



Dinwiddie County Finance

14010 Boydton Plank Road

Dinwiddie, Virginia 23841

Phone: 804-469-4500

MEMORANDUM

TO: Board of Supervisors

FROM: Anne Howerton, Deputy County Administrator

DATE: January 20, 2026

SUBJECT: FY 2026 Budget Amendments: FY 25 Fund Balance Re-Appropriations, Additional School Appropriations, and Additional General Fund Appropriations

Background

Section 15.2-2507 of the Code of Virginia requires a locality to advertise and hold a public hearing if the Board needs to amend their currently adopted budget by more than 1% of total expenditures. Since the amount of the following amendments exceeds that 1% threshold, a public hearing is being held today.

As you know, special revenue funds may only be spent for specific purposes. Since their fund balances do not revert to the General Fund at year end, the ending balances need to be re-appropriated for each fiscal year. Additionally, each year the Board of Supervisors approves and appropriates project specific capital improvement plan expenditures. The projects, however, may take more than one year to complete, resulting in project year end balances in the CIP Fund. Also the budgeted project balances at year end may be more or less than the actual balances in each CIP project at June 30. Therefore re-alignment of fund balance by CIP project is necessary. Once the year-end fund balances were verified by the FY 2025 audit, the correct expenditure appropriations for these funds and CIP projects were determined by Staff and can now be appropriated by the Board. The special revenue funds budgets listed below need to be amended to accurately reflect fund balances as of 6/30/25.

The second amendment decreases E-Summons expenditures in the General Fund by \$24,745 based on the FY 2025 year-end fund balance of that account.

The third amendment appropriates \$102,192 for the School Operations Fund budget and \$178,987 for the School Grants Fund budget in additional state funds as approved by the Governor and the School Board for FY 2026.

The fourth amendment is a true-up of the School Operations Fund year-end fund balance transfer to the School Capital Fund. This was originally budgeted for \$500,000, but needs to be amended to transfer an additional \$221,394 (see attached memo from the Schools).



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The fifth amendment transfers \$21,906 from the General Fund to the Public Safety Fund for a 50/50 match to the OEMS pharmacy project drug grant.

The sixth amendment appropriates \$300,000 from the unassigned General Fund balance to address various repairs and maintenance items that are needed to ensure functionality and safety in our facilities for employees and citizens.

Previous Board Actions

Tax rate and budget work sessions were held last spring, and a public hearing for the FY 2026 budget was held on April 29, 2025. The FY 2026 budget was then approved on May 6, 2025. The FY 2026 General Fund budget was increased in July 2025 by \$76,019 for a Library of Virginia grant and an additional State Compensation Board funded position for the Clerk of the Circuit Court.

Recommendation

We recommend approval of the following resolution.

Resolution

Now, therefore be it resolved that the Board of Supervisors of Dinwiddie County, Virginia does hereby appropriate and amend the FY 2026 budgets by the following amounts:

Fund	Expenditure
Special Revenue Funds Adjustments:	
Social Services Fund	\$ 282,905
Litter Grant/Recycling Fund	\$ (38,906)
Community Development Fund	\$ 66,288
Community Service Fund	\$ 9,808
Children's Services Act Fund	\$ 379,528
Law Library Fund	\$ 105
Fire/EMS Grants Fund	\$ (37,193)
Forfeited Asset Fund	\$ (6,536)
County Capital Fund	\$ 233,069
School Capital Fund	\$ (648,407)
School Nutrition Fund	\$ 285,060
School Grants Fund	\$ 558,153
School Textbook Fund	\$ 71,238
School COVID19 Fund	\$ 298,406



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Fund	Project	Expenditure
County Capital Fund Adjustments:		
McKenney Gym & Rec Center	\$ (2,670)	
Public Safety Apparatus	\$ 331,024	
Courthouse Renovations	\$ 61,917	
Volunteer Fire Dept. Renovation	\$ 14,960	
Radio System	\$ (98,344)	
CAD/RMS System	\$ 276	
County Vehicles	\$ (2,166)	
Sports Complex Basketball Court	\$ (71,926)	
Total County Capital Fund		\$ 233,069
Additional State Appropriation-School Operations Fund		\$ 102,192
Additional State Appropriation-School Grants Fund		\$ 178,987
School Operations FY 2025 Year End Transfer to School Capital Fund		\$ 221,394
General Fund Adjustments:		
E-Summons Expenditures	\$ (24,745)	
Transfer to Public Safety Fund	\$ 21,906	
Facilities Repairs & Maintenance	\$ 300,000	
Total General Fund		\$ 297,161