenditures</i>	43,823	41,926	46,424	46,100	4,174
<i>Total Expenditures</i>	128,462	128,926	134,675	135,320	6,394

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens. The County Administrator advises the Board of Supervisors, recommends policies, and sets priorities for consideration by the Board concerning the provision of programs and services that will provide the highest quality of life to County citizens. Administration ensures compliance with federal, state and local laws and ordinances, as well as maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments, and County residents through press releases, the County website, a bi-annual newsletter, and other social media. In FY 2024, the Citizens Academy initiative was launched to offer up to 25 citizens per session the opportunity to learn more about County government, and it will be offered twice during FY 2026. The County government has maintained an A+ for Transparency in Local Government from BallotPedia since 2015. In FY 2025, a departmental reorganization moved the deputy county administrator-operations and the workforce development manager from Community Development to County Administration to join the county administrator, director of intergovernmental relations, and executive assistant.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>County Administrator</i>	160,746	165,592	165,592	170,560	4,968
<i>Deputy County Administrator-Operations</i>	0	139,770	139,770	157,568	17,798
<i>Workforce Development Manager</i>	0	55,614	55,614	62,718	7,104
<i>Director of Intergovernmental Relations</i>	75,688	77,970	77,972	88,851	10,881
<i>Clerk to the Board/Executive Assistant</i>	62,496	64,380	64,380	68,642	4,262
<i>Overtime</i>	473	0	530	0	0
<i>Intern</i>	1,398	0	1,143	0	0
<i>FICA</i>	22,801	36,013	37,081	41,948	5,935
<i>Retirement</i>	35,385	50,354	50,276	57,559	7,205
<i>Medical Insurance</i>	43,523	65,488	65,488	73,620	8,132
<i>Group Life Insurance</i>	4,006	5,555	5,555	6,470	915
<i>Disability Insurance</i>	330	340	340	362	22
<i>Salaries & Benefits</i>	406,846	661,076	663,741	728,298	67,222
<i>Professional Services – Other</i>	49	0	0	0	0
<i>Maintenance Service Contracts</i>	10,098	8,875	6,395	6,300	(2,575)
<i>Printing & Binding</i>	10,091	9,550	15,739	15,750	6,200
<i>Postal Service</i>	10,898	10,000	10,000	10,200	200
<i>Telecommunications</i>	2,874	3,000	2,900	2,900	(100)
<i>General Liability Insurance</i>	27,381	28,000	27,215	28,000	0
<i>Lease/Rental of Equipment</i>	7,342	6,865	7,482	7,482	617
<i>Mileage</i>	6,740	6,925	6,182	6,760	(165)
<i>Meals & Lodging</i>	2,064	3,300	2,000	3,723	423
<i>Convention & Education</i>	3,023	2,995	3,000	6,110	3,115
<i>Dues/Memberships</i>	1,234	1,360	1,490	2,463	1,103
<i>Office Supplies</i>	9,144	6,500	6,608	6,500	0
<i>Food Supplies</i>	2,164	3,300	3,300	2,500	(800)
<i>Books And Subscriptions</i>	2,491	2,400	2,800	2,800	400
<i>Other Operating Expenditures</i>	95,593	93,070	95,110	101,488	8,418
<i>Total Expenditures</i>	502,439	754,146	758,851	829,786	75,640

LEGAL SERVICES

Legal Services provides the Board of Supervisors, the County Administrator, and County staff with legal counsel. The department also represents the Planning Commission, Industrial Development Authority, and Constitutional Officers to the extent requested by such boards and officers, where no conflict exists with the primary representation of the Board of Supervisors. The County Attorney routinely provides legal opinions on the day-to-day operations of County government and drafts and reviews ordinances, board resolutions, contracts, deeds, bond documents, and policies. The office is staffed by a full-time county attorney, a part-time deputy county attorney, and a full-time office manager. Additional assistance is provided through contracted attorneys for specific legal matters as needed.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>County Attorney</i>	149,189	153,687	153,687	166,675	12,988
<i>Office Manager</i>	42,315	43,575	43,574	56,935	13,360
<i>Part Time Deputy County Attorney</i>	46,500	92,160	36,053	68,000	(24,160)
<i>FICA</i>	17,731	22,141	17,357	22,308	167
<i>Retirement</i>	18,823	18,854	18,802	21,495	2,641
<i>Medical Insurance</i>	43,523	44,568	44,470	46,296	1,728
<i>Group Life Insurance</i>	2,566	2,328	2,328	2,639	311
<i>Disability Insurance</i>	223	230	230	301	71
<i>Salaries & Benefits</i>	320,872	377,543	316,501	384,648	7,105
<i>Professional Services – Legal</i>	50,324	46,000	38,500	46,000	0
<i>Professional Services – Other</i>	(50)	4,628	4,900	4,200	(428)
<i>Postal Service</i>	58	300	87	100	(200)
<i>Meals & Lodging</i>	669	818	845	1,430	612
<i>Convention & Education</i>	1,175	1,675	1,000	1,675	0
<i>Dues/Memberships</i>	335	760	880	910	150
<i>Office Supplies</i>	8	300	188	300	0
<i>Books And Subscriptions</i>	4,850	3,332	3,341	3,500	168
<i>Other Operating Expenditures</i>	57,369	57,813	49,741	58,115	302
<i>Total Expenditures</i>	378,241	435,356	366,242	442,763	7,407

HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a human resources director, a human resources coordinator, and a program support technician. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training. Expenditures also include workers' compensation, unemployment, and Line of Duty Act insurance premiums. For FY 2026, a human resources recruitment coordinator position was added to the department. An employee classification and compensation study was conducted by an outside firm in FY 2025, which resulted in some position title changes, some departmental reorganization, and significant salary increases for most employees.

Additional general information on employees' salaries and benefits can be found in Appendix D.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of Human Resources</i>	106,501	109,712	109,712	119,125	9,413
<i>Human Resources Manager</i>	57,927	59,673	59,674	66,320	6,647
<i>Human Resources Coordinator</i>	0	0	0	51,352	51,352
<i>Program Support Technician</i>	44,093	45,422	45,423	53,258	7,836
<i>Overtime</i>	852	0	674	0	0
<i>FICA</i>	15,483	16,433	16,002	22,189	5,756
<i>Retirement</i>	20,498	20,729	21,105	28,591	7,862
<i>Medical Insurance</i>	21,816	20,891	18,628	17,879	(3,012)
<i>Group Life Insurance</i>	2,794	2,535	2,535	3,423	888
<i>Disability Insurance</i>	306	315	315	621	306
<i>Salaries & Benefits</i>	270,270	275,710	274,068	362,758	87,048
<i>Unemployment Insurance</i>	3,402	5,000	5,000	5,000	0
<i>Line of Duty Act Insurance</i>	52,175	53,000	57,789	59,000	6,000
<i>Workers Compensation Insurance</i>	198,613	212,290	214,469	330,000	117,710
<i>Professional Services – Medical</i>	707	1,500	269	2,900	1,400
<i>Professional Services – Other</i>	65	20,000	38,000	0	(20,000)
<i>Maintenance Service Contract</i>	65	0	0	0	0
<i>Postal Service</i>	20	20	0	50	30
<i>Telecommunications</i>	641	705	617	705	0
<i>Meals & Lodging</i>	67	1,500	0	1,500	0
<i>Convention & Education</i>	11,482	14,875	14,875	14,875	0
<i>Dues/Memberships</i>	633	460	354	599	139
<i>Office Supplies</i>	4,792	4,500	3,404	6,700	2,200
<i>Food Supplies</i>	873	2,000	3,000	3,000	1,000
<i>Other Operating Expenditures</i>	273,534	315,850	337,777	424,329	108,479
<i>Total Expenditures</i>	543,804	591,560	611,845	787,087	195,527

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The current audit firm for the County and the Schools is Robinson Farmer Cox and Associates.

In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County’s other post-employment benefits liability to be reported in the annual comprehensive financial report – the most recent OPEB report was completed in FY 2025. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services - Accounting/Auditing</i>	72,740	66,900	67,400	76,600	9,700
<i>Other Operating Expenditures</i>	72,740	66,900	67,400	76,600	9,700
<i>Total Expenditures</i>	72,740	66,900	67,400	76,600	9,700

THE COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue’s office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, various tax relief programs; land use programs; and business licenses. Proration of personal property taxes began in FY 2010. The Code of Virginia requires localities to conduct general reassessments at least every six years, and the last countywide assessment was completed on December 31, 2024. Funds are budgeted in FY 2026 to begin another general reassessment, which will be completed in FY 2027.

This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue and seven full time deputies. The Commissioner of the Revenue and two of her deputies have received the Master Commissioner / Deputy Commissioner certification. New property and revenue management software was installed in FY 2023, as well as the opening of a DMV Select office within the Commissioner’s office, with a new position approved in FY 2025 for DMV services.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Commissioner of the Revenue</i>	128,983	132,872	132,873	142,856	9,984
<i>Deputy COTR IV</i>	248,998	341,425	316,696	420,637	79,212
<i>Overtime</i>	1,503	0	0	0	0
<i>Part Time Help</i>	9,598	10,252	0	0	(10,252)
<i>FICA</i>	28,384	37,068	32,418	43,107	6,039
<i>Retirement</i>	36,335	47,537	47,429	57,565	10,028
<i>Medical Insurance</i>	64,027	79,536	81,780	97,296	17,760
<i>Group Life Insurance</i>	4,979	5,597	5,248	6,649	1,052
<i>Disability Insurance</i>	809	1,272	1,363	1,866	594
<i>Salaries & Benefits</i>	523,617	655,559	617,807	769,976	114,417
<i>Professional Services – Other</i>	2,800	1,000	3,651	3,300	2,300
<i>Repair and Maintenance</i>	52	2,500	35	2,000	(500)
<i>Maintenance Service Contracts</i>	15,663	25,500	15,665	16,000	(9,500)
<i>Printing & Binding</i>	586	1,000	999	2,200	1,200
<i>Advertising</i>	287	300	275	300	0
<i>Postal Service</i>	7,306	7,000	7,809	7,300	300
<i>Telecommunications</i>	960	960	840	960	0
<i>Lease/Rental of Equipment</i>	2,745	3,192	2,745	2,745	(447)
<i>Meals & Lodging</i>	1,300	2,450	2,450	2,450	0
<i>Convention & Education</i>	2,846	2,000	2,800	2,800	800
<i>Dues/Memberships</i>	485	1,200	120	1,200	0
<i>Office Supplies</i>	2,689	2,200	2,500	2,500	300
<i>Vehicle/Equipment Fuel</i>	313	200	200	300	100
<i>Books And Subscriptions</i>	2,868	2,000	2,650	2,650	650
<i>DMV Select Expenditures</i>	1,207	1,650	752	1,650	0
<i>Other Operating Expenditures</i>	42,106	53,152	43,491	48,355	(4,797)
<i>Total Expenditures</i>	565,723	708,711	661,298	818,331	109,620

THE COMMISSIONER OF THE REVENUE

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
GENERAL REASSESSMENT					
<i>Professional Services – Other</i>	234,627	331,000	300,000	86,400	(244,600)
<i>Other Operating Expenditures</i>	234,627	331,000	300,000	86,400	(244,600)
<i>Total Expenditures</i>	234,627	331,000	300,000	86,400	(244,600)

TREASURER

The Treasurer's office handles the billing, collection, and deposit of current and delinquent taxes and the deposit of all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the County to ensure the safety, liquidity, and yield of public funds. County taxes are due on June 5th and December 5th each year.

This Constitutional Office is staffed by an elected four-year term Treasurer, five full time deputies, and part-time hours. The Treasurer has received her Master Treasurer certification, and one of her deputies has also received Master Deputy Treasurer certification. The Treasurer is also responsible for managing endowment funds donated to the County for scholarships and care of the needy. New revenue management software was implemented in this office during FY 2023.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Treasurer</i>	120,208	123,832	123,833	135,095	11,263
<i>Deputy Treasurer I</i>	86,319	88,921	86,576	100,066	11,145
<i>Deputy Treasurer II</i>	98,429	101,403	101,401	114,888	13,485
<i>Deputy Treasurer IV</i>	46,466	47,867	47,867	58,548	10,681
<i>Overtime</i>	706	0	623	0	0
<i>Part Time Help</i>	38,061	34,113	28,967	28,479	(5,634)
<i>FICA</i>	28,483	30,089	28,613	33,436	3,347
<i>Retirement</i>	34,546	34,082	33,806	39,316	5,234
<i>Medical Insurance</i>	53,923	56,676	52,320	56,940	264
<i>Group Life Insurance</i>	4,709	4,272	4,245	4,821	549
<i>Disability Insurance</i>	245	253	374	562	309
<i>Salaries & Benefits</i>	512,095	521,508	508,625	572,152	50,644
<i>Professional Services - Other</i>	162,132	114,400	122,952	120,000	5,600
<i>Maintenance Service Contracts</i>	3,047	30,000	10,160	10,000	(20,000)
<i>Printing & Binding</i>	25,486	0	57,187	55,000	55,000
<i>Advertising</i>	1,489	2,000	1,152	1,500	(500)
<i>Postal Service</i>	12,178	70,000	25,014	50,000	(20,000)
<i>Lease/Rental of Equipment</i>	3,904	3,599	3,640	3,640	41
<i>Mileage</i>	104	0	47	0	0
<i>Meals & Lodging</i>	450	0	0	0	0
<i>Convention & Education</i>	2,255	2,000	2,138	4,400	2,400
<i>Dues/Memberships</i>	750	1,250	750	1,500	250
<i>Office Supplies</i>	10,474	6,000	8,914	8,000	2,000
<i>Other Operating Expenditures</i>	222,270	229,249	231,953	254,040	24,791
<i>Total Expenditures</i>	734,364	750,757	741,005	826,192	75,435

ACCOUNTING

The Accounting department is responsible for employee payroll and employment taxes; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting while ensuring accuracy and consistency in all financial transactions. The department is staffed by the deputy county administrator-finance, a procurement officer, two accounting specialists, and an accountant position that was added in FY 2025. The department has received the Government Finance Officers Association's Award of Financial Reporting Achievement for the County's last ten Annual Comprehensive Financial Reports. New financial management software was implemented during FY 2023.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Deputy County Admin-Finance</i>	145,584	149,973	149,973	157,568	7,595
<i>Accountant</i>	0	65,910	58,587	68,642	2,732
<i>Procurement Officer</i>	63,749	65,671	65,671	74,736	9,065
<i>Accounting Specialists</i>	101,269	104,322	71,241	118,854	14,532
<i>Overtime</i>	1,032	0	783	0	0
<i>FICA</i>	22,187	29,520	24,669	32,115	2,595
<i>Retirement</i>	30,533	38,258	34,815	41,659	3,401
<i>Medical Insurance</i>	57,993	66,540	64,428	78,420	11,880
<i>Group Life Insurance</i>	4,162	4,553	4,076	4,954	401
<i>Disability Insurance</i>	535	899	687	990	91
<i>Salaries & Benefits</i>	427,043	525,646	474,931	577,937	52,291
<i>Maintenance Service Contracts</i>	3,600	3,600	4,179	4,130	530
<i>Meals & Lodging</i>	779	2,200	3,000	2,000	(200)
<i>Convention & Education</i>	2,340	1,725	1,725	1,725	0
<i>Dues/Memberships</i>	1,080	1,080	1,080	1,080	0
<i>Office Supplies</i>	1,015	3,000	1,000	1,000	(2,000)
<i>Books and Subscriptions</i>	125	0	0	0	0
<i>Other Operating Expenditures</i>	8,939	11,605	10,984	9,935	(1,670)
<i>Total Expenditures</i>	435,982	537,251	485,915	587,872	50,621

INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support; security and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of a director, a network administrator, a systems administrator, a systems analyst, and an IT technician. FY 2026 capital expenditures provide for enhanced cyber security and routine upgrades and replacement of equipment.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of Information Technology</i>	114,276	117,721	117,721	129,536	11,815
<i>Network/Systems Administrators</i>	154,736	159,401	158,410	180,218	20,817
<i>IT Systems Analyst</i>	56,685	58,394	58,394	64,913	6,519
<i>IT Technician</i>	42,239	43,575	43,574	55,010	11,435
<i>Overtime</i>	600	0	175	0	0
<i>FICA</i>	26,693	29,001	27,498	32,870	3,869
<i>Retirement</i>	36,174	36,528	37,136	41,473	4,945
<i>Medical Insurance</i>	53,288	54,564	52,116	53,388	(1,176)
<i>Group Life Insurance</i>	4,931	4,473	4,473	5,070	597
<i>Disability Insurance</i>	523	538	539	633	95
<i>Salaries & Benefits</i>	490,145	504,195	500,035	563,112	58,917
<i>Professional Services – Other</i>	180	0	0	5,000	5,000
<i>Maintenance Service Contracts</i>	568,810	445,684	496,511	514,920	69,236
<i>Postal Service</i>	96	0	102	0	0
<i>Telecommunications</i>	48,098	129,453	48,009	129,040	(413)
<i>Lease/Rental of Equipment</i>	1,990	1,151	1,151	70,500	69,349
<i>Mileage</i>	0	500	1,074	250	(250)
<i>Meals & Lodging</i>	561	3,000	3,293	4,300	1,300
<i>Convention & Education</i>	2,330	3,000	1,100	12,000	9,000
<i>Dues/Memberships</i>	0	500	0	250	(250)
<i>Office Supplies</i>	412	250	217	250	0
<i>Vehicle/Equipment Fuel</i>	0	0	228	200	200
<i>Uniforms/Apparel</i>	1,279	1,000	291	1,000	0
<i>Other Operating Expenditures</i>	623,757	584,538	551,976	737,710	153,172
<i>Computer Equipment</i>	56,528	185,000	185,000	45,000	(140,000)
<i>Capital Expenditures</i>	56,528	185,000	185,000	45,000	(140,000)
<i>Total Expenditures</i>	1,170,430	1,273,733	1,237,012	1,345,822	72,089

REGISTRAR / BOARD OF ELECTIONS

The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides support and some salary reimbursement to local electoral boards and general registrars. The General Registrar’s office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions. This office consists of a general registrar, deputy registrar, part time office services assistants, and numerous poll workers; and it is governed by a three-person locally appointed Board of Elections. The most recent federally mandated redistricting of the County took place during FY 2022, based on the 2020 US census results. Replacement ballot scanners were purchased in FY 2024, and replacement window shades were purchased in FY 2025.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Registrar</i>	93,115	96,698	96,698	105,794	9,096
<i>Deputy Registrar</i>	38,297	42,641	42,640	55,010	12,369
<i>Overtime</i>	304	1,000	813	1,000	0
<i>Electoral Board</i>	10,274	10,552	10,763	11,086	534
<i>Part Time Help</i>	10,125	11,110	12,339	11,727	617
<i>Poll Workers</i>	31,506	25,000	17,547	28,000	3,000
<i>FICA</i>	10,227	14,306	11,834	16,265	1,959
<i>Retirement</i>	12,918	13,510	13,672	15,685	2,175
<i>Medical Insurance</i>	24,521	25,104	25,104	27,324	2,220
<i>Group Life Insurance</i>	1,761	1,644	1,644	1,897	253
<i>Disability Insurance</i>	202	225	225	290	65
<i>Salaries & Benefits</i>	233,248	241,790	233,279	274,079	32,289
<i>Maintenance Service Contracts</i>	34,226	25,000	26,539	26,000	1,000
<i>Printing & Binding</i>	9,779	7,500	10,808	5,000	(2,500)
<i>Advertising</i>	511	600	0	400	(200)
<i>Postal Service</i>	6,298	6,000	8,437	10,000	4,000
<i>Lease/Rental of Equipment</i>	2,849	6,000	2,849	2,849	(3,151)
<i>Lease/Rental of Buildings-Polls</i>	3,000	2,000	1,500	2,000	0
<i>Mileage</i>	1,407	1,200	1,028	1,400	200
<i>Meals & Lodging</i>	2,185	2,400	690	2,500	100
<i>Convention & Education</i>	750	1,800	0	2,000	200
<i>Dues/Memberships</i>	490	475	490	550	75
<i>Office Supplies</i>	4,574	5,000	6,419	6,000	1,000
<i>Other Operating Expenditures</i>	66,070	57,975	58,759	58,699	724
<i>Furniture & Fixtures</i>	0	0	7,500	0	0
<i>Computer Equipment</i>	121,600	0	1,000	0	0
<i>Capital Expenditures</i>	121,600	0	8,500	0	0
<i>Total Expenditures</i>	420,918	299,765	300,538	332,778	33,013

JUDICIAL ADMINISTRATION

CLERK OF THE CIRCUIT COURT

The Code of Virginia lists over 800 separate responsibilities for the Clerk of the Circuit Court. These duties include issuing marriage licenses, accepting applications for trade names, and processing applications to become a notary public. The Clerk has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians. The Clerk is also the custodian of the court records, land records, judgments, estate records and other legal documents, and has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The citizens elect the Clerk for an eight-year term. This Constitutional Office is comprised of the Clerk of the Circuit Court and four full time deputies, which have all received the Master Deputy Clerk certification. An additional deputy position was approved by the State Compensation Board for FY 2026. Under capital expenditures a new copier was purchased in FY 2024.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Clerk of the Circuit Court</i>	156,958	161,819	161,819	166,674	4,855
<i>Chief Deputy Clerk I</i>	67,495	70,210	70,210	76,755	6,545
<i>Deputy Clerk I</i>	42,323	44,449	44,449	52,127	7,678
<i>Deputy Clerk II</i>	43,825	45,587	45,588	54,302	8,715
<i>Deputy Clerk IV</i>	50,641	52,678	52,679	58,548	5,870
<i>FICA</i>	26,352	28,668	27,365	31,243	2,575
<i>Retirement</i>	35,510	35,196	35,699	38,418	3,222
<i>Medical Insurance</i>	53,288	54,564	54,564	59,388	4,824
<i>Group Life Insurance</i>	4,841	4,422	4,422	4,819	397
<i>Disability Insurance</i>	223	235	235	275	40
<i>Salaries & Benefits</i>	481,457	497,828	497,029	542,549	44,721
<i>Professional Services – Accounting/Auditing</i>	5,000	5,500	5,000	5,500	0
<i>Professional Services – Other</i>	70,152	69,136	66,070	25,000	(44,136)
<i>Maintenance Service Contracts</i>	35,618	37,000	37,000	48,200	11,200
<i>Postal Service</i>	3,917	3,100	3,500	3,500	400
<i>Telecommunications</i>	198	350	225	225	(125)
<i>Mileage</i>	52	268	385	315	47
<i>Meals & Lodging</i>	886	600	543	600	0
<i>Convention & Education</i>	325	600	825	600	0
<i>Dues/Memberships</i>	570	600	0	600	0
<i>Office Supplies</i>	6,326	4,500	9,000	7,500	3,000
<i>Books & Subscriptions</i>	0	1,000	0	1,000	0
<i>Other Operating Expenditures</i>	123,045	122,654	122,547	93,040	(29,614)
<i>Furniture & Fixtures</i>	3,381	0	0	0	0
<i>Computer Equipment</i>	11,161	0	760	0	0
<i>Capital Expenditures</i>	14,542	0	760	0	0
<i>Total Expenditures</i>	619,044	620,482	620,336	635,589	15,107

CIRCUIT COURT

The Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$25,000, felonies, family matters, and appeals from the general district court and the juvenile and domestic relations court. The 11th Judicial District Circuit Court judges have their primary office in Petersburg and preside over Petersburg, Dinwiddie, Powhatan, Amelia, and Nottoway County cases.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Temporary Help - Jurors/Commissioners</i>	8,209	8,000	19,000	15,000	7,000
<i>Purchased Gov't Services-Petersburg Office</i>	9,080	9,300	10,913	11,000	1,700
<i>Telecommunications</i>	267	300	279	275	(25)
<i>Office Supplies</i>	570	500	500	500	0
<i>Food Supplies</i>	271	500	550	500	0
<i>Other Operating Expenditures</i>	18,398	18,600	31,242	27,275	8,675
<i>Total Expenditures</i>	18,398	18,600	31,242	27,275	8,675

GENERAL DISTRICT/JUVENILE AND DOMESTIC RELATIONS COURTS

The General District Clerk of Court's office for Dinwiddie County is part of the 11th Judicial District, processing General District Court documents and agendas addressing civil, traffic, criminal (not felony related), and mental health cases. The Clerk of Court also processes Juvenile and Domestic Relations Cases involving juvenile criminal and civil cases, child support, foster care and others. Dinwiddie County is responsible for providing a courthouse and office space for these courts. New AV equipment was purchased in FY 2024 and FY 2025 for the two courts.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services – Legal</i>	13,279	25,000	21,126	30,000	5,000
<i>Maintenance Service Contracts</i>	488	2,500	1,932	6,100	3,600
<i>Postal Service</i>	-330	2,000	3,855	3,000	1,000
<i>Telecommunications</i>	842	900	914	900	0
<i>Lease/Rental of Equipment</i>	2,122	2,100	1,752	2,100	0
<i>Convention & Education</i>	0	2,000	0	2,000	0
<i>Dues/Memberships</i>	175	175	450	1,675	1,500
<i>Office Supplies</i>	118	1,500	67	1,500	0
<i>Uniforms/Apparel</i>	0	0	0	0	0
<i>Other Operating Expenditures</i>	16,695	36,175	30,096	47,275	11,100
<i>Furniture & Fixtures</i>	0	3,600	1,440	0	(3,600)
<i>Computer Equipment</i>	17,718	0	22,651	0	0
<i>Capital Expenditures</i>	17,718	3,600	24,091	0	(3,600)
<i>Total Expenditures</i>	34,413	39,775	54,187	47,275	7,500

MAGISTRATES

The County has several part time magistrates and one Chief Magistrate, who is in charge of Region 3 and maintains a primary office in Petersburg. Responsibilities of the magistrates include issuing arrest, search and civil warrants and subpoenas, admitting to bail or committing to jail accused citizens, and issuing emergency custody, medical, mental detention, or protective orders. Magistrates are charged with providing an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens. Although the State covers the cost of the Magistrates' salaries and most of their operating expenses, the County does provide office space in the Public Safety Building.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Office Supplies</i>	205	200	340	350	150
<i>Other Operating Expenditures</i>	205	200	340	350	150
<i>Total Expenditures</i>	205	200	340	350	150

VICTIM WITNESS PROGRAM

This grant-funded office primarily serves felony, assault and battery, sexual battery, and domestic violence victims and is responsible for filing resource requests, civil protective orders, and criminal issues for juvenile and domestic relations, general district, and circuit courts. The Victim Witness Coordinator ensures that victims and witnesses have opportunities to make the courts aware of the full impact of a crime and are treated with dignity, respect, and sensitivity while protecting their privacy.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Victim Witness Coordinator</i>	86,827	89,445	89,446	94,663	5,218
<i>Victim Witness Technician</i>	1,021	18,590	0	30,813	12,223
<i>FICA</i>	6,625	8,265	6,745	9,599	1,334
<i>Retirement</i>	8,535	8,229	8,229	8,709	480
<i>Health Insurance</i>	7,444	7,620	7,620	8,292	672
<i>Group Life Insurance</i>	1,164	1,055	1,056	1,117	62
<i>Salaries & Benefits</i>	111,616	133,204	113,096	153,193	19,989
<i>Maintenance Service Contracts</i>	1,335	1,309	1,330	1,350	41
<i>Telecommunications</i>	219	300	204	300	0
<i>Mileage</i>	855	1,997	1,000	2,000	3
<i>Meals & Lodging</i>	869	2,860	1,000	2,860	0
<i>Convention & Education</i>	507	1,167	1,200	1,210	43
<i>Dues/Memberships</i>	205	150	150	200	50
<i>Office Supplies</i>	1,418	2,200	1,500	2,200	0
<i>Other Operating Expenditures</i>	5,409	9,983	6,384	10,120	137
<i>Total Expenditures</i>	117,025	143,187	119,480	163,313	20,126

COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court, Traffic Court, and Juvenile and Domestic Relations Court in accordance with Virginia code. This Constitutional Office is budgeted for the elected four-year term Commonwealth's Attorney, three full time assistant Commonwealth's Attorneys, an investigator, and three support staff. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit.

Beyond the preparation and trial of criminal cases, this office advises law enforcement agencies, including the Dinwiddie County Sheriff's Office, regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations with the Dinwiddie County Sheriff's Department and the Virginia State Police. Law enforcement officers bring the majority of the cases handled, although they also prosecute cases initiated by citizen's complaint.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Commonwealth's Attorney</i>	147,051	154,657	154,657	166,619	11,962
<i>Assistant Commonwealth's Attorneys</i>	139,184	250,047	173,749	306,129	56,082
<i>Investigator</i>	67,180	69,205	69,206	74,102	4,897
<i>Office Manager</i>	57,143	57,143	51,549	58,548	1,405
<i>Secretaries</i>	65,752	80,868	74,241	96,682	15,814
<i>Overtime</i>	3,807	0	5,083	0	0
<i>FICA</i>	35,254	46,812	38,772	53,709	6,897
<i>Retirement</i>	45,639	62,082	54,077	73,816	11,734
<i>Medical Insurance</i>	57,485	90,552	67,692	81,972	(8,580)
<i>Group Life Insurance</i>	6,191	7,221	6,254	8,285	1,064
<i>Disability Insurance</i>	1,657	1,885	2,116	3,007	1,122
<i>Salaries & Benefits</i>	626,342	820,472	697,397	922,869	102,397
<i>Professional Services - Other</i>	595	150	0	150	0
<i>Maintenance Service Contracts</i>	8,656	7,310	7,310	7,310	0
<i>Advertising</i>	169	425	0	425	0
<i>Postal Service</i>	760	1,500	500	1,000	(500)
<i>Telecommunications</i>	485	500	485	500	0
<i>Lease/Rental of Equipment</i>	0	1,126	0	0	(1,126)
<i>Mileage</i>	473	1,000	452	1,000	0
<i>Meals & Lodging</i>	1,025	1,500	1,557	2,000	500
<i>Education & Convention</i>	0	4,500	662	4,500	0
<i>Dues/Memberships</i>	2,086	2,500	2,500	2,500	0
<i>Office Supplies</i>	7,725	5,130	2,031	5,130	0
<i>Books And Subscriptions</i>	2,491	1,200	1,200	1,800	600
<i>Other Operating Expenditures</i>	24,466	26,841	16,697	26,315	(526)
<i>Total Expenditures</i>	650,807	847,313	714,095	949,184	101,871

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergencies. This Constitutional Office consists of an elected four-year term Sheriff, approximately sixty-five deputies, and support staff. In FY 2025, two additional deputies were approved, along with a \$5,000 increase for all sworn law enforcement officers. In FY 2026, five additional deputies are approved to support traffic enforcement. The FY 2025 and 2026 capital expenditures support the E-summons program and equipment/vehicles for the additional positions.

The Sheriff's Office supports the Crater Criminal Justice Training Academy for officer training. This organization offers training in the fields of Law Enforcement, Jail Officer, Civil Process and Courtroom Security, Dispatching, Animal Control and related Public Safety occupations. The Crater Criminal Justice Training Academy is one of ten regional criminal justice academies established by the Commonwealth of Virginia. The Academy receives its funding from the thirty-five member and contractual agencies located in the Central/South Central region of the Commonwealth. Additionally, they receive matching funds from the Commonwealth of Virginia.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Sheriff</i>	132,529	136,525	136,525	156,450	19,925
<i>Administration</i>	618,881	737,889	703,701	811,602	73,713
<i>Investigations</i>	486,564	520,522	508,391	607,922	87,400
<i>Law Enforcement</i>	1,180,856	1,511,797	1,486,198	2,028,538	516,741
<i>School Resource</i>	265,354	314,342	262,872	463,594	149,252
<i>Civil Process</i>	122,683	139,541	128,872	153,973	14,432
<i>Courthouse Security</i>	390,273	424,822	388,044	449,162	24,340
<i>Transport</i>	324,577	360,125	353,698	374,036	13,911
<i>Overtime</i>	324,472	325,000	457,352	384,000	59,000
<i>Security Work</i>	144,474	100,000	132,447	150,000	50,000
<i>Selective Enforcement</i>	152,294	160,000	150,816	170,000	10,000
<i>Part Time Security</i>	107,506	100,000	127,390	139,988	39,988
<i>On Call</i>	8,108	7,200	5,004	5,000	(2,200)
<i>FICA</i>	310,670	378,556	355,322	450,911	72,355
<i>Retirement</i>	342,733	393,009	364,944	465,920	72,911
<i>Medical Insurance</i>	619,469	667,104	632,507	747,252	80,148
<i>Group Life Insurance</i>	46,735	50,224	46,839	59,534	9,310
<i>Disability Insurance</i>	454	468	425	572	104
<i>Salaries & Benefits</i>	5,578,631	6,327,124	6,241,348	7,618,455	1,291,331
<i>Professional Services – Medical</i>	10,790	12,000	15,398	12,000	0
<i>Professional Services – Other</i>	898	500	81	500	0
<i>Repair And Maintenance</i>	188,989	150,000	175,000	150,000	0
<i>Maintenance Service Contracts</i>	136,064	150,000	160,000	150,000	0
<i>Advertising</i>	212	500	289	500	0
<i>Purchased Gov't Services-Crater Criminal Justice Academy</i>	68,804	76,577	76,577	65,984	(10,593)
<i>Electrical Service</i>	10,684	15,000	11,673	15,000	0

SHERIFF

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Postal Service</i>	2,955	2,500	3,877	3,000	500
<i>Telecommunications</i>	47,181	42,000	44,722	42,000	0
<i>Lease/Rental of Equipment</i>	3,797	4,100	3,797	4,100	0
<i>Mileage</i>	78	0	297	0	0
<i>Meals & Lodging</i>	3,078	5,000	6,367	6,000	1,000
<i>Convention & Education</i>	3,178	5,000	4,697	5,000	0
<i>Extradition of Prisoners Travel</i>	40	1,000	346	1,000	0
<i>Contribution Strike Force</i>	238	750	361	750	0
<i>Dues/Memberships</i>	11,070	12,000	11,380	12,000	0
<i>Office Supplies</i>	5,416	5,000	8,000	5,500	500
<i>Food Supplies</i>	2,767	1,000	4,375	3,000	2,000
<i>Repair & Maintenance Supplies</i>	30,665	18,000	24,953	25,000	7,000
<i>Vehicle/Equipment Fuel</i>	207,595	200,000	207,914	210,000	10,000
<i>Police Supplies</i>	85,598	215,000	215,000	100,000	(115,000)
<i>Uniforms/Apparel</i>	26,002	30,000	30,000	35,000	5,000
<i>Books And Subscriptions</i>	1,110	1,000	842	1,000	0
<i>K-9 Expenditures</i>	7,896	5,000	10,000	7,500	2,500
<i>Investigative Supplies</i>	19,045	20,000	19,404	20,000	0
<i>Other Operating Expenditures</i>	874,149	971,927	1,035,349	874,834	(97,093)
<i>Machinery & Equipment</i>	49,010	70,770	70,770	50,000	(20,770)
<i>Motor Vehicles</i>	84,715	0	50,000	290,000	290,000
<i>Computer Equipment</i>	812	0	3,404	51,900	51,900
<i>Capital Expenditures</i>	134,536	70,770	124,174	391,900	321,130
<i>Total Expenditures</i>	6,587,316	7,369,821	7,400,871	8,885,189	1,515,368

CONFINEMENT AND CARE OF PRISONERS

Dinwiddie County joined with Brunswick and Mecklenburg counties to form the Meherrin River Regional Jail Authority (MRRJA) to address the long-term inmate population needs, and that facility located in Brunswick County opened in July 2012. The Sheriff's office now only operates a lock-up facility that holds arrestees until they can be transported to the regional jail. Fluctuations in inmate bed days results in annual changes to Dinwiddie County's share of the annual cost of running the regional jail.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Purchased Gov't Services-Jail Beds</i>	1,718,271	1,973,768	2,133,531	2,097,729	123,961
<i>Other Operating Expenditures</i>	1,718,271	1,973,768	2,133,531	2,097,729	123,961
<i>Total Expenditures</i>	1,718,271	1,973,768	2,133,531	2,097,729	123,961

VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 507 square miles of varying terrain through the strategic use of over 150 trained volunteers. Five fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system. The County also supports the Carson Volunteer Fire Department located near the Dinwiddie/Prince George County line. The capital expenditures include turnout gear for the volunteers, and in FY 2025 a replacement vehicle for the Fire Marshall was purchased.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services - Medical</i>	22,726	22,000	22,321	22,000	0
<i>Professional Services - Other</i>	21,230	19,688	18,257	19,688	0
<i>Repair And Maintenance</i>	174,582	160,000	195,000	170,000	10,000
<i>Maintenance Service Contracts</i>	51,752	52,500	52,500	52,500	0
<i>Printing & Binding</i>	52	1,000	0	1,000	0
<i>Advertising</i>	6,589	5,700	6,822	5,700	0
<i>Electrical Service-Reimburse Dinwiddie</i>	17,444	20,160	20,160	20,160	0
<i>Electrical Service-Reimburse Ford</i>	16,871	15,525	16,121	16,000	475
<i>Electrical Service-Reimburse McKenney</i>	14,427	15,525	14,882	16,000	475
<i>Electrical Service-Reimburse Namozine</i>	14,000	14,000	14,000	16,000	2,000
<i>Electrical Service-Reimburse Old Hickory</i>	5,446	7,000	6,955	7,000	0
<i>Telecommunications</i>	10,276	10,500	15,869	14,070	3,570
<i>Auto & Multi-Peril Insurance</i>	111,499	131,535	125,007	140,743	9,208
<i>Health & Accident Insurance</i>	55,173	55,969	50,247	55,969	0
<i>Convention & Education</i>	16,318	28,991	16,502	17,000	(11,991)
<i>Contribution-Chiefs Association</i>	5,602	5,000	10,000	5,500	500
<i>Contribution-Dinwiddie</i>	24,210	25,000	21,280	25,000	0
<i>Contribution-Ford</i>	24,192	25,000	6,999	25,000	0
<i>Contribution-McKenney</i>	12,538	22,500	7,345	22,500	0
<i>Contribution-Namozine</i>	27,496	27,500	27,500	27,500	0
<i>Contribution-Old Hickory</i>	7,189	22,500	22,500	23,000	500
<i>Contribution-Carson</i>	27,640	28,497	28,497	29,352	855
<i>Office Supplies</i>	319	450	600	500	50
<i>Repair & Maintenance Supplies</i>	3,564	4,025	4,137	4,347	322
<i>Vehicle/Equipment Fuel</i>	69,070	80,500	72,834	80,500	0
<i>Other Operating Expenditures</i>	740,203	801,065	776,333	817,029	15,964
<i>Machinery & Equipment</i>	55,828	100,000	100,000	105,000	5,000
<i>Motor Vehicles</i>	0	76,600	76,646	0	(76,600)
<i>Computer Equipment</i>	0	0	1,830	0	0
<i>Capital Expenditures</i>	55,828	176,600	178,476	105,000	(71,600)
<i>Total Expenditures</i>	796,031	977,665	954,809	922,029	(55,636)

FIRE AND EMERGENCY MEDICAL SERVICES

This department is responsible for the oversight of the County’s fire suppression and prevention services and the emergency management program, which includes the County’s Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from four of the five County volunteer fire stations. The County currently utilizes 33 full time firefighter/medics, 8 EMT’s, and numerous part time and volunteer providers to deliver both advanced and basic life support, first response, and transport services.

In addition to the firefighter/medics and EMT providers, this department also has an administrative staff consisting of the chief, two assistant chiefs, four captains, and an office manager. The annual Ambulance Aid program and third party ambulance service billings help defray some of this department’s expenditures. The following outside agencies are funded through this department’s budget:

- American Red Cross-Southside Area Chapter: The Southside Area Chapter consists of Dinwiddie, Petersburg, and Colonial Heights. The mission of the organization is to provide relief to victims of disaster on both a local and national scale. The chapter is most concerned with the vulnerable members of the County, children and the elderly.
- State Forestry Department County Protection program: This program helps provide fire suppression services in the County and is committed to protecting and developing healthy, sustainable forest resources in the County.

In FY 2025 the department implemented the state mandated drug box program that required the County to be licensed as a pharmacy and purchase its own drugs. Additionally nine firefighter/medics positions and six lieutenant promotions were funded in FY 2025. Two new captain positions are approved for FY 2026 to provide Fire Marshall and EMT support. FY 2026 capital expenditures include equipment and vehicles for those new positions and the replacement of two ambulance stretchers and power loads systems.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Chief</i>	151,384	146,492	119,460	144,768	(1,724)
<i>Assistant Chiefs</i>	170,473	181,048	161,543	212,494	31,446
<i>Captains</i>	278,438	318,704	304,313	539,836	221,132
<i>Lieutenants</i>	0	450,000	185,940	492,179	42,179
<i>Emergency Medical Technicians</i>	382,121	443,782	428,598	530,972	87,190
<i>Firefighter/EMTs</i>	1,219,131	1,462,317	1,405,806	1,692,376	230,059
<i>Office Manager</i>	20,465	41,476	44,604	56,935	15,459
<i>Overtime</i>	400,579	453,462	481,520	488,000	34,538
<i>Part Time EMT</i>	124,569	116,000	105,600	124,583	8,583
<i>FICA</i>	203,875	276,416	239,401	327,584	51,168
<i>Retirement</i>	216,180	280,703	239,822	338,522	57,819
<i>Medical Insurance</i>	275,727	412,020	314,949	412,788	768
<i>Group Life Insurance</i>	29,469	35,917	30,702	43,301	7,384
<i>Disability Insurance</i>	93	219	235	301	82
<i>Salaries & Benefits</i>	3,472,505	4,618,556	4,062,494	5,404,638	786,082

FIRE AND EMERGENCY MEDICAL SERVICES

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services - Medical</i>	30,415	41,180	41,180	47,326	6,146
<i>Professional Services - Accounting/Auditing</i>	34,607	46,440	65,000	48,000	1,560
<i>Professional Services - Other</i>	3,086	1,000	2,141	2,000	1,000
<i>Repair And Maintenance</i>	73,815	75,000	75,000	80,000	5,000
<i>Maintenance Service Contract</i>	138,081	159,000	159,000	173,320	14,320
<i>Printing & Binding</i>	994	1,200	5,893	6,000	4,800
<i>Advertising</i>	0	600	261	600	0
<i>Postal Service</i>	117	200	3,900	4,000	3,800
<i>Telecommunications</i>	17,736	17,600	18,210	18,000	400
<i>Lease/Rental of Equipment</i>	3,863	4,000	3,863	4,000	0
<i>Mileage</i>	7	500	297	1,500	1,000
<i>Meals & Lodging</i>	6,151	17,585	6,200	20,798	3,213
<i>Convention & Education</i>	-2,800	8,750	5,162	9,005	255
<i>Contribution-Forestry Services</i>	21,147	21,153	21,153	21,153	0
<i>Contribution-Red Cross</i>	6,500	6,500	6,500	6,500	0
<i>Dues/Memberships</i>	2,906	2,000	2,000	3,000	1,000
<i>Misc. Charges</i>	2,002	7,900	0	0	(7,900)
<i>Office Supplies</i>	2,246	2,000	4,268	3,000	1,000
<i>Food Supplies</i>	65	100	67	300	200
<i>Medical Supplies</i>	51,060	52,000	58,849	74,000	22,000
<i>Janitorial Supplies</i>	3,660	4,000	6,199	4,000	0
<i>Repair & Maintenance Supplies</i>	2,431	2,700	845	2,700	0
<i>Vehicle/Equipment Fuel</i>	13,764	12,600	15,739	15,000	2,400
<i>Uniforms/Apparel</i>	54,395	25,000	55,000	38,000	13,000
<i>Books And Subscriptions</i>	4,212	4,500	10,707	10,000	5,500
<i>Education/Recreation Supplies</i>	646	2,500	1,023	2,500	0
<i>Other Operating Supplies</i>	634	5,000	639	5,000	0
<i>Other Operating Expenditures</i>	471,740	521,008	569,096	599,702	78,694
<i>Machinery & Equipment</i>	25,899	55,908	4,468	160,000	104,092
<i>Motor Vehicles</i>	0	0	0	160,000	160,000
<i>Computer Equipment</i>	0	83,000	196,708	3,000	(80,000)
<i>Capital Expenditures</i>	25,899	138,908	201,176	323,000	184,092
<i>Total Expenditures</i>	3,970,145	5,278,472	4,832,766	6,327,340	1,048,868

COURT SERVICES

The mission of probation programs is to enhance public safety by positively affecting offenders so they will lead pro-social and crime-free lives. This office is committed to "A Balanced Approach" to offender supervision. In practice, this is accomplished through investigation and assessment of risk and need; careful and focused plans of supervision; use of a wide variety of resources and treatment services; and purposeful and proportionate application of sanctions for delinquency and non-compliance. Dinwiddie County shares a Probation Supervisor with Powhatan, Nottoway, and Amelia Counties. The State also provides two probation officers and a secretary. Dinwiddie County also participates in a regional youth detention center, the Crater Youth Care Commission, which is the largest expenditure in this office's County budget.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services – Other</i>	21,971	25,000	26,955	25,000	0
<i>Purchased Gov't Services-Crater Youth Care</i>	277,853	272,075	272,075	248,923	(23,152)
<i>Office Supplies</i>	474	1,150	500	500	(650)
<i>Other Operating Expenditures</i>	300,298	298,225	299,530	274,423	(23,802)
<i>Total Expenditures</i>	300,298	298,225	299,530	274,423	(23,802)

OTHER CORRECTIONS AND DETENTION

The Children’s Services department strives to serve at-risk youth in the least restrictive, most effective environment for meeting their needs. This department consists of a director, a CSA management specialist, a part time VJCCCA community counselor, and a part time community service coordinator. Youth and family services are provided through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Court Services, District 19 CSB, and the Schools to reduce the number of children in congregate care and offers preventative services to keep children in their homes in lieu of probation or detention. Through a departmental reorganization in FY 2025, this department now reports to the Director of Social Services.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of Children’s Services</i>	103,652	106,777	106,777	111,872	5,095
<i>CSA Management Specialist</i>	48,027	50,353	5,703	56,935	6,582
<i>Overtime</i>	511	0	130	0	0
<i>Part Time Parent Rep</i>	162	720	174	330	(390)
<i>Part Time Community Services Worker Coord.</i>	31,668	27,456	29,876	33,010	5,554
<i>Part Time VJCCCA Community Counselor</i>	25,363	28,829	25,907	34,158	5,329
<i>FICA</i>	15,842	16,381	12,971	18,077	1,696
<i>Retirement</i>	14,994	14,456	10,338	16,453	1,997
<i>Medical Insurance</i>	14,888	15,240	8,467	16,584	1,344
<i>Group Life Insurance</i>	2,044	1,854	1,326	2,293	439
<i>Salaries & Benefits</i>	257,150	262,066	201,668	289,711	27,645
<i>Professional Services - Other</i>	250	250	0	0	(250)
<i>Repair & Maintenance</i>	888	250	305	250	0
<i>Maintenance Service Contract</i>	2,558	2,500	2,004	2,500	0
<i>Postal Service</i>	856	650	669	800	150
<i>Telecommunications</i>	292	200	262	300	100
<i>Insurance</i>	435	435	435	435	0
<i>Lease/Rental of Equipment</i>	1,542	1,542	1,542	1,542	0
<i>Meals & Lodging</i>	1,023	1,000	1,036	1,050	50
<i>Convention & Education</i>	400	1,250	0	1,250	0
<i>Office Supplies</i>	1,431	1,200	1,358	1,400	200
<i>Vehicle/Equipment Fuel</i>	1,202	1,000	1,005	1,000	0
<i>Education/Recreation Supplies</i>	1,413	0	0	0	0
<i>Other Operating Expenditures</i>	12,291	10,277	8,617	10,527	250
<i>Total Expenditures</i>	269,441	272,343	210,285	300,238	27,895

BUILDING INSPECTIONS

The Building Inspections department ensures that Dinwiddie County has safe buildings in which to live and work through the enforcement of all applicable codes. Staff follows up and resolves complaints from citizens regarding possible safety issues; identifies vacant or derelict structures and works with the property owners to bring them into compliance; and provides education to the public regarding construction safety and code requirements. This department regulates construction by enforcing the Virginia Uniform Statewide Building Code, which protects citizens from unsafe structures through a review and inspection of electrical, mechanical, plumbing, and structural systems. To fulfill this duty, the building official and two building inspectors must remain current in building and safety code regulations. A replacement vehicle for an inspector was purchased and new permitting software was implemented in FY 2025.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Building Official</i>	96,600	99,512	99,513	108,790	9,278
<i>Building Inspectors</i>	110,384	114,706	114,707	128,587	13,881
<i>Program Support Specialist II</i>	44,334	45,671	45,670	52,807	7,136
<i>Overtime</i>	1,421	0	578	0	0
<i>Part Time</i>	1,666	0	929	0	0
<i>FICA</i>	18,916	19,882	19,432	22,199	2,317
<i>Retirement</i>	24,145	25,448	25,316	28,475	3,027
<i>Medical Insurance</i>	26,491	31,572	31,572	34,356	2,784
<i>Group Life Insurance</i>	3,291	3,067	3,067	3,424	357
<i>Disability Insurance</i>	324	501	501	579	78
<i>Salaries & Benefits</i>	327,573	340,359	341,286	379,217	38,858
<i>Professional Services - Other</i>	247	3,000	0	3,000	0
<i>Repair and Maintenance</i>	77	0	537	0	0
<i>Advertising</i>	100	350	0	350	0
<i>Postal Service</i>	294	400	210	300	(100)
<i>Telecommunications</i>	2,953	3,700	3,252	3,250	(450)
<i>Meals & Lodging</i>	1,142	500	1,500	3,320	2,820
<i>Convention & Education</i>	375	1,000	1,175	4,090	3,090
<i>Dues/Memberships</i>	690	660	636	660	0
<i>Training - 2% State</i>	6,491	6,200	7,704	6,400	200
<i>Office Supplies</i>	494	1,000	619	1,000	0
<i>Repair & Maintenance Supplies</i>	0	0	137	0	0
<i>Vehicle/Equipment Fuel</i>	3,222	3,500	3,300	3,500	0
<i>Uniforms/Apparel</i>	407	500	100	500	0
<i>Books And Subscriptions</i>	390	3,800	3,148	3,000	(800)
<i>Other Operating Expenditures</i>	16,882	24,610	22,318	29,370	4,760
<i>Motor Vehicles</i>	0	29,308	30,525	0	(29,308)
<i>Capital Expenditures</i>	0	29,308	30,525	0	(29,308)
<i>Total Expenditures</i>	344,455	394,277	394,129	408,587	14,310

ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound, which secures and cares for stray animals and offers them for adoption to the public. The department employs a chief animal control officer, four full time animal control officers, and two full time animal care attendants (one new attendant approved for FY 2026). Community volunteers also play an important role in the care and adoption of pound animals. A replacement vehicle was purchased in FY 2025.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Chief Animal Control Officer</i>	81,439	83,814	83,869	96,151	12,337
<i>Animal Control Officers</i>	112,384	165,408	122,893	198,872	33,464
<i>Animal Care Attendants</i>	39,849	41,050	41,051	83,723	42,673
<i>Overtime</i>	12,344	10,000	11,329	10,000	0
<i>On Call Pay</i>	5,078	5,044	4,501	5,044	0
<i>FICA</i>	18,640	23,357	19,442	30,125	6,768
<i>Retirement</i>	22,686	29,385	23,559	38,066	8,681
<i>Medical Insurance</i>	29,790	45,720	38,827	58,044	12,324
<i>Group Life Insurance</i>	3,092	3,425	2,839	4,469	1,044
<i>Disability Insurance</i>	579	873	611	1,050	177
<i>Salaries & Benefits</i>	325,881	408,076	348,923	525,544	117,468
<i>Professional Services - Medical</i>	5,778	10,560	2,452	10,560	0
<i>Professional Services - Other</i>	1,009	1,100	1,958	1,210	110
<i>Repair And Maintenance</i>	80,187	3,300	8,465	4,290	990
<i>Maintenance Service Contract</i>	4,358	5,597	3,634	6,156	559
<i>Advertising</i>	0	440	0	0	(440)
<i>Electrical Service</i>	6,550	6,600	6,310	7,000	400
<i>Heating Service</i>	2,337	2,420	2,420	2,662	242
<i>Postal Service</i>	17	28	23	28	0
<i>Telecommunications</i>	5,284	5,280	4,979	5,808	528
<i>Lease/Rental of Equipment</i>	737	737	737	737	0
<i>Meals & Lodging</i>	432	1,056	677	1,098	42
<i>Convention & Education</i>	485	1,825	525	2,700	875
<i>Dues/Memberships</i>	120	182	304	182	0
<i>Commission on Sale of Dog Tags</i>	162	400	188	400	0
<i>Recovered Costs</i>	0	0	0	0	0
<i>Office Supplies</i>	286	500	250	500	0
<i>Food Supplies</i>	254	100	39	100	0
<i>Grounds Maintenance Supplies</i>	502	1,000	1,000	1,100	100
<i>Medical Supplies</i>	682	1,000	492	1,100	100
<i>Janitorial Supplies</i>	1,930	2,420	3,371	2,884	464
<i>Repair & Maintenance Supplies</i>	3,195	2,000	898	2,000	0
<i>Vehicle/Equipment Fuel</i>	12,570	13,750	13,309	15,125	1,375
<i>Police Supplies</i>	3,677	2,500	10,000	3,300	800
<i>Uniforms/Apparel</i>	2,810	3,000	2,455	3,000	0
<i>Books And Subscriptions</i>	144	165	180	165	0
<i>Other Operating Expenditures</i>	133,507	65,960	64,666	72,105	6,145

ANIMAL CONTROL / POUND

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Machinery & Equipment</i>	0	0	1,130	0	0
<i>Motor Vehicles</i>	0	68,864	60,876	0	(68,864)
<i>Capital Expenditures</i>	0	68,864	62,006	0	(68,864)
<i>Total Expenditures</i>	459,388	542,900	475,595	597,649	54,749

MEDICAL EXAMINER

In Virginia, the Office of the Chief Medical Examiner, operating under the Department of Health, conducts autopsies, as required, in one of four district offices and consequently charges the locality for that service. Indigent burial costs are also part of this department's expenditures as required under the Code of Virginia.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services - Medical</i>	1,400	500	500	500	0
<i>Other Operating Expenditures</i>	1,400	500	500	500	0
<i>Total Expenditures</i>	1,400	500	500	500	0

EMERGENCY COMMUNICATIONS

This department, comprised of a director, a manager, four shift supervisors and fourteen full time and several part time emergency communications officers, is responsible for oversight and operation of the County's E911 system, as well as the non-emergency public safety phone lines. Staff also maintains and operates the public safety radio system and provides dispatch services for all County public safety agencies, while maintaining and auditing the VCIN/NCIN and Computer-Aided Dispatch (CAD) systems. The department, in conjunction with the Sheriff's Office, supports the Citizen Check Program that enhances the safety of the County's most vulnerable citizens. The County also has an emergency notification system, which can contact all landline phones and other registered communications devices in the County in a matter of minutes as needed. A replacement radio project, initiated in 2020 through bond proceeds in the CIP fund, was completed in FY 2024. FY 2025 capital expenditures include lockers and replacement chairs in the E911 center.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of Emergency Communications</i>	101,245	104,297	80,527	96,151	(8,146)
<i>Communications Manager</i>	73,530	75,747	75,747	72,035	(3,712)
<i>Communications Shift Supervisors</i>	228,273	235,819	238,470	265,175	29,356
<i>Communications Officers</i>	488,718	572,261	434,368	653,219	80,958
<i>Overtime</i>	180,748	83,284	167,724	98,140	14,856
<i>Part Time Communications Officers</i>	64,379	19,850	26,555	23,730	3,880
<i>On Call Pay</i>	9,840	8,760	8,464	8,760	0
<i>FICA</i>	86,925	84,151	74,129	93,117	8,966
<i>Retirement</i>	85,820	100,320	82,205	112,206	11,886
<i>Medical Insurance</i>	142,052	173,292	136,793	173,112	(180)
<i>Group Life Insurance</i>	11,699	11,660	9,682	12,822	1,162
<i>Disability Insurance</i>	2,521	3,068	2,327	3,990	922
<i>Salaries & Benefits</i>	1,475,751	1,472,509	1,336,991	1,612,455	139,946
<i>Professional Services - Medical</i>	198	200	104	200	0
<i>Professional Services - Other</i>	1,568	2,000	1,388	1,500	(500)
<i>Repair And Maintenance</i>	13,339	10,000	8,511	10,000	0
<i>Maintenance Service Contract</i>	117,368	75,555	56,776	50,343	(25,212)
<i>Advertising</i>	0	375	0	375	0
<i>Electrical Service</i>	34,145	33,000	27,096	30,000	(3,000)
<i>Heating Service</i>	1,414	1,100	1,300	1,700	600
<i>Postal Service</i>	0	100	73	100	0
<i>Telecommunications</i>	17,173	67,380	83,579	75,591	8,211
<i>Lease/Rental of Equipment</i>	187,295	157,000	157,000	158,016	1,016
<i>Mileage</i>	1,832	1,132	62	500	(632)
<i>Meals & Lodging</i>	1,185	7,826	2,973	11,424	3,598
<i>Convention & Education</i>	(1,691)	12,459	5,187	10,199	(2,260)
<i>Dues/Memberships</i>	1,150	1,150	1,712	1,850	700
<i>Office Supplies</i>	1,766	2,500	1,115	2,000	(500)
<i>Janitorial Supplies</i>	467	500	76	500	0
<i>Uniforms/Apparel</i>	1,148	1,000	1,000	5,544	4,544
<i>Other Operating Expenditures</i>	378,357	373,277	347,951	359,842	(13,435)
<i>Furniture & Fixtures</i>	0	0	3,600	0	0
<i>Communication Equipment</i>	5,202	14,997	16,455	0	(14,997)
<i>Capital Expenditures</i>	5,202	14,997	20,055	0	(14,997)
<i>Total Expenditures</i>	1,859,310	1,860,783	1,704,997	1,972,297	111,514

GENERAL SERVICES

WASTE MANAGEMENT

The Waste Management department shares a director with General Properties and consists of a waste management supervisor; three full time equipment operators/drivers; a program support technician (approved for FY 2025); and a number of part time equipment operators and manned convenience site attendants. This department is open daily (except Christmas day) and is responsible for the County's eight manned waste disposal convenience centers, monitoring wastewater runoff control and closed landfill maintenance, and recycling processing. An outside vendor handles waste disposal services. FY 2024 capital expenditure included upgrading the waste disposal scales.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Waste Management Supervisor</i>	51,229	52,774	52,774	60,991	8,217
<i>Equipment Operators</i>	127,015	130,844	117,078	145,441	14,597
<i>Program Support Technician</i>	0	30,337	25,308	51,791	21,454
<i>Overtime</i>	4,301	3,500	5,281	4,000	500
<i>Part Time Equipment Operators</i>	47,958	72,214	56,886	70,440	(1,774)
<i>Part Time Convenience Site Attendants</i>	419,246	401,920	386,353	480,000	78,080
<i>FICA</i>	48,882	52,907	48,388	62,169	9,262
<i>Retirement</i>	17,521	21,068	19,992	26,113	5,045
<i>Medical Insurance</i>	38,268	44,272	39,578	46,200	1,928
<i>Group Life Insurance</i>	2,388	2,525	2,272	3,047	522
<i>Disability Insurance</i>	438	451	472	768	317
<i>Salaries & Benefits</i>	757,246	812,812	754,381	950,959	138,147
<i>Professional Services – Medical</i>	547	500	281	250	(250)
<i>Professional Services – Other</i>	914,874	803,000	1,038,636	1,065,000	262,000
<i>Repair And Maintenance</i>	75,925	75,000	24,859	50,000	(25,000)
<i>Maintenance Service Contract</i>	8,593	2,600	4,568	4,600	2,000
<i>Advertising</i>	0	500	0	0	(500)
<i>Electrical Service</i>	18,376	18,000	16,494	16,500	(1,500)
<i>Water & Sewer Service</i>	12,451	12,600	13,522	13,500	900
<i>Postal Service</i>	0	10	0	10	0
<i>Telecommunications</i>	3,922	3,900	3,977	3,900	0
<i>Lease/Rental of Equipment</i>	4,810	3,000	18,127	4,000	1,000
<i>Office Supplies</i>	314	500	755	500	0
<i>Repair & Maintenance Supplies</i>	31,938	33,000	35,000	33,000	0
<i>Vehicle/Equipment Fuel</i>	36,331	60,000	23,065	45,000	(15,000)
<i>Uniforms/Apparel</i>	90	1,000	274	4,000	3,000
<i>Other Operating Expenditures</i>	1,108,171	1,013,610	1,179,557	1,240,260	226,650
<i>Machinery & Equipment</i>	19,723	0	0	0	0
<i>Capital Expenditures</i>	19,723	0	0	0	0
<i>Total Expenditures</i>	1,885,140	1,826,422	1,933,938	2,191,219	364,797

GENERAL PROPERTIES

This department maintains a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of an assistant director, two supervisors, an environmental administrator, four maintenance technicians, and grounds maintenance staff. The environmental administrator along with erosion/sediment control and storm-water management responsibilities were transferred to General Services in FY 2025. The staff maintains all County buildings and grounds and performs routine maintenance inspections of facilities and mechanical systems. County staff handle much of the routine maintenance of the General Services' equipment as well. Seven full time custodians perform janitorial services.

This department is also responsible for managing construction and other capital improvement projects. The Appomattox River Water Authority (ARWA) expenditure is a pass-through cost that is reimbursed by the Dinwiddie County Water Authority and Central State Hospital. Public water and sewer services are provided to some areas of the County through the Dinwiddie County Water Authority. FY 2025 and FY 2026 capital expenditures include maintenance equipment at the Dinwiddie Sports Complex and several replacement generators. Streetlight service is also provided to several communities in the County.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of General Services</i>	116,991	120,518	120,520	129,536	9,018
<i>Assistant Director</i>	72,624	74,527	74,528	83,440	8,913
<i>Supervisors</i>	98,697	102,532	102,532	121,792	19,260
<i>Environmental Administrator</i>	0	80,981	80,981	88,851	7,870
<i>Maintenance Technicians</i>	124,675	189,135	169,380	223,523	34,388
<i>Custodians</i>	172,829	179,500	167,160	222,446	42,946
<i>Overtime</i>	5,071	5,000	7,000	5,000	0
<i>Part Time Grounds Maintenance Workers</i>	92,939	103,005	100,000	130,445	27,440
<i>FICA</i>	50,489	64,712	57,432	76,885	12,173
<i>Retirement</i>	57,078	74,804	69,530	88,133	13,329
<i>Medical Insurance</i>	93,071	123,986	98,742	131,568	7,582
<i>Group Life Insurance</i>	7,781	8,707	8,131	10,261	1,554
<i>Disability Insurance</i>	1,819	2,255	2,021	2,650	395
<i>Salaries & Benefits</i>	894,063	1,129,662	1,057,957	1,314,529	184,867
<i>Professional Services - Other</i>	4,200	12,051	15,274	1,000	(11,051)
<i>Repair and Maintenance</i>	168,693	172,978	172,978	94,000	(78,978)
<i>Maintenance Service Contract</i>	624,671	550,000	625,000	625,000	75,000
<i>Advertising</i>	0	150	0	0	(150)
<i>Purchased Gov't Services-ARWA</i>	653,030	650,000	689,010	673,100	23,100
<i>Electrical Service</i>	370,565	360,000	390,291	360,000	0
<i>Heating Service</i>	36,688	35,000	42,561	35,000	0
<i>Water & Sewer</i>	259,963	235,000	261,107	411,537	176,537
<i>Telecommunications</i>	11,772	13,000	10,368	11,000	(2,000)
<i>Property Insurance</i>	45,369	45,753	45,753	46,000	247
<i>Equipment Insurance</i>	14,065	14,701	16,436	17,000	2,299
<i>Motor Vehicle Insurance</i>	66,929	63,208	63,173	65,000	1,792
<i>Lease/Rental of Equipment</i>	0	0	1,272	1,000	1,000
<i>Convention & Education</i>	2	0	40	924	924
<i>Office Supplies</i>	328	150	500	300	150
<i>Grounds Maintenance Supplies</i>	26,131	45,000	46,866	59,000	14,000
<i>Janitorial Supplies</i>	41,696	35,000	32,664	35,000	0

GENERAL PROPERTIES

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Repair & Maintenance Supplies</i>	40,314	38,500	33,067	38,500	0
<i>Vehicle/Equipment Fuel</i>	20,501	25,000	27,431	27,500	2,500
<i>Uniforms/Apparel</i>	0	550	0	550	0
<i>Payment to Dinwiddie Co Water Authority</i>	281,170	272,297	272,297	281,170	8,873
<i>Other Operating Expenditures</i>	2,666,086	2,568,338	2,746,088	2,782,581	214,243
<i>Machinery & Equipment</i>	0	144,500	75,000	116,000	(28,500)
<i>Capital Expenditures</i>	0	144,500	75,000	116,000	(28,500)
<i>Total Expenditures</i>	3,560,149	3,842,500	3,879,045	4,213,110	370,610

STREETLIGHTS

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Electrical Service</i>	48,807	49,400	47,194	48,800	(600)
<i>Other Operating Expenditures</i>	48,807	49,400	47,194	48,800	(600)
<i>Total Expenditures</i>	48,807	49,400	47,194	48,800	(600)

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following organizations:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-Dinwiddie Health Department</i>	325,649	325,649	325,649	325,649	0
<i>Other Operating Expenditures</i>	325,649	325,649	325,649	325,649	0
<i>Total Expenditures</i>	<i>325,649</i>	<i>325,649</i>	<i>325,649</i>	<i>325,649</i>	<i>0</i>

BEHAVIORAL HEALTH

District 19 Community Services Board

District 19 CSB is an operating community services board established in accordance with the Code of Virginia, Section 37.2-500, and as such, it provides behavioral health services to citizens of the District.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-District 19 CSB</i>	108,134	123,258	123,258	137,024	13,766
<i>Other Operating Expenditures</i>	108,134	123,258	123,258	137,024	13,766
<i>Total Expenditures</i>	<i>108,134</i>	<i>123,258</i>	<i>123,258</i>	<i>137,024</i>	<i>13,766</i>

AREA AGENCY ON AGING

Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs that help keep senior citizens at home instead of in a facility. Senior center meals, transportation, homemaker service, and home delivered meals allow senior residents to remain healthy and comfortable in their homes for as long as possible.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-Crater AAA</i>	10,000	10,000	10,000	10,000	0
<i>Other Operating Expenditures</i>	10,000	10,000	10,000	10,000	0
<i>Total Expenditures</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>0</i>

OTHER SOCIAL SERVICES

The James House

This organization provides support, advocacy, and education to people in the Tri-Cities/Tri-Counties area of Virginia affected by sexual violence, domestic violence, and stalking to empower them to become healthy, safe, and self-sufficient. Services include 24-hour crisis line, safety planning, emergency shelter, counseling and support groups, transportation, financial assistance, legal advocacy, hospital and court accompaniment, and transitional services.

CARES, Inc.

The organization’s mission is to serve the community by helping to alleviate homelessness. Funds provide emergency shelter for women and children. Social workers provide post-shelter home visits to families achieving permanent housing. PSCM increases the family’s support system and stability during their first year out of the shelter.

Central Virginia Legal Aid Society

The organization’s mission is to provide free legal representation to low-income, elderly and disabled people in select civil cases. Eighty percent of the funding is used for attorney salaries and benefits and twenty percent is used for supplies, administration and other office expenses.

Senior Navigator

This organization’s mission is to provide centralized, free health and community support information and guidance to seniors and caregivers and to promote independence, dignity and quality of life through website pages that have been customized for Dinwiddie residents.

CCHASM

The Chesterfield-Colonial Heights Alliance for Social Ministry strives to provide food, financial assistance and career clothing to area residents who have experienced an emergency that threatens their survival needs.

Feed More, Inc.

Feed More, Inc. focuses on feeding a growing number of children, families, and seniors in Dinwiddie County a balanced diet of healthy foods.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-Domestic Violence Programs</i>	7,500	7,500	7,500	7,500	0
<i>Contribution-CARES</i>	2,000	2,000	2,000	2,000	0
<i>Contribution-Legal Aid</i>	8,471	8,471	8,471	9,000	0
<i>Contribution-Misc. Social Services</i>	9,000	9,000	9,000	9,000	0
<i>Other Operating Expenditures</i>	26,971	26,971	26,971	27,500	529
<i>Total Expenditures</i>	26,971	26,971	26,971	27,500	529

EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

Virginia State University

Virginia State University, America’s first fully state supported four-year institution of higher learning for African-Americans is a comprehensive university, and one of two land-grant institutions in the Commonwealth of Virginia. Its mission is to promote and sustain academic programs that integrate instruction, research, and extension/public service in a design most responsive to the needs and endeavors of individuals and groups within its scope of influence. Funds are used to provide scholarship assistance for Virginia State students from the County of Dinwiddie.

Richard Bland College

Richard Bland College was founded in 1960. The College offers a traditional curriculum in the liberal arts and sciences leading to the associate degree, and other programs appropriate to a two-year college. Funds are used for student scholarships and faculty/student development programs.

Brightpoint Community College

The College’s mission is to provide higher education and workforce opportunities to citizens in Brightpoint Community College’s service region. Local fund contributions support College functions and activities not supported by State funds. Requested amounts are based on population, property tax, and enrollment.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-Brightpoint Community College</i>	3,526	3,459	3,459	3,292	(167)
<i>Contribution-Virginia State University</i>	2,500	2,500	2,500	2,500	0
<i>Contribution-Richard Bland College</i>	10,000	10,000	10,000	10,000	0
<i>Other Operating Expenditures</i>	16,026	15,959	15,959	15,792	(167)
<i>Total Expenditures</i>	<i>16,026</i>	<i>15,959</i>	<i>15,959</i>	<i>15,792</i>	<i>(167)</i>

PARKS, RECREATION, AND CULTURE

PARKS AND RECREATION

Parks and Recreation is committed to providing and enhancing the quality of recreation and leisure services to the entire community. Youth athletic programs, adult health programs, and various other recreation programs are offered throughout the County from the Eastside Community Enhancement Center and the Sports Complex to the Historic Courthouse to the Ragsdale Community Center and McKenney Gym, with additional programs and activities held in various County schools and facilities. The department has eight full time employees and a number of part time employees and volunteer coaches. An additional recreation manager for the Sports Complex and additional part-time recreation techs were approved for FY 2025. Capital expenditures include replacement furniture, AV system, fitness equipment, and golf cart. See www.playdinwiddie.com for more information on recreation programs.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of Parks & Recreation</i>	82,536	104,678	85,322	106,534	1,856
<i>Assistant Director</i>	76,849	74,527	75,681	83,440	8,913
<i>Recreation Managers</i>	107,056	202,194	187,225	239,050	36,856
<i>Office Manager</i>	52,446	54,027	54,027	60,206	6,179
<i>Recreation Specialist</i>	34,429	42,640	38,347	53,150	10,510
<i>Overtime</i>	23,989	0	6,831	0	0
<i>Part Time Recreation Aides</i>	51,390	15,000	72,383	81,633	66,633
<i>Part Time Concessions</i>	11,583	39,798	5,873	11,580	(28,218)
<i>Part Time Facilities</i>	97,451	93,496	92,094	101,439	7,943
<i>Part Time Programs Instructors</i>	47,670	17,925	33,147	67,256	49,331
<i>Part Time Recreation Technicians</i>	43,012	96,392	41,377	59,239	(37,153)
<i>FICA</i>	46,735	56,662	50,691	66,060	9,398
<i>Retirement</i>	33,287	47,948	43,661	56,359	8,411
<i>Medical Insurance</i>	50,792	67,560	71,364	74,712	7,152
<i>Group Life Insurance</i>	4,537	5,641	5,107	6,400	759
<i>Disability Insurance</i>	701	1,293	1,606	2,105	812
<i>Salaries & Benefits</i>	764,462	919,781	864,736	1,069,162	149,381
<i>Professional Services – Medical</i>	814	1,000	528	800	(200)
<i>Professional Services – Other</i>	12,619	47,539	7,220	37,970	(9,569)
<i>Temporary Help – Instructors</i>	9,755	10,000	11,062	10,000	0
<i>Repair and Maintenance</i>	51,924	15,000	32,639	7,400	(7,600)
<i>Maintenance Service Contract</i>	15,295	18,000	21,033	21,000	3,000
<i>Advertising</i>	485	500	0	2,415	1,915
<i>Marketing</i>	0	0	3,589	4,500	4,500
<i>Electrical Service</i>	75,143	70,000	83,537	80,000	10,000
<i>Heating Service</i>	7,797	6,000	0	1,000	(5,000)
<i>Water & Sewer</i>	25,303	27,500	30,064	30,000	2,500
<i>Telecommunications</i>	26,451	28,000	28,942	28,000	0
<i>Lease/Rental of Equipment</i>	3,516	3,516	3,516	3,516	0
<i>Meals & Lodging</i>	471	500	0	500	0
<i>Convention & Education</i>	1,269	1,500	480	2,000	500
<i>Dues/Memberships</i>	455	625	560	800	175
<i>Sales & Meals Tax</i>	6,967	6,000	6,759	6,000	0

PARKS AND RECREATION

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Office Supplies</i>	3,397	4,000	2,743	3,200	(800)
<i>Food Supplies</i>	787	500	645	750	250
<i>Medical Supplies</i>	2,087	2,500	1,479	2,000	(500)
<i>Janitorial Supplies</i>	162	500	555	500	0
<i>Repair & Maintenance Supplies</i>	4,090	7,500	3,890	7,000	(500)
<i>Vehicle/Equipment Fuel</i>	4,661	3,800	6,335	6,000	2,200
<i>Uniforms/Apparel</i>	2,084	2,700	1,191	2,000	(700)
<i>Education/Recreation Supplies</i>	165,356	128,600	130,000	115,220	(13,380)
<i>Concessions</i>	67,264	50,000	65,000	65,000	15,000
<i>Other Operating Expenditures</i>	488,150	435,780	441,766	437,571	1,791
<i>Machinery & Equipment</i>	11,145	0	0	29,000	29,000
<i>Furniture & Fixtures</i>	0	8,700	9,035	28,200	19,500
<i>Computer Equipment</i>	1,180	0	969	0	0
<i>Capital Expenditures</i>	12,325	8,700	10,004	57,200	48,500
<i>Total Expenditures</i>	1,264,937	1,364,261	1,316,506	1,563,933	199,672

LIBRARY

Appomattox Regional Library

Dinwiddie County supports and contributes to the Appomattox Regional Library, offering three branch locations in the County. The mission of this organization is to provide services and programs to the communities it serves through support of lifelong learning, general information, and the exchange of ideas with effective use of traditional library resources, and emerging technology.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-Regional Library</i>	335,995	353,235	353,235	364,696	11,461
<i>Other Operating Expenditures</i>	335,995	353,235	353,235	364,696	11,461
<i>Total Expenditures</i>	335,995	353,235	353,235	364,696	11,461

COMMUNITY DEVELOPMENT

PLANNING / ZONING / CODE COMPLIANCE

This department promotes the County’s progressive vision through planned growth in Dinwiddie County by maintaining a comprehensive planning program that minimizes land use conflicts, coordinates the provision of community facilities and public services, and optimizes the quality of life for all county residents. Staff manages the County’s Comprehensive Planning Program and coordinates the County’s development review process. Staff also administers the County’s Zoning and Subdivision Ordinances, Flood Protection Ordinance, Street Naming and Addressing Code, Vegetation Code, and the Land Application of Bio-solids Code. Transportation planning is conducted through the Tri-Cities Area Metropolitan Planning Organization (Tri-Cities Area MPO). The planning director serves on the Tri-Cities Area MPO Technical Committee, and a Dinwiddie County Board of Supervisors member is appointed to represent the County on the Tri-Cities Area MPO Policy Committee. Staff provides technical support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, and related subcommittees of each. Staff is responsible for processing and reviewing re-zonings, conditional-use permits, special exceptions, variances, site plans, and subdivisions. The environmental administrator and his responsibilities were transferred to General Services and new permitting software was implemented during FY 2025.

The Dinwiddie County Planning Commission has seven members. The Commission was established under the authority of the Code of Virginia to make recommendations to the Board of Supervisors of Dinwiddie County and to assist in the administration of the Zoning and Subdivision Ordinances, the Comprehensive Plan, and with other policies and matters affecting the general welfare, development and growth of the County. They meet monthly on the 2nd Wednesday. The Board of Zoning Appeals consists of five members appointed by the Circuit Court. The Board of Zoning Appeals may authorize variances from the terms of the zoning ordinance, hear appeals to decisions made in an administrative capacity, and resolve zoning district boundary line discrepancies. They meet every other month on the 3rd Wednesday as needed.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Director of Planning</i>	122,618	126,315	126,316	136,978	10,663
<i>Assistant Director of Planning</i>	69,026	90,425	86,236	88,851	(1,574)
<i>Planner I</i>	0	51,829	25,672	60,991	9,162
<i>Environmental Administrator</i>	77,126	0	0	0	0
<i>Code Compliance Officer</i>	53,888	55,513	55,513	58,928	3,415
<i>Program Support Specialist II</i>	52,256	53,831	53,832	59,432	5,601
<i>Overtime</i>	808	0	26	0	0
<i>Board of Zoning Appeals Members</i>	650	3,000	1,083	3,000	0
<i>Planning Commissioners</i>	11,656	13,200	13,211	13,600	400
<i>FICA</i>	29,149	33,477	29,136	32,266	(1,211)
<i>Retirement</i>	36,404	36,849	35,842	39,704	2,855
<i>Medical Insurance</i>	32,229	36,106	29,021	37,908	1,802
<i>Group Life Insurance</i>	4,963	4,619	4,400	4,781	162
<i>Disability Insurance</i>	0	274	630	791	517
<i>Salaries & Benefits</i>	490,771	505,438	460,917	537,229	31,791
<i>Professional Services - Other</i>	30,193	660	486	10,000	9,340
<i>Repair and Maintenance</i>	55	0	68	0	0
<i>Maintenance Service Contract</i>	4,433	2,500	1,891	2,000	(500)
<i>Advertising</i>	12,062	8,100	12,000	12,000	3,900
<i>Postal Service</i>	2,576	3,000	2,374	3,000	0
<i>Telecommunications</i>	2,241	2,400	2,194	2,400	0
<i>Lease/Rental of Equipment</i>	5,041	7,018	6,865	7,018	0
<i>Mileage</i>	0	807	350	500	(307)

PLANNING / ZONING / CODE COMPLIANCE

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Meals & Lodging</i>	790	750	1,607	2,500	1,750
<i>Convention & Education</i>	1,897	2,900	1,043	3,500	600
<i>Dues/Memberships</i>	993	1,000	828	2,100	1,100
<i>Office Supplies</i>	2,035	2,500	4,500	3,500	1,000
<i>Repair & Maintenance Supplies</i>	8,995	9,300	4,339	6,000	(3,300)
<i>Vehicle/Equipment Fuel</i>	1,440	2,000	1,075	2,000	0
<i>Uniforms/Apparel</i>	0	500	0	500	0
<i>Other Operating Expenditures</i>	72,751	43,435	39,619	57,018	13,583
<i>Motor Vehicles</i>	0	0	0	0	0
<i>Computer Equipment</i>	0	0	2,500	0	0
<i>Capital Expenditures</i>	0	0	2,500	0	0
<i>Total Expenditures</i>	563,522	548,873	503,036	594,247	45,374

PUBLIC NUISANCE CONTROL

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Professional Services - Other</i>	34,047	50,000	40,000	50,000	0
<i>Other Operating Expenditures</i>	34,047	50,000	40,000	50,000	0
<i>Total Expenditures</i>	34,047	50,000	40,000	50,000	0

COMMUNITY DEVELOPMENT

The Community Development department works with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, the Dinwiddie Airport and Industrial Authority, and the Dinwiddie County Water Authority, to market the County and generate economic opportunities through new job creation and existing business expansion. Staff also works closely with Dinwiddie County Public Schools to support youth workforce development initiatives, which aim to provide youth with skills and experiences that lead to sustainable, fulfilling careers and build a healthy, prosperous community. This department, along with the Department of Social Services and the faith-based community, also strives to improve the daily lives of County citizens. See www.discoverdinwiddie.com for additional economic development details and for information on the County’s natural resources, Civil War history, sports tourism and the annual County Fair. A new data analyst position was approved for FY 2025, however those services are currently being provided by an outside vendor. Also in FY 2025, a departmental reorganization moved the deputy county administrator-operations and the workforce development manager from Community Development to County Administration.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Deputy County Administrator-Operations</i>	135,679	0	0	0	0
<i>Executive Director of Development</i>	0	107,765	107,765	135,095	27,330
<i>Director of Economic Development</i>	104,429	88,217	88,217	97,292	9,075
<i>Workforce Development Manager</i>	80,865	11,267	11,267	0	(11,267)
<i>GIS & Data Analysts</i>	66,936	136,554	68,955	73,149	(63,405)
<i>Overtime</i>	808	0	0	0	0
<i>Part Time</i>	0	5,000	1,996	5,000	0
<i>FICA</i>	28,384	28,886	28,886	23,756	(5,130)
<i>Retirement</i>	37,730	38,423	38,423	30,870	(7,553)
<i>Medical Insurance</i>	42,949	35,756	35,756	26,064	(9,692)
<i>Group Life Insurance</i>	5,290	4,013	3,746	3,605	(408)
<i>Disability Insurance</i>	737	1,352	790	900	(452)
<i>Salaries & Benefits</i>	503,807	457,233	385,801	395,731	(61,502)
<i>Professional Services – Engineer/Architect</i>	0	5,000	0	5,000	0
<i>Professional Services – Other</i>	27	0	147	58,214	58,214
<i>Maintenance Service Contract</i>	1,394	6,974	6,974	6,975	1
<i>Advertising</i>	9,187	12,500	2,500	2,500	(10,000)
<i>Marketing</i>	8,331	8,180	1,000	8,180	0
<i>Special Events</i>	90,040	108,823	103,811	107,823	(1,000)
<i>Telecommunications</i>	1,747	2,475	1,837	1,850	(625)
<i>Lease/Rental of Equipment</i>	4,778	2,902	2,902	2,902	0
<i>Mileage</i>	48	0	52	0	0
<i>Meals & Lodging</i>	31	2,865	1,100	2,865	0
<i>Convention & Education</i>	1,214	2,200	839	2,200	0
<i>Dues/Memberships</i>	850	1,130	850	1,230	100
<i>Office Supplies</i>	149	6,691	191	250	(6,441)
<i>Vehicle/Equipment Fuel</i>	36	0	0	0	0
<i>Other Operating Expenditures</i>	117,832	159,740	122,202	199,989	40,249
<i>Total Expenditures</i>	621,639	616,973	508,003	595,720	(21,253)

OTHER PLANNING AND COMMUNITY DEVELOPMENT

The County also supports and contributes to the following community development organizations:

Dinwiddie Industrial Development Authority

The Authority (IDA) is a seven-member board that promotes and develops trade by seeking to locate businesses in the County and also promotes the best use of the County's agricultural and natural resources.

Blackstone Area Bus System (BABS)

This grant-supported bus system began service in the County in 2009, offers public transportation to citizens along the major corridors, and connects to the Petersburg Area Transit System.

Dinwiddie Airport and Industrial Authority

This full service airport offers two runways and corporate access to the County, as well as economic development opportunities in its adjacent industrial park.

Petersburg Area Regional Tourism

The Petersburg Area Regional Tourism Corporation (PART) was founded in 2006 to help visitors discover one of Virginia's most historic and entertaining regions. PART is sponsored by five local government participants, focuses on attracting tourism to the Southside Virginia area, and functions as a marketing tool for the region.

Crater Planning District Commission

The Crater Planning District Commission is comprised of eleven local governments in south central Virginia. The major focus of the Commission's work program is economic, industrial and small business development, reflecting the priorities established by the member localities. Another important work area involves environmental issues in response to local needs. These include the Chesapeake Bay Preservation Act – local ramifications, air quality standards, and solid waste management. The Commission also addresses regional transportation issues and assists localities in their transportation planning efforts.

Virginia's Gateway Region

Virginia's Gateway Region (VGR) markets the physical and human assets available within its eight member localities in order to stimulate and facilitate quality economic growth, which will result in the creation of jobs, expansion of the tax base and an enhanced quality of life throughout the southern Richmond-Petersburg metropolitan region. VGR provides marketing services for the County, including business attraction and retention services, as well as specialized economic development support services.

Friends of the Lower Appomattox River

FOLAR's mission is to conserve and enhance the Lower Appomattox River from the Brasfield Dam to the river's confluence with the James River. The Board of Directors has representatives from each of the six participating localities, the cities of Colonial Heights, Hopewell and Petersburg and the counties of Chesterfield, Dinwiddie and Prince George.

Virginia's Crossroads

The organization's mission is to increase tourism, economic activity, preservation, enhancement and education about the region's natural, recreational and historic resources. Over 88% of funding is used towards the marketing of trails, parks and historical landmarks of the region.

Longwood University, Crater Small Business Development Center

The Crater Small Business Development Center of Longwood University's objective is to help the small businesses in our communities prosper, resulting in job creation and job retention thereby increasing the tax base. This objective is accomplished through one-on-one business counseling, entrepreneurial business training, workshops & seminars, ecommerce initiatives and business research.

OTHER PLANNING AND COMMUNITY DEVELOPMENT

Southern Virginia Regional Chamber of Commerce

In 2025, the Dinwiddie Chamber of Commerce merged with the Southern Virginia Regional Chamber of Commerce (SOVA) to better serve Dinwiddie businesses and citizens. The SOVA Chamber is a voluntary organization of businesses and individuals who strive to improve the economic climate of the community through concrete resources for businesses that will support growth and enhance profitability. It serves as a civic clearinghouse, a public relations counselor, and a legislative representative for our members.

Dinwiddie Christmas Sharing Foundation

The mission of Christmas Sharing is to coordinate and share resources with eligible Dinwiddie citizens at Christmas and throughout the year. In 2024 over 425 children received Christmas gifts through this program.

Pamplin Historical Park

Pamplin Historical Park & the National Museum of the Civil War Soldier is the largest privately-owned Civil War historic site in the country. This 424-acre historical campus features museums, antebellum homes, a National Historic Landmark Civil War battlefield, a slave life exhibit, educational programs, and special events. The County's annual contribution to the Park allows Dinwiddie citizens free admission to the Park and certain special events.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Industrial Development Authority Members</i>	2,409	5,000	5,588	5,000	0
<i>FICA</i>	184	383	428	383	(1)
<i>Salaries & Benefits</i>	2,594	5,383	6,015	5,383	(1)
<i>Professional Services - Other</i>	378	0	0	0	0
<i>Purchased Gov't Services-BABS</i>	21,200	21,200	21,200	21,200	0
<i>Contribution-Crater Planning District Commission</i>	28,166	28,166	28,166	28,927	761
<i>Contribution-Petersburg Area Tourism</i>	65,000	65,000	65,000	65,000	0
<i>Contribution-Virginia's Gateway Region</i>	72,947	72,947	72,947	72,947	0
<i>Contribution-Misc. Community Development</i>	49,000	43,000	43,000	46,500	3,500
<i>Payment to Dinwiddie County IDA</i>	25,000	25,000	25,000	25,000	0
<i>Payment to Dinwiddie County Airport</i>	45,675	45,675	45,675	24,940	(20,735)
<i>Other Operating Expenditures</i>	307,366	300,988	300,988	284,514	(16,474)
<i>Total Expenditures</i>	309,960	306,371	307,003	289,897	(16,475)

SOIL & WATER CONSERVATION DISTRICT

Appomattox River Soil & Water Conservation District

This organization's mission is to facilitate and coordinate USDA and Commonwealth of Virginia conservation programs in Dinwiddie County. The funds provide educational programs, conservation programs, and activities to students and landowners. Many programs are offered to agricultural producers that promote an awareness of the need to conserve natural resources and water sources for now and the future. Scholarships are provided to youth for Conservation Camp and Forestry Camp support, and to high school graduates to promote interest and knowledge of conservation for future jobs in these fields.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Contribution-Appomattox Soil & Water District</i>	12,500	12,500	12,500	12,500	0
<i>Other Operating Expenditures</i>	12,500	12,500	12,500	12,500	0
<i>Total Expenditures</i>	12,500	12,500	12,500	12,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the citizens of the County. This organization provides education through programs in agriculture and natural resources, family and consumer sciences, 4-H youth development, and community viability. The department uses science-based programs to promote effective soil testing, fertilizer application, insect management, and pesticide use, with the goals of reducing costs to the producer and protect the environment.

Four full time employees who are paid by the State and a part time 4-H program technician who is paid by the County staff the Dinwiddie office. The County supports the Southeast Virginia 4-H Educational Center, which holds a week-long summer camp for over 180 Dinwiddie County youth each year.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Cooperative Extension Technician</i>	10,815	19,571	0	31,190	11,619
<i>Summer Intern</i>	0	4,000	0	4,000	0
<i>FICA</i>	827	1,803	827	2,692	889
<i>Salaries & Benefits</i>	11,643	25,374	0	37,881	12,507
<i>Professional Services - Other</i>	0	5,500	1,000	0	(5,500)
<i>Purchased Gov't Services-Cooperative Extension</i>	118,583	109,594	124,475	115,543	5,949
<i>Electrical Service</i>	2,469	2,600	3,901	2,600	0
<i>Telecommunications</i>	523	450	515	525	75
<i>Lease/Rental Of Buildings</i>	22,985	23,475	23,444	23,913	438
<i>Convention & Education</i>	134	0	0	0	0
<i>Contribution-Southeast VA 4-H Education Center</i>	10,000	10,000	10,000	10,000	0
<i>Dues/Memberships</i>	420	1,500	420	1,500	0
<i>Education/Recreation Supplies</i>	140	1,500	1,849	1,500	0
<i>Plastic Pest Containers Program</i>	2,309	2,500	2,500	2,500	0
<i>Other Operating Expenditures</i>	157,562	157,119	168,104	158,081	962
<i>Total Expenditures</i>	169,205	182,493	168,104	195,962	13,469

TRANSFERS TO OTHER FUNDS

Each year funds are transferred from the General Fund to various other County and School funds to supplement the monies available for carrying out the intended purposes of the special revenue funds.

- The County is required by the State to provide a specified percentage of local funding to both the Social Services and the Children’s Services Act Funds.
- The County contributes to the Schools’ operating, capital, and debt service funds in an amount agreed upon by the Board of Supervisors during the budget process.
- The Debt Service Funds are funded from a transfer from the General Fund for county and school debt service payments and from the Meals Tax Fund for school debt only.
- The County Capital Improvement Plan Fund is funded by various grants, a General Fund transfer for pay-as-you-go projects, and bond proceeds as necessary for larger projects.
- The County Operating Capital Fund was established and funded through a \$.05 real estate tax increase in FY 2026. The purpose of the fund is to provide a revenue stream for systematic replacement of Sheriff’ s vehicles, Fire & EMS small apparatus & equipment, school buses, and large Information Technology purchases.

	<i>Actual Expend FY/2024</i>	<i>Amended Budget FY/2025</i>	<i>Projected Expend FY/2025</i>	<i>Adopted Budget FY/2026</i>	<i>Budget Change</i>
<i>Transfer To Community Development Fund</i>	25,000	25,000	25,000	25,000	0
<i>Transfer To School Operating Fund</i>	16,190,100	16,190,100	16,190,100	16,690,100	500,000
<i>Transfer To Children’s Services Fund</i>	706,557	824,503	824,503	813,669	(10,834)
<i>Transfer To Social Services Fund</i>	531,212	618,083	618,083	637,023	18,940
<i>Transfer To Fire & EMS Grants Fund</i>	9,632	0	1,735	0	0
<i>Transfer To School Operating Capital Fund</i>	325,416	150,000	150,000	300,000	150,000
<i>Transfer To County Capital Improvement Plan Fund</i>	3,119,487	2,319,000	2,319,000	3,164,230	845,230
<i>Transfer To County Operating Capital Fund</i>	0	0	0	1,860,000	1,860,000
<i>Transfer To County Debt Service Fund</i>	3,771,380	3,837,245	3,837,245	3,839,007	1,762
<i>Transfer To School Debt Service Fund</i>	2,494,705	2,494,705	2,494,705	2,194,705	(300,000)
<i>Transfer To Other Funds</i>	0	0	0	0	0
<i>Transfers To Other Funds</i>	<i>27,173,489</i>	<i>26,458,636</i>	<i>26,460,371</i>	<i>29,523,734</i>	<i>3,065,098</i>

SPECIAL REVENUE FUNDS

BY PURPOSE

Local Meals Tax

County meals tax revenues have been designated by the Board of Supervisors for school debt service expenditures and the current rate is 4%.

Social Services

Social Services is a locally administered/state supported agency that offers a variety of programs: adoption and foster care services; day care services; emergency financial assistance; adult protective and companion services; and child protective services. Programs primarily sponsored by state and federal funds are SNAP, TANF, energy assistance, VIEW, VHDA, and USDA Commodities. Social Services employs 33.25 full time equivalents.

County Grants

County Grant Fund revenues include a Litter Control Grant from VDEQ and monies received from the County's recycling program. Expenditures include equipment and vehicles for Waste Management, along with Earth Day and recycling awareness items.

Community Development

These funds are generated from and used for economic and workforce development and tourism activities.

Community Service

These funds are generated from donations and are used for Sheriff's office community activities, such as Operation Lifesaver, Triad, and for K-9 expenditures.

Children's Services Act

The purpose of the act is to provide high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families through the pooling of eight specific funding streams from Social Services, Department of Juvenile Justice, Department of Education, and Department of Behavioral Health and Developmental Services. These funds are returned to the localities with a required state/local match and are managed by local interagency teams.

Law Library

The Code of Virginia allocates a portion of filing fees in civil cases for the maintenance of a County law library. Funds are used to purchase legal resources for use by the public at the County branches of the Appomattox Regional Library System during normal office hours.

Fire & EMS Grants

The Virginia Department of Fire Programs provides funds for training, firefighting equipment, and protective clothing for the County's volunteer fire companies. Additionally, the Virginia Office of EMS receives funding allocated from the Four-for-Life program annually and passes it through to localities. This funding is legislated by the Code of Virginia §46.2-694 which stipulates that an additional \$4.25 per year is charged and collected at the time of vehicle registration and set aside as a special fund to be used only for EMS purposes, part of which is distributed to localities for EMS expenditures. The Opioid Settlement monies and Animal Control donations are also managed in this fund, along with COVID 19 funding.

Asset Forfeiture Sharing Program

The Sheriff's office and the Commonwealth's Attorney office participate in federal, state, and local asset forfeiture sharing programs that allow local law enforcement agencies to benefit from the seizure of monies, property, and goods connected with the illegal distribution of narcotics. These funds can only be used for certain law enforcement expenditures.

SCHOOL FUNDS



The mission of Dinwiddie County Public Schools is to prepare each student for a path to lifelong success and the opportunity to become a productive citizen, while engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is presented to the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2026 budget strategically prioritizes needs based on their importance to student learning and allocates funds towards programs that will have the greatest impact on student success. Specific priorities are:

- Compensation of staff
- Safety and security of students and staff
- Strategic small capital & maintenance initiatives

School Funds Revenue Analysis

Revenue assumptions for FY 2026 include the County local fund transfer of \$16,690,100, which is \$500,000 more than the FY 2025 transfer. FY 2026 State revenues show an increase of \$12,561, which can be attributed to the net difference of the State share of a 3% compensation increase and a loss of revenue due to the reduction of 125 students. Fund balances in the various school funds will be used along with current revenues to balance the FY 2026 School budget.

Local Aid

Local funding of the School budget is determined by the availability of County general fund resources, primarily from real estate tax revenues. These funds aid in the regular operation of schools, including the local share of the Standards of Quality (SOQ). Dinwiddie routinely provides more than the State-required local match. Additional local funds are appropriated for debt service and capital projects through General Fund transfers.

State Aid

State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This index is applied to various revenue accounts to insure an equitable distribution of state funds to all school districts and 3) State Categorical Funds – these funds offset specific services provided by the locality. The primary sources in addition to the share of the State sales tax include basic school aid, technology funds and fringe benefit reimbursement.

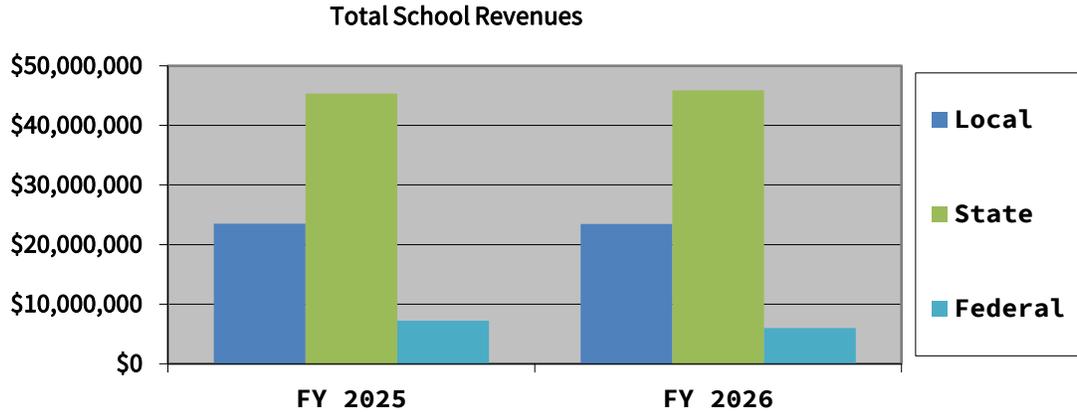
Federal Aid

Primary sources of revenue from the Federal government for school programs include the Every Student Succeeds Act, Title VIB Special Education Funds and School Food Programs. Collectively these sources account for most of the total federal revenue for the School Grants Fund. Other miscellaneous federal programs and grants make up the remaining funding.

SCHOOL FUNDS

Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for local revenue for the School Fund. Leasing of space at the Historic Southside High School Education Center to the Rivermont School also generates local revenue in the School Fund. Cafeteria meals are recorded in the School Nutrition Fund.



School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service. Shown below is the School FY 2026 budget as approved by the Board of Supervisors on May 6, 2025.

<i>Fund</i>	<i>Category</i>	<i>FY 2025</i>	<i>FY 2026</i>	<i>Budget Change</i>
<i>Fund 205</i>	<i>Instruction</i>	43,317,491	42,657,218	(660,273)
<i>Fund 205</i>	<i>Technology</i>	2,475,530	2,796,131	320,601
<i>Fund 208</i>	<i>Schools COVID19</i>	1,625,000	0	(1,625,000)
<i>Fund 303</i>	<i>Grants</i>	5,586,780	5,481,823	(104,957)
<i>Fund 206</i>	<i>Textbooks</i>	1,912,924	1,378,717	(534,207)
Total Instruction		55,739,363	53,395,817	(2,343,546)
<i>Fund 205</i>	<i>Administration, Attendance & Health</i>	3,492,372	3,927,952	435,580
<i>Fund 205</i>	<i>Pupil Transportation</i>	3,815,351	3,916,431	101,080
<i>Fund 205</i>	<i>Operation and Maintenance</i>	7,393,808	7,462,990	69,182
<i>Fund 207</i>	<i>School Nutrition Services</i>	3,269,192	3,434,601	165,409
<i>Fund 302</i>	<i>Capital Projects</i>	6,860,333	6,748,277	(112,056)
<i>Fund 402</i>	<i>Debt Service</i>	3,322,760	3,306,056	(16,704)
	<i>Inter-Fund Transfers</i>	821,638	1,081,928	260,290
Total Funds		83,071,541	81,110,196	(1,961,345)

Further details of the most current FY 2026 School budget are available in a separate document from the School Board Office or www.dinwiddie.k12.va.us

CAPITAL IMPROVEMENT PLAN FUNDS

In FY 2019, the Board of Supervisors decided to extend the Capital Improvement Plan to ten years to better plan for project financing. Only the first year of the plan is actually appropriated, and only the first five years of the plan are considered for cash proffer purposes. The following table lists CIP projects that were appropriated and/or expended over the past five years, and the projects that are still in progress. Some of the projects may have started prior to FY 2021 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2026-2035 CIP resolution.

<i>Capital Improvement Plan Fund</i>	<i>FY/2021</i>	<i>FY/2022</i>	<i>FY/2023</i>	<i>FY/2024</i>	<i>FY/2025</i>	<i>Remaining Budget</i>
<i>County Museum</i>	554	14,673				0
<i>DCWA / SCWWA / ARWA</i>	213,527		136,476			0
<i>Laserfiche Expansion</i>	3,096	4,100		21,245		0
<i>Broadband Study/Project</i>	1,124		100,000	40,373		0
<i>School Capital Transfer</i>	5,590	15,378	1,081,536	1,567,796	2,356,547	0
<i>Radio System Upgrade</i>	2,065,880	2,080,429	1,600,304	2,278,868	279,468	103,080
<i>E911 Upgrade</i>	73,594	13,559				0
<i>Law Enforcement Vehicles</i>			232,441	234,222	275,612	0
<i>Replace Mobile Data Terminals</i>				352,697		0
<i>Sports Complex Basketball Court</i>				122,746	16,008	460,454
<i>13 AutoPulse Replacements</i>				169,424		0
<i>Replace County Buildings HVAC</i>			204,566		443,925	0
<i>McKenney VFD Renovations</i>	69,845		91,120			0
<i>Animal Shelter Projects</i>	10,031					0
<i>Ambulances</i>	297,068	422,279	709,090		299,284	330,041
<i>Heavy Fire Apparatus</i>	1,072,552		1,719,393		1,060,631	299,369
<i>Courthouse Renovations</i>		76,969	123,210	95,066	40,470	1,255,675
<i>Brush 2 Replacement – Ford</i>		48,901		37,460		0
<i>Pamplin Roof Replacement</i>		194,812	527,530			0
<i>ERP System</i>		778,296	393,187	175,158	55,732	0
<i>2 VFD's Mechanical Upgrade</i>				421,804	261,989	144,303
<i>Waste Management Equipment</i>			165,000			0
<i>Spring Booster Facility/Renovation</i>			500,000			0
<i>Total Project Expenditures</i>	<i>3,812,861</i>	<i>3,649,395</i>	<i>7,583,852</i>	<i>5,516,860</i>	<i>5,089,666</i>	<i>2,592,922</i>

DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provide Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, and from the debt service fund balance. The County underwent a bond rating review by Standard & Poor's in FY 2014 and was upgraded to AA for General Obligation debt and AA- for Lease Revenue debt. Moody's upgraded the County's issuer rating from Aa3 to Aa2 in 2023. Lease revenue bonds are issued through the Dinwiddie County Industrial Development Authority.

The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. Recent debt issues include the following items. Approximately \$25 million of debt was issued in summer 2016 to fund two new buildings and renovate two existing buildings in the government complex. In September 2018, \$3,910,000 of debt was issued to fund certain projects in the FY 2019 CIP. In November 2019, some of the 2012 VRA bonds were advance refunded for savings of approximately \$1.6 million in interest, and \$10,234,462 in bonds were issued for the public safety radio replacement project approved in the FY 2020 CIP. In November 2021, \$2,710,000 in bonds were issued to finance the County's ladder truck replacement and the Schools' HVAC system replacement at Southside Elementary School. No new debt was issued in FY 2025, however financing for the Courthouse renovation and two roof replacements on School buildings is anticipated in FY 2026.

<i>Funding Sources</i>	<i>FY/2025</i>	<i>FY/2026</i>	<i>FY/2027</i>	<i>FY/2028</i>	<i>FY/2029</i>	<i>FY/2030</i>
<i>County</i>						
<i>Beginning Fund Balance</i>	58,738	58,738	58,738	487,653	916,453	1,340,141
<i>Transfer From County General Fund</i>	3,837,245	3,839,007	3,645,512	3,645,512	3,645,512	3,645,512
<i>Total</i>	<i>3,895,983</i>	<i>3,897,745</i>	<i>3,704,250</i>	<i>4,133,165</i>	<i>4,561,965</i>	<i>4,985,653</i>
<i>Schools</i>						
<i>Beginning Fund Balance</i>	2,183,962	2,705,906	3,244,554	3,798,951	4,367,020	5,694,610
<i>Transfer From County Meals Tax Fund</i>	1,350,000	1,650,000	1,350,000	1,350,000	1,350,000	1,350,000
<i>Transfer From County General Fund</i>	2,494,704	2,194,704	2,494,704	2,494,704	2,494,704	2,494,704
<i>Total</i>	<i>6,028,666</i>	<i>6,550,610</i>	<i>7,089,258</i>	<i>7,643,655</i>	<i>8,211,724</i>	<i>9,539,314</i>
<i>Total Funding Sources For Debt Service</i>	<i>9,924,649</i>	<i>10,448,355</i>	<i>10,793,508</i>	<i>11,776,820</i>	<i>12,773,690</i>	<i>14,524,967</i>

DEBT SERVICE FUNDS

<i>Expenditures</i>	<i>FY/2025</i>	<i>FY/2026</i>	<i>FY/2027</i>	<i>FY/2028</i>	<i>FY/2029</i>	<i>FY/2030</i>
County						
<i>Lease Revenue Bonds</i>	3,782,184	3,783,947	3,161,537	3,161,652	3,166,765	3,160,326
<i>Airport Authority Loans Transfer</i>	55,060	55,060	55,060	55,060	55,060	55,060
<i>Total</i>	3,837,244	3,839,007	3,216,597	3,216,712	3,221,825	3,215,386
Schools						
<i>General Obligation Bonds</i>	802,501	787,500	772,500	757,500	0	0
<i>Lease Revenue Bonds</i>	2,518,559	2,516,855	2,516,107	2,517,435	2,515,414	2,510,526
<i>Admin Fees</i>	1,700	1,700	1,700	1,700	1,700	1,700
<i>Total</i>	3,322,760	3,306,055	3,290,307	3,276,635	2,517,114	2,512,226
<i>Total Expenditures For Debt Service</i>	7,160,004	7,145,063	6,506,904	6,493,347	5,738,939	5,727,612
<i>Annual Change</i>	-313,664	-14,942	-638,159	-13,557	-754,408	-11,327
<i>Ending Fund Balance</i>	2,764,644	3,303,292	4,286,604	5,283,474	7,034,751	8,797,355

APPENDIX A

REVENUE CLASSIFICATIONS

General Property Taxes

Real Estate Tax – The real estate tax is \$.64 per \$100 of assessed value of real property, which is defined as land and improvements including buildings and other structures. Real property taxes are levied in April with payments due on June 5 and December 5.

Public Service Corporation Tax – The public service corporation tax is the real estate and personal property tax rate for companies that provide utilities for the public. The County receives an annual report from the State Corporation Commission dictating property values of such companies.

Personal Property Tax – The personal property tax is \$4.60 per \$100 of assessed value of personal property, which includes motor vehicles, boats and trailers.

Mobile Home Titling Tax – The mobile home tax is a tax on mobile homes in the County that are not on permanent foundations. If the mobile home is on a permanent foundation on land of the owner, then it is classified as real estate.

Machinery & Tools Tax – The machinery and tools tax is tax on machinery and tools used in manufacturing, mining, processing, and radio/television broadcasting. The cost of the machinery and tools tax is \$3.30 per \$100 of assessed value.

Delinquent Taxes – The County considers taxes delinquent as of June 6 of the next fiscal year after the assessment of the property.

Penalties and Interest – Penalties and interest are charges assessed for paying taxes after the due date. Penalties are 10% of the tax and interest is accumulated at a 10% annual rate.

Other Local Taxes

Local Sales & Use Tax – The County receives 1% of the Commonwealth's 5.3% sales tax on all local sales that is collected by merchants and remitted through the State to the County. This sales tax is also remitted to the Town of McKenney.

Consumer Utility Tax – The consumer utility tax is applied to all telephone, gas, and electric service recipients residing within the County. The statewide tax is collected by the State and distributed to the County on a monthly basis.

Business License Fees – These fees are based upon gross receipts and the tax rate imposed varies according to category. Anyone conducting a business with gross receipts over \$1,000 may be required to obtain a business license. Out-of-county contractors with a total of over \$25,000 gross receipts in Dinwiddie County may be required to obtain a business license. Payment is due on or before March 1 of the license tax year.

Motor Vehicle License Tax – The motor vehicle license tax is a tax on all vehicles housed in the County. The cost of a County license for vehicles is \$20.

Recordation Tax – The Clerk of the Circuit Court's Office collects local recordation taxes authorized by the Code of Virginia. Amounts collected are based on the amount of consideration or amount of obligation.

APPENDIX A

REVENUE CLASSIFICATIONS

Permits, Fees, and Licenses

Animal Licenses – Fees are collected for animal licenses in the amount of five dollars for individual dog license fees.

Planning Permits & Fees – Fees are collected to defray the costs of conducting plan reviews and advertising for zoning related public hearings. These costs also include the associated administrative costs.

Building Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of the construction of buildings and structures. These costs also include the associated administrative costs.

Mechanical Permits – Fees are collected to defray the cost of conducting code compliance plan reviews and field inspections of mechanical installations such as HVAC systems, gas installations and fire protections systems. These costs also include the associated administrative costs.

Electrical Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of electrical installations and alarm systems. These costs also include the associated administrative costs.

Plumbing Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of plumbing installations. These costs also include the associated administrative costs.

Fines and Forfeitures

Court Fines & Forfeitures – Fines are assessed for violations of County criminal ordinances and are paid to the County. The Circuit Court transmits money collected in the General District Courts in addition to money collected in the Circuit Courts.

Use of Property and Money

Interest on Investments – Interest is collected on monies that the County has deposited in financial institutions.

Rental Income – Rental Income is received from the Appomattox Regional Library System, the Health Department and the Department of Social Services for the County office space that those agencies occupy. Eastside Enhancement Center, the Ragsdale Community Center and the Sports Complex rental revenues are deposited in this category as well.

Charges for Services

Circuit Court Excess Fees – The Clerk of the Circuit Court's Office collects clerk's fees for every transaction. Monthly, the expenditures authorized by the State Compensation Board are subtracted from the Clerk's fees collected. One-third of the clerk's fees collected in excess of authorized expenditures are remitted to the County. The remaining two-thirds are paid to the State.

Circuit Court Law Library Fees – Localities are authorized by Virginia Code to impose an assessment in civil actions in an amount not to exceed \$4.00. These revenues are used to provide law library access in the regional library branches in the County.

Courthouse Maintenance Fees – The locality is authorized by the Virginia Code to assess a fee for maintenance of the court.

Electronic Summons Fees – This fee began in FY 2016 and allows cities and counties to assess a fee not to exceed \$3 as part of the costs in each criminal or traffic case to be used solely for an electronic summons system.

APPENDIX A

REVENUE CLASSIFICATIONS

Non-Categorical State Aid

Motor Vehicle Carrier's Tax – This tax is collected on large vehicles and is dependent on the number of miles traveled through the area and the amount of fuel consumed.

Personal Property (PPTRA) – State Share – As part of the State's tax relief program, localities are required to classify the reimbursement from the State as non-categorical state aid.

State Share of Local Offices – The State Compensation Board provides funding for the various departments with Constitutional Officers to provide for the cost of salaries and benefits. The County also supplements these funds.

Categorical State Aid

Social Services: Public Assistance – The Social Services Department receives state funding for a variety of purposes, including assistance for families in need.

Juvenile Court Services: Youth & Family Services – The County receives revenues because of the Virginia Juvenile Community Crime Control Act (VJCCCA). These grants increase funding for community based juvenile justice programs.

Victim Witness – State funding in the form of a victim witness program grant is provided through the Virginia Department of Criminal Justice Services. They receive much of their funding from federal grants, and the funding is based on victim caseload data.

Emergency Communications State Cellular Tax (E911 Wireless Funds) – The emergency communications state cellular tax is collected by the State and is applied for annually through the State Wireless 911 Board.

Emergency Medical Services: Four for Life – The Four for Life revenues consist of \$4.25 of each automobile registration that is earmarked for Emergency Medical Services. A percentage established by the State is returned to the locality each year.

Fire Program Funds – Fire programs revenue are funds provided by the State for the training of volunteers and firefighters. These funds are distributed based on a percentage established by the State from funds received for fire insurance.

Categorical Federal Aid

Bulletproof Vest Grant – The Sheriff's Office participates in this is a formula-based grant that awards funds based on factors such as population and crime rate.

Miscellaneous

Miscellaneous Refunds – Miscellaneous refunds represent revenues received by departments for administrative charges such as documents sold or copying charges.

Sale of Assets – Revenue from sale proceeds of County-owned assets.

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF CALENDAR YEAR 2025 PROPERTY TAX RATES AND PERSONAL PROPERTY TAX RELIEF RATE

WHEREAS, Section 58.1-3001 of the Code of Virginia requires that the governing body of each county fix the amount of the County taxes for the current year as soon as practicable between January and June of said year; and

WHEREAS, this imposition of taxes shall not constitute an appropriation nor an obligation to appropriate any funds for any purpose or expenditure until the Board of Supervisors of Dinwiddie County appropriates funds for that purpose or expenditure; and

WHEREAS, the Code of Virginia Section 58.1-3008 permits governing bodies to impose different rates of levy on real estate, merchants' capital, tangible personal property or any separate class thereof, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3321 of the Code of Virginia, notice of the proposed 2025 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia:

1. Property Tax Rates The property tax rates for calendar year 2025 shall be set in the amounts shown below, such rates having been deemed necessary:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.64
Mobile Homes	.64
Mineral Land	.64
Public Services	.64
Personal Property	4.60
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2025 shall be set at 34%

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2026 BUDGET AND APPROPRIATION OF FUNDS

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026 (FY 2026); and

WHEREAS, a public hearing on the FY 2026 budget was advertised and public hearing held on April 29, 2025 by the Board of Supervisors; and

WHEREAS, it is now necessary to adopt said budget and appropriate funds to carry out the activities proposed therein for the fiscal year beginning July 1, 2025 and ending June 30, 2026; and

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 8, 2025 to provide certain revenue in support of those appropriations.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia, that:

1. The budget for Dinwiddie County in the sum of \$170,983,187 for FY 2026 is hereby approved as proposed on this date and hereby appropriated in the FY 2026 General and Other Funds for the offices and activities in the amounts as shown below:

FUND	REVENUES	EXPENDITURES
General Fund	\$66,042,339	\$70,037,703
Meals Tax Fund	1,350,000	1,650,000
Community Development Fund	80,849	637,381
Litter Grant/Recycling Fund	75,662	127,792
Community Service Fund	0	23,226
Children's Services Act Fund	2,813,669	2,813,669
Social Services Fund	4,121,459	4,221,459
Law Library Fund	4,500	16,911
Public Safety Grants Fund	216,579	781,457
Asset Forfeiture Fund	0	53,063
School Operating Fund	61,342,650	61,842,650
School Textbook Fund	636,557	1,378,717
School Nutrition Fund	2,979,656	3,434,601
School Grants Fund	4,693,623	5,481,823
County Operating Capital Fund	1,860,000	1,806,750
County Capital Improvement Plan Fund	4,128,350	6,176,796
School Operating Capital Fund	2,407,870	6,748,277
County Debt Service Fund	3,839,007	3,839,007
School Debt Service Fund	3,844,704	3,306,056
TOTAL ALL FUNDS	\$160,437,474	\$174,377,338
LESS INTERFUND TRANSFERS	(33,863,532)	(33,863,532)
FUND BALANCE	44,409,245	30,469,381
TOTAL	\$170,983,187	\$170,983,187

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2026 BUDGET AND APPROPRIATION OF FUNDS

2. The County Administrator is authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this Resolution as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.
3. The County Administrator is authorized to administer the County's Personnel Policy and Pay Plan.
4. GRANT FUNDS: That upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is hereby designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the County attorney, and to provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be and is hereby appropriated to the applicable functional area.
5. DONATIONS: That additional funds received for various County programs, including contributions and donations, be and are hereby appropriated for the purpose established by each program.
6. INSURANCE: That funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events be and are hereby appropriated under this program to the appropriate functional area.
7. That upon receipt of written notification from the State Compensation Board of additional funds for the Constitutional Officers (Commonwealth's Attorney, Sheriff, Clerk of Circuit Court, Treasurer, and Commissioner of the Revenue) that such funds be and are hereby appropriated in the General Fund to be expended in accordance with guidelines as established by the State government.
8. That in connection with the fiscal year 2026 budget and in compliance with Virginia Code Section 15.2-1414.2, the following Board of Supervisors salaries shall be unchanged for calendar year 2026:

Board of Supervisors Chair	\$12,041
Board of Supervisors Vice Chair	\$11,655
Other Board of Supervisors Member	\$11,267

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEARS 2026-2035 CAPITAL IMPROVEMENTS PROGRAM

WHEREAS, in consideration of information received from the departments and agencies of the County, and direction from the Board of Supervisors, the County Administrator has developed a proposed Fiscal Years 2026-2035 Capital Improvements Program (“CIP”); and

WHEREAS, the CIP serves as a long-range planning document subject each year to review and approval of funding by the Board of Supervisors and is planned to be funded by future revenue and/or future debt; and

WHEREAS, such review has been completed for the Fiscal Years 2026-2035 CIP and funding for the Fiscal Year 2026 CIP is to be included in the Fiscal Year 2026 County budget; and

WHEREAS, the five year Capital Improvements Program pursuant to Virginia Code Section 15.2-2239 includes only fiscal years 2026 through 2030; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2025 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2026; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the attached proposed Fiscal Years 2026-2035 Capital Improvements Program is hereby adopted and appropriated.

APPENDIX B

TAX & BUDGET RESOLUTIONS

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN APPROVED FY 2026 - 2035														
REQUESTOR	PROJECTS	FY 2026 GEN FUND TRANSFER	FY 2026 OTHER FUNDING	ESTIMATED PROJECT COST	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Admin	Courthouse Renovation		TBD	0										
Admin	HSHSEC Annex Roof Replacement		760,000	760,000										
Comm Dev	Dinwiddie Works/ARLS Branch-other funding?			6,572,000								6,572,000		
Public Safety	McKenney Vol Fire Dept Parking Lot Reconstruction	650,000		650,000										
Public Safety	Engine Replacements	950,000		3,250,000				1,100,000	1,200,000					
Public Safety	CAD, RMS, MDT, EMD Systems Replacement	1,564,230		1,564,230										
Public Safety	Training Facility Master Plan / Live Fire Training Facility			1,439,951			159,533	1,280,418						
Public Safety	Cardiac Monitors Replacement-may/lease?			675,000			675,000							
Public Safety	Tanker Replacements			1,400,000			900,000	500,000						
Public Safety	Hydraulic Rescue Equipment Replacement-other funding?			685,000					685,000					
Public Safety	Radio Console Replacement			750,310					750,310					
Public Safety	Mobile Command Unit-other funding?			750,000					750,000					
Public Safety	Airport Area Fire Station			12,000,000					12,000,000					
Public Safety	Self Contained Breathing Apparatus Replacement			807,500						807,500				
Public Works	Generator Replacement - Pamplin Building			650,000			650,000							
Recreation	Eastside Field Lighting - Back Fields			432,000			432,000							
Recreation	McKenney Park - Natural Walking Trail & Green Space Development			185,000			185,000							
Recreation	Playground-Sports Complex			160,000			160,000							
Recreation	Eastside Splashpad			165,000				165,000						
Recreation	Sports Complex Phase II & III			65,300,000						300,000				65,000,000
Recreation	River Road Property Walking Trail w/ Outdoor Fitness Apparatus			465,000					465,000					
Recreation	Eastside Soccer Field Improvement Project-Back Field			1,700,000						1,700,000				
Schools	Dinwiddie Elem Roof Replacement		204,120	204,120										
Schools	HSHSEC Annex Caf� & Old Sheriff's Office Demolition			204,120			204,120							
Schools	MES Auditorium Renovation			408,147			408,147							
Schools	DHS Tennis Court Re-Surface			130,000			130,000							
Schools	Sutherland Elem TPO Roof Replacement			396,719			396,719							
Schools	DHS EPDM Roof Replacement			1,190,155			1,190,155							
Schools	School Parking Lot / Bus Loop Improvements-all but DFS			1,717,311			586,131	636,333	241,048	253,799				
Schools	DMS Facility Upgrades -plan B			17,233,880				17,233,880						
Schools	DHS Stadium Upgrade-other funding?			3,842,122				3,842,122						
Schools	SES Deferred Maintenance Completion			1,892,800				1,892,800						
Schools	Southside Elem Roof Recoating			198,359					198,359					
Schools	Sunnyside Reno /Addition / Sitework			6,847,716					6,847,716					
Schools	DHS & Sutherland Chiller / Boiler Replacement			2,776,395					2,776,395					
Schools	DHS Land Lab-other funding?			7,996,049										7,996,049
	Total	3,164,230	964,120	145,398,884	4,128,350	3,093,800	4,763,423	24,870,135	3,539,717	21,551,515	3,883,895	14,568,049	0	65,000,000
	Projects Require Further Study and Review		4,128,350	145,398,884										

APPENDIX C

PAID FULL TIME EQUIVALENTS

County Employees by Function	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
General Government				
County Administration	3.00	3.05	4.68	5.00
Legal Services	2.38	2.28	2.24	2.48
Human Resources	2.92	3.01	3.01	4.00
Commissioner of Revenue	6.98	6.51	7.36	8.00
Treasurer	6.56	6.67	6.57	6.48
Accounting	3.94	4.01	4.26	5.00
Information Technology	5.00	5.01	5.00	5.00
Registrar	2.28	2.24	2.38	2.25
Judicial Administration				
Clerk of the Circuit Court	5.00	5.00	5.00	5.00
Victim Witness Program	1.00	1.03	1.00	1.48
Commonwealth's Attorney	5.76	6.45	6.89	8.00
Public Safety				
Sheriff	68.91	71.40	76.01	80.00
Fire & EMS Services	37.39	51.50	65.59	69.00
Children's Services	3.21	3.27	2.40	3.20
Building Inspections	4.00	3.80	4.01	4.00
Animal Control/Pound	5.66	4.88	5.32	7.05
Emergency Communications	18.63	20.03	17.34	19.70
General Services				
Waste Management	21.62	21.21	21.38	21.79
General Properties	15.98	15.61	16.89	17.85
Culture and Recreation				
Parks & Recreation	13.63	15.39	17.34	16.25
Community Development				
Planning/Zoning/Code Compliance	4.33	4.89	4.75	5.00
Community Development	4.12	4.34	3.41	3.00
Cooperative Extension-4-H Tech only	0.70	0.44	0.00	0.76
Totals	243.02	262.05	282.83	300.29

APPENDIX D

OVERVIEW OF SALARIES & BENEFITS

1. Cost of Living Increase for County, DSS, and Constitutional Officers Employees' Salaries

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
2%	0%	0%	3%	0%

- a. Implementation of FY 2020 Classification & Compensation Study recommendations in FY 2022 (Phase I) & in FY 2023 (Phase II and III).
- b. 2.624% COLA and a 2.376% step increase approved for FY 2023 and FY 2024.
- c. .624% COLA and a 2.376% step increase approved for FY 2025.
- d. Implementation of FY 2025 Classification & Compensation Study recommendations for FY 2026.

2. Compensation Board Funded Positions

- a. The County is required to pay the Constitutional Officers and their SCB funded employees at least what the Compensation Board salary scale requires.
- b. The State budget proposes a 1.5% bonus payment for state-supported local employees on July 1, 2025 based on their FY 2025 salaries, in addition to a 3.0% base salary increase on July 1, 2025. The State budget also proposes an additional 6% increase for dispatchers on July 1, 2025.
- c. The State minimum wage is proposed increase to \$13.50/hour on 1/1/26.

3. Other Requested Workforce Changes

- a. New Positions
 - i. Fire & EMS
 - ii. Human Resources
 - iii. Planning
 - iv. Sheriff's Office
 - v. Animal Control
 - vi. Cooperative Extension
 - vii. Buildings & Grounds
- b. Other Salary Requests
 - i. Community Development

4. FICA

- a. The employer rate of 7.65% remains the same as prior years.

5. VRS

FY 2017 & 2018	FY 2019 & 2020	FY 2021 & 2022	FY 2023 & 2024	FY 2025 & 2026
8.88%	9.38%	9.90%	9.83%	9.20% DB only

- a. Employees in VRS covered positions are classified as Plan I, Plan II, or Hybrid (depending on when they were hired); whether they are public safety or not; whether they have ever participated in VRS before or not; and if they ever cashed out their previous VRS accounts.
- b. The FY 2025-2026 VRS board-certified employer contribution rates include only the defined benefit contribution rate. Previously, employer contribution rates included the defined benefit contribution rate and an estimate of the voluntary defined contributions for Hybrid Retirement Plan members. On July 1, 2024, VRS separated the defined benefit and defined contribution rates for reporting purposes. The

County’s defined benefit rate is 9.2% and the defined contribution rate is estimated to be an additional 1.62% for Hybrid plan members for FY 2025 and FY 2026.

- c. All employees in VRS covered positions pay a 5% employee contribution.
- d. The County also pays an additional .53% for the State mandated Local Disability Program for all Hybrid plan employees. This rate will be in effect through FY 2027. The County opted out of the VRS sponsored disability program several years ago and chose to use the VACorp Hybrid Disability Program. The VRS program rate will be .74% in FY 2025 and 2026.

6. Health Insurance

- a. The County continues to offer two employee health insurance plans through The Local Choice program – Anthem Key Advantage 1000 PPO and Anthem High Deductible Health Plan. Each plan is also available with a comprehensive or preventive dental plan option.

Fiscal Year	% Change in Premiums
FY 2015	+5.1%
FY 2016	+4.2%
FY 2017	+9.1%
FY 2018	+14.1%
FY 2019	+4%
FY 2020	-2%
FY 2021	-6.8%
FY 2022	+7.5%
FY 2023	+19.4%
FY 2024	0%
FY 2025	+2.6%
FY 2026	+8.9%

- b. The FY 2026 plan rates and EE/ER ratio will be presented for approval at the regular BOS meeting on March 18. We are required by the terms of The Local Choice program to pay at least 80% of the single plan premium. Potential budget impact is approximately \$207,000 based on current employee enrollment.

7. Group Life Insurance

- a. The FY 2026 rate for GLI remains at 1.18%

8. Workers’ Compensation Insurance

- a. The workers’ compensation experience modification factor is showing an increase from .86 to 1.35 for FY 2026. We have not yet received the FY 2026 insurance renewal quotes from VACorp, but expect at least an \$118,000 increase due to this factor increase.

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2023 TOTAL	FY 2024 TOTAL	FY 2025 TOTAL
Sheriff			
Physical arrests	1,360	1,349	967
Traffic violations	6,426	8,300	8,746
Civil papers	8,881	10,489	10,360
Fire & Rescue			
Fire calls answered	2,547	2,573	2,585
EMS calls answered	4,347	4,240,	4,455
Building Inspections			
Permits issued	1,218	1,143	1,209
Animal Control			
Calls answered	4,587	4,222	4,443
Animal Pound			
Adoptions	167	93	109
Waste Management			
Refuse collected in tons	19,514	19,636	20,710
Recycled waste collected in tons	563	614	489
Social Services			
Caseload-average monthly	8,427	8,345	8,052
Children's Services			
Caseload-average monthly	86	85	90
Parks, Recreation, & Tourism			
Program participants-average monthly	13,934	15,058	17,101
Annual Rentals	547	451	458
Planning & Zoning			
Addresses Assigned	90	89	78
Business License	203	157	152

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2023 TOTAL	FY 2024 TOTAL	FY 2025 TOTAL
Planning & Zoning			
Cell Tower Co-location	6	0	9
Conditional Use Permit	3	4	5
Agreement In Lieu Of (A&S)	27	27	59
Land Use Disturbance	0	3	8
Ordinance Amendment	1	0	2



Plat Review	128	108	107
Rezoning Request	3	10	11
Sign Permit	3	10	11
Site Plan Review	0	2	6
Storm Water Management	2	0	5
Zoning Permit	45	59	85
Amendment of Conditions	2	0	0
Cash Proffers	2	4	0

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

Fiscal Year	Population	Personal Income	Per Capital Personal Income	School Enrollment	Unemployment Rate
2025	28,411	\$ 4,370,894	\$ 54,397	3,960	3.80%
2024	28,177	\$ 4,166,725	\$ 51,955	4,083	3.10%
2023	28,552	\$ 3,972,092	\$ 49,623	4,104	3.30%
2022	27,989	\$ 3,662,655	\$ 45,870	4,082	3.20%
2021	27,947	\$ 3,663,650	\$ 46,035	4,134	4.10%
2020	28,667	\$ 3,418,621	\$ 43,022	4,269	6.60%
2019	28,502	\$ 3,100,757	\$ 39,064	4,304	3.20%
2018	28,500	\$ 2,973,876	\$ 37,508	4,258	3.50%
2017	28,363	\$ 2,927,613	\$ 36,914	4,277	4.40%
2016	28,753	\$ 2,849,558	\$ 35,969	4,362	4.80%

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis

*personal income shown in thousands of dollars and includes Colonial Heights & Petersburg, estimates used for 2024 & 2025.

APPENDIX F

GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation: A legal authorization of the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: Resources owned or held by a government that have monetary value.

Bond: A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation Bond: This type of bond is backed by the full faith, credit, and taxing power of the government.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial activity for a specific period indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. The County utilizes the GAAP basis.

Budget Calendar: The schedule of key dates that a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Improvements: Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life.

Capital Improvement Plan (CIP): A multi-year plan for capital outlay to be incurred each year over ten years to meet capital needs arising from the government's long-term needs.

Capital Outlay: Fixed assets that have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the term is such that it must be controlled for custody purposes as a fixed asset.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Constitutional Officer: Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.

APPENDIX F

GLOSSARY

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service: The cost of paying principal and interest on borrowed money according to a Pre-determined payment schedule.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The based organizational unit of government that is functionally unique in its delivery of service.

Depreciation: Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement: The expenditure of monies from an account.

Expenditure: The payment of cash on the transfer of property or services for acquiring an asset, service, or settling a loss.

Fiscal Year: A twelve-month period (July 1-June 30) designated as the operating fund for accounting and budgeting purposes in an organization.

Fixed Assets: Assets of a long-term character that are continued to be held, or used: such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits: Contributions made for the government's share of costs for Social Security and the various medical and life insurance plans.

FTE: Full time equivalent staff, considering all staff members, including full time and part time employees, (generally 2,080 worked hours equals one FTE).

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (public safety for example).

Fund: A fiscal entity with revenues and expenses, which are segregated for carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP: Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording.

General Fund: The general operating fund of the County.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Infrastructure: The physical assets of a government (streets, water, sewer, parks, buildings).

APPENDIX F

GLOSSARY

Levy: To impose taxes for the support of government activities.

Line Item Budget: A budget prepared along departmental lines that focuses on what is to be expended.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental operations.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific period.

Obligation: Amounts to which a government may legally be required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenditures: The cost of personnel, materials, and equipment required for a department to function.

Personal Services: Expenditures for salaries, wages, and fringe benefits of employees.

Program: A group of related activities performed by one or more organizational units for accomplishing a function for which the government is responsible.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income financing the operations of government, classified according to their source or point of origin.

Tax Levy: The result product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of all people, or in the public interest.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient government.

Unassigned Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

