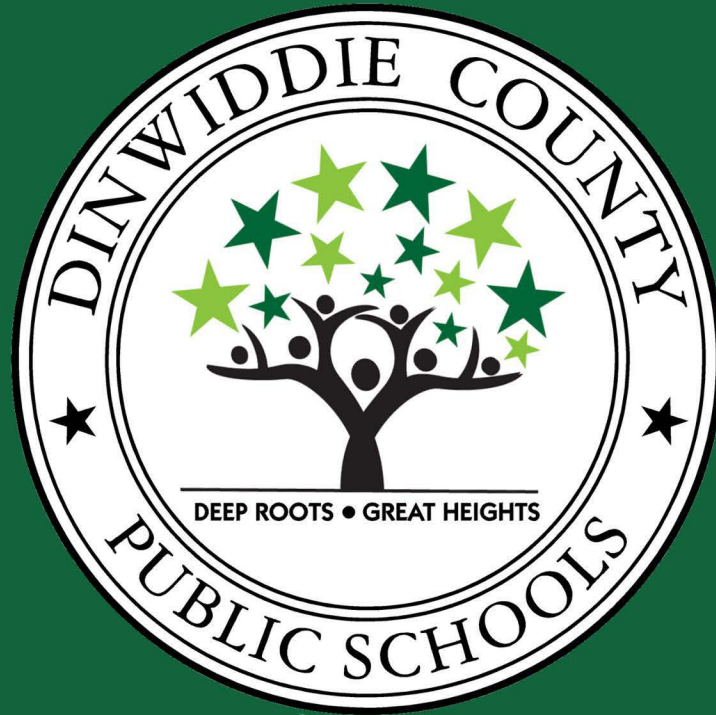


# FY 2026 AMENDED BUDGET



## DINWIDDIE COUNTY SCHOOL BOARD

14016 BOYDTON PLANK ROAD, DINWIDDIE, VA 23841  
[WWW.DINWIDDIE.K12.VA.US](http://WWW.DINWIDDIE.K12.VA.US)



<b>Table of Contents.....</b>	<b>i</b>
<b>Budget Documentation Recognition.....</b>	<b>x</b>
<b>Notice of Non-Discrimination .....</b>	<b>xi</b>
<b>Organization of the Budget Document.....</b>	<b>xii</b>
<b>Executive Summary .....</b>	<b>1</b>
School Board Members & Division Administration .....	2
A Message from the School Board Chairman.....	3
Organizational.....	4
Dinwiddie County.....	4
Dinwiddie County Economic Overview .....	6
Virginia Public Schools Region.....	7
Dinwiddie County Public Schools At-A-Glance .....	8
Dinwiddie County Public Schools (DCPS) Mission & Core Values.....	9
Strategic Staffing and Cost Adjustments in Support of DCPS Goals.....	10
The Planning Process.....	12
The Budget Process .....	12
Budget Development Calendar.....	15
Allocation of Human Financial Resources .....	16
Financial.....	17
Classification Structure.....	17
Capital Improvement Structure (CIP).....	17
All Funds Revenue Summary .....	18
All Funds Expenditure Summary.....	19
Categorical Budget Totals FY2026 .....	20
FY2026 Budget Funds Breakdown.....	22
School Operations Fund (205).....	22
Textbook Fund (206) .....	22
School Nutrition Fund (207).....	23
School Capital Projects Fund (303) .....	23
School Debt Services Fund (402) .....	23
FY 2026-2029 Fiscal Forecast.....	24
Forecasting Methodology .....	26

Informational.....	27
Enrollment and Demographic Trends.....	27
3-Year Enrollment Forecast: FY2026-FY2028 .....	29
Strategic Considerations for Planning.....	29
Local Taxes.....	30
Impact of Local Real Estate Tax on Taxpayers .....	31
Taxpayer Impact (Five-Year Trend).....	31
Personnel Resource Changes .....	32
Debt Position and Obligations .....	32
Benchmark Data and Student Outcomes .....	32
<b>Organizational Section .....</b>	<b>33</b>
Virginia Statutes and Regulations.....	34
Historical Information.....	35
Geographical Area and Location .....	35
Virginia Public Schools Regions .....	36
Dinwiddie County Public Schools Overview .....	37
Facility Directory .....	39
Dinwiddie County Schools Division Administration .....	41
Dinwiddie County Schools Organizational Chart.....	42
Dinwiddie County School Board Members .....	43
School Board Meeting Dates .....	46
Dinwiddie County Public Schools 2020-2027 Comprehensive Plan.....	47
2020-2025 Strategic Plan: Goals & Objectives .....	48
Strategic Staffing and Cost Adjustments in Support of DCPS Goals .....	49
Strategic Reductions for Greater Efficiency .....	49
Targeted Additions to Strengthen Student and Staff Support.....	49
Priority 1: Student Success .....	49
Priority 3: Exemplary Staff.....	50
Priority 4: Responsible Stewardship.....	50
School Board Policy.....	51
Dinwiddie County Public Schools Categories .....	58



Classification of Revenues & Expenditures.....	64
State Mandated Categories.....	65
Fund Balance & Reserve Policy .....	67
Encumbrances .....	67
Financial Information and Reporting .....	67
Expenditure Controls .....	68
Salary Adjustments .....	68
Position Control .....	68
Basis of Accounting .....	69
Basis of Budgeting .....	69
Legal Authority .....	70
Modified Accrual Basis of Accounting.....	70
Accrual Basis of Accounting .....	70
Accounting, Auditing, & Financial Reporting Policies .....	70
The Budget Process.....	71
Superintendent’s Proposed Budget .....	71
Approved Budget .....	72
Budget Implementation.....	72
Amending the Adopted Budget .....	73
Major Planning Activities in DCPS .....	73
Budget Development Calendar .....	74
Capital Improvement Plan Development.....	75
Budget Structure .....	76
<b>Financial Section .....</b>	<b>77</b>
School Board Funds .....	78
Operating Fund .....	78
School Nutrition Fund .....	78
Grants and Capital Projects Fund .....	78
Financial Structure .....	78
Revenues and Expenditures .....	79
Revenues .....	79
State .....	79
Federal .....	81

County.....	81
Expenditures .....	81
All Funds Summary .....	82
All Funds Revenue Summary .....	83
All Funds Expenditure Summary.....	85
All Funds Statement of Budgeted Revenues and Expenditures.....	87
School Funds Summary .....	89
Categorical Budget Totals .....	90
Fund Balances .....	93
FY 2026-2029 Fiscal Forecast.....	95
Forecasting Methodology .....	97
Strategic Use of Forecasting .....	98
Capital Improvement Plan .....	99
Dinwiddie County Public Schools – Capital Improvement Projects (FY26-35) .....	99
Debt Obligations.....	102
FY206 Debt Schedule.....	102
Post-Employment Benefit Obligation Disclosures .....	103
State Revenue Descriptions & Formulas .....	104
Projected FY 2025 & Projected FY 2026 Required Local Effort.....	109
Trend Analysis of Composite Index Formula Components.....	110
FY2026 Budget Funds Breakdown.....	112
Revenue .....	115
Revenue Overview.....	116
School Operational Fund .....	117
Textbook Fund.....	119
School Nutrition Fund.....	120
Cares Act Fund .....	121
School Capital Fund.....	122
School Grants Fund.....	123
School Debt Services Fund.....	124
Total All Funds .....	124
Interfund Transfers.....	124
Total School Division Revenue .....	124

Expenditures .....	125
Expenditure Overview .....	126
FY 2026 Expenditure Budget Summary .....	127
Divisional Wide Instructional .....	128
Regular Instruction .....	128
English Language Learners .....	128
Exceptional Education .....	129
Vocational .....	129
Work Based Learning .....	129
Gifted .....	129
ISAEP .....	130
Adult Education .....	130
Guidance Services .....	130
Media Services .....	131
Office of the Principal .....	131
School Social Workers .....	132
Homebound Services .....	135
Rise Program .....	135
Home Based Services .....	135
Instructional Improvement Services .....	136
Academic Services .....	136
State Mentor Grant .....	136
Exceptional Education Services .....	136
Transition Program .....	137
Elementary Education .....	137
Secondary Education .....	138
Algebra Readiness .....	138
Accountability .....	139
Professional Development .....	139
iDCPS Conference .....	139
Student Services .....	139
Innovation & Development .....	139
School Readiness & Literacy .....	140

Planning & Accountability .....	140
School Board.....	141
Executive Administration .....	142
Operations .....	143
Information Services.....	144
Human Resources .....	145
Fiscal Operations .....	146
Reprographics .....	147
Health Services .....	148
Instructional Technology Services.....	150
Technology Support Services .....	151
Pupil Transportation Services .....	152
Operation and Maintenance Services.....	154
Security Services.....	156
Dinwiddie Elementary School .....	157
Midway Elementary School.....	162
Sunnyside Elementary School .....	166
Southside Elementary School .....	170
Virginia Preschool Initiative .....	174
Sutherland Elementary School.....	176
Dinwiddie High School.....	181
Dinwiddie Middle School .....	188
Encompass .....	194
Total School Operations Fund .....	194
Textbook Fund.....	195
School Nutrition Services Fund .....	196
Cares Act Fund .....	198
School Capital Projects Fund.....	201
School Grants Fund.....	202
Peer .....	202
Bright Stars .....	202
Early Reading Intervention.....	203
Fiscal Services .....	205

Title I .....	205
Carl Perkins .....	206
Title VIB.....	206
Preschool.....	212
Regional Special Education Services.....	212
Title III.....	213
Title IIA .....	214
Title IV.....	214
DMS Teacher Corps .....	214
Security Grant.....	214
Project Graduation .....	214
iDCPS Conference .....	215
Seclusion & Restraint Grant .....	215
Back To School Bash.....	215
All In – Virginia Initiative .....	215
Kindergarten Camp.....	215
Miscellaneous Grants.....	215
Total School Grants .....	215
School Debt Service Fund .....	216
Interfund Transfers.....	217
Total School Division Expenditures .....	217
<b>Informational Section .....</b>	<b>218</b>
DCPS Tax Base and Local Revenue Overview .....	219
Dinwiddie County Organizational Chart .....	219
Assessed Value of Taxable Property .....	220
Assessed Property Value Timeline .....	220
Property Tax Rates and Collections.....	221
Impact of Local Real Estate Tax on Taxpayers .....	223
Taxpayer Impact (Five-Year Trend).....	223
Alternative Tax Revenues .....	224
Local Sales Tax.....	224
State Sales Tax.....	224
Enrollment & Demographic Trends.....	226

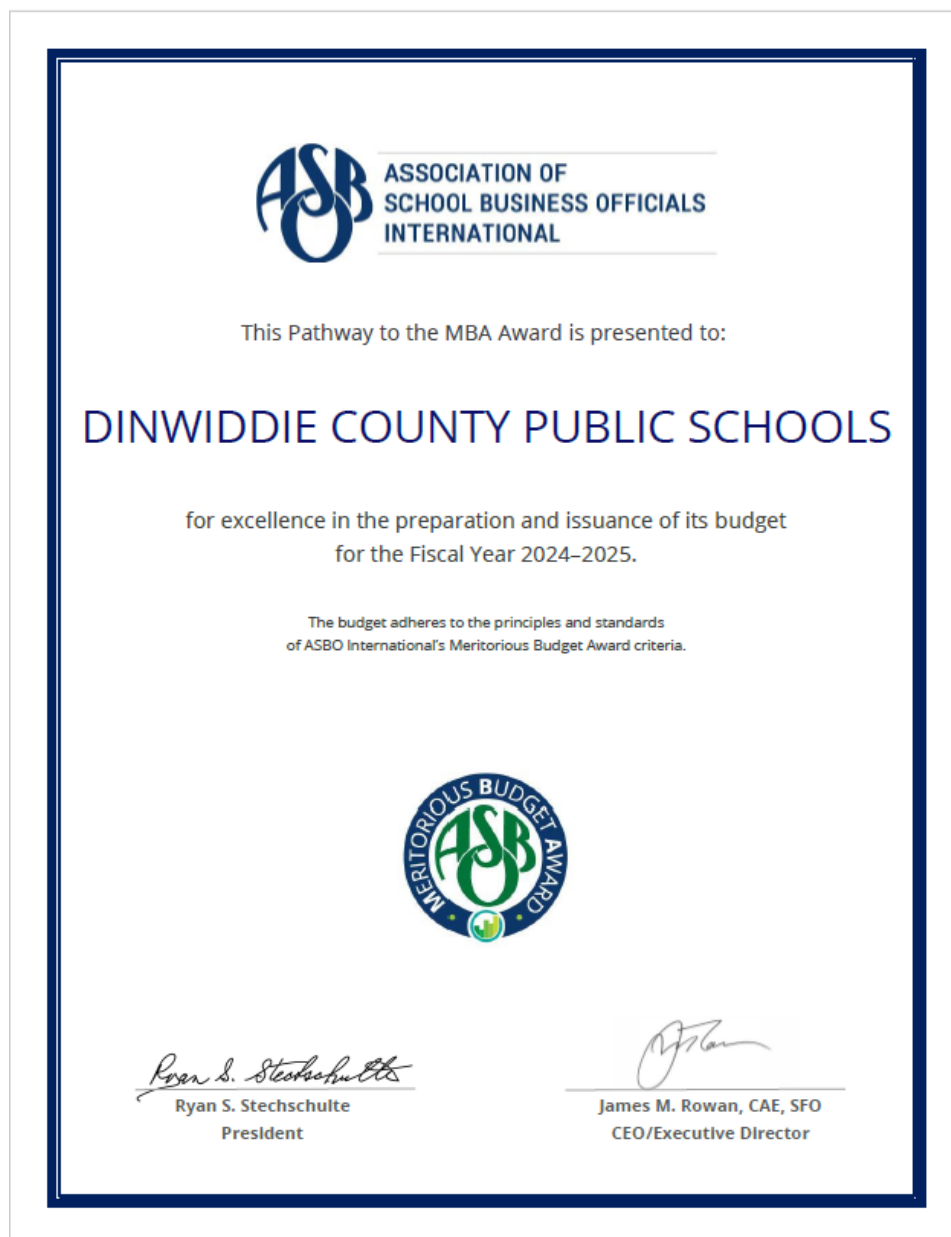
Overall Enrollment Stability .....	227
Economically Disadvantaged Students.....	227
School-Level Low Income Distribution .....	227
Racial and Ethnic Diversity .....	227
Birth Trends and Kindergarten Enrollment .....	227
Future Kindergarten Class Enrollment .....	228
Student Enrollment History .....	229
FY 2026 Enrollment Forecast: FY2026-FY2028 .....	229
Membership Statistics.....	230
3-Year Enrollment Forecast: FY2026-FY2028 .....	231
Forecast Methodology.....	231
Strategic Considerations for Planning.....	231
Budget Impact Implications.....	232
Personnel Allocation by FTE with Vacancy Breakdown.....	233
Key Observations and Trends .....	234
Next Steps .....	236
FY25 Starting Teaching Salary.....	238
Regulations Establishing Standards for Accrediting Public Schools in Virginia .....	239
Virginia Standards of Quality (SOQ).....	240
SOQ Support Positions Loss.....	241
DCPS Ranked 654 in Virginia Niche.....	242
Programs and Departments .....	242
Academic Services.....	242
Innovation and Development.....	242
Planning and Accountability.....	243
Student Services.....	243
Elementary Education.....	243
Exceptional Education .....	243
Facilities Operations .....	244
Finance.....	244
Human Resources .....	244
Nutrition Services .....	244
School & Community Relations .....	245

Secondary and Career & Technical Education .....	245
Technology .....	245
Transportation.....	245
FY2026 Debt Schedule .....	246
School Division Accountability .....	248
DCPS SOL/Assessment Performance.....	250
2024-2025 Pass Rates (All Students).....	250
Student Achievement: SOL Performance Trends .....	250
Federal Graduation Indicator .....	253
On-Time Graduation and Dropout Rates .....	253
Graduation Rate Trend.....	253
Staffing Demographics, Recruitment and Retention .....	254
Teachers and Paraprofessionals Staff Profile.....	254
Employee Retention and Turnover (2021-2024) .....	254
2025 - 2026 School Calendar .....	255
Salary Schedules .....	257
Unified Pay Plan .....	257
Teacher Salary Scale.....	258
FT Bus Driver Salary Scale .....	259
PT Bus Driver Salary Scale .....	260
Car Driver Salary Scale .....	261
Bus Aide Salary Scale.....	262
School Profiles At a Glance .....	263
Dinwiddie Elementary .....	263
Midway Elementary.....	264
Southside Elementary .....	265
Sunnyside Elementary .....	266
Sutherland Elementary.....	267
Dinwiddie Middle School .....	268
Dinwiddie High School .....	269
Glossary of Terms.....	270
Abbreviations and Acronyms.....	277

## Budget Document Recognition

The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award (MBA) Pathways to Dinwiddie County Public Schools (DCPS) for the FY 2024-2025 fiscal year budget.

ASBO International's MBA programs promote and recognize excellence in school budgeting. Participating in this type of budget program enhances school division's budget development, analysis, and presentations of a school system budget to the community and stakeholders. Participants submit their budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and then provide expert feedback that districts can use to improve their budget documents.





## NOTICE OF NON- DISCRIMINATION

In compliance with the Executive Order 11246; Title II of the Education Amendments of 1976; Title VI of the Civil Rights Act of 1972; Title IX Regulation Implementing Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and all other Federal and State laws and school policies and regulations, Dinwiddie County Public Schools shall not discriminate on the basis of race, color, national origin, religion, sex, sexual orientation, gender, gender identity, age, political affiliation, disability, veteran status, marital status, pregnancy, childbirth or related medical conditions, or any other characteristic protected by law in the education program and activities, or employment and provides equal access to the Boy Scouts and other designated youth groups.

It is the intent of Dinwiddie County Public Schools to comply with both the letter and spirit of the law in making certain that discrimination does not exist in its policies, regulations, and operations. Grievance procedures, for Title IX and Section 504, have been established for students, their parents, and employees who feel discrimination has been shown by the school division.

All students attending Dinwiddie County Public Schools may participate in education programs and activities, including but not limited to health & physical education, music, career and technical education. Educational programs and services will be designed to meet the varying needs of all students and will not discriminate against any individual for reasons of race, color, national origin, religion, sex, sexual orientation, gender, gender identity, age, political affiliation, disability, veteran status, marital status, pregnancy, childbirth or related medical conditions, or any other characteristic protected by law in the education program and activities.

Specific complaints of alleged discrimination **against personnel**, including Title II (disability, including Section 504 and the Americans with Disabilities Act), Title VI (race, color, or national origin), or IX (sex):

Emily Branch  
Chief Human Resources Officer  
Dinwiddie County Public Schools  
14016 Boydton Plank Road  
Dinwiddie, VA 23841  
(804) 469-4190

Specific complaints of alleged discrimination or harassment **against students** based on race, color, or national origin, religion, or a disability, including matters under Title IX (sex), Title II (including Section 504 and the Americans with Disabilities Act), or any other characteristic protected by law:

Dr. H. Amanda Clay  
Chief Academic Officer  
Dinwiddie County Public Schools  
14016 Boydton Plank Road  
Dinwiddie, VA 23841  
(804) 469-4190

## ORGANIZATION OF THE BUDGET DOCUMENT

The approved Budget document's format presents the school division's budget and pertinent information in an organized and comprehensive document to facilitate the reader's knowledge of the school division's budget development, management, and processes. It includes financial information for the current budget year and financial information from previous fiscal years.

The purpose of this document is to provide useful and concise information about Dinwiddie County Public School'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 Superintendent who requests preliminary revenue and expenditure information from the schools and departments within the County. The process continues with budget workshops, public hearings, and adoption by the School Board. The process 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 School Board organized by major funds: School Operating Funds; School Grants Funds; Textbook Funds; School Nutrition Funds; Capital Project Funds, Cares Funds, and Debt Service Funds. Within these funds, the expenditures are grouped along functional lines and include a narrative of each department's purpose.


The document contains four major sections as listed and defined below.

The **Executive Summary** presents a comprehensive summary and presents a complete picture of the budget story. It includes major highlights from each of the other sections of the budget document and can be used as a stand-alone document.

The **Organizational Section** includes the direction, organizational and management structure, strategic plans, and the budget development process of the school division.

The **Financial Section** includes budget data by summary and detail for all financial funds managed by the school division. It begins with a financial representation of revenue and expenses of all funds combined and represents each fund individually from general funds to other funds. Description of revenue sources and expenditures needs are described within each financial fund

The **Informational Section** includes information on positions and staffing. Student enrollment and student instructional needs drive the staffing levels for general education, special education, English learner instruction, and other services. The following topics are covered in this section: student enrollment trends, student achievement, and cost per pupil. This section also includes salary scales and a glossary.



# EXECUTIVE SUMMARY

The Executive Summary of the budget is designed to provide a stand-alone comprehensive financial overview of Dinwiddie County Public Schools with key components of each major section of the budget document: organizational, financial and informational.

# ***Dinwiddie County School Division*** **FY 2026 Budget**

## **School Board Members**



**Dr. Elaine J. Pearson**  
(804) 712-6446

**District #1**  
epearson@dcpsnet.org



**Dwayne G. Walker**  
(804) 986-6195

**District #2**  
dwwalker@dcpsnet.org



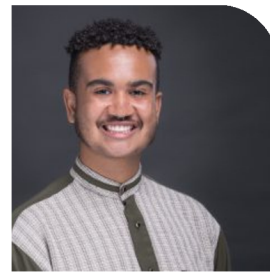
**Barbara T. Pittman**  
(804)720-5183

**District #3**  
bpittman@dcpsnet.org



**Mary M. Benjamin**  
(609) 471-1086

**District #4**  
mbenjamin@dcpsnet.org



**Jason L. Brown, II**  
(804) 481-9538

**District #5**  
jbrown@dcpsnet.org

## **Division Administration**



**Dr. Kari Weston**  
Superintendent



**Dr. H. Amanda Clay**  
Chief Academic Officer



**Jeff Walters**  
Chief Operations Officer



**Christie Fleming**  
Chief Financial Officer



**Emily Branch**  
Chief Human Resources  
Officer

**Timothy Ampy**  
Director of Technology

**Marion Elder**  
Director of School Nutrition Services

**Robbie Garnes**  
Director of Student Services

**Matthew Hawkins**  
Director of Facilities Operations

**Mary Peters**  
Director of Exceptional Education

**Betty Spiers**  
Director of Innovation & Development

**Edward Tucker**  
Director of Transportation

**Schneria Valentine**  
Director of Elementary Education

**Carly Woolfolk**  
Director of Secondary Education

**Toni Wynn**  
Director of Planning & Accountability

**Dinwiddie County Public Schools**  
14016 Boydton Plank Road  
Dinwiddie, VA 23841  
Phone 804-469-4190  
<https://www.dinwiddie.k12.va.us/>





Dear Dinwiddie County School Community,

On behalf of the School Board, I am delighted to present the FY26 adopted budget for Dinwiddie County Public Schools. This budget is based on 3,975 students, a reduction of 125 students from the previous school year, which resulted in a loss of \$1 million in state revenue. In June of 2025, the FY26 Budget was amended to include an additional \$1.1 million in state funds to lift the support cap and provide for special education add-ons. Expenditures totaling \$81.1 million include the use of fund balances to carry out the priorities and capital projects included in this budget.

The purpose of school budget priorities is to strategically allocate limited school funds towards programs and initiatives that are considered most essential for achieving the system's educational goals. This ensures that resources are directed where they will have the most significant impact on student success, prioritizing needs based on their importance to student learning. This budget depicts our commitment to enhancing the educational experience for our students and the working conditions for our staff.

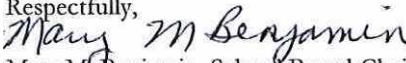
Despite the ongoing challenges in educating our future citizens, the FY26 budget reflects and accounts for the resilience and dedication of our staff, as well as the plan to retain them. To that end, the priorities of this budget remain an investment in our workforce, the success of our students, measures to ensure safety and security, and addressing our growing infrastructure needs.

The \$61.9 million operating budget encompasses the wide range of daily requirements to run our schools. We will continue to provide our students and employees with the essentials they deserve, along with the resources and compensation our community expects. However, simply moving forward as we have is not enough. We must be more competitive in the job market, not only for educators but for the support staff who keep our students fed, transport them safely, and maintain our schools and classrooms. We must plan for and embrace the new and better wages to effectively compete for qualified individuals to fill those positions.

Therefore, compensation remains a paramount concern for the School Board for the fiscal year 2025-26. We have prioritized keeping salaries at the top of our list, carefully examining central office spending to ensure our focus is on strengthening the existing programs rather than initiating new ones. Given the remarkable achievements of our staff members in these challenging circumstances, this approach is appropriate and well-deserved, reaffirming our unwavering support for our dedicated workforce.

The remaining part of this budget is for child nutrition services, small and large capital projects, grant administration, textbooks, and debt services. We updated and submitted a comprehensive 10-year capital improvement plan to the County Board of Supervisors. This budget year, the Board approved several key initiatives, including a roof replacement for Dinwiddie Elementary and the purchase of buses. The completion of these projects, funded in the previous year, is included in total expenditures, which include boiler replacements at three schools, exterior repairs at Dinwiddie Elementary, and deferred maintenance projects at Southside Elementary. Additionally, funds were allocated to build security vestibules at Sunnyside and Southside Elementary Schools, upgrade classroom furniture, replace vehicles, refinish gymnasium floors, and paint schools. Maintaining and improving our aging and outdated facilities will require substantial investments in the next decade.

On behalf of the entire school system, the Dinwiddie County School Board appreciates the support of students, employees, and stakeholders. Our successes would not be possible without you. During the 2025-26 school year, we will face many unknowns regarding the education of young people; however, we remain steadfast and committed to serving our community and upholding our core values of *excellence, equity, and integrity*.

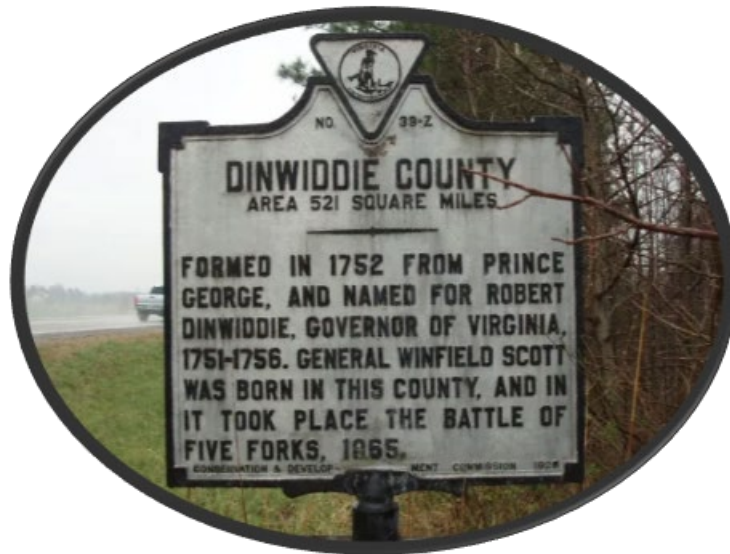
Respectfully,  
  
Mary M. Benjamin, School Board Chair

## ORGANIZATIONAL COMPONENT

### Dinwiddie County



In 1752, Dinwiddie County was created by Act of the General Assembly when Prince George County was divided. The act provided: "Be it therefore enacted, by the Lieutenant-Governor, Council, and Burgesses, of this present General Assembly, and it is hereby enacted, by the authority of the same, That from and immediately after the first day of May next ensuing, the said County of Prince George be divided into two counties; that is to say: All that part thereof, lying on the upper sided of the run which falls into Appomattox river, between the town of Blandford, and Bolling's point warehouses, to the outermost line of the glebe land and by a south course to be run from said outermost line of the glebe land, to Surry County, shall be one distinct county, and called and known by the name Dinwiddie and all that other part thereof below the said run and course, shall be one other distinct county and retain the name of Prince George. From 1702 until 1752 the history of Dinwiddie County is linked to that of Prince George County. Before 1702, both Dinwiddie and Prince George Counties were part of Charles City County, created in 1634. Dinwiddie County, except for the town of Blandford, was the parent of the town of Petersburg until 1850 when the legislature granted a charter making Petersburg an independent city. Dinwiddians, in tracing the history of their county up to 1850, should bear in mind that the events and people in Petersburg up to that time were an inseparable part of greater Dinwiddie County.



### *Dinwiddie County Economic Overview*

Dinwiddie County prides itself on its diverse economy bolstered by its unparalleled accessibility, high quality of life, low cost of living, and a diversely qualified and educated workforce. The economy in Dinwiddie County is characterized primarily as a robust logistical distribution hub, benefitting from its enviable location along important transportation infrastructure and within a 90-minute drive of much of the Commonwealth's population. Paired with this primary economic base are many important secondary ones such as a historic and thriving agricultural landscape, manufacturing and production, and military and government service.

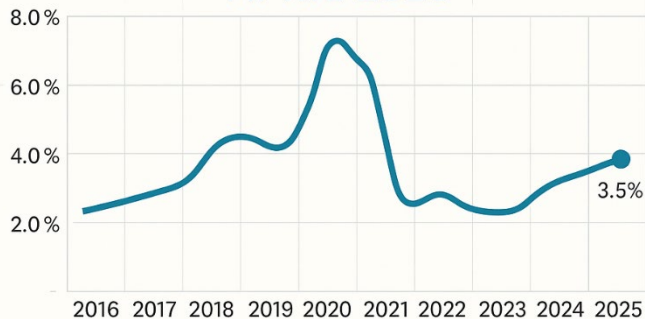
*Dinwiddie County sustains a thriving, diverse economy that attracts industry, supports a thriving entrepreneurial ecosystem, and builds community wealth and exceptional quality of life for its citizens.*

### *Dinwiddie County Employment Trends*

#### **DINWIDDIE COUNTY UNEMPLOYMENT RATE**

# 3.5%

APRIL 2025



Dinwiddie County's labor market remains robust, with unemployment at 3.5% as of April 2025. After peaking above 6% during the pandemic, rates stabilized near 3% in 2023–2024, consistent with broader regional recovery. Continued employment growth supports the division's workforce readiness and informs revenue forecasting for FY26. (coopercenter.org)

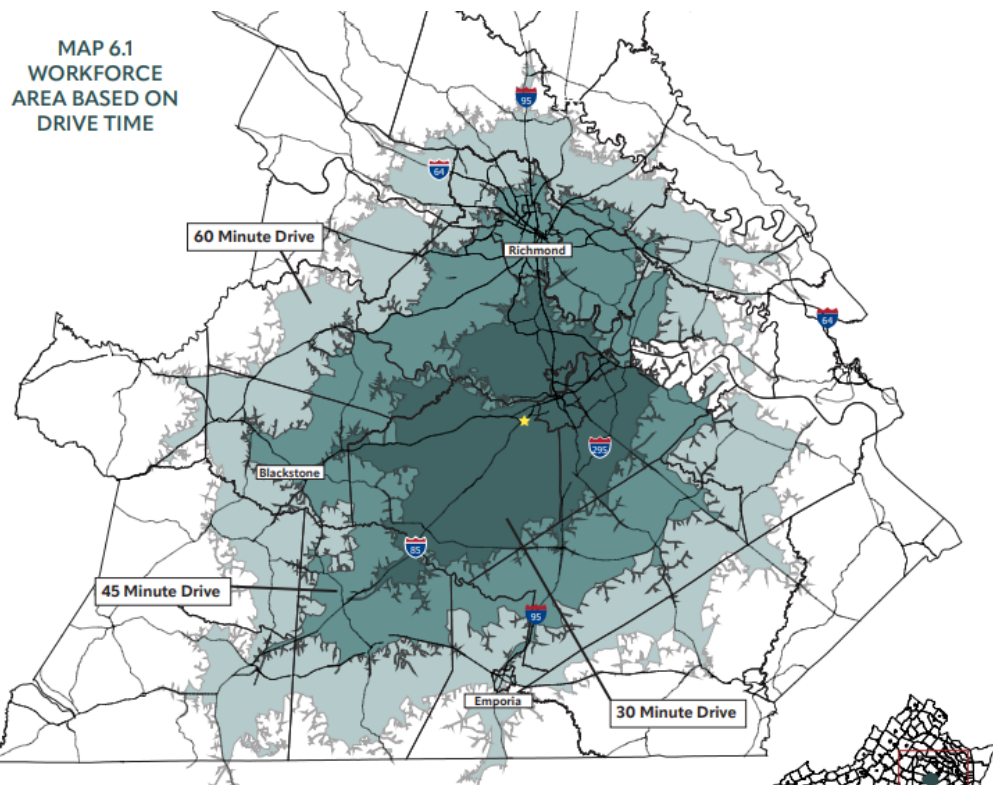


Leading employers in the County are representative of the transportation and warehousing industry, followed by state and local government.

According to the Discover Dinwiddie economic development profile, the primary employers in the region are:

- 1) Amazon Fulfillment Services, Inc.
- 2) Walmart
- 3) Central State Hospital
- 4) Gerdau (Steel manufacturer)
- 5) Dinwiddie County Public Schools
- 6) Tindall Concrete Products
- 7) Aldi
- 8) Richard Bland College
- 9) Food Lion
- 10) Wagman Inc.

One key economic development node in Dinwiddie County is the intersection of US Route 460 and Interstate 85. With access to Interstate 85 and Interstate 95 a short distance away, Dinwiddie County Airport, and retail and housing opportunities, the area is a prime location for retail, commercial, office, and industry. Map 6.1 provides a visual of the 30-minute, 45-minute, and 60-minute drive time areas for this location.

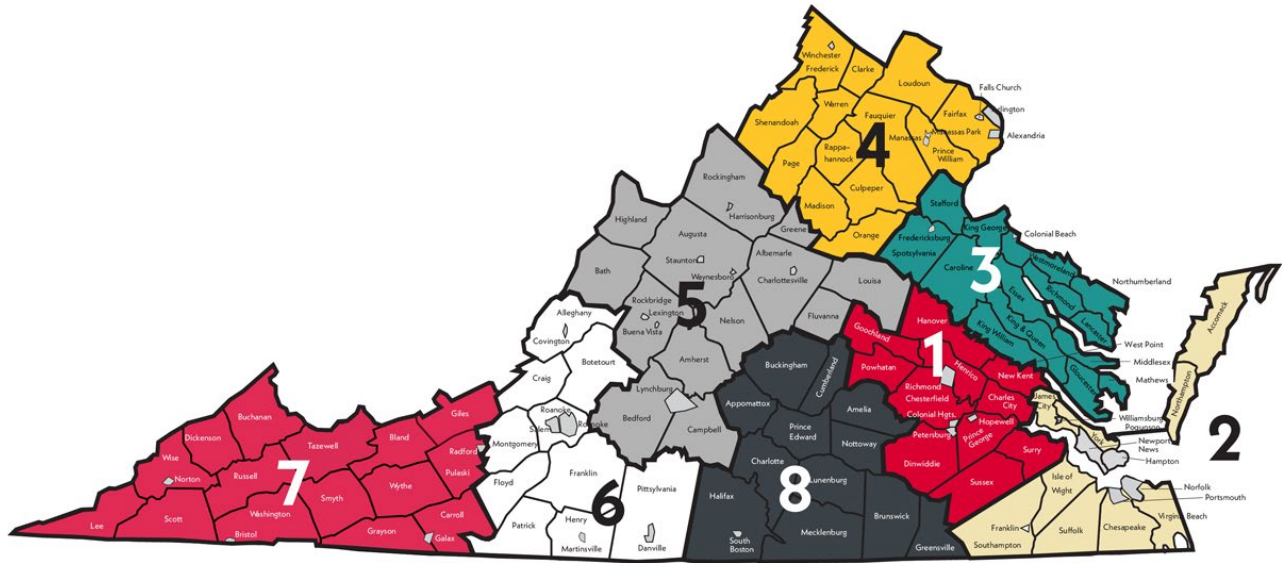


Dinwiddie County's financial outlook is generally stable, with a solid base of revenue sources that support the county's operations and investments.



## Virginia Public Schools Regions

The Commonwealth has 132 school divisions and is divided into eight regions. Dinwiddie County Public Schools (DCPS) is located in Region 1.



### Virginia Public Schools Regions

Region 1 – Central Virginia \*

Region 2 – Tidewater

Region 3 – Northern Neck

Region 4 – Northern Virginia

Region 5 – Valley

Region 6 – Western Virginia

Region 7 – Southwest

Region 8 - Southside

## Dinwiddie County Public Schools At-A-Glance



Dinwiddie County Public Schools is comprised of seven schools; one high school, one middle school, and five elementary schools. Dinwiddie County Public Schools serve approximately 3,975 students each year from kindergarten through twelfth grade. In addition, we have students who attend regional programs at the following locations; Appomattox Regional Governor's School (ARGS), Maggie L. Walker Governor's School (MLWGS), Code RVA, and Rowanty Technical Center.

Dinwiddie County Public Schools understands that the investment in people results in greater student outcomes and division excellence. It is our foundational belief that talented individuals have the option to work wherever they choose, and we want that place to be Dinwiddie County Schools.

The Dinwiddie County School Board is made up of five elected members serving four-year terms each time elected. The school board supervises the day-to-day operations of the public schools, implements and enforces school laws/policies, cares for and manages the school divisions' properties, provides for the consolidation of schools, determines the length of the school term, determines the methods of teaching, appoints the division superintendent, and hires, employs, and terminates personnel.

## Our Mission and Core Values

The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children.

By believing in a set of core values, we strive to bring **excellence** to our academics and everything we do. We believe in being fair and impartial by providing **equity** of treatment to our students. Last, by modeling and expecting **integrity**, our students will be learning life skills of being honest, trustworthy, and having a strong ethical belief.

Giving our students opportunities and core values of **Excellence**, **Equity**, and **Integrity** will help them become productive citizens while they aspire to reach their goals and dreams for the future.

## Vision

Every Student is life-ready and has a path for lifelong success.



## Strategic Staffing and Cost Adjustments in Support of DCPS Goals

Dinwiddie County Public Schools (DCPS) remains committed to aligning fiscal responsibility with its overarching mission to empower students, support staff excellence, and maintain a caring culture across the division. The FY2026 budget reflects intentional staffing and cost adjustments made to support these priorities while responding to enrollment trends, operational needs, and broader strategic objectives defined in the 2020–2027 DCPS Comprehensive Plan.

### *Strategic Reductions for Greater Efficiency*

As part of **Goal 4: Improve efficient use of resources, processes, and management structures** under the *Resource Management* and *Stewardship* priorities, DCPS conducted a thorough review of current staffing patterns. This resulted in the **elimination of 10 positions**, including:

- **2 Maintenance roles**
- **1 Paraprofessional**
- **7 Teaching positions** across various school sites

These changes were data-driven and reflect shifts in enrollment and service demands. The decision to eliminate these roles supports **Goal 1: Establish a decision-making model that sustains a high-performance organization**, ensuring resources are allocated in a way that maximizes impact and minimizes redundancy.

### *Targeted Additions to Strengthen Student and Staff Support*

While reductions were made in select areas, DCPS also made **targeted investments** to enhance student services and operational capacity. These additions align with multiple goals across the division's strategic plan:

#### ► *Priority 1: Student Success*

- ✓ **School Counselor and School Social Worker**  
Added to bolster student mental health and wellness services, these roles directly support **Goal 2: Expand offerings that develop social, ethical, emotional, and cognitive competencies**, and address growing student needs related to trauma, behavior, and engagement.
- ✓ **Autism Paraprofessional**  
Provides dedicated support for students with autism, ensuring **IEP compliance** and fostering inclusive practices aligned with **Goal 3: Close achievement, access, and opportunity gaps**.

► *Priority 3: Exemplary Staff*

✓ **HR Program Administrator**

This new position reflects a commitment to **Goal 1: Improve processes to maintain and attract talent**, by enhancing HR operations and streamlining recruitment, onboarding, and employee engagement strategies.

✓ **Student Services Director (Reclassified from Coordinator)**

Recognizing the evolving needs in areas like behavior, attendance, health, and equity, this reclassification ensures strong leadership and vision for student-centered initiatives in alignment with **Goal 2: Develop a highly effective and responsible workforce**.

► *Priority 4: Responsible Stewardship*

✓ **4 Full-Time Bus Drivers**

Addressing transportation reliability, these additions reduce overtime costs and reliance on substitutes, reinforcing **Goal 2: Improve use of resources** and ensuring safe, timely access to education.

DCPS operates under a comprehensive, long-range strategic plan aligned with its priorities in four key areas:

**Student Success:** Ensuring students graduate life-ready, expanding social-emotional and academic offerings, and closing opportunity gaps.

**Caring Culture:** Promoting respect, cultural responsiveness, and stakeholder engagement.

**Exemplary Staff:** Attracting and retaining top talent and developing leadership capacity.

**Resource Stewardship:** Attracting and retaining top talent and developing leadership capacity.

These strategic goals are embedded throughout the budget process to ensure alignment of financial and human capital with instructional priorities and community needs.





## The Planning Process

Organizational planning is guided by the School Board Vision and Mission, the Division Strategic Plan, the Educational Technology Plan, the Capital Improvement Plan, and the Annual Operating Budget. These planning documents serve as guiding tools for fostering an innovative community where caring relationships and authentic learning inspire all students of Dinwiddie County. They are reviewed periodically and are influenced by actions of the Virginia General Assembly, the Virginia Department of Education, and local governing body funding levels.

Within this framework, Dinwiddie County Public Schools strives to be a learning organization in which students experience purposeful engagement that enhances proficiency, and where leadership is relentlessly focused on student education through evidence-based teaching. Teachers and staff receive intentional and targeted professional development on research-based instructional strategies that meet the needs of all learners and enable students to attain their goals. Staff members regularly review the division's programs and collaborate to implement best practices, which constantly change in response to reflective evaluations and changing circumstances.

## The Budget Process

A budget process exists to meet state code requirements; provide a means to align the School Board vision, strategic plans, and allocation of resources; and represent fiduciary responsibility as good stewards of public funds. Virginia State Code 22.1-92 requires school divisions to estimate monies needed for public schools as well as public notice of costs to be distributed. Virginia State Code 22.1-91 sets limitations on expenditures equal to or less than funds available



for school purposes within a fiscal year. Budget planning is a year-round activity with stages of development, deliberation, adoption, reporting, monitoring, and adjustment to the financial plan. The role of the School Board is to develop a budget that reflects the needs of the school division. The role of the Dinwiddie County Board of Supervisors is to allocate funds for the school division and setting the property tax rate. Virginia code requires the School Board to prepare and submit to the governing body, Dinwiddie County Board of Supervisors, an estimate of the amount of money needed during the ensuing fiscal year. By Feb 28<sup>th</sup> of each year, the

governing body must prepare and approve a budget for informative and fiscal planning purposes. The County's budget contains a complete itemized and classified plan of expected expenditures and all estimated revenues and borrowings for Dinwiddie County government and Dinwiddie County Public Schools for the ensuing year. The budget must be approved, and a tax rate fixed no later than the date on which the fiscal year begins. The approved budget is available on the locality's website or by hard copy for citizens.

## Superintendent's Proposed Budget

The annual budget process begins in the fall of the preceding year when the budget committee begins working with schools and support departments to assess needs. The budget calendar

includes finance committee work sessions that are open to the public, public hearings, and adoption dates. The superintendent, with assistance from staff, prepares a needs-based budget. Many factors influence the proposed budget—economic conditions, enrollment growth, staffing needs based on student enrollment, instructional and operational goals outlined in the Division Strategic Plan, technology, facilities and school bus replacement schedules, public input, and other initiatives that support DCPS' mission and goals.

The Superintendent's Proposed Budget is presented to the School Board in February and shared with the Dinwiddie County Board of Supervisors in March. It is supported by state revenue estimates proposed by the Governor of Virginia and a funding request of the Dinwiddie County Board of Supervisors. Federal and other sources of revenue are based on historical trends and current available information.

The expenditure component of the Superintendent's Proposed Budget includes salaries, employee benefits, contracted services, materials, supplies, capital outlays for replacement and new equipment, utilities, vehicle fuel, and other operational expenses. Costs to continue operations are projected based on existing staff salaries and benefit offerings, restricted program requirements, and inflationary estimates on services, utilities, and supplies. New staffing needs are projected by the central office based on projected student enrollments, pupil teacher ratios as mandated in Standards of Quality and School Board objectives, and support services for the division. Schools and support departments are allocated funds for budgeting their operational costs for services, materials, and supplies.

Project costs for constructing new schools or renovating older schools are planned and accounted for. Annually, construction costs are determined and developed through the Capital Improvement Plan. Financing for approved construction projects is included in the Superintendent's Proposed Budget through the School Debt Service Fund.

### ***Approved Budget***

The Dinwiddie County Board of Supervisors holds budget work sessions and public hearings regarding the county budget, which includes a funding transfer for schools. Funds are appropriated for the school division by the County budget, which is approved by mid-May. In Virginia, the governing body may appropriate funds by fund total or by state-determined categories. In Dinwiddie County, the school division budget is funded by categories and appropriated by total. The School Board then amends its budget based on county funding levels. Funding levels are then allocated to schools and support departments. Teacher employment contracts are produced and distributed based on approved funding levels. An approved School Board budget document for the fiscal year is then published.

### ***Budget Implementation***

Once the budget is adopted by the Dinwiddie County School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by individual account code. Budget account holders may not expend or encumber more than the approved budget amounts. Financial monitoring of department and

school activities occurs throughout the year to ensure compliance. An amendment to the total funding level for operations, capital outlay, and debt service requires approval of a resolution from the Dinwiddie County Board of Supervisors. Budget adjustments within individual funds do not require a resolution.

### *Amending the Adopted Budget*

During the course of a fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenues and expenditures and additional new programs. The Finance department makes recommendations to the School Board for approval.



Student artwork

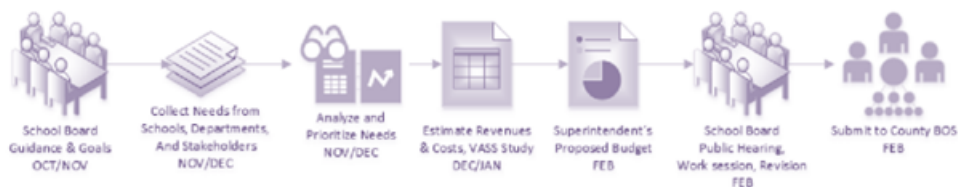
**DEEP ROOTS • GREAT HEIGHTS**



***FY 2026 Budget Development Calendar Summary***

Date	Process	Detail
September 30, 2024	Cabinet Meeting	Discussion of Needs Assessment and Goals/Priorities
November 11, 2024	Budget Packets Distributed	Distribution of Packets to all Budget Administrators Including Additional Personnel Requests
December 11, 2024	Budget Documents Completed Excluding Grants	Detail Worksheets Completed, Budgets Entered into Keystone
December 2024/January 2025	Budget Discussions with Departments	Budget Discussion and Outlook Feedback from Advisory Committees
Week of January 6, 2025	Meetings, email	Projected Revenue Update Review and Discussion
January 13 & 27, 2025	Cabinet Meetings	Review and Discussion of Requests
February 21, 2025	Grant Budget Documents Completed	Detail Worksheets Completed, Budgets Entered into Keystone
February 10, 2025	Cabinet Meeting & Grants Administrators	Review and planning of Federal and State Grants
February 2025	Cabinet Meetings	Review and Discussion of Proposed Budget
February 25, 2025	Public	Presentation of Superintendent's Proposed Budget
February 28, 2025	Local Request Submitted to County	Letter Requesting Local Funding Needed from Board of Supervisors
April / May	School /Department Presentations	Visits to Schools/Departments to Present Proposed Budget

Date	Meeting Type	Detail of Presentation
August 27, 2024	School Board Advance	Discussion of Priorities and Goals
September 10, 2024	School Board Meeting	Approval of Budget Calendar Goals and Priorities
January 14, 2025	School Board Meeting Budget Work Session	Update on Governor's Introduced Budget
January 28, 2025	School Board Meeting Budget Work Session	Operating Fund Planning
February 11, 2025	School Board Meeting Budget Work Session	Discussion of Superintendent's Proposed Budget
February 25, 2025	School Board Meeting Budget Work Session	Presentation of Superintendent's Proposed Budget and Request for Local Funding
March 11, 2025	School Board Meeting Joint Meeting w/BOS	Presentation to Board of Supervisors (Tentative)
April 8, 2025	School Board Meeting Public Hearing	Proposed Budget Public Hearing
April 22, 2025	School Board Meeting	Adoption of the FY2026 School Board Budget
May (TBD)	Board of Supervisors	Adoption of the FY2026 Budget



## Allocation of Human and Financial Resources

DCPS prioritizes resource allocation to support its mission and strategic goals. Staffing adjustments in FY26 focus on enhancing student support services, including mental health, special education, and transportation. Budget allocations are developed collaboratively with input from schools and departments and reviewed to ensure alignment with division-wide objectives, accreditation standards, and operational efficiency.

### *School Board Members*



**Dr. Elaine J. Pearson**  
(804) 712-6446

**District #1**  
epearson@dcpsnet.org



**Dwayne G. Walker**  
(804) 986-6195

**District #2**  
dwwalker@dcpsnet.org



**Barbara T. Pittman**  
(804) 720-5183

**District #3**  
bpittman@dcpsnet.org



**Mary M. Benjamin**  
(609) 471-1086

**District #4**  
mbenjamin@dcpsnet.org



**Jason L. Brown, II**  
(804) 481-9538

**District #5**  
jbrown@dcpsnet.org

### *Division Administration*



**Dr. Kari Weston**  
Superintendent



**Dr. H. Amanda Clay**  
Chief Academic Officer



**Jeff Walters**  
Chief Operations Officer



**Christie Fleming**  
Chief Financial Officer



**Emily Branch**  
Chief Human Resources Officer

**Timothy Ampy**  
Director of Technology

**Marion Elder**  
Director of School Nutrition Services

**Robbie Garnes**  
Director of Student Services

**Matthew Hawkins**  
Director of Facilities Operations

**Mary Peters**  
Director of Exceptional Education

**Betty Spiers**  
Director of Innovation & Development

**Edward Tucker**  
Director of Transportation

**Schneria Valentine**  
Director of Elementary Education

**Carly Woolfolk**  
Director of Secondary Education

**Toni Wynn**  
Director of Planning & Accountability

## FINANCIAL COMPONENT

The budgeting and accounting systems of Dinwiddie County Public Schools are organized and operated on the basis of accounts comprised of assets, liabilities, fund balances, revenues, and expenditures as appropriate. School division resources are allocated to and accounted for in individual funds based on the purpose for which they are intended to be spent or for which they are restricted.

### Classification Structure

The primary elements used to classify revenues and expenditures are: fund, activity type, function, and object. Funds represent the highest level of the classification structure. Activity type refers to revenues and expenditures. Function classifies revenues and expenditures into broad categories.

#### Revenue Functions

Local  
County Transfer  
State  
Federal

#### Expenditure Functions

Instruction  
Administration, Attendance, and Health  
Pupil Transportation  
Operations and Maintenance  
School Nutrition  
Facilities  
Debt Services  
Technology  
Grants

### Capital Improvement Plan (CIP)

The CIP is a planning and fiscal management tool used to coordinate the location, timing, and funding of capital projects over a period of time.

Capital Improvements are major, non-recurring expenditures that address facilities in poor condition, have functionality problems or need changes prior to becoming problematic.

The County CIP is part of the County's adopted budget, which includes all capital projects of the school division. Requests to the County are submitted annually for any projects to be included in the 10-year plan. This includes new and any adjustments to existing projects.

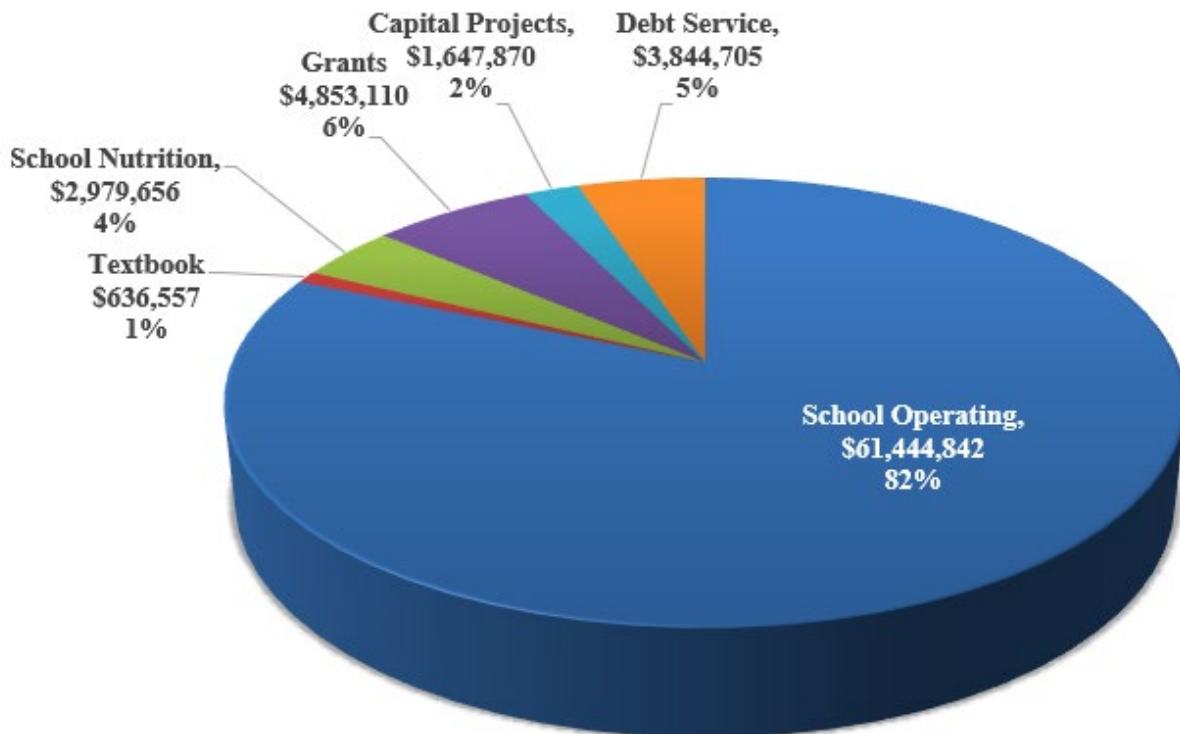
The CIP budget meetings are held with all stakeholders for review and discussion for funding availability and planning. The County then determines projects that will be funded for the upcoming year and adopt as part of their budget.

## All Funds Revenue Summary

The FY2026 Amended Budget for Dinwiddie County Public Schools reflects a strategic balance of resources across all major funds to support academic success, operational efficiency, and long-term sustainability. The total revenue budget across all funds is \$75,406,740, reflecting a decrease of \$808,281 (or -1.4%) compared to FY2025. This shift is largely attributed to the expiration of federal pandemic relief funding and a reduction in capital funding allocations, despite increases in other core operational areas.

	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Amended	FY2026 Amended	FY26 Over(Under) FY25	Percent Change
School Operating	\$47,536,921	\$49,439,511	\$53,245,794	\$55,298,057	\$60,830,089	\$61,444,842	\$614,753	1.2%
Textbook	\$456,748	\$438,978	\$542,758	\$542,758	\$656,574	\$636,557	(\$20,017)	-4.6%
School Nutrition	\$1,746,100	\$1,746,100	\$2,018,100	\$2,568,960	\$2,628,573	\$2,979,656	\$351,083	20.1%
CARES Act		\$2,980,000	\$7,059,838	\$5,764,800	\$1,625,000	\$0	(\$1,625,000)	-54.5%
Grants	\$2,847,024	\$2,878,415	\$3,269,647	\$3,734,603	\$3,851,081	\$4,853,110	\$1,002,029	34.8%
Capital Projects	\$1,655,590	\$1,150,000	\$926,684	\$3,315,000	\$2,849,000	\$1,647,870	(\$1,201,130)	-104.4%
Debt Service	\$3,819,704	\$3,844,704	\$3,844,704	\$3,944,704	\$3,774,704	\$3,844,705	\$70,001	1.8%
<b>Total All Funds</b>	<b>\$58,062,087</b>	<b>\$62,477,708</b>	<b>\$70,907,525</b>	<b>\$75,168,882</b>	<b>\$76,215,021</b>	<b>\$75,406,740</b>	<b>(\$808,281)</b>	<b>-1.4%</b>

While certain revenue streams, such as Grants, School Nutrition, and Operating Funds, have increased, the total FY2026 revenue budget is slightly lower than FY2025 due to the expiration of CARES Act funding and a planned reduction in Capital Projects funding. This all-funds approach highlights the division's commitment to financial stewardship, sustainability, and targeted investment in student achievement.

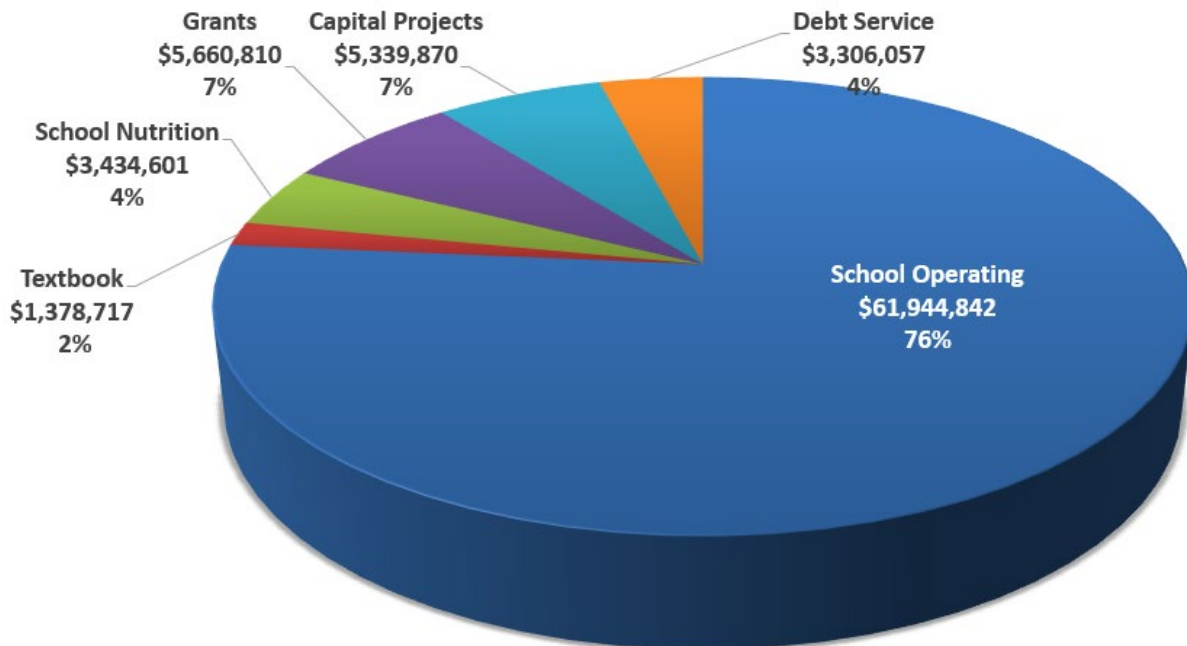


## All Funds Expenditure Summary

The All Funds Expenditure Budget for Dinwiddie County Public Schools in FY2026 totals \$81,064,897, which represents a decrease of \$457,626 (or -0.8%) compared to the FY2025 amended budget. This slight decline in total expenditures is primarily attributed to the conclusion of one-time federal pandemic relief funds and a scaled-back investment in capital projects, even as several core instructional and support areas experienced funding increases.

	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Amended	FY2026 Amended	FY26 Over(Under) FY25	Percent Change
School Operating	\$47,536,921	\$50,446,855	\$54,004,896	\$55,298,057	\$61,180,089	\$61,944,842	\$764,753	1.5%
Textbook	\$570,428	\$400,000	\$650,000	\$913,109	\$980,000	\$1,378,717	\$398,717	99.7%
School Nutrition	\$1,814,375	\$1,855,383	\$2,193,451	\$2,500,000	\$3,100,000	\$3,434,601	\$334,601	18.0%
CARES Act		\$2,980,000	\$7,059,838	\$5,764,800	\$1,625,000	\$0	(\$1,625,000)	-54.5%
Grants	\$3,004,579	\$2,887,870	\$3,385,646	\$3,784,603	\$4,868,940	\$5,660,810	\$791,870	27.4%
Capital Projects	\$2,705,590	\$2,599,000	\$2,875,658	\$5,255,407	\$6,445,734	\$5,339,870	(\$1,105,864)	-42.5%
Debt Service	\$3,491,314	\$3,367,432	\$3,353,351	\$3,344,756	\$3,322,760	\$3,306,057	(\$16,703)	-0.5%
<b>Total All Funds</b>	<b>\$59,123,207</b>	<b>\$64,536,540</b>	<b>\$73,522,840</b>	<b>\$76,860,732</b>	<b>\$81,522,523</b>	<b>\$81,064,897</b>	<b>(\$457,626)</b>	<b>-0.8%</b>

Despite targeted increases in critical areas such as instruction, textbooks, school nutrition, and grants, the overall expenditure budget declined by 0.8%. This fiscally responsible approach reflects the division's effort to realign resources in a post-pandemic environment while maintaining focus on student success, instructional support, and long-term operational sustainability.





## Categorical Budget Totals FY2026

FUND	CATEGORY	FY2023 ADOPTED BUDGET	FY2024 ADOPTED BUDGET	FY2025 AMENDED BUDGET	FY2026 AMENDED BUDGET	\$ CHANGE
Fund 205	Instruction & Technology	\$39,803,178	\$40,889,125	\$45,151,487	\$46,274,038	\$1,122,551.00
Fund 303	Grants	\$3,135,646	\$3,534,603	\$4,524,000	\$5,309,895	\$785,895.00
Fund 206	Textbooks	\$650,000	\$913,109	\$980,000	\$1,378,717	\$398,717.00
Fund 208	CARES	\$3,172,823	\$1,950,784	\$50,000	\$0	-\$50,000.00
	Total Instruction & Technology	\$46,761,647	\$47,287,621	\$50,705,487	\$52,962,650	\$2,257,163
Fund 205	Admin, Atten. & Health	\$2,751,244	\$3,305,491	\$3,623,035	\$4,076,376	\$453,341.00
Fund 208	CARES Admin, Atten. & Health	\$20,000	\$267,092		\$0	\$0.00
Fund 303	Grants			\$94,940	\$100,915	\$5,975.00
	Total Admin. Attend. & Health	\$2,771,244	\$3,572,583	\$3,717,975	\$4,177,291	\$459,316
Fund 205	Transportation	\$3,630,357	\$3,659,819	\$4,030,576	\$3,965,190	-\$65,386.00
Fund 208	CARES Transportation	\$166,308	\$100,013		\$0	\$0.00
	Total Pupil Transportation	\$3,796,665	\$3,759,832	\$4,030,576	\$3,965,190	-\$65,386
Fund 205	Operation and Maintenance	\$6,694,360	\$7,147,430	\$7,689,454	\$7,629,238	-\$60,216.00
Fund 303	Grants - Security	\$250,000	\$250,000	\$250,000	\$250,000	\$0.00
	Total Operation and Maintenance	\$6,944,360	\$7,397,430	\$7,939,454	\$7,879,238	-\$60,216
Fund 207	School Nutrition	\$2,193,451	\$2,500,000	\$3,100,000	\$3,434,601	\$334,601.00
Fund 208	CARES	\$0	\$0		\$0	\$0.00
	Total School Nutrition Services	\$2,193,451	\$2,500,000	\$3,100,000	\$3,434,601	\$334,601
Fund 302	Capital Projects	\$2,875,658	\$5,255,407	\$6,445,734	\$5,339,870	-\$1,105,864.00
Fund 208	Capital Projects - CARES	\$3,700,707	\$3,446,911	\$1,575,000	\$0	-\$1,575,000.00
Fund 302	Total Capital Projects and Facilities	\$6,576,365	\$8,702,318	\$8,020,734	\$5,339,870	-\$2,680,864
Fund 402	Total Debt Service	\$3,353,351	\$3,344,756	\$3,322,760	\$3,306,057	-\$16,703
	Total Transfers	(\$1,125,757.00)	(\$296,192.00)	(\$685,537.00)	(\$1,129,423.00)	-\$443,886
						\$0.00
	Total Funds	\$73,522,840	\$76,860,732	\$81,522,523	\$79,935,474	-\$1,587,049

### Instruction & Technology

FY2026 Budget: \$52,962,650

Change from FY2025: +\$2,257,163

The largest increase in the entire budget occurred in Instruction & Technology, reaffirming the division's commitment to student learning, digital access, and classroom support. Investments include personnel, instructional software, and device refresh cycles.

### Administration, Attendance & Health

FY2026 Budget: \$4,177,291

Change from FY2025: +\$459,316

This increase supports expanded student wellness services, school health staffing, and attendance interventions, aligning with broader initiatives in student support and mental health.

***Pupil Transportation***

FY2026 Budget: \$3,965,190

Change from FY2025: -\$65,386

A slight reduction in transportation costs may reflect fuel savings, route optimization, or reduced capital replacement needs.

***Operation and Maintenance***

FY2026 Budget: \$7,879,238

Change from FY2025: -\$60,216

This modest decrease may relate to one-time facility maintenance projects completed in FY2025 or cost containment in energy/utilities.

***Capital Projects and Facilities***

FY2026 Budget: \$5,339,870

Change from FY2025: -\$2,680,864

This is the most significant decrease across all categories. Many large-scale capital improvements have been completed or deferred, and the division is strategically scaling back infrastructure spending in FY2026.

***Debt Service***

FY2026 Budget: \$3,306,057

Change from FY2025: -\$16,703

Debt payments are largely stable, with a slight decrease in scheduled obligations for the fiscal year.

***Transfers***

FY2026 Transfers Total: (\$1,129,423)

Change from FY2025: -\$443,886

Transfers represent internal reallocations or required local matches to other funds (e.g., School Nutrition, Grants). The increase in negative transfers suggests higher allocations being moved into specific categorical or grant-aligned budgets.

## FY2026 BUDGET FUNDS BREAKDOWN

### School Operations Fund (205)

Projected revenues for the School Operations Fund reflect an overall increase of **\$629,371**. The majority of this increase is attributable to an additional **\$500,000** in local transfer funding from the County.

State revenues increased by **\$129,371**, which includes funding to support the state share of a **3% salary increase**. The General Assembly also increased support-position staffing standards from **24 to 27.89 positions per 1,000 students**, with corresponding funding included in the Basic Aid allocation. In addition, the General Assembly approved enhanced funding for special education through an “add-on” allocation for students receiving special education services.

The most significant revenue change stems from an **enrollment decline of 125 students**, resulting in a **\$985,400 reduction** in state funding.

The FY 2026 budget includes a **3% salary increase for all employees**, along with step increases on the salary scales. The starting teacher salary was increased to **\$55,970**. A total of **11 positions were eliminated**, generating **\$931,308** in savings. One ESL teacher position was added, and a part-time Speech Pathologist position was converted to full-time.

Funding for all School Resource Officers has been transferred to the County Operating Budget; two of these positions were previously funded through the school operating budget. The division continues to employ three School Security Officers—one funded through a grant and two locally funded.

Other notable increases include funding for development of a Comprehensive Plan; increased regional program costs for gifted and technical education; and higher contracted service costs for landscaping, building maintenance, and exceptional education health services.

Revenues and expenditures for the **Virginia Preschool Initiative** have been transferred to the **Grants Fund (303)** for FY 2026.

### Textbook Fund (206)

The Textbook Fund assumes a beginning balance of **\$1.5 million** in FY 2026. State revenues decreased due to enrollment decline. Expenditures will increase, including the planned use of **\$742,160** in fund balance, to support the adoption and purchase of instructional materials for **Middle School Math, History, and Literature; K–5 Math; and Secondary Sciences (Biology, Chemistry, Earth & Space Science, and Physics)**. These adoptions include several delayed during the COVID-19 pandemic. The projected ending balance is **\$800,747**.



### School Nutrition Fund (207)

The School Nutrition Fund operates as an enterprise fund and does not require local funding. The projected beginning balance for FY 2026 is **\$600,000**. Most revenue is derived from federal reimbursement for student nutrition programs. Dinwiddie participates in the *Community Eligibility Provision (CEP)*, allowing all students to receive free breakfast and lunch. Additional à-la-carte items are available for purchase.

A **3% salary increase** is included for School Nutrition employees. Rising food and supply costs contribute to increased expenditures. The FY 2026 budget includes planned use of **\$454,945** in fund balance.

### School Capital Projects Fund (302)

The School Capital Projects Fund includes both Small Capital Projects and projects funded through the County's Capital Improvement Plan (CIP). For FY 2026, funding for Small Capital Projects increased from **\$150,000 to \$300,000**, supporting basic improvements and development of a maintenance plan for non-bus fleet vehicles.

A County transfer of **\$1,147,870** includes:

- **\$643,750** for school bus purchases
- **\$204,120** for partial roof replacement at Dinwiddie Elementary School
- **\$300,000** for small capital projects

The projected beginning balance of **\$5.1 million** reflects prior-year CIP appropriations for ongoing projects. Planned FY 2026 expenditures total **\$5.3 million** and include:

- Dinwiddie Elementary School exterior soffit and roof repairs
- Boiler replacements at Dinwiddie Elementary, Midway Elementary, and Dinwiddie Middle School

Key card installations at Southside Elementary

### School Grants Fund (303)

The School Grants Fund projects a beginning balance of **\$938,100**, largely consisting of *All-In Funding* provided by the state in FY 2024 for tutoring and attendance improvement. This funding is scheduled to be utilized by June 2026. The fund includes federal Title programs and all state or local grants. The **Virginia Preschool Initiative (Bright Stars—4-Year-Old Program)** has been moved from the School Operations Fund to the Grants Fund for FY 2026. Federal grants operate on a reimbursement basis with matching revenues and expenditures.

### School Debt Service Fund (402)

The School Debt Service Fund projects a beginning balance of **\$2,705,906**. This fund supports repayment of school-related debt and is fully funded by the County. The annual transfer has remained constant even as expenses decline, intentionally allowing the division to build reserves to meet future debt obligations. As a result, the ending fund balance increases each year.

## FY 2026-2029 FISCAL FORECAST

Dinwiddie County Public Schools uses multi-year forecasting as a strategic tool to plan for future expenditures, evaluate funding trends, and prepare for potential financial risks or opportunities. The budget forecast provides a three-year outlook, covering FY2027, FY2028, and FY2029 for all major funds and expenditure categories.

ACCOUNT NAME	FY 2022 ACTUAL EXPENSES	FY 2023 ACTUAL EXPENSES	FY 2024 ACTUAL EXPENSES	FY 2025 ADJUSTED BUDGET	FY 2026 AMENDED BUDGET	FY 2027 FORECASTED BUDGET	FY 2028 FORECASTED BUDGET	FY 2029 FORECASTED BUDGET
61100 - CLASSROOM INSTRUCTION	\$29,662,470	\$29,890,705	\$30,815,194	\$33,489,280	\$33,945,651	\$34,454,836	\$34,868,284	\$35,216,977
61210 - PROFESSIONAL SCHOOL COUNSELING SERVICES	\$1,293,303	\$1,424,642	\$1,487,632	\$1,661,209	\$1,601,821	\$1,625,848	\$1,645,358	\$1,661,812
61220 - SOCIAL WORKER	\$280,639	\$348,139	\$353,946	\$376,635	\$405,438	\$502,870	\$508,904	\$513,993
61230 - HOMEBOUND	\$155,139	\$172,833	\$283,731	\$191,503	\$165,000	\$167,475	\$169,485	\$171,180
61231 - RISE PROGRAM	\$2,143	\$5,261	\$14,400	\$34,149	\$57,809	\$58,676	\$59,380	\$59,974
61232 - HOMEBASED SERVICES	\$0	\$0	\$0	\$26,750	\$53,500	\$54,303	\$54,954	\$55,504
61310 - IMPROVEMENT OF INSTRUCTION	\$605,728	\$776,738	\$924,851	\$943,336	\$975,717	\$990,353	\$1,002,237	\$1,012,259
61311 - TRANSITION	\$0	\$1,473	\$1,067	\$1,500	\$0	\$0	\$0	\$0
61312 - IMPROVEMENT OF INSTRUCTION - ELEMENTARY	\$294,143	\$263,881	\$271,185	\$224,489	\$249,616	\$253,360	\$256,401	\$258,965
61313 - IMPROVEMENT OF INSTRUCTION - SECONDARY	\$302,035	\$303,464	\$323,964	\$365,154	\$375,908	\$381,547	\$386,125	\$389,986
61314 - IMPROVEMENT OF INSTRUCTION - ACCOUNTABILITY	\$193,331	\$369,682	\$462,893	\$480,893	\$495,527	\$502,960	\$508,995	\$514,085
61315 - PROFESSIONAL DEVELOPMENT	\$53,529	\$742	\$7,114	\$11,000	\$11,920	\$12,019	\$12,139	\$12,261
61316 - IDCPS CONFERENCE	\$0	\$12,176	\$253	\$20,000	\$0	\$0	\$0	\$0
61317 - IMPROVEMENT OF INSTRUCTION - STUDENT SERVICES	\$133,897	\$144,025	\$181,919	\$189,002	\$203,880	\$206,938	\$209,421	\$211,516
61318 - INNOVATION AND DEVELOPMENT	\$0	\$1,380	\$203,126	\$209,101	\$217,755	\$221,021	\$223,674	\$225,910
61319 - SCHOOL READINESS & LITERACY	\$0	\$5,105	\$4,522	\$60,898	\$61,042	\$61,958	\$62,701	\$63,328
61320 - MEDIA SERVICES	\$877,460	\$724,988	\$848,001	\$866,036	\$885,024	\$898,299	\$909,079	\$918,170
61410 - OFFICE OF THE PRINCIPAL	\$2,790,111	\$3,001,917	\$3,308,083	\$3,790,285	\$3,606,884	\$3,660,987	\$3,704,919	\$3,741,968
62110 - BOARD SERVICES	\$109,342	\$124,720	\$125,942	\$146,305	\$148,480	\$149,965	\$151,464	\$152,970
62120 - EXECUTIVE ADMINISTRATION	\$364,446	\$408,544	\$426,780	\$433,929	\$508,069	\$515,690	\$521,878	\$527,097
62125 - OPERATION SERVICES	\$0	\$173,195	\$182,196	\$191,671	\$196,879	\$199,832	\$202,230	\$204,252
62130 - INFORMATION SERVICES	\$89,108	\$111,105	\$126,160	\$145,926	\$145,948	\$148,137	\$149,915	\$151,414
62140 - PERSONNEL SERVICES	\$370,866	\$421,470	\$468,941	\$536,380	\$755,443	\$766,775	\$773,976	\$783,736
62150 - PLANNING SERVICES	\$0	\$2,014	\$3,637	\$12,000	\$13,200	\$13,398	\$13,559	\$13,694
62160 - FISCAL SERVICES	\$474,691	\$529,372	\$587,321	\$577,866	\$665,615	\$675,599	\$683,706	\$690,543
62180 - REPROGRAPHICS	\$5,401	\$5,495	\$2,725	\$7,200	\$20,000	\$20,000	\$20,000	\$20,000
62210 - ATTENDANCE	\$82,776	\$90,215	\$103,721	\$98,881	\$116,936	\$118,690	\$120,114	\$121,315
62220 - HEALTH SERVICES	\$578,882	\$646,348	\$642,044	\$768,054	\$798,887	\$810,870	\$820,601	\$828,807
62221 - OT SERVICES	\$124,569	\$144,813	\$152,223	\$147,271	\$176,411	\$185,232	\$190,288	\$196,512
62222 - PT SERVICES	\$0	\$0	\$2,672	\$40,000	\$40,000	\$42,000	\$43,260	\$44,558
62223 - VISION SERVICES	\$0	\$0	\$25,800	\$42,454	\$60,000	\$63,000	\$64,890	\$66,837
62230 - PSYCHOLOGICAL SERVICES	\$285,517	\$319,403	\$330,510	\$396,102	\$424,858	\$431,231	\$436,406	\$440,770
62240 - AUDIOLOGY SERVICES	\$76,978	\$119,330	\$91,825	\$80,996	\$5,650	\$5,820	\$5,994	\$6,174
63100 - TRANSPORTATION MANAGEMENT AND DIRECTION	\$324,256	\$327,815	\$365,640	\$429,134	\$450,512	\$457,270	\$462,757	\$467,384
63200 - VEHICLE OPERATION SERVICES	\$2,251,378	\$2,609,575	\$2,685,587	\$2,818,921	\$2,740,540	\$2,877,567	\$2,963,894	\$3,052,811
63300 - MONITORING SERVICES	\$99,550	\$103,862	\$99,306	\$98,873	\$88,776	\$90,108	\$91,189	\$92,101
63400 - VEHICLE MAINTENANCE SERVICES	\$465,728	\$564,056	\$626,564	\$683,648	\$685,362	\$695,642	\$703,990	\$711,030
63700 - OTHER VEHICLE PURCHASES	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0
64100 - MAINTENANCE MANAGEMENT AND DIRECTION	\$206,211	\$240,380	\$229,186	\$234,911	\$230,386	\$233,842	\$236,648	\$239,014
64200 - BUILDING SERVICES	\$5,847,568	\$6,657,406	\$5,997,623	\$6,678,452	\$6,543,082	\$6,870,236	\$7,213,748	\$7,574,435
64300 - GROUNDS SERVICES	\$0	\$121,130	\$200,682	\$224,133	\$277,693	\$286,024	\$294,605	\$303,443
64400 - EQUIPMENT SERVICES	\$106,815	\$107,455	\$165,873	\$160,812	\$162,185	\$165,429	\$168,737	\$172,112
64500 - VEHICLE SERVICES	\$18,182	\$14,211	\$25,066	\$37,000	\$30,000	\$30,000	\$31,500	\$31,815
64600 - SAFETY & SECURITY SERVICES	\$284,055	\$336,263	\$380,353	\$402,146	\$385,892	\$393,610	\$401,482	\$409,512
65100 - SCHOOL NUTRITION SERVICES	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66200 - SITE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$1,120,209	\$1,033,832	\$751,927	\$973,474	\$987,368	\$1,016,989	\$1,047,499	\$1,078,924
68200 - TECHNOLOGY INSTRUCTIONAL SUPPORT	\$1,279,077	\$1,431,987	\$1,440,254	\$1,623,739	\$1,639,198	\$1,688,374	\$1,739,025	\$1,791,196
68300 - TECHNOLOGY - ADMINISTRATION	\$93,303	\$116,803	\$79,089	\$94,808	\$210,000	\$216,300	\$222,789	\$229,473
68500 - TECHNOLOGY TRANSPORTATION	\$36,547	\$112,135	\$55,154	\$41,650	\$35,000	\$36,050	\$37,132	\$38,245
68600 - TECHNOLOGY OPERATION & MAINT	\$0	\$9,610	\$14,958	\$41,993	\$0	\$0	\$0	\$0
68700 - TECHNOLOGY-SCHOOL NUTRITION	\$0	\$2,579	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHOOL FUND</b>	<b>\$51,442,382</b>	<b>\$54,442,096</b>	<b>\$55,881,225</b>	<b>\$61,180,089</b>	<b>\$61,944,842</b>	<b>\$63,257,128</b>	<b>\$64,397,843</b>	<b>\$65,468,071</b>
61100 - CLASSROOM INSTRUCTION	\$76,128	\$139,026	\$159,181	\$800,000	\$1,218,717	\$1,230,904	\$1,243,213	\$1,255,645
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$85,398	\$129,100	\$138,603	\$180,000	\$160,000	\$163,200	\$166,464	\$169,793
<b>TEXTBOOK FUND</b>	<b>\$161,526</b>	<b>\$268,126</b>	<b>\$297,784</b>	<b>\$980,000</b>	<b>\$1,378,717</b>	<b>\$1,394,104</b>	<b>\$1,409,677</b>	<b>\$1,425,439</b>
63700 - OTHER VEHICLE PURCHASES	\$0	\$24,847	\$0	\$0	\$0	\$0	\$0	\$0
65100 - SCHOOL NUTRITION SERVICES	\$2,318,044	\$2,733,722	\$3,039,624	\$3,100,000	\$3,434,601	\$3,778,061	\$4,080,306	\$4,406,730
68700 - TECHNOLOGY-SCHOOL NUTRITION	\$6,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHOOL NUTRITION FUND</b>	<b>\$2,324,785</b>	<b>\$2,758,569</b>	<b>\$3,039,624</b>	<b>\$3,100,000</b>	<b>\$3,434,601</b>	<b>\$3,778,061</b>	<b>\$4,080,306</b>	<b>\$4,406,730</b>

# SCHOOL BOARD'S FY25 AMENDED BUDGET

# EXECUTIVE SUMMARY

ACCOUNT NAME	FY 2022 ACTUAL EXPENSES	FY 2023 ACTUAL EXPENSES	FY 2024 ACTUAL EXPENSES	FY 2025 ADJUSTED BUDGET	FY 2026 AMENDED BUDGET	FY 2027 FORECASTED BUDGET	FY 2028 FORECASTED BUDGET	FY 2029 FORECASTED BUDGET
61100 - CLASSROOM INSTRUCTION	\$303,073	\$959,532	\$580,546	\$0	\$0	\$0	\$0	\$0
61210 - PROFESSIONAL SCHOOL COUNSELING SERVICES	\$0	\$13,995	\$0	\$0	\$0	\$0	\$0	\$0
61220 - SOCIAL WORKER	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
61231 - RISE PROGRAM	\$0	\$0	\$34,883	\$0	\$0	\$0	\$0	\$0
61310 - IMPROVEMENT OF INSTRUCTION	\$131,978	\$152,430	\$248,964	\$50,000	\$0	\$0	\$0	\$0
61312 - IMPROVEMENT OF INSTRUCTION - ELEMENTARY	\$0	\$1,077	\$19,438	\$0	\$0	\$0	\$0	\$0
61313 - IMPROVEMENT OF INSTRUCTION - SECONDARY	\$0	\$3,230	\$0	\$0	\$0	\$0	\$0	\$0
61314 - IMPROVEMENT OF INSTRUCTION - ACCOUNTABILITY	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
61317 - IMPROVEMENT OF INSTRUCTION - STUDENT SERVICES	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
61320 - MEDIA SERVICES	\$0	\$7,536	\$0	\$0	\$0	\$0	\$0	\$0
61410 - OFFICE OF THE PRINCIPAL	\$363,642	\$266,032	\$156,783	\$0	\$0	\$0	\$0	\$0
62110 - BOARD SERVICES	\$0	\$2,153	\$0	\$0	\$0	\$0	\$0	\$0
62120 - EXECUTIVE ADMINISTRATION	\$0	\$5,383	\$0	\$0	\$0	\$0	\$0	\$0
62125 - OPERATION SERVICES	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
62130 - INFORMATION SERVICES	\$0	\$2,153	\$0	\$0	\$0	\$0	\$0	\$0
62140 - PERSONNEL SERVICES	\$0	\$6,459	\$0	\$0	\$0	\$0	\$0	\$0
62160 - FISCAL SERVICES	\$0	\$215,716	\$50,000	\$0	\$0	\$0	\$0	\$0
62210 - ATTENDANCE	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
62220 - HEALTH SERVICES	\$86,495	\$154,804	\$133,903	\$0	\$0	\$0	\$0	\$0
62221 - OT SERVICES	\$0	\$8,378	\$0	\$0	\$0	\$0	\$0	\$0
62230 - PSYCHOLOGICAL SERVICES	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
63100 - TRANSPORTATION MANAGEMENT AND DIRECTION	\$0	\$87,007	\$92,282	\$0	\$0	\$0	\$0	\$0
63200 - VEHICLE OPERATION SERVICES	\$192,812	\$125,430	\$47,500	\$0	\$0	\$0	\$0	\$0
63300 - MONITORING SERVICES	\$0	\$11,842	\$0	\$0	\$0	\$0	\$0	\$0
63400 - VEHICLE MAINTENANCE SERVICES	\$0	\$10,765	\$0	\$0	\$0	\$0	\$0	\$0
63500 - SCHOOL BUSES - REGULAR PURCHASE	\$403,602	\$116,064	\$0	\$0	\$0	\$0	\$0	\$0
64100 - MAINTENANCE MANAGEMENT AND DIRECTION	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
64200 - BUILDING SERVICES	\$23,609	\$723,739	\$1,505,565	\$1,420,722	\$0	\$0	\$0	\$0
64400 - EQUIPMENT SERVICES	\$21,305	\$33,974	\$1,504,993	\$125,000	\$0	\$0	\$0	\$0
64600 - SAFETY & SECURITY SERVICES	\$0	\$3,230	\$0	\$0	\$0	\$0	\$0	\$0
65100 - SCHOOL NUTRITION SERVICES	\$198,612	\$103,183	\$27,079	\$0	\$0	\$0	\$0	\$0
66300 - ARCHITECTURE AND ENGINEERING SERVICES	\$37,710	\$89,466	\$140,139	\$29,278	\$0	\$0	\$0	\$0
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$233,458	\$149,259	\$17,135	\$0	\$0	\$0	\$0	\$0
68200 - TECHNOLOGY INSTRUCTIONAL SUPPORT	\$128,036	\$16,148	\$0	\$0	\$0	\$0	\$0	\$0
68300 - TECHNOLOGY - ADMINISTRATION	\$5,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69110 - TITLE I	\$0	\$7,536	\$0	\$0	\$0	\$0	\$0	\$0
69130 - TITLE VIB - FTF	\$0	\$16,148	\$0	\$0	\$0	\$0	\$0	\$0
69131 - PRESCHOOL HANDICAPPED	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
69132 - SPED REGIONAL PROGRAM	\$0	\$10,765	\$0	\$0	\$0	\$0	\$0	\$0
<b>CARES ACT FUND</b>	<b>\$2,129,507</b>	<b>\$3,317,958</b>	<b>\$4,579,209</b>	<b>\$1,625,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
61100 - CLASSROOM INSTRUCTION	\$0	\$0	\$15,252	\$0	\$0	\$0	\$0	\$0
61410 - OFFICE OF THE PRINCIPAL	\$16,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62150 - PLANNING SERVICES	\$0	\$0	\$53,980	\$0	\$0	\$0	\$0	\$0
63100 - TRANSPORTATION MANAGEMENT AND DIRECTION	\$0	\$0	\$19,950	\$0	\$0	\$0	\$0	\$0
63400 - VEHICLE MAINTENANCE SERVICES	\$0	\$21,300	\$0	\$0	\$0	\$0	\$0	\$0
63500 - SCHOOL BUSES - REGULAR PURCHASE	\$0	\$565,545	\$99,888	\$220,000	\$643,750	\$581,950	\$599,410	\$599,410
63700 - OTHER VEHICLE PURCHASES	\$0	\$255,049	\$291,667	\$0	\$0	\$150,000	\$0	\$0
64200 - BUILDING SERVICES	\$1,159,572	\$1,734,012	\$589,096	\$6,036,734	\$4,696,120	\$280,000	\$1,586,874	\$0
64300 - GROUNDS SERVICES	\$0	\$0	\$4,600	\$0	\$0	\$0	\$0	\$0
64400 - EQUIPMENT SERVICES	\$104,063	\$0	\$119,401	\$0	\$0	\$0	\$0	\$0
64600 - SAFETY & SECURITY SERVICES	\$0	\$44,459	\$22,532	\$189,000	\$0	\$0	\$0	\$0
65100 - SCHOOL NUTRITION SERVICES	\$0	\$23,055	\$0	\$0	\$0	\$0	\$0	\$0
65300 - COMMUNITY SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66200 - SITE IMPROVEMENTS	\$10,000	\$616,698	\$182,411	\$0	\$0	\$612,267	\$586,131	\$636,333
66300 - ARCHITECTURE AND ENGINEERING SERVICES	\$26,692	\$27,508	\$26,760	\$0	\$0	\$0	\$0	\$0
66500 - BUILDING ACQUISITION AND CONSTRUCTION	\$0	\$0	\$11,001	\$0	\$0	\$0	\$0	\$22,968,802
66600 - BUILDING ADDITION AND IMPROVEMENT SERVICES	\$935,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68200 - TECHNOLOGY INSTRUCTIONAL SUPPORT	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68300 - TECHNOLOGY - ADMINISTRATION	\$0	\$0	\$20,974	\$0	\$0	\$0	\$0	\$0
68500 - TECHNOLOGY TRANSPORTATION	\$0	\$28,081	\$3,135	\$0	\$0	\$0	\$0	\$0
TECHNOLOGY - FACILITIES	\$0	\$103,998	\$42,237	\$0	\$0	\$0	\$0	\$0

# SCHOOL BOARD'S FY25 AMENDED BUDGET

# EXECUTIVE SUMMARY

ACCOUNT NAME	FY 2022 ACTUAL EXPENSES	FY 2023 ACTUAL EXPENSES	FY 2024 ACTUAL EXPENSES	FY 2025 ADJUSTED BUDGET	FY 2026 AMENDED BUDGET	FY 2027 FORECASTED BUDGET	FY 2028 FORECASTED BUDGET	FY 2029 FORECASTED BUDGET
<b>SCHOOL CAPITAL FUND</b>	<b>\$2,255,266</b>	<b>\$3,419,706</b>	<b>\$1,502,883</b>	<b>\$6,445,734</b>	<b>\$5,339,870</b>	<b>\$1,624,217</b>	<b>\$2,772,415</b>	<b>\$24,204,545</b>
61100 - CLASSROOM INSTRUCTION	\$267,582	\$431,572	\$312,520	\$325,075	\$1,375,103	\$1,388,854	\$1,388,854	\$1,388,854
61316 - IDCPS CONFERENCE	\$0	\$0	\$33,658	\$10,000	\$0	\$0	\$0	\$0
62160 - FISCAL SERVICES	\$0	\$87,931	\$93,250	\$94,940	\$100,915	\$105,961	\$109,140	\$112,414
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$680	\$1,446	\$693	\$0	\$0	\$0	\$0	\$0
68300 - TECHNOLOGY - ADMINISTRATION	\$1,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69110 - TITLE I	\$922,449	\$1,005,501	\$905,908	\$1,139,887	\$1,128,581	\$1,139,867	\$1,151,265	\$1,162,778
69120 - CARL PERKINS	\$75,517	\$86,754	\$80,330	\$85,594	\$85,594	\$85,594	\$85,594	\$85,594
69130 - TITLE VIB - FTF	\$999,464	\$1,062,425	\$1,149,577	\$1,303,759	\$1,313,912	\$1,327,051	\$1,340,322	\$1,353,725
69131 - PRESCHOOL HANDICAPPED	\$20,766	\$29,636	\$32,970	\$56,347	\$61,809	\$61,809	\$61,809	\$61,809
69132 - SPED REGIONAL PROGRAM	\$270,740	\$243,676	\$269,035	\$232,378	\$170,500	\$170,500	\$170,500	\$170,500
69133 - PARENT RESOURCE CENTER	\$0	\$0	\$3,950	\$0	\$0	\$0	\$0	\$0
69140 - TITLE III	\$20,043	\$4,570	\$14,914	\$9,146	\$14,112	\$14,112	\$14,112	\$14,112
69151 - TITLE II-A - TEACHER QUALITY	\$171,960	\$158,051	\$195,827	\$176,361	\$204,634	\$204,634	\$204,634	\$204,634
69160 - TITLE IV STUDENT ENGAGEMENT	\$75,894	\$34,238	\$82,384	\$65,921	\$90,019	\$90,019	\$90,019	\$90,019
69314 - LIVE WELL EXPO	\$0	\$0	\$6,549	\$0	\$0	\$0	\$0	\$0
69329 - DMS Teacher Corps	\$10,765	\$10,765	\$10,765	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
69330 - SECURITY GRANT - STATE	\$119,237	\$363,919	\$253,068	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
69331 - PROJECT GRADUATION	\$8,100	\$8,128	\$8,128	\$6,672	\$6,672	\$6,672	\$6,672	\$6,672
69335 - IDCPS	\$26,139	\$29,568	\$1,888	\$0	\$15,000	\$15,000	\$15,000	\$15,000
69336 - PATHWAYS PRODUCTIONS	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69338 - CAMERON FOUNDATION - CTE	\$23,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69339 - CAMERON FOUNDATION-LINCENSURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69340 - SECLUSION AND RESTRAINT GRANT	\$64,920	\$111,739	\$142,920	\$102,860	\$102,860	\$102,860	\$102,860	\$102,860
69341 - CTE-SKILLED TRADES PROGRAM	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
69342 - BACK TO SCHOOL BASH	\$0	\$0	\$4,177	\$0	\$4,200	\$4,200	\$4,200	\$4,200
69344 - DINWIDDIE EDUCATION FOUNDATION	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
69345 - ALL-IN-VA PLAN	\$0	\$0	\$688,127	\$1,000,000	\$651,599	\$0	\$0	\$0
69347 - KINDERGARTEN COUNTDOWN CAMP	\$0	\$0	\$10,691	\$0	\$19,500	\$19,500	\$19,500	\$19,500
69348 - VCU - RTR GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69349 - SAFETY & SECURITY EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69350 - SCHOOL IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69351 - COMPREHENSIVE LITERACY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69352 - APB EXAM FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69999 - MISC GRANTS	\$30,165	\$3,252	\$696	\$0	\$55,800	\$55,800	\$55,800	\$55,800
<b>SCHOOL GRANTS FUND</b>	<b>\$3,110,192</b>	<b>\$3,673,171</b>	<b>\$4,432,023</b>	<b>\$4,868,940</b>	<b>\$5,660,810</b>	<b>\$5,052,433</b>	<b>\$5,080,281</b>	<b>\$5,108,471</b>
<b>67100 - DEBT SERVICE</b>	<b>\$3,367,431</b>	<b>\$3,353,500</b>	<b>\$3,344,756</b>	<b>\$3,322,760</b>	<b>\$3,306,057</b>	<b>\$3,290,308</b>	<b>\$3,276,635</b>	<b>\$2,517,114</b>
<b>SCHOOL DEBT SERVICE FUND</b>	<b>\$3,367,431</b>	<b>\$3,353,500</b>	<b>\$3,344,756</b>	<b>\$3,322,760</b>	<b>\$3,306,057</b>	<b>\$3,290,308</b>	<b>\$3,276,635</b>	<b>\$2,517,114</b>
<b>Report Total</b>	<b>\$64,791,088</b>	<b>\$71,233,126</b>	<b>\$73,077,504</b>	<b>\$81,522,523</b>	<b>\$81,064,897</b>	<b>\$78,396,251</b>	<b>\$81,017,157</b>	<b>\$103,130,371</b>

## Forecasting Methodology

The forecasting model relies on a combination of historical actuals, current year budgets, and forward-looking assumptions

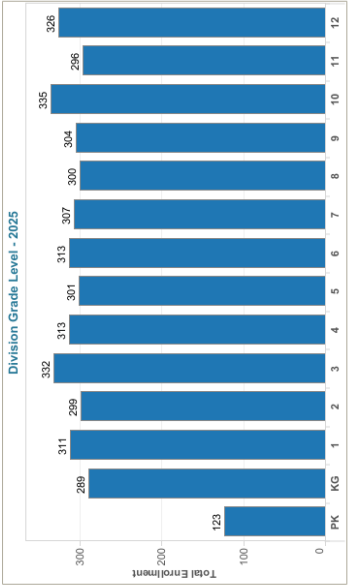
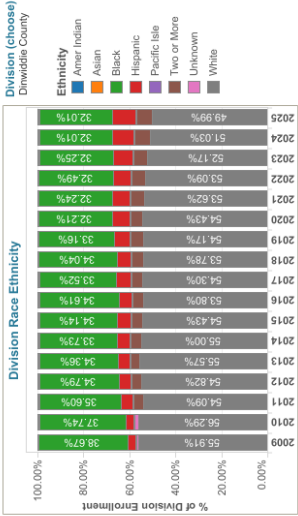
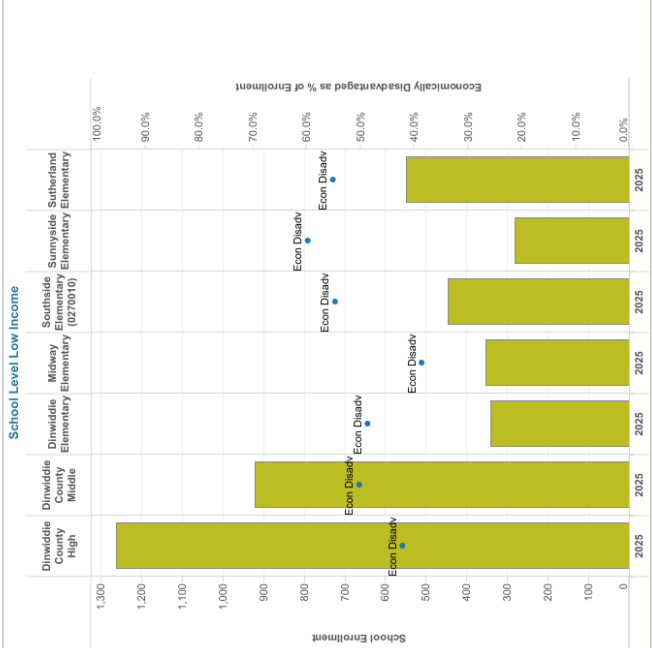
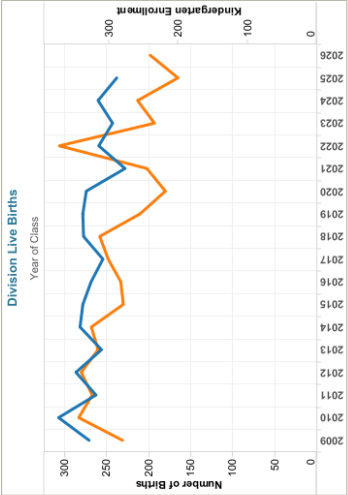
Dinwiddie County Public Schools remains committed to transparency and strategic resource planning. The forecasting process ensures the division can maintain a stable financial foundation while anticipating emerging needs. As revenue conditions and enrollment projections evolve, these forecasts will be updated and refined annually.

INFORMATIONAL COMPONENT

Dinwiddie County Public Schools (DCPS) continues to demonstrate a strong commitment to transparency and data-informed decision-making. The informational section of the budget provides stakeholders with key contextual and statistical insights that shape the development of the FY26 Budget and support strategic planning efforts across the division.

Enrollment and Demographic Trends

Source: Virginia DOE Enrollment Data

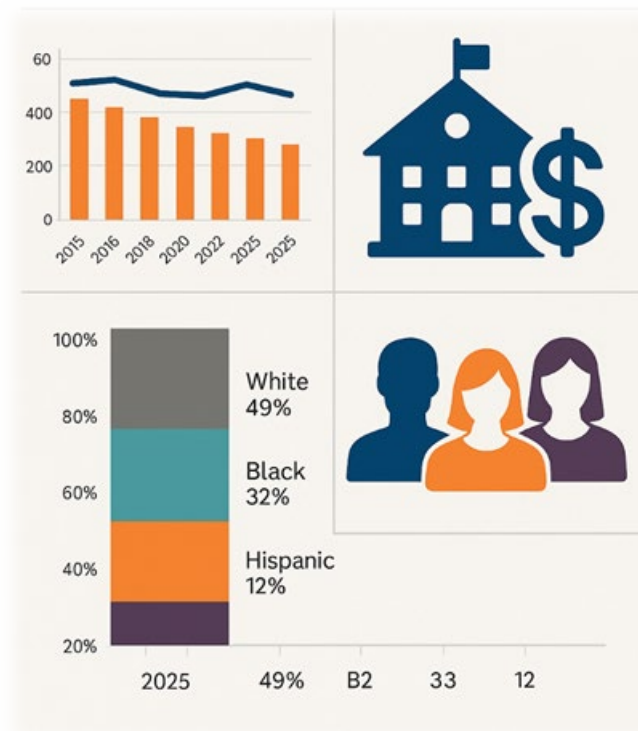


Dinwiddie County Public Schools (DCPS) serves a diverse and evolving student population. As of FY25, total enrollment stands at approximately 4,089 students, with a slight projected decline in FY26, consistent with local birth rate trends. Grade-level data indicates the highest enrollment in grades 10 and 12, while early grades show lower numbers, aligning with a decrease in live births over the past decade.

Nearly half of DCPS students are identified as economically disadvantaged, 48.4% in 2025, highlighting the continued need for robust support services, equity-focused programs, and access to federally funded resources. School-level data shows the highest concentrations of low-income students at Dinwiddie High and Middle Schools.

The division also reflects growing racial and ethnic diversity, with the 2025 student population comprised of approximately 49% White, 32% Black, and 12% Hispanic students. These demographic shifts reinforce the importance of culturally responsive teaching, inclusive practices, and equitable resource distribution.

These informational trends, enrollment stability, socioeconomic needs, and increased diversity play a critical role in shaping the FY26 budget priorities. DCPS remains committed to data-informed planning to ensure student needs are met and resources are effectively aligned with long-term strategic goals.





### 3-Year Enrollment Forecast: FY2026-FY2028

Using a linear trend analysis and incorporating the FY2026 Budget ADM:

<b>Fiscal Year</b>	<b>Projected Enrollment</b>
<b>FY 2026</b>	<b>3,975</b> ( <i>budgeted</i> )
<b>FY 2027</b>	~3,925 students
<b>FY 2028</b>	~3,875 students

#### ***Forecast Methodology:***

- Based on a trend of ~50 student reduction per year, aligned with recent declines and the FY2026 budgeted ADM.
- Assumes no major population influxes, new residential development, or rezoning adjustments.
- Allows for planning in key areas such as staffing, transportation, and school nutrition.

#### ***Strategic Considerations for Planning***

- Staffing adjustments may be required in grade levels or buildings most impacted by the enrollment decline.
- ADM-based state funding will decrease proportionally, requiring careful budget controls.
- Opportunities exist to retain and attract students through expanded program offerings (e.g., CTE, early learning, dual enrollment).
- Ongoing demographic monitoring and community engagement will be critical to stabilizing enrollment trends.

## Local Taxes

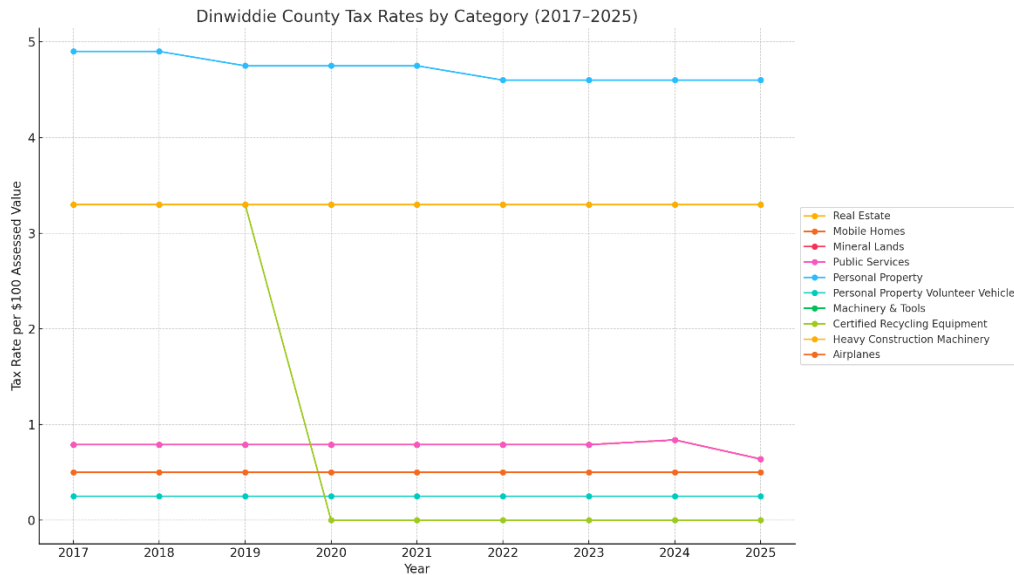
School divisions in Virginia do not have taxing authority and are fiscally dependent on the local government. Dinwiddie County Public Schools is financially dependent on funds from the local, state, and federal governments. Dinwiddie County government, led by the Board of Supervisors, collects taxes on real estate, personal property, and other sources, and then transfers a portion to Dinwiddie County Public Schools. The Board of Supervisors, the School Board, and administrative personnel collaborate to determine funding levels for the community's public schools.

The Dinwiddie County Board of Supervisors establishes personal property tax rates each year during the regular budget process. The current tax rate for most all vehicles is \$4.60 per \$100 of assessed value. The tax is then prorated, if necessary, based on the number of months that the vehicle is in the county.

### Calendar Year Tax Rates

#### Unit Levy – All Districts – \$100 Assessed Valuations

Description	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Real Estate</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Mobile Homes</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Mineral Lands</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Public Services</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Personal Property</b>	\$4.90	\$4.90	\$4.75	\$4.75	\$4.75	\$4.60	\$4.60	\$4.60	<b>\$4.60</b>
<b>Personal Property Volunteer Vehicle</b>	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	<b>\$0.25</b>
<b>Machinery &amp; Tools</b>	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	<b>\$3.30</b>
<b>Certified Recycling Equipment</b>	\$3.30	\$3.30	\$3.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$0.00</b>
<b>Heavy Construction Machinery</b>	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	<b>\$3.30</b>
<b>Airplanes</b>	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	<b>\$0.50</b>



## Impact of Local Real Estate Tax on Taxpayers

Real Estate in Dinwiddie County is taxed at 100 percent of fair market value as required by the state constitution. This is determined by conducting a thorough sales study immediately prior to each general reassessment of real property.

Reassessments are conducted every six years. In between assessments, the commissioner of the revenue and her field assessors value any new construction and other changes to the real property. In addition, new subdivisions of property and improvements are taxed when they are substantially complete.

Based on the assessed evaluations, the annual tax rate (set by the Board of Supervisors each April for that calendar year) is applied to real property in Dinwiddie County. The real estate tax bills are then generated based on all information available as of the printing date.

The county bills real estate taxes in halves, with first half taxes being due by June 5 and second half due by December 5. Items of new construction and corrections for items previously under billed are supplemented, resulting in an additional bill being sent with another due date. Citizens can use the county's simple, user-friendly online payment system to pay their real estate tax bills.

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.

### *Taxpayer Impact (Five-Year Trend)*

Using an average home assessed at \$200,000:

- In **2021–2023**, the tax bill would have remained at \$1,580 (\$0.79 x \$100 per \$200,000).
- In **2024**, the bill would have increased to \$1,680 due to the \$0.84 rate.
- In **2025 and 2026**, the bill would drop to \$1,280 (\$0.64 rate), reflecting a significant tax relief effort.

This change demonstrates a strategic decision by the county to ease the tax burden on residents despite inflationary pressures and high home values.

## Personnel Resource Changes

Staffing remains one of the largest expenditures in the school division's budget. Over the last five years, DCPS has monitored and adjusted staffing levels in response to enrollment shifts and strategic needs. FY26 includes the following major changes:

- Reduction of 10 positions (including instructional, administrative, and classified roles) due to operational efficiencies and declining enrollment.
- Addition of key positions to support mental health, human resources operations, student services, and transportation needs.
- Continued investment in recruitment and retention strategies to ensure staffing aligns with instructional and operational goals.

These personnel changes are directly linked to the division's priorities of enhancing student support and sustaining workforce excellence.

## Debt Position and Obligations

DCPS currently carries a responsible level of long-term debt, primarily associated with capital improvement projects such as the construction of Dinwiddie Middle School and facility enhancements. No new debt is proposed for FY26. The division's debt service obligations are well within statutory limits and are managed in coordination with the County to ensure fiscal sustainability.

School or Project	Balance as of 07/01/2025	Principal	Interest	Total Payable	Ending Balance as of 6/30/2026	# Yrs. Remaining	FY Last Payment
CIP - VPSA 2007 A (New High Schl)	\$1,075,384.00	\$347,774.00	\$45,976.35	\$393,750.35	\$727,610.00	2	2028
CIP - VPSA 2007 B (New Elem Schl)	\$1,075,384.00	\$347,774.00	\$45,976.35	\$393,750.35	\$727,610.00	2	2028
CIP - BAPCC 2020 Southside HVAC	\$966,000.00	\$156,000.00	\$11,989.78	\$167,989.78	\$810,000.00	6	2031
	<b>\$3,116,768.00</b>	<b>\$851,548.00</b>	<b>\$103,942.48</b>	<b>\$955,490.48</b>	<b>\$2,265,220.00</b>		
VRA 2019C - Refunding of 2012A	\$18,630,000.00	1,860,000.00	488,865.60	2,348,865.60	16,770,000.00	8	2034
<b>TOTAL</b>	<b>\$21,746,768.00</b>	<b>\$2,711,548.00</b>	<b>\$592,808.08</b>	<b>\$3,304,356.08</b>	<b>\$19,035,220.00</b>		
				\$1,700.00			
				<b>\$3,306,056.08</b>			
			Change Over				
			Previous Year	(\$16,703.62)			

## Benchmark Data and Student Outcomes

DCPS continues to monitor and assess a range of student performance indicators to evaluate the effectiveness of its programs and the alignment of resources to student achievement. Key metrics such as Standards of Learning (SOL) performance, on-time graduation rates, and chronic absenteeism are regularly reviewed. While the division is committed to continuous improvement, it also celebrates strong areas of performance and adapts practices based on data.

Other metrics such as student-teacher ratio and per-pupil expenditures remain comparable to regional and state averages. These indicators help communicate the value and impact of public investments in education across the Dinwiddie community.

The logo for Dinwiddie County Public Schools is centered behind the title. It features a stylized tree with a grey trunk and branches, and a canopy of green and yellow stars. Below the tree, the text "DINWIDDIE COUNTY PUBLIC SCHOOLS" is written in a small, grey, sans-serif font.

# ORGANIZATIONAL SECTION

The Organizational Section of the budget provides an overview of the structure of Dinwiddie County Public Schools as well as the vision, strategic plan, goals, and guiding principles.

## Virginia Statutes and Regulations

Within Virginia, each school division is governed by the Constitution of Virginia.

---

*Article VIII, Section 1, of the Virginia Code states, "The General Assembly shall provide for a system of free public elementary and secondary schools for all children of school age throughout the Commonwealth, and shall seek to ensure that an educational program of high quality is established and continually maintained."*

---

**Standards of Quality** are explained in Section 22.1-253.13:1 of the Code of Virginia and place responsibility for the establishment of standards to maintain an educational program of quality with the Board of Education, subject to revision only by the General Assembly.

**Standards of Learning** are explained in Section 22.1-253.13:1, which states, "The Board of Education shall establish educational objectives known as the Standards of Learning, which shall form the core of Virginia's educational program, and other educational objectives, which together are designed to ensure the development of the skills that are necessary for success in school and for preparation for life in the years beyond."

**Standards of Accreditation** are explained in Section 22.1-253.13:3, which states, "The Board of Education shall promulgate regulations establishing standards of accreditation pursuant to the Administrative Process Act which shall include, but not be limited to, student outcome measures, requirements and guidelines for instructional programs and for integration of education technology into such instructional programs, administrative and instructional staffing levels and positions, including staff positions for supporting educational technology, student services, auxiliary education programs such as library and media services, course and credit requirements for graduation from high school, community relations, and the philosophy, goals, and objectives of public education in Virginia."





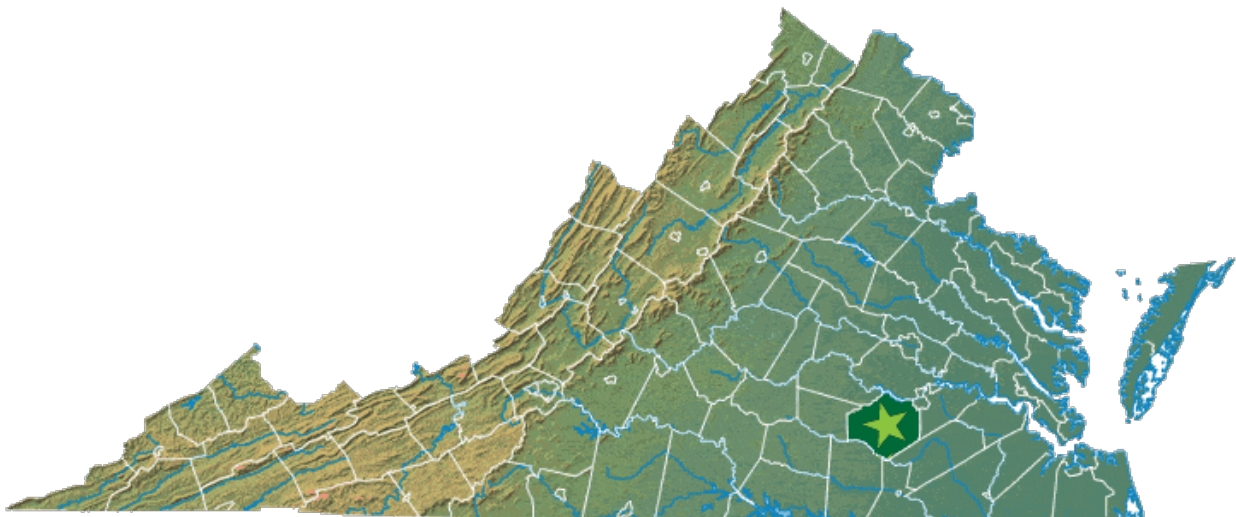
## DINWIDDIE COUNTY HISTORICAL INFORMATION

Dinwiddie County has a long and rich history. It was established May 1, 1752, from Prince George County and 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.

## DINWIDDIE COUNTY GEOGRAPHICAL AREA AND LOCATION

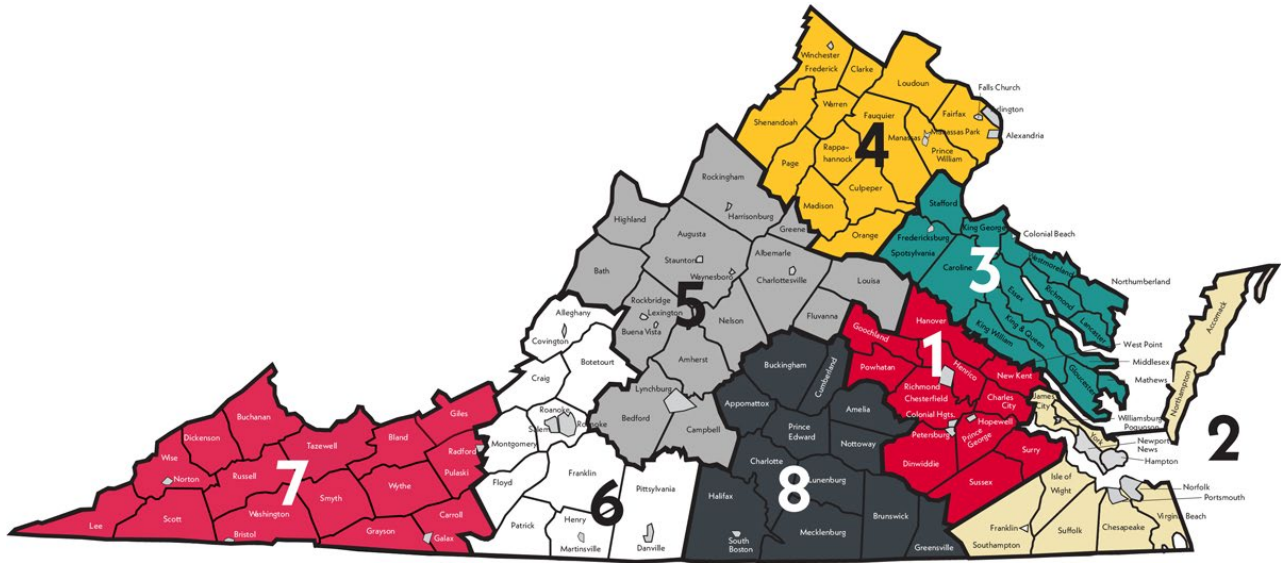
Part of Virginia's Appomattox Basin, Dinwiddie County occupies 507 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of 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 28,814 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.



## Virginia Public Schools Regions

The Commonwealth has 132 school divisions and is divided into eight regions. Dinwiddie County Public Schools (DCPS) is located in Region 1.



### Virginia Public Schools Regions

Region 1 – Central Virginia \*

Region 2 – Tidewater

Region 3 – Northern Neck

Region 4 – Northern Virginia

Region 5 – Valley

Region 6 – Western Virginia

Region 7 – Southwest

Region 8 - Southside

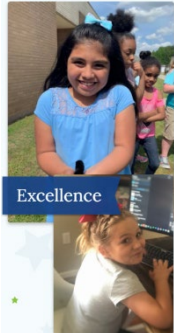
## DINWIDDIE COUNTY PUBLIC SCHOOLS OVERVIEW

Dinwiddie County Public Schools (DCPS) is a vibrant and community-centered school division in south-central Virginia, committed to preparing every student to be life-ready and equipped for lifelong success. With a rich history rooted in tradition and a strong commitment to progress, DCPS serves as a cornerstone of the Dinwiddie community, shaping the lives of approximately 3,800 students each year through meaningful, high-quality educational experiences.



The division is composed of seven schools: five elementary schools, one middle school, and one high school. Additionally, DCPS operates a non-traditional learning center and participates in several regional programs that provide students with advanced academic, artistic, and technical opportunities. These include partnerships with the Appomattox Regional Governor's School, CodeRVA, Maggie L. Walker Governor's School, and Rowanty Technical Center.

Dinwiddie County Public Schools is guided by a clear and compelling vision: Every student is life-ready and has a path to lifelong success. This vision is brought to life daily through a mission to provide each student the opportunity to become a productive citizen while engaging the entire community in the educational process. The division's work is grounded in the core values of excellence, equity, and integrity. These values guide every decision and interaction within the school community.



Excellence in Dinwiddie is defined by the division's promise to exceed expectations and continually improve. DCPS is committed to providing a rigorous and comprehensive education that addresses the academic, social, and emotional needs of every learner. Equity is central to this work, as the division strives to eliminate gaps by providing resources and opportunities tailored to each student's unique needs. Integrity is reflected in the school system's culture of honesty, transparency, and respect for all.

DCPS benefits from a dedicated and deeply committed staff, many of whom are alumni of the division and have returned to live and work in the community.

Approximately 35 percent of current employees graduated from Dinwiddie High School. The division values this legacy of commitment and the sense of ownership it inspires in educators and families alike. Staff members work collaboratively to ensure that each child is challenged, supported, and prepared to thrive in a complex and changing world.

Community engagement is at the heart of Dinwiddie's educational model. The school division is recognized for its close-knit culture, where families, teachers, and leaders work together to support student achievement. Focus groups and surveys conducted as part of the division's long-range planning have consistently highlighted a strong sense of pride, caring relationships, and a family-like atmosphere within the schools.



Over the years, DCPS has celebrated many accomplishments, including full accreditation of all schools by the Virginia Department of Education, increased on-time graduation rates, significant gains in literacy and math growth, and expanded access to dual enrollment and career and technical education programs. Initiatives like the Encompass Learning Center, reading intervention programs, and one-to-one technology access have helped the division meet the diverse needs of its students.



Students in Dinwiddie have access to a wide variety of academic pathways, extracurricular activities, and leadership opportunities. The division supports the whole child by offering programs that develop social, emotional, ethical, and physical competencies alongside academic growth. High levels of student participation in athletics, clubs, and fine arts reflect the well-rounded nature of the DCPS student experience.

The community sees DCPS as both a reflection of its history and a key to its future. Dinwiddie County is a place where generations of families have passed through the school system and continue to invest in its success. The division strives to be a model for what is possible in a small, rural school system—blending tradition with innovation, and cultivating students who are prepared not just for graduation, but for life beyond the classroom.

Dinwiddie County Public Schools continues to evolve in response to the needs of students, families, and the broader community. Through the implementation of a forward-thinking Comprehensive Plan and the active involvement of stakeholders at every level, DCPS remains focused on its primary goal: to ensure that every child receives a high-quality, inclusive, and engaging education that opens doors to opportunity and lifelong success.

DCPS continues to evolve in response to the needs of students, families, and the broader community. Through the implementation of its forward-thinking Comprehensive Plan and with active engagement from stakeholders at every level, the division remains focused on its primary goal: to provide high-quality, inclusive, and engaging educational opportunities that open doors to success for all students.

In fulfilling this mission, Dinwiddie County Public Schools provides educational opportunities to the residents of Dinwiddie County. As a fiscally dependent school division under Virginia state law, DCPS does not have independent taxing authority. Therefore, the assessed and market value of taxable property and local tax rates do not apply directly to the School Division. Despite these constraints, Dinwiddie County Public Schools is committed to maintaining fiscal stability and strong financial stewardship by aligning all resources with the needs of students, staff, and the community.



## Facility Directory



Dinwiddie Elementary School  
13811 Boydton Plank Road  
Dinwiddie, VA 23841  
Office Phone: (804) 469-4580  
Office Fax: (804) 469-4585  
Principal – Mrs. LeighAnn Adams



Dinwiddie High School  
11501 Boisseau Road  
Dinwiddie, VA 23841  
Office Phone: (804) 469-4280  
Office Fax: (804) 469-2093  
Principal – Mrs. Kimberly (Kae) Bailey



Dinwiddie Middle School  
11608 Courthouse Rd  
Dinwiddie, VA 23841  
Office Phone: (804) 469-5430  
Office Fax: (804) 469-3389  
Principal – Dr. Torrie Walker



Midway Elementary School  
5511 Midway Road  
Church Road, VA 23833  
Office Phone: (804) 265-4205  
Office Fax: (804) 2665-4209  
Principal – Mr. David (Chuck) Simmons



Southside Elementary School  
10305 Boydton Plank Road  
Dinwiddie, VA 23841  
Office Phone: (804) 469-4480  
Office Fax: (804) 469-4484  
Principal – Mrs. Sheri Culbreath



Sunnyside Elementary School  
10203 Melvin B. Alsbrooks Ave  
McKenney, VA 23872  
Office Phone: (804) 478-2313  
Office Fax: (804) 478-2315  
Principal – Mrs. Danielle Hawkins



Sutherland Elementary School  
6000 R.B. Pamplin Drive  
Sutherland, Virginia 23885  
Office Phone: (804) 732-4168  
Office Fax: (804) 732-4620  
Principal – Dr. Brandi Walker

Encompass Learning Center  
12318 Boydton Plank Road  
Dinwiddie, VA 23841  
Office Phone: (804) 469-3179

Maintenance  
11016 Courthouse Road  
Dinwiddie, VA 23841  
Office Phone: (804) 469-4685  
Office Fax: (804) 469-4688

Transportation  
11020 Courthouse Road  
Dinwiddie, VA 23841  
Office Phone: (804) 469-4680  
Office Fax: (804) 469-4683



## DINWIDDIE COUNTY SCHOOLS DIVISION ADMINISTRATION

Dr. Kari Weston, Division Superintendent

Dr. Heather “Amanda” Clay, Chief Academic Officer

Mr. Jeff Walters, Chief Operations Officer

Mrs. Christie Fleming, Chief Financial Officer

Mrs. Emily Branch, Chief Human Resources Officer

Mr. Timothy Ampy, Director of Technology

Mr. Matthew Hawkins, Director of Facilities Operations

Mrs. Marion Elder, Director of School Nutrition Services

Mrs. Betty Spiers, Director of Innovation & Development

Mr. Edward Tucker, Director of Transportation

Mrs. Toni Wynn, Director of Planning & Accountability

Mrs. Mary Peters, Director of Exceptional Education

Ms. Schneria Valentine, Director of Elementary Education

Mrs. Carly Woolfolk, Director of Secondary Education

Mr. Robbie Garnes, Director of Student Services

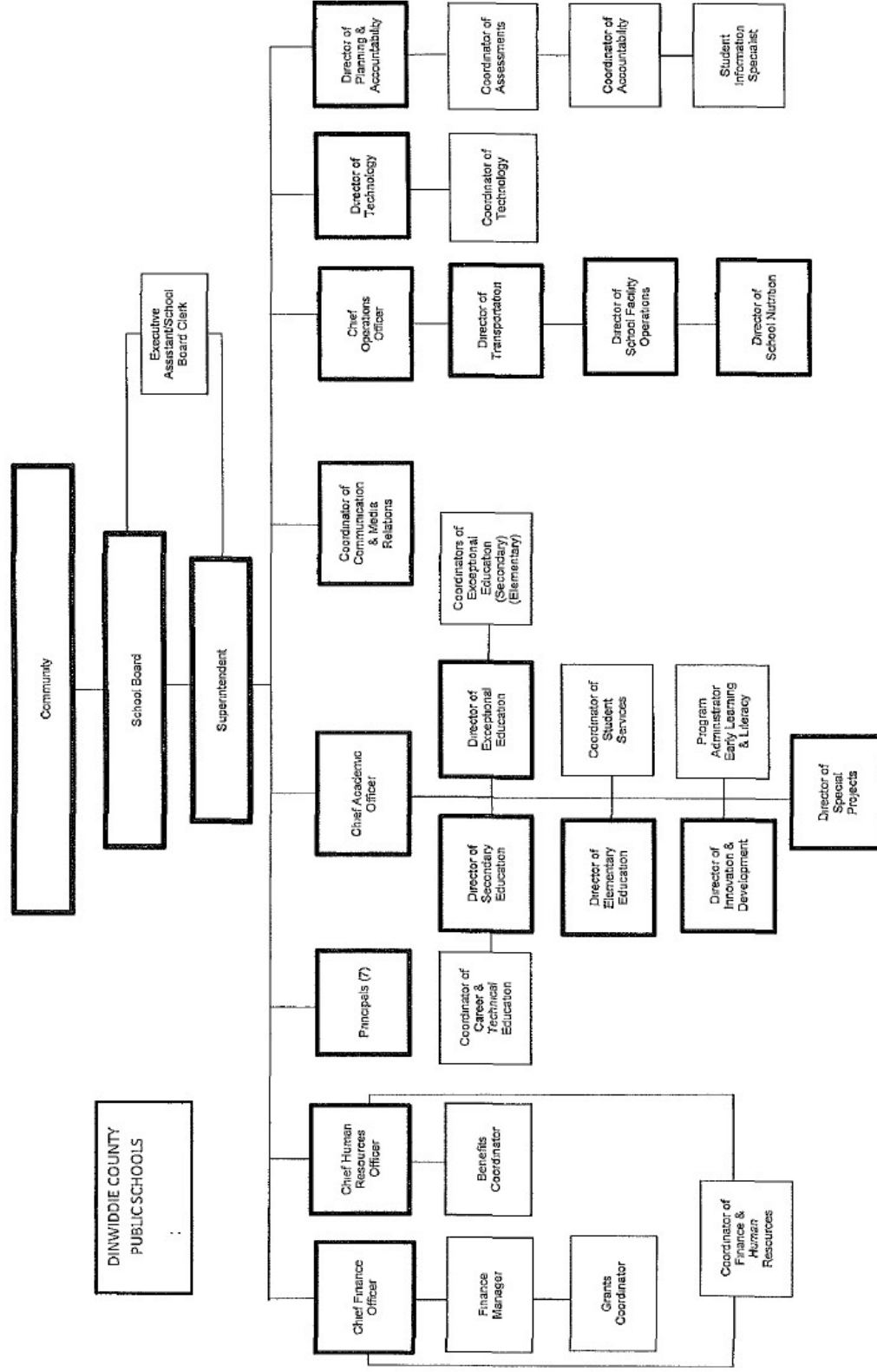
### Our Mission and Core Values

The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children.

By believing in a set of core values, we strive to bring **excellence** to our academics and everything we do. We believe in being fair and impartial by providing **equity** of treatment to our students. Last, by modeling and expecting **integrity**, our students will be learning life skills of being honest, trustworthy, and having a strong ethical belief.

Giving our students opportunities and core values of **Excellence**, **Equity**, and **Integrity** will help them become productive citizens while they aspire to reach their goals and dreams for the future.

# DCPS Organizational Chart



## DINWIDDIE COUNTY SCHOOL BOARD

The Dinwiddie County School Board is made up of five elected members serving four-year terms each time elected. The school board supervises the day-to-day operations of the public schools, implements and enforces school laws/policies, cares for and manages the school divisions' properties, provides for the consolidation of schools, determines the length of the school term, determines the methods of teaching, appoints the division superintendent, and hires, employs, and terminates personnel.

### MISSION STATEMENT

To provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children.

#### *Dr. Elaine J. Pearson, District 1*

Dr. Elaine J. Pearson is a newly elected School Board official for District 1.

Dr. Margaret Elaine Jackson Pearson grew up in Waverly, Virginia. She attended public school in Sussex County, graduating in the final class of Waverly High School in 1970. She married F. Edward Pearson, II in 1981, and they have one son and one daughter.

She attended Longwood College (now University), graduating in 1974 with a B.S. in Education with a major in History and a minor in Government. She returned to Longwood, where she received her M.S. in Education (Administration and Supervision) in 1980. In 2004, Elaine joined Cohort II in the Doctoral Program at Virginia State University, graduating in 2008 with her ED.D. in Educational Leadership.

Elaine spent 34 years in public education in Henrico, Powhatan, and Surry Counties. During this time, she taught grades 7-12 in all social studies areas, computer literacy, and gifted and talented classes, for which she was the coordinator at both the high school and middle school levels. She served as Department Chairperson for the Social Studies Department at Powhatan High School and Chairperson for the School Review. While at Hermitage High School, she sponsored the cheerleading squad and was assistant girls' gymnastics coach. She served as Assistant Principal at Surry County High School and Principal at L.P. Jackson Middle School.

The top achievement of her administrative career came in her final term as Principal at L.P. Jackson Middle School when the State of Virginia released School Reports in the fall for the Spring SOL Testing, and for the first time in school history, the middle school was fully accredited.

After her retirement, she moved to a farm in Dinwiddie County. Elaine enjoys attending Masonic/Shrine activities with her husband, serving as Secretary/Treasurer and Adult Sunday School teacher at her church, and leading Bible Study at another church in her community. She spends her leisure time reading, crafting, and tending to her various animals.

***Dwayne G. Walker, District 2***

Dwayne G. Walker is a newly elected School Board official for District 2. Reverend Walker is a lifelong and 4th generation resident of Dinwiddie County where he graduated from DCPS in 1997. He earned a Bachelor's Degree in Religion from Liberty University in 2001. He also holds an MBA from Longwood University. He has ministered for more than 20 years at the North Dinwiddie Church where he currently serves as the Lead Pastor. He and his wife Christi oversee the Kids First Christian Preschool and Childcare that provides services to over 100 children from our community, including many who attend our public schools. He and Christi have a daughter- Cassi, and two sons- Cameron and Christian, all of whom attend Dinwiddie County Schools. Reverend Walker is the Girls Tennis Coach at DHS, a chaplain for the Fishers of Men Tournament Trail (VA EAST division), and serves on the board of directors for a number of other community organizations. He lives by the motto derived from the Gospel of Matthew, "Love God and love people".

***Barbara T. Pittman, District 3***

Barbara T. Pittman began her term on the Dinwiddie County School Board in 2012. She is a retired educator with 38 years of service to Dinwiddie County in the capacity of teaching, coaching, guidance counselor, and administration. She served as Principal of both Dinwiddie Middle School and Dinwiddie High School before retiring in 2010. She also serves as a Board Member of Code R VA and Appomattox Regional Governors School.

Ms. Pittman earned her undergraduate degree at Longwood College, a Master's Degree at Virginia State University, and an administrative endorsement at VCU. She is active in the community by serving on the Chamber of Commerce, the Dinwiddie Christmas Sharing Foundation, The Teen Expo Committee, and the Board of Directors of Carson United Methodist Church.

Barbara Pittman is the mother of a fellow educator and a grandparent to two beautiful girls. She is a strong believer in public education and making sure our graduates are ready for post-secondary education, work, or the Armed Forces.

***Mary M. Benjamin, District 4***

Mary Mabry Benjamin is a native of Dinwiddie County, Virginia, a graduate of Southside High School, Virginia State College (now University) where she received a B.S. Degree in Food and Nutrition, and the University of Phoenix where she received a Master's Degree in Organizational Management. In 2005, she retired from the Philadelphia School District with 35 years of service.

Prior to being elected to the Dinwiddie County School Board in 2015, Mary served on its Electoral Board. Her service to the community is further demonstrated through her involvement as a member of the Board of Trustees at the Appomattox Regional Library and a host of other civic and community organizations.

She is an active member of Little Bethel Baptist Church; but most of all, she is the proud mother and grandmother.

***Jason L. Brown, II, District 5***

Jason L. Brown, II is a newly elected School Board official for District 5. He was a part of the first class to attend Sutherland Elementary and is a graduate of the Appomattox Regional Governor's School (Class of 2019). He was a technology major at the Governor's School and is now a student at Brightpoint Community College. Following his time at Brightpoint, Mr. Brown plans to pursue his bachelor's in Anthropology.

As a teenager, Mr. Brown was a participant in Dinwiddie County's Youth Workforce Development Program. At that age, he expressed interest in government and politics, and for two years in that program he interned with Dinwiddie County Administration and the Crater Planning District Commission. He is now one of the youngest elected officials in Dinwiddie County history. He is extensively involved in political advocacy and is a firm believer in community power. Mr. Brown leads under the philosophy that a strong school system is the natural result of putting power into the hands of students, teachers, and families. One fun fact about Mr. Brown is that he studied a total of five languages in high school and college: Spanish, Latin, Chinese, American Sign Language, and Russian.



1<sup>st</sup> Day of School 2024-2025

## School Board Meeting Dates

[All Dinwiddie School Board meeting dates, information, minutes, and policies are posted on BoardDocs.](#) The School Board meets the second Tuesday of each month at the Pamplin Administration Building unless special arrangements by the Board has been made. We encourage and welcome the public to attend all open session meetings.

MONTH	CLOSED SESSION (Board Members)	REGULAR SESSION (Open to the Public)
January 14, 2025	2:00 pm	4:00 pm
January 28, 2025	3:00 pm	Personnel/Student Matters
February 11, 2025	2:00 pm	4:00 pm
February 25, 2025	3:00 pm	Personnel/Student Matters
March 11, 2025	2:00 pm	4:00 pm
March 25, 2025	3:00 pm	Personnel/Student Matters
April 8, 2025	2:00 pm	4:00 pm
April 22, 2025	3:00 pm	Personnel/Student Matters
May 13, 2025	2:00 pm	4:00 pm
May 27, 2025	3:00 pm	Personnel/Student Matters
June 10, 2025	2:00 pm	4:00 pm
June 24, 2025	3:00 pm	Personnel/Student Matters
July 15, 2025	2:00 pm	4:00 pm
August 12, 2025	2:00 pm	4:00 pm
August 26, 2025	3:00 pm	Personnel/Student Matters
September 9, 2025	2:00 pm	4:00 pm
September 23, 2025	3:00 pm	Personnel/Student Matters
October 14, 2025	2:00 pm	4:00 pm
October 28, 2025	3:00 pm	Personnel/Student Matters
November 11, 2025	2:00 pm	4:00 pm
December 9, 2025	2:00 pm	4:00 pm
January 13, 2026	2:00 pm	4:00 pm



## **Dinwiddie County Public Schools 2020 – 2027 Comprehensive Plan**

Dinwiddie County Public Schools (DCPS) School Board has adopted a division-wide comprehensive, unified, long-range plan based on data collection, an analysis of the data, and how the data will be utilized to improve classroom instruction and student achievement consistent with all other division-wide plans required by state and federal laws and regulations. The DCPS Comprehensive Plan defines the vision for the future. This seven-year plan will serve as the backbone of all planning efforts. It outlines challenges facing the school community, identifies solutions, and provides guidance to leaders on planning-related decisions. This Comprehensive Plan has the support of the broader community.

The foundation of this plan was laid in 2018 when the division's leadership team engaged in a comprehensive process to solidify our mission, vision, core values, brand, and focus areas. The input was gathered in a number of ways, with Hunter Communications LLC conducting a summary analysis based on feedback from 10 focus groups with nearly 80 participants as well as a review of existing survey data provided by DCPS. Overall, the current image of DCPS was a positive one that commonly was described as a school system with a strong sense of connection and family, as well as having supportive, caring, and deeply committed staff and teachers.

### **Priority 1: Student Success**

- Goal 1 - Ensure all students graduate from high school life ready.
- Goal 2 - Expand offerings that further develop social, ethical, emotional, physical and cognitive competencies.
- Goal 3 - Close achievement, access, and opportunity gaps.

### **Priority 2: Caring Culture**

- Goal 1- Ensure students, families, and staff feel respected.
- Goal 2 – Facilitate a culturally responsive environment.
- Goal 3 – Increase stakeholder engagement.
- Goal 4 – Improve internal and external communication.
- Goal 5 – Expand the use of technology and innovative strategies.

### **Priority 3: Exemplary Staff**

- Goal 1 – Improve processes to maintain and attract talent.
- Goal 2 – Develop a highly effective and responsible workforce.
- Goal 3 – Develop principals and district administrators as effective leaders of people.

### **Priority 4: We will champion the needs to our school communities and be responsible stewards of the public's investment.**

- Goal 1 – Establish a decision-making model that sustains a high-performance organization.
- Goal 2 – Improve efficient use of resources, processes, and management structure to support system innovation.
- Goal 3 – Ensure facilities meet all industry requirements, including accessibility, low maintenance, energy efficiency, and are globally connected learning centers.
- Goal 4 – Seek and establish other sources of external funding.

## 2020 – 2025 Strategic Plan: Goals & Objectives

**Goal #1: Empower all students with the education and skills necessary to live healthy, rewarding lives as confident, successful citizens.**

Objectives: *Increase the graduation rate.*

*Advance mastery of learning standards.*

*Provide equitable access to academically rigorous courses/programs.*

*Expand offerings of activities and experiences that further develop social, ethical, emotional, physical, and cognitive competencies.*

**Goal#2: Broaden meaningful, active engagement among students, parents and community/business partners.**

Objectives: *Provide a safe, orderly, and positive school/work environment.*

*Increase stakeholder involvement and engagement.*

*Improve internal and external communication.*

*Expand the use of technology and innovative strategies.*

**Goal #3: Retain and recruit high-performing employees who put students first, practice inclusivity, and inherently add value to the organization.**

Objectives: *Improve processes to attract and retain talent.*

*Develop a highly effective and responsible workforce.*

**Goal #4: Maintain fiscal stability, maximize efficiency of district operations, and align resources to support excellent teaching and learning.**

Objectives: *Establish a decision-making model that sustains a high-performance organization.*

*Improve efficient use of resources, processes and management structure to support system innovation.*

*Ensure facilities meet all industry requirements including accessibility, low maintenance, energy efficiency, and are globally connected learning centers.*

***The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children.***

## Strategic Staffing and Cost Adjustments in Support of DCPS Goals

Dinwiddie County Public Schools (DCPS) remains committed to aligning fiscal responsibility with its overarching mission to empower students, support staff excellence, and maintain a caring culture across the division. The FY2026 budget reflects intentional staffing and cost adjustments made to support these priorities while responding to enrollment trends, operational needs, and broader strategic objectives defined in the 2020–2027 DCPS Comprehensive Plan.

### *Strategic Reductions for Greater Efficiency*

As part of **Goal 4: Improve efficient use of resources, processes, and management structures** under the *Resource Management* and *Stewardship* priorities, DCPS conducted a thorough review of current staffing patterns. This resulted in the **elimination of 10 positions**, including:

- **2 Maintenance roles**
- **1 Paraprofessional**
- **7 Teaching positions** across various school sites

These changes were data-driven and reflect shifts in enrollment and service demands. The decision to eliminate these roles supports **Goal 1: Establish a decision-making model that sustains a high-performance organization**, ensuring resources are allocated in a way that maximizes impact and minimizes redundancy.

### *Targeted Additions to Strengthen Student and Staff Support*

While reductions were made in select areas, DCPS also made **targeted investments** to enhance student services and operational capacity. These additions align with multiple goals across the division's strategic plan:

#### ► *Priority 1: Student Success*

- ✓ **School Counselor and School Social Worker**  
Added to bolster student mental health and wellness services, these roles directly support **Goal 2: Expand offerings that develop social, ethical, emotional, and cognitive competencies**, and address growing student needs related to trauma, behavior, and engagement.
- ✓ **Autism Paraprofessional**  
Provides dedicated support for students with autism, ensuring **IEP compliance** and fostering inclusive practices aligned with **Goal 3: Close achievement, access, and opportunity gaps**.

► *Priority 3: Exemplary Staff*

✓ **HR Program Administrator**

This new position reflects a commitment to **Goal 1: Improve processes to maintain and attract talent**, by enhancing HR operations and streamlining recruitment, onboarding, and employee engagement strategies.

✓ **Student Services Director (Reclassified from Coordinator)**

Recognizing the evolving needs in areas like behavior, attendance, health, and equity, this reclassification ensures strong leadership and vision for student-centered initiatives in alignment with **Goal 2: Develop a highly effective and responsible workforce**.

► *Priority 4: Responsible Stewardship*

✓ **4 Full-Time Bus Drivers**

Addressing transportation reliability, these additions reduce overtime costs and reliance on substitutes, reinforcing **Goal 2: Improve use of resources** and ensuring safe, timely access to education.



## SCHOOL BOARD POLICY

### Management of Funds

School Board Policy File: DA

The superintendent or his designee shall be responsible for administering the division budget in accordance with board policies and applicable state and federal regulations, and laws; therefore, the superintendent or his designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

If the governing body approves the School Board budget by total amount (also referred to as lump sums), funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the appropriating body.

The superintendent is authorized by the School Board to make line item transfers within a category, reported monthly for School Board review.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

### Annual Budget

School Board Policy File: DB

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.

The superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division.

The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the appropriating body, the school division publishes the approved budget in line item form, including the estimated required local match, on its website and the document is made available in hard copy as needed to citizens for inspection.

Financial Accounting and Reporting

School Board Policy File: DI

The superintendent or superintendent's designee is responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts.

The Dinwiddie School Board receives monthly statements of the funds available for school purposes.

At least once each year the School Board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public either on the school division website or in hard copy at the central school division office, on a template prescribed by the Board of Education.

Purchasing Authority

School Board Policy File: DJA

The superintendent may designate a qualified employee to serve as the purchasing agent for the Board. In this capacity, the agent for the Board may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state laws and regulations and School Board policies. All contracts shall be signed by the authorized designee or School Board Clerk.

Internal Controls

The superintendent, or superintendent's designee, establishes appropriate procedures for internal accounting controls.

Purchasing and Contracting

Dinwiddie County School Board encourages full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting within the school division to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Payment Procedures

School Board Policy File: DK

The School Board will receive, each month, a list of bills for payment from division funds. The list will be certified as correct and accepted for payment by the School Board at its regularly scheduled monthly meeting. The School Board may, by resolution, appoint an agent and deputy agent to perform the payment certification and approval functions. Any such agent or deputy agent must furnish a corporate surety bond, the premium of which shall be paid out of funds made available to the School Board.



Where payment is approved by the School Board, the warrant shall be signed by the chairman or vice-chairman, and countersigned by the clerk or deputy clerk, made payable to the person or persons, firm or corporation entitled to receive such payment and recorded in the form and manner prescribed by the Board of Education. Any payment warrants approved by the School Board's agent or deputy agent must be countersigned by the clerk or deputy clerk of the School Board, except in the following situations: (1) when the agent is the Superintendent, who also occupies the position of School Board Clerk, a countersignature from the chairman or vice-chairman is required, (2) when the deputy agent and the deputy clerk is one and the same person, the warrant must be countersigned by either the clerk or the agent of the School Board.

#### Payroll Procedures

School Board Policy File: DL

All salaries and supplements paid regular staff members, substitute or part-time personnel, and student workers will be paid by the finance office in accordance with the schedule approved by the School Board. The business office maintains records that accurately reflect the compensation and related benefits of each employee.

#### Expense Reimbursements

School Board Policy File: DLC

The School Board encourages attendance and participation of school personnel in professional development activities to improve work skills and to maintain high morale.

Requests for reimbursement from School Board funds will be honored only for activities approved in advance by the superintendent or superintendent's designee and for which a statement of travel, with supporting documents, is submitted at the conclusion of the trip.

#### Mileage

Division personnel will be reimbursed at the IRS approved rate per mile for use of their personal vehicle when performing school-related responsibilities within the school division.

Reimbursement for mileage when attending a conference/meeting either within or outside of the county will be based on the shortest distance to the conference/meeting destination according to the following criteria:

- Distance from individual's assigned work site location in Dinwiddie County Public Schools to conference/meeting site; or
- Distance from individual's home to conference/meeting site.

Disposal of Surplus Items

School Board Policy File: DN

The school division shall apply trade-in allowances on equipment to be replaced against the purchase cost of the new equipment whenever possible.

The school division may dispose of equipment having no trade-in value by informal bid, auction or pre-priced sale as appropriate to the public. If items are valued in excess of \$100.00, formal authorization for negotiated sale or for putting the items to bid shall be obtained from the School Board.

The bidder or purchaser shall certify whether he/she is an officer or employee of the division or a member of the immediate family of an officer or employee. Officers and employees of the school division, and members of their immediate families, may purchase surplus property from the school division only if the property is being sold at uniform prices available to the public or if the goods are sold for less than \$500.00.

If reasonable attempts through the bidding or direct sales process to dispose of the items are unsuccessful, then the superintendent is authorized to arrange for their disposal.

Obsolete educational technology hardware and software that is being replaced pursuant to Va. Code § 22.1-199.1(B)(4) may be donated to other school divisions, to students, as provided in Board of Education guidelines, and to preschool programs in the Commonwealth. In addition, the school board may donate such obsolete educational technology hardware and software and other obsolete personal property to a Virginia nonprofit organization which is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

## Code of Virginia

§ 22.1-92. Estimate of money needed for public schools; notice of costs to be distributed.

- A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per-pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per-pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

- B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least 10 days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

§ 15.2-2503. Time for preparation and approval of budget; contents.

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission, or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission, or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website if any or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

§ 22.1-88. Of what school funds to consist.

The funds available to the school board of a school division for the establishment, support, and maintenance of the public schools in the school division shall consist of state funds appropriated for public school purposes and apportioned to the school board, federal funds appropriated for educational purposes and apportioned to the school board, local funds appropriated to the school board by a local governing body or such funds as

shall be raised by local levy as authorized by law, donations or the income arising therefrom, and any other funds that may be set apart for public school purposes.

§ 22.1-89. Management of funds.

Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses. If funds are appropriated to the school board by major classification as provided in § 22.1-94, no funds shall be expended by the school board except in accordance with such classifications without the consent of the governing body appropriating the funds.

§ 22.1-90. Annual report of expenditures.

Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.

§ 22.1-91. Limitation on expenditures; penalty.

No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated, or voting to violate any provision of this section shall be guilty of malfeasance in office.

§ 22.1-93. Approval of annual budget for school purposes.

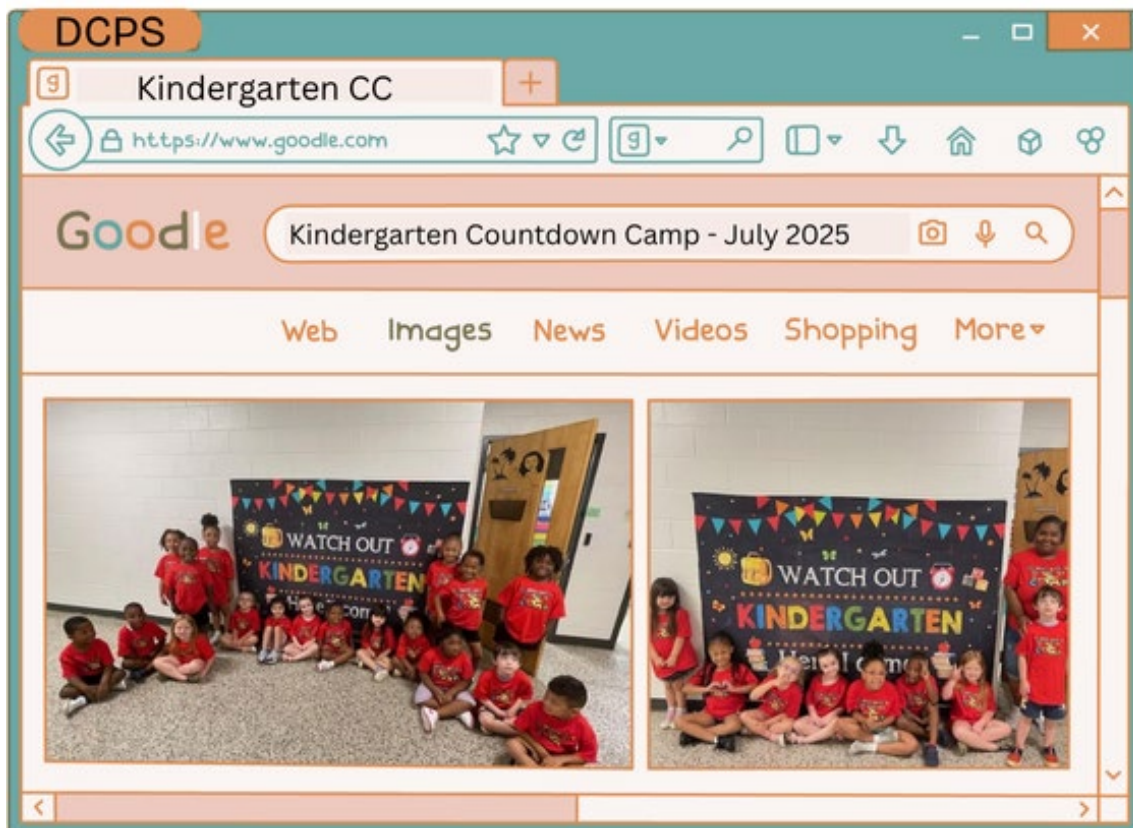
Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May fifteen or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city, and town that operates a

separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

§ 22.1-94. Appropriations by county, city, or town governing body for public schools.

A governing body may make appropriations to a school board from the funds derived from local levies and any other funds available, for operation, capital outlay, and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications prescribed by the Board of Education pursuant to § 22.1-115. The appropriations may be made on the same periodic basis as the governing body makes appropriations to other departments and agencies.



**Dinwiddie County Public Schools Categories**

FUNDS		
	School Fund	205
	Textbook Fund	206
	School Nutrition Fund	207
	Cares Act Fund	208
	School Construction Fund	301
	School Capital Fund	302
	School Grant Fund	303
	School Debt Service Fund	402

CATEGORICAL FUNCTIONS		
	Instruction	61XXX
	Administration	621XX
	Attendance & Health	622XX
	Pupil Transportation	63XXX
	Operations & Maintenance	64XXX
	School Nutrition (Fund 207)	65XXX
	Facilities	66XXX
	Debt Services & Fund Transfers (402)	67XXX
	Technology	68XXX
	Grants (Fund 303)	69XXX
	Contingency Reserves	69XXX

COST CENTERS / LOCATION CODES		
	School Board Office	101
	Transportation	102
	Maintenance	103



	School Nutrition Services	104
	Dinwiddie Elementary	201
	Midway Elementary	202
	Sunnyside Elementary	203
	Southside Elementary	205
	Sutherland Elementary	206
	Dinwiddie High School	301
	Dinwiddie Middle School	302
	Encompass	304
	Historic Southside High School	305
	Agricultural Education Center	306
	Sub / Mail Group	999
PROGRAM FUNDS		
	Regular Ed.	10
	Math	11
	English	12
	Science	13
	Social Studies	14
	Health / PE	15
	Foreign Language	16
	Music	17
	Art	18
	Drama	19
	Special Ed.-Regular	20
	Special Ed.-Specific Learning Disability	21
	Special Ed.-Emotional Disturbance	22
	Special Ed.-Intellectual Disability	23
	Special Ed.-Developmental Delay	24
	Special Ed.-Other Health Impairment	25
	Special Ed.-Early Childhood	26

	Special Ed.-Autism	27
	Special Ed.-Hearing Impaired	28
	Special Ed.-Car Drivers	29
	CTE	30
	Work Based Learning	31
	Career Investigations	32
	Gifted	40
	Remedial – Elementary	50
	Remedial – Secondary	51
	Supplemental Activities	52
	Summer School	60
PROGRAM FUNDS (cont.)		
	ISAEP / GED / At-Risk / Alt Ed	70
	CTE- Trade Industrial	71
	Pre-Kindergarten	80
	Early Childhood	81
	Adult Education	90
	Student Activity Director	99
	Carl Perkins-Administrative (Grant Only)	99

PROJECT CODES		
	Bright Stars	002
	ESL	003
	Early Reading Interventions -PALS	004
	SOL Remediation	005
	Teacher Mentor State	006
	Algebra Readiness	007
	JROTC	008
	Credit Recovery	009

	Transportation	102
	Elementary – Division Wide	200
	Dinwiddie Elementary School	201
	Midway Elementary	202
	Sunnyside Elementary	203
	Southside Elementary	205
	Sutherland Elementary	206
	Speech Services	220
	Secondary – Division Wide	300
	Dinwiddie High School	301
	Dinwiddie Middle School	302
	Encompass	304

OPERATING FUNCTIONS		
---------------------	--	--

	Classroom Instruction	61100
	Guidance Services	61210
	School Social Worker services	61220
	Homebound Instruction	61230
	Rise Program	61231
	Homebased Services	61232
	Improvement of Instruction-Exceptional Ed	61310
	Transition Program	61311
	Improvement of Instruction – Elem	61312
	Improvement of Instruction – Sec	61313
	Improvement of Instruction-Accountability	61314
	Professional Development	61315
	Improvement of Instruction-Student Services	61317
	Innovation and Development	61318
	School Readiness & Literacy	61319
	Media Services	61320
	Office of the Principal	61410

	Board Services	62110
	Executive Administration Services	62120
	Operations Services	62125
	Information Services	62130
	Personnel Services	62140
	Planning Services	62150
	Fiscal Services	62160
	Reprographics	62180
	Attendance Services	62210
	Health Services	62220
	OT/PT Services	62221
	Psychological Services	62230
	Audiology Services	62240
OPERATING FUNCTIONS (cont.)		
	Transportation Mgmt & Direction	63100
	Vehicle Operation Services	63200
	Monitoring Services	63300
	Vehicle Maintenance Services	63400
	School Buses – Regular Purchase	63500
	Other Vehicle and Equipment Purchases	63700
	Maintenance Mgmt & Direction	64100
	Building Services	64200
	Grounds Services	64300
	Equipment Services	64400
	Vehicle Services (other than transp.)	64500
	Safety & Security Services	64600
	School Nutrition Services	65100
	Community Services	65300
	Site Acquisitions	66100
	Site Improvements	66200
	Architecture and Engineering Services	66300

	Building Acquisition and Construction	66500
	Building Addition and Improvements	66600
	Debt Service	67100
	Technology Classroom Instruction	68100
	Technology Instructional Support	68200
	Technology – Administration	68300
	Technology – Attendance & Health	68400
	Technology – Transportation	68500
	Technology – Operations & Maintenance	68600
	Technology – School Food Service	68700
	Technology – Facilities	68800

GRANT FUNCTIONS		
	Peer (101-30-000) (Local)	61100
	Idcps Conference	61316
	Title I	69110
	Carl Perkins	69120
	Title VI B – FTF	69130
	Pre-School Handicapped	69131
	Special Ed Regional Program (State)	69132
	Title II-A Teacher Quality	69151
	Title III -ESL	69140
	Title IV – Student Support & Enrichment	69160
	Cameron Fund (Local)	69221
	Live Well Expo (Local)	69314
	Middle School Teacher Corps (State)	69329
	Expandable Security (State)	69330
	Project Graduation (State)	69331
	Runners Club (Local)	69335

	Pathways Productions (Local)	69336
	Cameron Foundation CTE (Local)	69338
	Community Foundation (Local)	69339
	Seclusion & Restraint (State)	69340
	CTE-Skilled Trades Program (State)	69341
	Back to School Bash (Local)	69342
	GO Tech Grant – CTE (State)	69343
	Dinwiddie Education Foundation (Local)	69344
	Miscellaneous (Local)	69999

### Classification of Revenues and Expenditures

1000 – Personnel Services: Includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full and part-time work, including overtime and similar compensation.

2000 – Employee Benefits: Includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, and insurance.

3000 – Purchased Services: Includes services acquired from outside sources (e.g., training and lease/rentals, etc.) on a fee basis or fixed-time contract basis.

4000 – Internal Services: Includes charges from an internal service fund to other activities/elements of the local government.

5000 – Other Charges: Includes expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).

6000 – Materials and Supplies: Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.

7000 – Payment to Joint Operations: Includes tuition payments to fiscal agent for operations that are jointly operated by two or more local governments.

8000 – Capital Outlay: Includes expenditures for outlays that result in the acquisition of or addition to fixed assets in excess of a unit cost of \$5,000. Capital outlay includes the purchase of fixed assets, both new and replacements.

9000 – Other Uses of Funds: Used to classify transactions that are not properly recorded as expenditures to the school division but require budgetary or accounting control.



## State Mandated Categories

Virginia Code section 22.1-115 states:

The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds:

- (i) Instruction
- (ii) Administration, attendance and health
- (iii) Pupil transportation
- (iv) Operation and maintenance
- (v) School food services and other non-instructional operations
- (vi) Facilities
- (vii) Debt and fund transfers
- (viii) Technology
- (ix) Contingency reserves

The following are the definitions of the required state categories:

*Instruction* – includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium such as television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type that assist in the instructional process are included in this category.

*Administration, Attendance and Health* – includes activities concerned with establishing and administering policy for operating the local education agency and activities whose primary purpose is the promotion and improvement of children's attendance in school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

*Pupil Transportation* – includes activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school and trips to and from school activities.

*Operation and Maintenance* – includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

*School Food Services and Other Non-Instructional Operations* – includes activities concerned with providing non-instructional services to students, staff, or the community.

*Facilities* – includes activities with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

*Technology* – this state category captures technology-related expenditures as required by the General Assembly. All technology-related expenditures should be reported under this state category. Any services (i.e., distance learning) involving the use of technology for instructional, public information, or any other use should be recorded exclusively in this state category and not reported in other state categories.

*Debt and Fund Transfers* – includes activities concerned with managing outlays of governmental funds for debt service payments, lease payments and fund transfers.



Graduation 2025

## Fund Balance and Reserve Policy

In accordance with Virginia Code **§22.1-100 – Unexpended school and educational funds** – All sums of money derived from the Commonwealth which are unexpended in any year in any school division shall revert to the fund of the Commonwealth from which derived unless the Board of Education directs otherwise. All sums derived from local funds unexpended in any year shall remain a part of the funds of the governing body appropriating the funds for use the next year, but no local funds shall be subject to redivision outside of the locality in which they were raised (Code 1950 §22-138; 1956, Ex. Sess., 67; 1980, c 559).

In accordance with the Code of Federal Regulations **§210.14 – Resource Management** – Net cash resources. The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with §210.19(a) (Code 7 CFR Ch. II). Encumbrances The division maintains an encumbrance accounting system as one element of accomplishing budgetary control. Encumbered amounts at year-end lapse and are re-appropriated in the subsequent year.

## Encumbrances

Another important component of the DCPS financial control and reporting system is the use of encumbrance accounting. All non-payroll expenditures – purchase orders, contracts, or other monetary commitments – must have funds set aside or encumbered to ensure funds will be available when payment is due. The encumbrance accounting process is used as an extension of formal budgetary control. It is an important financial planning tool and a control measure to prevent inadvertent over-expenditure of budget appropriations due to a lack of information about future commitments.

Encumbrances outstanding at year-end in the Operating Fund are reported as assignments of fund balance and do not constitute expenditures or liabilities of the current year because the commitments will be honored during the subsequent year. The year-end encumbrances represent the estimated amount of contractual obligations for goods or services in the current year that will be received and paid in the following year. Funding for all encumbered appropriations is reappropriated at the beginning of the new fiscal year.

## Financial Information and Reporting

Financial reports are made available monthly to the School Board, schools, departments, and programs for monitoring purposes. The School Board reviews and approves a monthly financial report for all funds, which includes the revenues and expenditures at the major object level. The monthly financial report to the School Board also shows the changes in revenue and expenditure appropriations that have occurred since the budget was approved.

Monthly detail and summary reports of all expenditures in miscellaneous salary accounts and all non-personnel accounts are reviewed by the Financial Services staff.

Grant financial reports are prepared subject to the detailed grant management requirements from the granting agency.

The Commonwealth of Virginia also has a number of reporting requirements, including the Annual School Financial Report for all division expenditures and program specific reports such as homebound teacher costs. DCPS complies with all reporting requirements as mandated by the state, grantors, and other legal entities.

## **Expenditures Controls**

In an effort to control the budgeted line-item accounts as approved by the School Board, the following expenditure control procedures have been established:

- Funds to cover the purchase orders should be in the budget under the appropriate category before encumbering the order. If funds are inadequate, a budget transfer must be prepared to transfer funds into the account. Upon posting of the transfer, the purchase order will be authorized for encumbering. The on-line purchasing system automates these controls.
- Purchase orders are to be reviewed by the Accounting Division for verification of account code.
- Purchase orders are to be reviewed by the Procurement and Risk Management Division for compliance with the Virginia Procurement Code and division purchasing regulations.
- Individual divisions are responsible for not exceeding the amount appropriated within their division during the fiscal year.
- The Accounting Division is responsible for monitoring expenditures. In the event a division appears to be experiencing an expenditure problem (exceeds the appropriate allocation limit), the Accounting Division will work with the division to develop a solution. If errors are detected in account codes an expenditure transfer can be made to correct the error.

## **Salary Adjustments**

All adjustments to DCPS salary scales are subject to School Board approval and are generally part of the normal budget development process for the subsequent fiscal year.

## **Position Control**

A position is defined as the authorization to hire an employee with full benefits. No position should be filled until it has been properly authorized and approved. Schools and departments are permitted to change budgeted positions, subject to the Superintendent's approval, in accordance with the education plan and the changing needs of students. All position changes are reported as part of the budget cycle, through the preparation or approval of the subsequent fiscal year's budget.

Requests for new positions that result in an increase in FTEs must be approved by the School Board. Grant-funded positions may be added during the year when additional grant monies are

awarded outside of the budget cycle. Changes in grant-funded position allocations are subject to the approval of the Superintendent, if not specifically directed by the grantor.

### **Basis of Accounting**

Basis of accounting refers to the timing of recognition of revenues and expenses in the accounts and in the financial statements, regardless of the measurement focus.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus; that is, only current assets and current liabilities generally are included on the balance sheets. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental-type funds of the school division. Revenues are recognized in the accounting period in which they become susceptible to accrual as determined by when the revenue is both measurable (the amount of the transaction can be determined) and available (the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures, other than long-term debt and the long-term portion of accumulated sick, vacation pay, and years of service, are recorded when the fund liability is incurred.

### **Basis of Budgeting**

The fiscal year for the school system begins on July 1 of each year and ends on June 30 of the following year. Annual budgets are adopted for all. The capital projects fund is budgeted on a project-by-project basis. DCPS uses the modified accrual basis in budgeting for governmental funds. The budgets are on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget period is the same as the accounting reporting period. The budget and the accounting reports both follow GAAP. The budget document contains the same financial entities and funds as the financial report. The School Board is required to adopt annually a budget for the operation of the School Division. The budgets must identify the source of anticipated revenue including local taxes necessary to meet the financial requirements of the budgets adopted.

The Division's budget is prepared utilizing the zero-based budgeting philosophy. All school staffing is recalculated based on the enrollment projections for each school by applying staffing standards. The need for all other line items is justified in detail (not simply a percentage increase applied to previous years). Additionally, the Division employs involvement by school principals, staff, and community members in the budget development process. The School Board expects Cabinet to work closely with the principals with regard to their respective areas in studying the needs of the schools and compile a budget to meet those needs. The principals are expected to confer with teachers and other staff in obtaining budgetary requests and information on requirements.

Based upon school enrollments, schools are provided an allocation of funds for a variety of programs and uses.

## **Legal Authority**

The DCPS School Board is charged by the Commonwealth of Virginia and the regulations of the Virginia Board of Education with providing and operating the public schools in Dinwiddie County. It is the function of the School Board to set general school policy and, within the framework of Virginia Board of Education regulations, to establish guidelines and rules that will ensure the proper administration of the school program. The School Board does not have taxation authority. Most operating revenue is derived from local tax dollars appropriated by the County. The remaining revenue is derived from federal, state, and local sources. CIP funds are allocated by the County.

## **Modified Accrual Basis of Accounting**

The modified accrual basis of accounting is followed for all governmental type funds of the school division. Revenues are recognized in the accounting period in which they become susceptible to accrual that is both measurable (the amount of the transaction can be determined) and available (the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures, other than long-term debt and the long-term portion of accumulated sick and vacation pay, are recorded when the fund liability is incurred.

## **Accrual Basis of Accounting**

The accrual basis of accounting is utilized by the Proprietary/Internal Services Fund type and the Fiduciary Fund type. Revenues are recognized when earned, and expenses are recognized when incurred.

## **Accounting, Auditing, and Financial Reporting Policies**

The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

An independent certified public accounting firm will be selected by the County Government and will perform an annual audit of both the schools and the County Government and will publicly issue their opinion on the County's financial statement and the DCPS component unit Annual Comprehensive Financial Report.



## The Budget Process

A budget process exists to meet state code requirements; provide a means to align the School Board vision, strategic plans, and allocation of resources; and represent fiduciary responsibility as good stewards of public funds. Virginia State Code 22.1-92 requires school divisions to estimate monies needed for public schools as well as public notice of costs to be distributed. Virginia State Code 22.1-91 sets limitations on expenditures equal to or less than funds available for school purposes within a fiscal year. Budget planning is a year-round activity with stages of development, deliberation, adoption, reporting, monitoring, and adjustment to the financial plan. The role of the School Board is to develop a budget that reflects the needs of the school division. The role of the Dinwiddie County Board of Supervisors is to allocate funds for the school division and setting the property tax rate. Virginia code requires the School Board to prepare and submit to the governing body, Dinwiddie County Board of Supervisors, an estimate of the amount of money needed during the ensuing fiscal year. By Feb 28<sup>th</sup> of each year, the governing body must prepare and approve a budget for informative and fiscal planning purposes. The budget contains a complete itemized and classified plan of expected expenditures and all estimated revenues and borrowings for Dinwiddie County government and Dinwiddie County Public Schools for the ensuing year. The budget must be approved, and a tax rate fixed no later than the date on which the fiscal year begins. The approved budget is available on the locality's website or by hard copy for citizens.



### *Superintendent's Proposed Budget*

The annual budget process begins in the fall of the preceding year when the budget committee begins working with schools and support departments to assess needs. The budget calendar includes finance committee work sessions that are open to the public, public hearings, and adoption dates. The superintendent, with assistance from staff, prepares a needs-based budget. Many factors influence the proposed budget—economic conditions, enrollment growth, staffing needs based on student enrollment, instructional and operational goals outlined in the Division Strategic Plan, technology, facilities and school bus replacement schedules, public input, and other initiatives that support DCPS' mission and goals.

The Superintendent's Proposed Budget is presented to the School Board in February and shared with the Dinwiddie County Board of Supervisors in March. It is supported by state revenue estimates proposed by the Governor of Virginia and a funding request of the Dinwiddie County Board of Supervisors. Federal and other sources of revenue are based on historical trends and current available information.

The expenditure component of the Superintendent's Proposed Budget includes salaries, employee benefits, contracted services, materials, supplies, capital outlays for replacement and new equipment, utilities, vehicle fuel, and other operational expenses. Costs to continue operations are projected based on existing staff salaries and benefit offerings, restricted program requirements, and inflationary estimates on services, utilities, and supplies. New staffing needs are projected by the central office based on projected student enrollments, pupil teacher ratios as mandated in Standards of Quality and School Board objectives, and support services for the division. Schools and support departments are allocated funds for budgeting their operational costs for services, materials, and supplies.

Project costs for constructing new schools or renovating older schools are planned and accounted for. Annually, construction costs are determined and developed through the Capital Improvement Plan. Financing for approved construction projects is included in the Superintendent's Proposed Budget through the School Debt Service Fund.

Under the Code of Virginia, School Boards are mandated to adopt a balanced budget, which means projected revenues plus beginning fund balance must fully cover total estimated expenditures. A budgeted surplus at the fund level is also considered a balanced budget.

### ***Approved Budget***

The Dinwiddie County Board of Supervisors holds budget work sessions and public hearings regarding the county budget, which includes a funding transfer for schools. Funds are appropriated for the school division by the County budget, which is approved by mid-May. In Virginia, the governing body may appropriate funds by fund total or by state-determined categories. In Dinwiddie County, the school division budget is approved by categories. The School Board then amends its budget based on county funding levels. Funding levels are then allocated to schools and support departments. Teacher employment contracts are produced and distributed based on approved funding levels. An approved School Board budget document for the fiscal year is then published.

### ***Budget Implementation***

Once the budget is adopted by the Dinwiddie County School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by individual account code. Budget account holders may not expend or encumber more than the approved budget amounts. Financial monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the total funding level for operations, capital outlay, and debt service requires approval of a resolution from the Dinwiddie County Board of Supervisors. Budget adjustments within individual funds do not require a resolution.

### *Amending the Adopted Budget*

During the course of a fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenues and expenditures and additional new programs. The Finance department makes recommendations to the School Board for approval.

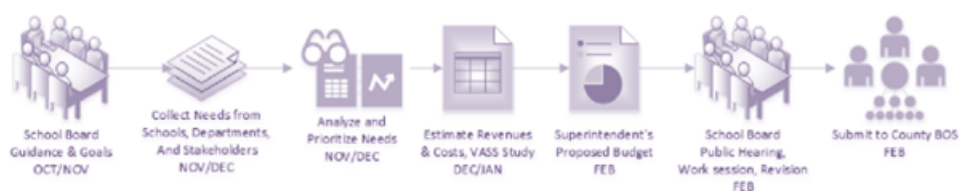
### *Major Planning Activities in DCPS are as follows:*

- All school principals have prepared improvement plans congruent with the goals and objectives of the current strategic plan.
- All department leaders have created department improvement plans congruent with the goals and objectives of the strategic plan.
- The School Board adopts a Combined Funds budget annually that reflects ongoing programs as well as initiatives for the following year.
- Central office staff analyze student and school achievement data on a regular basis.
- The standards of accreditation requirements and other student tests and achievement data provide the framework for the school planning process.
- Analysis of trends that affect DCPS costs and operations are conducted regularly in a variety of areas.
- The Superintendent receives planning input from a variety of advisory groups and committees.
- The School Board adopts a Capital Improvement Program (CIP) budget annually, which provides a prioritized plan for major facility changes.
- In addition to division-wide plans such as the annual budget, many subsidiary areas require detailed plans. The Commonwealth of Virginia requires plans for talented and gifted, career and technical, technology, and adult education programs. Division plans, including special education, are impacted by the federal entitlement grant process, which requires comprehensive planning.
- Public hearings related to the Combined Funds and Capital Improvement Program Budgets are held every year and provide the opportunity for community input. Additional information on public hearings can be found on the DCPS webpage.

*FY 2026 Budget Development Calendar Summary*

Date	Process	Detail
September 30, 2024	Cabinet Meeting	Discussion of Needs Assessment and Goals/Priorities
November 11, 2024	Budget Packets Distributed	Distribution of Packets to all Budget Administrators Including Additional Personnel Requests
December 11, 2024	Budget Documents Completed Excluding Grants	Detail Worksheets Completed, Budgets Entered into Keystone
December 2024/January 2025	Budget Discussions with Departments	Budget Discussion and Outlook Feedback from Advisory Committees
Week of January 6, 2025	Meetings, email	Projected Revenue Update Review and Discussion
January 13 & 27, 2025	Cabinet Meetings	Review and Discussion of Requests
February 21, 2025	Grant Budget Documents Completed	Detail Worksheets Completed, Budgets Entered into Keystone
February 10, 2025	Cabinet Meeting & Grants Administrators	Review and planning of Federal and State Grants
February 2025	Cabinet Meetings	Review and Discussion of Proposed Budget
February 25, 2025	Public	Presentation of Superintendent's Proposed Budget
February 28, 2025	Local Request Submitted to County	Letter Requesting Local Funding Needed from Board of Supervisors
April / May	School /Department Presentations	Visits to Schools/Departments to Present Proposed Budget

Date	Meeting Type	Detail of Presentation
August 27, 2024	School Board Advance	Discussion of Priorities and Goals
September 10, 2024	School Board Meeting	Approval of Budget Calendar Goals and Priorities
January 14, 2025	School Board Meeting Budget Work Session	Update on Governor's Introduced Budget
January 28, 2025	School Board Meeting Budget Work Session	Operating Fund Planning
February 11, 2025	School Board Meeting Budget Work Session	Discussion of Superintendent's Proposed Budget
February 25, 2025	School Board Meeting Budget Work Session	Presentation of Superintendent's Proposed Budget and Request for Local Funding
March 11, 2025	School Board Meeting Joint Meeting w/BOS	Presentation to Board of Supervisors (Tentative)
April 8, 2025	School Board Meeting Public Hearing	Proposed Budget Public Hearing
April 22, 2025	School Board Meeting	Adoption of the FY2026 School Board Budget
May (TBD)	Board of Supervisors	Adoption of the FY2026 Budget

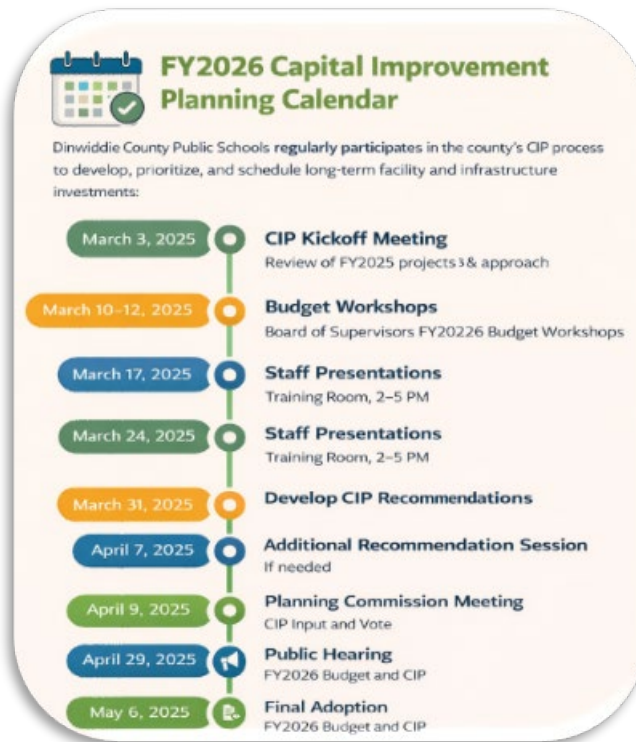


### *Capital Improvement Plan Development*

Dinwiddie County Public Schools actively participates in Dinwiddie County's Capital Improvement Planning (CIP) process to ensure that long-term facility and infrastructure investments are strategically aligned with the division's educational priorities, fiscal stewardship goals, and the community's vision for future growth.

The CIP process is a critical component of long-range financial planning. It involves the collaborative evaluation, prioritization, and scheduling of capital projects over a multi-year horizon. This ensures transparency and coordination between County government departments and the school division while supporting informed budget development and resource allocation.

The FY2026 CIP process followed a structured meeting schedule that incorporated training, presentations, deliberation, and public feedback:



Each step in the CIP process reflects Dinwiddie County Public Schools' commitment to:

- **Goal 4 of the Comprehensive Plan:** Championing school needs while remaining fiscally responsible.
- **Facility Standards:** Ensuring our buildings are safe, energy-efficient, and future-ready.
- **Stakeholder Engagement:** Involving school and county staff, community partners, and the public in the decision-making process.
- **Transparency & Accountability:** Aligning capital investments with long-range planning and measurable student outcomes.



## Budget Structure

All budgets are developed using a variety of assumptions based on future expectations. Funding decisions also reflect policies of the School Board.

Public sector budgets are governed by accounting and reporting requirements established by the Governmental Accounting Standards Board (GASB) and by generally accepted accounting principles (GAAP). The DCPS budget structure is consistent with these requirements.


The budget is divided into three major funds, each of which is grouped by related accounts used to maintain control over resources earmarked for specific activities or objectives. The funds in the DCPS budget include:

- **Operating Fund:** This fund is comprised of the school division's primary revenue sources, including appropriations from Dinwiddie County, revenue from the Commonwealth of Virginia, selected federal sources, and miscellaneous local fees, as well as the expenditures charged against these revenues.
- **School Nutrition Fund:** Local, state, and federal revenue, as well as expenditures for the operation of all school food service activities, are accounted for in this fund.
- **Grants and Capital Projects Fund:** Entitlement and competitive grant monies are accounted for in this fund. Budgeted here are federal funds and competitive grants.

The School Board is responsible for establishing policy for the governance and operation of DCPS. These policies and practices are aligned with the Code of Virginia and best practices as recommended by the Government Finance Officers Association (GFOA) and the Association of School Business Officials (ASBO). They provide a consistent framework for the budget process, long-term school division planning, and decision-making regarding the use and allocation of resources.

These policies and practices are developed by staff, presented to the School Board, and reviewed each year during the budget process.





# FINANCIAL SECTION

The Financial Section of the budget includes a summary and detail of financial information about each fund in the budget. The information is first presented at a broad level and then drills down into more detail by source of revenues and expenditures by object as you move through the financial section.

## FINANCIAL INFORMATION

### **School Board Funds**

Public sector budgets are governed by accounting and reporting requirements established by the Governmental Accounting Standards Board (GASB) and generally accepted accounting principles (GAAP). The DCPS budget structure is consistent with these requirements.

The budget is divided into funds. Each fund is a self-balancing set of accounts reflecting the activities operated through that fund. The funds in the DCPS budget are:

#### ***Operating Fund***

This fund is comprised of the school division's primary revenue sources, including appropriations from Dinwiddie County, revenue from the Commonwealth of Virginia, selected federal sources, and miscellaneous local fees, as well as the expenditures charged against these revenues. Operating Fund expenditures account for the majority of ACPS' total combined funds budget.

#### ***School Nutrition Fund***

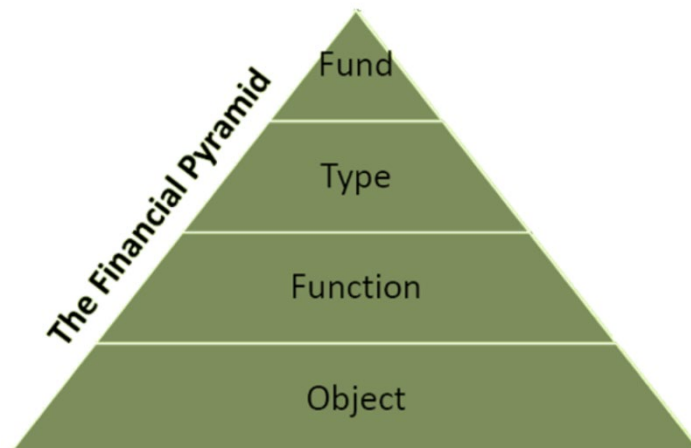
Local, state, and federal revenue, as well as expenditures for the operation of all school food service activities, are accounted for in this fund.

#### ***Grants and Capital Projects Fund***

Entitlement and competitive grant monies are accounted for in this fund. Budgeted here are federal funds and competitive grants.

## FINANCIAL STRUCTURE

The primary elements used to classify revenues and expenditures are fund, type, function, and object. Fund represents the highest level of the classification structure. Type is either revenue or expenditure. Function represents categories of expenditures such as: instruction, administration, attendance and health, pupil transportation, operations and maintenance, facilities, technology, food service, and transfers. The function element represents Virginia Department of Education categories for reporting expenditures by school divisions. The object element serves as a method of classifying types of revenue and expenditures. This classification structure is shaped like a pyramid, with the fund being the highest level of detail and the object being the lowest level of detail. This pyramid approach is reflected in the financial summaries that follow.



## REVENUES AND EXPENDITURES

### Revenues

The Operating Budget is comprised of four major revenue sources: state, federal, county, and local.

#### *State*

State revenue flows directly to the school division in a myriad of ways. The most predominant way is based on student average daily membership as applied to the funding provided by the state based on the Standards of Quality. As background information, Article VIII, § 2 of the Constitution of Virginia requires the State Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The Code of Virginia (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

Other methods used by the state to fund local education programs are the allocation of state sales tax, grants, and participation in regional educational programs. The state first provided school divisions a distribution of lottery funds for FY99 and the state continued the lottery funds in each fiscal year thereafter through FY09. The school division receives a share of the lottery funds collected by the state. Prior to FY10, at least fifty percent of the total lottery funds received were required to be spent on nonrecurring costs. The amount in the School Operating Budget did not include the non-recurring portion. Beginning in FY10, the General Assembly approved shifting all lottery proceeds to cover a portion of designated K-12 educational programs thereby eliminating lottery funding as a separate revenue source.

State Revenue Sources

## Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the State Approved Budget.

## State Sales Tax

A portion of net revenue from the state sales and use tax dedicated to public education is distributed to school divisions in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on projections provided by the Weldon Cooper Center. The formula used for distribution of sales tax is (School division's projected count / Statewide total school age population) x Total state 1- 1/8% sales tax estimate) = Local Distribution.

## State Basic Aid State

Basic Aid payments are calculated by the state according to the locality's Composite Index; projected adjusted average daily membership; and an established per pupil cost.

## Lottery Funds

The school division receives a share of the lottery funds collected by the State. Prior to FY10 at least fifty percent of the total lottery funds received was required to be spent on non-recurring costs. The amount in the School Operating Budget did not include the non-recurring portion. For FY11 and beyond, the General Assembly approved shifting lottery proceeds to cover a portion of designated K-12 educational programs.

## Gifted Education - SOQ

This state payment is used to help defray the cost of providing gifted education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

## Remedial Programs

This state payment helps offset the cost of remedial education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

## Special Education - SOQ

Special Education payments are made to support the number of Special Education positions required by the Standards of Quality. The payment is based on average daily membership in accordance with the locality's Composite Index.

## Vocational Education - SOQ

This account reflects payments for full time equivalent (FTE) students in support of the number of instructional positions required to meet the Standards of Quality.

### *Federal*

The most significant federal revenue sources in the Operating Budget include Title I, Title II, Title III, Title VIB, and Pandemic Funds. Federal revenue flows directly to the school division.

### *County*

Dinwiddie County Government collects revenue primarily from real estate and personal property taxes and transfers a portion of the funds to Dinwiddie County Public Schools for operations, capital projects, and debt service.

## Expenditures

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:

- **Personnel 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; and unemployment and workers' compensation insurance
- **Purchased 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
- **Materials & Supplies:** Includes articles and commodities that are consumed and minor equipment that is not capitalized, including technology purchases

## ALL FUNDS SUMMARY

This section provides an overview of all funds in the DCPS budget. Public sector budgets are governed by accounting and reporting requirements established by the Governmental Accounting Standards Board (GASB) and generally accepted accounting principles (GAAP). The budget is divided into governmental fund types and further subdivided into individual funds. Each fund is a self-balancing set of accounts reflecting the activities operated through that fund.

DCPS' budget includes seven different funds:

- School Operating – Most of the expenditures required to operate the division are contained in the School Operations Fund. In general, if the expenditure is not related to one of the other funds, it belongs in operations.
- Textbook – Expenditures related to the adoption and purchases of textbooks, online content, and K-12 software to supplement instruction are contained in the Textbook Fund. This fund is allowed to carry forward from year to year.
- School Nutrition – School Nutrition is run as an enterprise operation and is fully self-sufficient. This fund records all revenues and expenditures related to the preparation and serving of school breakfast and lunch.
- CARES – The CARES fund contains all federal awards related to the COVID-19 Pandemic.
- Grants – The Grants Fund contains all federal, state and local grants. This fund is allowed to carry forward from year to year.
- Capital Projects Fund – Expenditures related to small capital purchases are contained in this fund. Bus replacements are also contained in this fund. A transfer from the County funds all expenses related to small capital projects and purchases. This fund is allowed to carry forward from year to year.
- Debt Service – All expenses related to the repayment of debt including principal and interest payments are included in this fund.

These funds are appropriated annually by the County Governing Body. At the end of the year, balances in the School Operating Fund revert back to the County.



## All Funds Revenue Summary

The FY2026 Amended Budget for Dinwiddie County Public Schools reflects a strategic balance of resources across all major funds to support academic success, operational efficiency, and long-term sustainability. The total revenue budget across all funds is \$75,406,740, reflecting a decrease of \$808,281 (or -1.4%) compared to FY2025. This shift is largely attributed to the expiration of federal pandemic relief funding and a reduction in capital funding allocations, despite increases in other core operational areas.

	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Amended	FY2026 Amended	FY26 Over(Under) FY25	Percent Change
School Operating	\$47,536,921	\$49,439,511	\$53,245,794	\$55,298,057	\$60,830,089	\$61,444,842	\$614,753	1.2%
Textbook	\$456,748	\$438,978	\$542,758	\$542,758	\$656,574	\$636,557	(\$20,017)	-4.6%
School Nutrition	\$1,746,100	\$1,746,100	\$2,018,100	\$2,568,960	\$2,628,573	\$2,979,656	\$351,083	20.1%
CARES Act		\$2,980,000	\$7,059,838	\$5,764,800	\$1,625,000	\$0	(\$1,625,000)	-54.5%
Grants	\$2,847,024	\$2,878,415	\$3,269,647	\$3,734,603	\$3,851,081	\$4,853,110	\$1,002,029	34.8%
Capital Projects	\$1,655,590	\$1,150,000	\$926,684	\$3,315,000	\$2,849,000	\$1,647,870	(\$1,201,130)	-104.4%
Debt Service	\$3,819,704	\$3,844,704	\$3,844,704	\$3,944,704	\$3,774,704	\$3,844,705	\$70,001	1.8%
<b>Total All Funds</b>	<b>\$58,062,087</b>	<b>\$62,477,708</b>	<b>\$70,907,525</b>	<b>\$75,168,882</b>	<b>\$76,215,021</b>	<b>\$75,406,740</b>	<b>(\$808,281)</b>	<b>-1.4%</b>

### School Operating Fund

The School Operating Fund, which supports instruction, administration, transportation, and general operations, remains the largest revenue source, with \$61,444,842 budgeted for FY2026. This marks a 1.2% increase (\$614,753) over FY2025, driven by increased state and local contributions and ongoing investments in instructional staffing and student services.

### Textbook Fund

The Textbook Fund is budgeted at \$636,557, a 4.6% decrease (\$20,017) from FY2025. This reflects the textbook adoption cycle and a continued shift toward digital instructional resources, allowing for more flexible, targeted use of textbook revenues.

### School Nutrition Fund

Revenue for the School Nutrition Fund increased by 20.1% (\$351,083) from the previous year, totaling \$2,979,656 in FY2026. This growth accounts for rising food costs and supports expanded participation in the school meal programs, with continued funding through USDA reimbursements and student meal sales.

### Cares Act

All remaining CARES Act funds concluded in FY2025. As a result, FY2026 reflects \$0 in this category, a 100% reduction from the prior year's \$1,625,000. This marks the official end of pandemic-era federal stimulus revenue streams.

### *Grants*

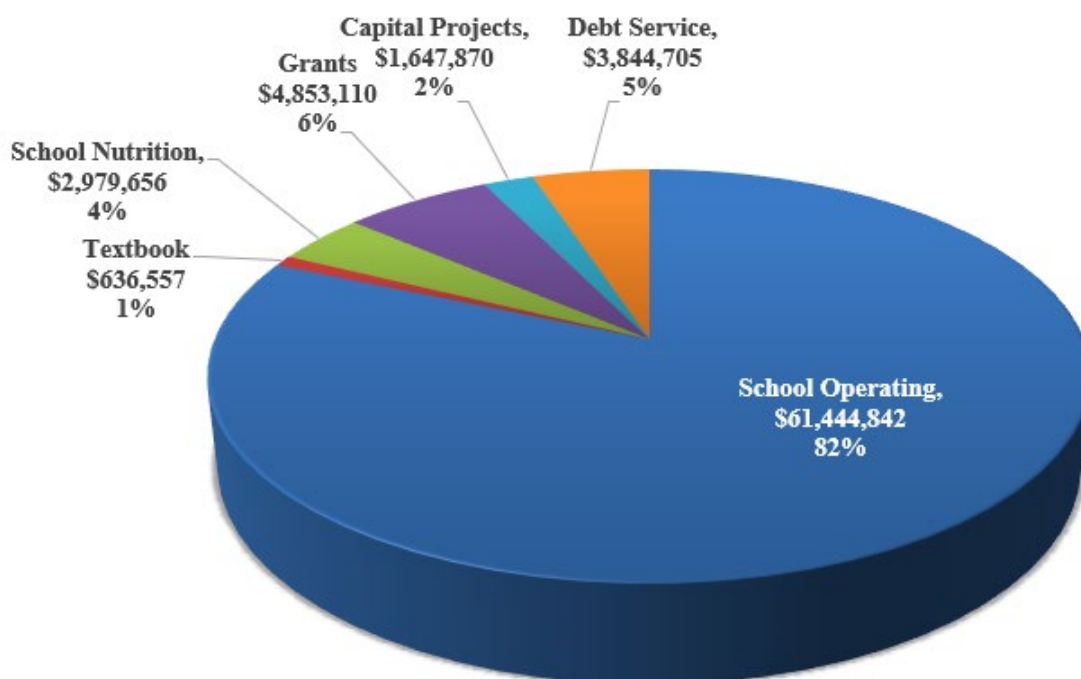
Grants Funds saw a significant increase of 34.8% (\$1,002,029), rising to \$4,853,110 in FY2026. This revenue includes federal and state program grants, such as Title I, Title II, IDEA, and competitive funding that supports intervention services, student support programs, and compliance initiatives.

### *Capital Projects Fund*

The Capital Projects Fund decreased significantly in FY2026 to \$1,647,870, down \$1,201,130 or -104.4% from FY2025. This decrease reflects the completion or deferral of major facility projects and construction initiatives previously supported through one-time appropriations or bonds.

### *Debt Service Fund*

Revenue for the Debt Service Fund slightly increased to \$3,844,705 in FY2026, up \$70,001 (1.8%) from FY2025. This ensures the school division meets its annual debt obligations related to past capital investments.



While certain revenue streams, such as Grants, School Nutrition, and Operating Funds, have increased, the total FY2026 revenue budget is slightly lower than FY2025 due to the expiration of CARES Act funding and a planned reduction in Capital Projects funding. This all-funds approach highlights the division's commitment to financial stewardship, sustainability, and targeted investment in student achievement.

## All Funds Expenditure Summary

The All Funds Expenditure Budget for Dinwiddie County Public Schools in FY2026 totals \$81,064,897, which represents a decrease of \$457,626 (or -0.8%) compared to the FY2025 amended budget. This slight decline in total expenditures is primarily attributed to the conclusion of one-time federal pandemic relief funds and a scaled-back investment in capital projects, even as several core instructional and support areas experienced funding increases.

	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Amended	FY2026 Amended	FY26 Over(Under) FY25	Percent Change
School Operating	\$47,536,921	\$50,446,855	\$54,004,896	\$55,298,057	\$61,180,089	\$61,944,842	\$764,753	1.5%
Textbook	\$570,428	\$400,000	\$650,000	\$913,109	\$980,000	\$1,378,717	\$398,717	99.7%
School Nutrition	\$1,814,375	\$1,855,383	\$2,193,451	\$2,500,000	\$3,100,000	\$3,434,601	\$334,601	18.0%
CARES Act		\$2,980,000	\$7,059,838	\$5,764,800	\$1,625,000	\$0	(\$1,625,000)	-54.5%
Grants	\$3,004,579	\$2,887,870	\$3,385,646	\$3,784,603	\$4,868,940	\$5,660,810	\$791,870	27.4%
Capital Projects	\$2,705,590	\$2,599,000	\$2,875,658	\$5,255,407	\$6,445,734	\$5,339,870	(\$1,105,864)	-42.5%
Debt Service	\$3,491,314	\$3,367,432	\$3,353,351	\$3,344,756	\$3,322,760	\$3,306,057	(\$16,703)	-0.5%
<b>Total All Funds</b>	<b>\$59,123,207</b>	<b>\$64,536,540</b>	<b>\$73,522,840</b>	<b>\$76,860,732</b>	<b>\$81,522,523</b>	<b>\$81,064,897</b>	<b>(\$457,626)</b>	<b>-0.8%</b>

### School Operating Fund

The School Operating Fund remains the largest component of the total budget, supporting instruction, student services, operations, and administration. For FY2026, this fund is budgeted at \$61,944,842, reflecting an increase of \$764,753 or 1.5% over the previous year. This increase supports staffing adjustments, continued program delivery, and ongoing investments in instructional quality.

### Textbook Fund

The Textbook Fund nearly doubled in FY2026, increasing by \$398,717 (or 99.7%) to \$1,378,717. This significant increase aligns with textbook adoption cycles and reflects the division's commitment to ensuring that students and teachers have access to updated instructional materials, both digital and print.

### School Nutrition Fund

The School Nutrition Fund also grew substantially, with expenditures rising to \$3,434,601, an 18.0% increase (\$334,601) over FY2025. This growth supports higher food and supply costs, federal meal program expansion, and efforts to improve meal quality and accessibility for all students.

### Cares Act

FY2026 marks the full phase-out of CARES Act funding, with \$0 budgeted compared to \$1,625,000 in FY2025. This results in a 54.5% decrease, as pandemic relief funds used for technology, health mitigation, and academic recovery programs are no longer available. The division has adjusted accordingly by reprioritizing expenditures through its operating and grant funds.

### *Grants*

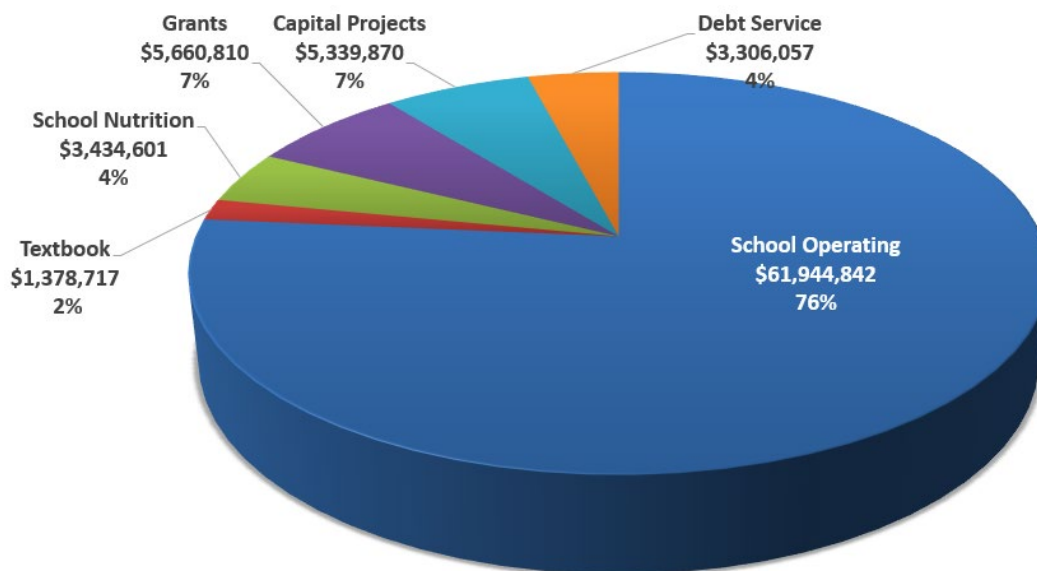
Expenditures under the Grants Fund increased to \$5,660,810, a 27.4% increase (\$791,870) from FY2025. These grants support supplemental programs including Title I, IDEA, and state-specific education initiatives. The increase reflects both expanded programming and successful grant acquisition efforts.

### *Capital Projects Fund*

The Capital Projects Fund experienced the largest expenditure decrease in FY2026, falling by \$1,105,864 (or -42.5%) to \$5,339,870. This reduction is attributed to the completion of several major facility and infrastructure projects and the deferral of new construction to future planning cycles.

### *Debt Service Fund*

The Debt Service Fund slightly declined by \$16,703 (or -0.5%) to \$3,306,057, maintaining the school division's commitment to meeting its long-term financial obligations related to past capital investments.



Despite targeted increases in critical areas such as instruction, textbooks, school nutrition, and grants, the overall expenditure budget declined by 0.8%. This fiscally responsible approach reflects the division's effort to realign resources in a post-pandemic environment while maintaining focus on student success, instructional support, and long-term operational sustainability.

## All Funds Statement of Budgeted Revenues and Expenditures

The All Funds Statement provides a comprehensive view of Dinwiddie County Public Schools' revenue sources and expenditure categories across all funds. The FY2026 budget reflects deliberate efforts to sustain educational excellence while adjusting for shifts in revenue availability and expenditure demands.

	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Amended	FY2026 Amended	FY26 Over(Under) FY25	Percent Change
<b>Revenues</b>								
Local	\$623,386	\$431,745	\$419,834	\$428,775	\$496,941	\$509,379	\$12,438	2.9%
County Transfer - Operating	\$15,182,488	\$15,690,100	\$15,990,100	\$16,190,100	\$16,190,100	\$16,690,100	\$500,000	3.2%
County Transfer - Capital Projects	\$1,655,590	\$1,150,000	\$167,582	\$3,315,000	\$2,499,000	\$1,147,870	(\$1,351,130)	-117.5%
County Transfer - Debt Service	\$3,819,704	\$3,844,704	\$3,844,704	\$3,944,704	\$3,774,704	\$3,844,705	\$70,001	1.8%
State	\$32,907,681	\$34,090,901	\$38,673,292	\$39,748,174	\$45,327,074	\$46,083,952	\$756,878	2.2%
Federal	\$3,630,331	\$7,037,584	\$11,445,358	\$11,245,937	\$7,241,665	\$6,001,311	(\$1,240,354)	-17.6%
Inter-Fund Transfers	\$242,907	\$232,674	\$366,655	\$296,192	\$685,537	\$1,129,423	\$443,886	190.8%
<b>Total Revenue</b>	<b>\$58,062,087</b>	<b>\$62,477,708</b>	<b>\$70,907,525</b>	<b>\$75,168,882</b>	<b>\$76,215,021</b>	<b>\$75,406,740</b>	<b>(\$808,281)</b>	<b>-1.5%</b>
<b>Expenditures</b>								
Salaries	\$30,040,302	\$32,182,539	\$37,330,181	\$36,937,247	\$39,203,594	\$39,820,029	\$616,435	1.9%
Benefits	\$11,802,858	\$12,094,889	\$14,015,189	\$14,228,364	\$14,799,890	\$15,599,687	\$799,797	6.6%
Purchased Services	\$2,533,634	\$2,426,029	\$2,975,124	\$5,986,634	\$6,838,293	\$5,799,462	(\$1,038,832)	-42.8%
Internal Services	\$7,500	\$5,500	\$3,067	\$29,813	\$0	\$0	\$0	0.0%
Other Charges	\$2,827,093	\$3,010,698	\$2,803,105	\$3,047,126	\$3,129,239	\$3,249,348	\$120,109	4.0%
Materials and Supplies	\$3,969,709	\$4,027,820	\$4,404,298	\$4,932,941	\$6,572,063	\$6,902,963	\$330,900	8.2%
Tuition and Transfers	\$1,008,729	\$1,987,654	\$2,050,258	\$1,217,462	\$1,604,276	\$2,053,082	\$448,806	22.6%
Capital Purchases	\$2,960,932	\$4,886,883	\$6,076,766	\$6,513,767	\$5,430,676	\$3,773,497	(\$1,657,179)	-33.9%
Other Uses of Funds	\$3,972,450	\$3,914,528	\$3,864,852	\$3,967,378	\$3,944,492	\$3,866,830	(\$77,662)	-2.0%
<b>Total Expenditures</b>	<b>\$59,123,207</b>	<b>\$64,536,540</b>	<b>\$73,522,840</b>	<b>\$76,860,732</b>	<b>\$81,522,523</b>	<b>\$81,064,897</b>	<b>(\$457,626)</b>	<b>-0.8%</b>
Revenues Over(Under) Expenditures	(\$1,061,120)	(\$2,058,832)	(\$2,615,315)	(\$1,691,850)	(\$5,307,502)	(\$5,658,157)	(\$350,655)	
<b>Fund Balance</b>								
Beginning Balance	\$1,999,840	\$4,048,893	\$5,281,613	\$7,002,354	\$9,447,711	\$11,387,320	\$1,939,609	
Ending Balance	\$938,720	\$1,997,405	\$2,666,298	\$5,310,504	\$4,168,105	\$5,729,163	\$1,561,058	

### Revenue Overview

Total revenue across all funds for FY2026 is \$75,406,740, a decrease of \$808,281 (-1.5%) compared to FY2025. The most significant reductions include:

County Transfer for Capital Projects: ↓ \$1,351,130

Federal Revenue: ↓ \$1,240,354 due to the expiration of CARES Act funding

While local and state revenues remain relatively stable, the conclusion of federal pandemic relief support has impacted the overall revenue picture.

*Expenditure Overview*

Total expenditures for FY2026 are \$81,064,897, a decrease of \$457,626 (-0.8%) from the prior year. Key drivers of the budget include:

**Salaries and Benefits:** These continue to represent the largest expenditure categories, supporting recruitment, retention, and competitive compensation.

**Purchased Services:** Decreased by \$1,038,832, reflecting efficiencies or program shifts.

**Materials and Supplies:** Decreased by \$1,657,179, potentially due to prior-year surpluses or spending slowdowns.

**Capital Purchases:** Down by \$77,662, consistent with the drop in capital transfers from the county.

Despite reductions in certain areas, the budget still reflects growth in instruction, student services, and targeted supports through grants and nutrition programs.

*Net Position*

The FY2026 budget results in a projected shortfall of \$5,658,157, with revenues under expenditures for the sixth consecutive year. The division will need to rely on available fund balances or make mid-year adjustments to address this gap.

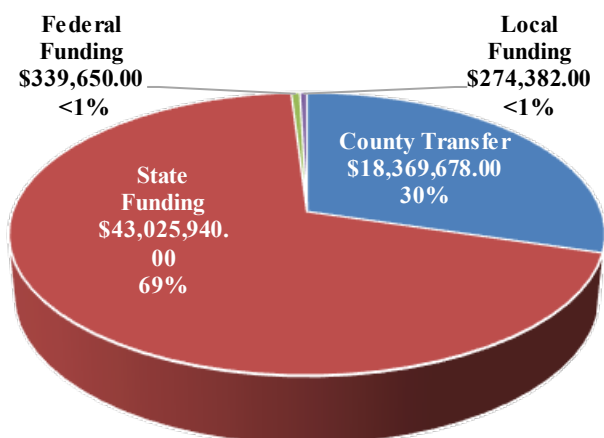
*Beginning and Ending Balances*

Although not fully displayed in this summary, year-over-year revenue shortfalls emphasize the importance of conservative spending, monitoring fund balances, and evaluating long-term fiscal sustainability.

Dinwiddie County Public Schools continues to make strategic investments in instruction, student wellness, and operational integrity. However, with declining federal support and constrained capital funding, maintaining fiscal balance will require ongoing collaboration between school leadership, county partners, and state agencies.



## SCHOOL FUNDS SUMMARY

**County Transfer**

The amount transferred from the County's General Fund to support school operations

**State**

The amount received from the Commonwealth of Virginia including Sales Tax revenues and SOQ Funding.

**Federal**

The amount received from federal funds to support the JROTC Program at the High School, eRate and Medicaid reimbursements.

**Local**

Funds received primarily from rent of HSHSEC and Drivers Education

**Instruction** reflects all expenses related to classroom instruction as defined by VDOE.

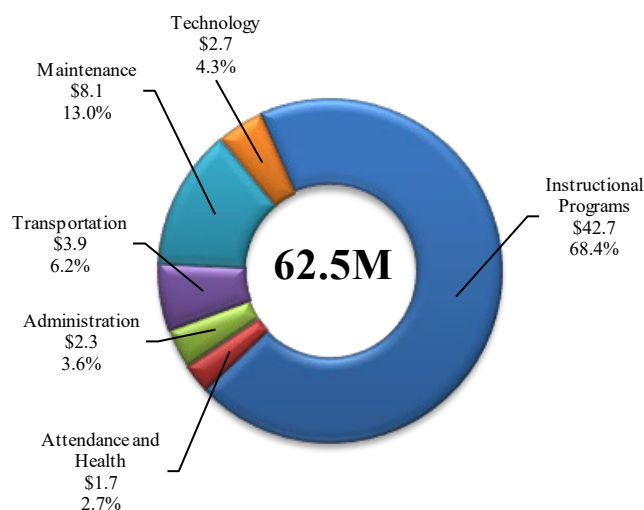
**Technology** reflects all expenses related to the use of technology in the classroom and division-wide support.

**Administration** reflects all expenses related to the general administration of the division including implementing and enforcing policy. Support functions such as Human Resources and Finance are included.

**Attendance & Health** reflects all expenses for health services such as nurses and psychological services.

**Transportation** reflects all expenses related to transporting students to school and maintain the vehicle fleet.

**Maintenance** reflects all expenses related to maintaining school facilities and ensuring a secure environment.



## CATEGORICAL BUDGET TOTALS FY2026

The FY2026 Amended Budget presents a total expenditure plan of \$79,935,474, representing a decrease of \$1,587,049 from the FY2025 Amended Budget. This functional overview categorizes spending into key operational areas such as instruction, administration, pupil transportation, facilities, and nutrition services. The budget reflects a strategic shift in priorities—directing more resources toward core instruction and student services while reducing capital and debt-related expenditures.

FUND	CATEGORY	FY2023 ADOPTED BUDGET	FY2024 ADOPTED BUDGET	FY2025 AMENDED BUDGET	FY2026 AMENDED BUDGET	\$ CHANGE
Fund 205	Instruction & Technology	\$39,803,178	\$40,889,125	\$45,151,487	\$46,274,038	\$1,122,551.00
Fund 303	Grants	\$3,135,646	\$3,534,603	\$4,524,000	\$5,309,895	\$785,895.00
Fund 206	Textbooks	\$650,000	\$913,109	\$980,000	\$1,378,717	\$398,717.00
Fund 208	CARES	\$3,172,823	\$1,950,784	\$50,000	\$0	-\$50,000.00
	Total Instruction & Technology	\$46,761,647	\$47,287,621	\$50,705,487	\$52,962,650	\$2,257,163
Fund 205	Admin, Atten. & Health	\$2,751,244	\$3,305,491	\$3,623,035	\$4,076,376	\$453,341.00
Fund 208	CARES Admin, Atten. & Health	\$20,000	\$267,092		\$0	\$0.00
Fund 303	Grants			\$94,940	\$100,915	\$5,975.00
	Total Admin. Attend. & Health	\$2,771,244	\$3,572,583	\$3,717,975	\$4,177,291	\$459,316
Fund 205	Transportation	\$3,630,357	\$3,659,819	\$4,030,576	\$3,965,190	-\$65,386.00
Fund 208	CARES Transportation	\$166,308	\$100,013		\$0	\$0.00
	Total Pupil Transportation	\$3,796,665	\$3,759,832	\$4,030,576	\$3,965,190	-\$65,386
Fund 205	Operation and Maintenance	\$6,694,360	\$7,147,430	\$7,689,454	\$7,629,238	-\$60,216.00
Fund 303	Grants - Security	\$250,000	\$250,000	\$250,000	\$250,000	\$0.00
	Total Operation and Maintenance	\$6,944,360	\$7,397,430	\$7,939,454	\$7,879,238	-\$60,216
Fund 207	School Nutrition	\$2,193,451	\$2,500,000	\$3,100,000	\$3,434,601	\$334,601.00
Fund 208	CARES	\$0	\$0		\$0	\$0.00
	Total School Nutrition Services	\$2,193,451	\$2,500,000	\$3,100,000	\$3,434,601	\$334,601
Fund 302	Capital Projects	\$2,875,658	\$5,255,407	\$6,445,734	\$5,339,870	-\$1,105,864.00
Fund 208	Capital Projects - CARES	\$3,700,707	\$3,446,911	\$1,575,000	\$0	-\$1,575,000.00
Fund 302	Total Capital Projects and Facilities	\$6,576,365	\$8,702,318	\$8,020,734	\$5,339,870	-\$2,680,864
Fund 402	Total Debt Service	\$3,353,351	\$3,344,756	\$3,322,760	\$3,306,057	-\$16,703
	Total Transfers	(\$1,125,757.00)	(\$296,192.00)	(\$685,537.00)	(\$1,129,423.00)	-\$443,886
						\$0.00
	Total Funds	\$73,522,840	\$76,860,732	\$81,522,523	\$79,935,474	-\$1,587,049

*Instruction & Technology*

FY2026 Budget: \$52,962,650

Change from FY2025: +\$2,257,163

The largest increase in the entire budget occurred in Instruction & Technology, reaffirming the division's commitment to student learning, digital access, and classroom support. Investments include personnel, instructional software, and device refresh cycles.

***Administration, Attendance & Health***

FY2026 Budget: \$4,177,291

Change from FY2025: +\$459,316

This increase supports expanded student wellness services, school health staffing, and attendance interventions, aligning with broader initiatives in student support and mental health.

***Pupil Transportation***

FY2026 Budget: \$3,965,190

Change from FY2025: -\$65,386

A slight reduction in transportation costs may reflect fuel savings, route optimization, or reduced capital replacement needs.

***Operation and Maintenance***

FY2026 Budget: \$7,879,238

Change from FY2025: -\$60,216

This modest decrease may relate to one-time facility maintenance projects completed in FY2025 or cost containment in energy/utilities.

***Capital Projects and Facilities***

FY2026 Budget: \$5,339,870

Change from FY2025: -\$2,680,864

This is the most significant decrease across all categories. Many large-scale capital improvements have been completed or deferred, and the division is strategically scaling back infrastructure spending in FY2026.

***Debt Service***

FY2026 Budget: \$3,306,057

Change from FY2025: -\$16,703

Debt payments are largely stable, with a slight decrease in scheduled obligations for the fiscal year.

### *Transfers*

*FY2026 Transfers Total: (\$1,129,423)*

*Change from FY2025: -\$443,886*

Transfers represent internal reallocations or required local matches to other funds (e.g., School Nutrition, Grants). The increase in negative transfers suggests higher allocations being moved into specific categorical or grant-aligned budgets.



## FUND BALANCES

Dinwiddie County Public Schools continues its commitment to responsible fiscal stewardship with a strategic focus on maintaining balanced operations while addressing emerging needs across instructional, nutritional, capital, and support services. This section outlines the projected fund balances for FY2025 and the adopted budget for FY2026, reflecting the School Division's ongoing efforts to align revenues and expenditures while preserving reserves where possible.

	Beginning Fund Balance 7/1/24	FY 25 Projected Revenue	FY 25 Projected Expenses	Projected Ending Balance 6/30/25	Budgeted Beginning Fund Balance 7/1/25	FY 26 Budgeted Revenue	FY 26 Budgeted Expenses	Budgeted Ending Balance 6/30/26	FY26 Over(Under) FY25	Percent Change
School Operating	\$486,101	\$60,830,089	\$61,180,089	\$136,101	\$500,000	\$61,444,842	\$61,944,842	\$0	(\$136,101)	-100.0%
Textbook	\$1,256,350	\$656,574	\$980,000	\$932,924	\$1,542,907	\$636,557	\$1,378,717	\$800,747	(\$132,177)	-14.2%
School Nutrition	\$640,619	\$2,628,573	\$3,100,000	\$169,192	\$600,000	\$2,979,656	\$3,434,601	\$145,055	(\$24,137)	-14.3%
CARES Act	\$0	\$1,625,000	\$1,625,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Grants	\$1,705,815	\$3,851,081	\$4,868,940	\$687,956	\$938,100	\$4,853,110	\$5,660,810	\$130,400	(\$557,556)	-81.0%
Capital Projects	\$3,867,685	\$2,849,000	\$6,445,734	\$270,951	\$5,100,407	\$1,647,870	\$5,339,870	\$1,408,407	\$1,137,456	419.8%
Debt Service	\$2,183,962	\$3,774,704	\$3,322,760	\$2,635,906	\$2,705,906	\$3,844,705	\$3,306,057	\$3,244,554	\$608,648	23.1%
<b>Total All Funds</b>	<b>\$10,140,533</b>	<b>\$76,215,021</b>	<b>\$81,522,523</b>	<b>\$4,833,031</b>	<b>\$11,387,320</b>	<b>\$75,406,740</b>	<b>\$81,064,897</b>	<b>\$5,729,163</b>	<b>\$896,132</b>	<b>1.1%</b>

### *Fiscal Year 2025 Recap*

The total beginning fund balance across all funds for FY2025 was \$10.14 million, with projected revenues of \$76.2 million and expenditures of \$81.5 million, resulting in a projected ending fund balance of \$4.83 million. This drawdown of approximately \$5.3 million reflects planned usage of reserves in the Capital Projects, Grants, and Textbook funds to support one-time expenditures and targeted investments.

### *Fiscal Year 2026 Budgeted Outlook*

For FY2026, the School Board adopted a balanced and forward-looking budget with a beginning fund balance of \$11.39 million, anticipated revenues of \$75.4 million, and budgeted expenditures of \$81.06 million. This results in a projected ending fund balance of \$5.73 million, representing a net increase of \$896,132 or 1.1% compared to FY2025.

Notably, most funds remain structurally balanced, with targeted draws or replenishments as appropriate. Key highlights include:

- The **School Operating Fund** shows no ending balance due to the planned allocation of all available funds to direct instruction and support services—reflecting a strategic reinvestment of resources aligned with student needs.
- The **Textbook Fund** is budgeted to decline by 14.2%, reflecting a continued investment in curriculum updates and instructional materials.
- The **School Nutrition Fund**, while maintaining fiscal solvency, reflects a slight 14.3% reduction in reserves due to inflationary pressures in food costs and increased operational expenses.
- **Grants and Capital Projects Funds** show significant fluctuations, reflective of the irregular nature of grant cycles and the strategic timing of major capital expenditures.

- The **Debt Service Fund** shows a healthy 23.1% increase in ending balance, ensuring capacity to meet upcoming obligations.

### *Year-Over-Year Trends and Strategic Use of Reserves*

The FY2026 budget reflects a disciplined use of fund balances, balancing one-time investments with ongoing operational needs. Funds with planned drawdowns—such as Capital Projects—correspond to previously scheduled infrastructure improvements or carryforward initiatives. Conversely, increases in the Debt Service and School Nutrition funds demonstrate a prudent approach to future obligations and financial resiliency.

The overall fund balance strategy ensures that Dinwiddie County Public Schools remains financially positioned to navigate changing conditions while sustaining its mission of providing a high-quality, equitable education to every student.



## FY 2026-2029 FISCAL FORECAST

Dinwiddie County Public Schools uses multi-year forecasting as a strategic tool to plan for future expenditures, evaluate funding trends, and prepare for potential financial risks or opportunities. The budget forecast provides a three-year outlook, covering FY2027, FY2028, and FY2029 for all major funds and expenditure categories.

ACCOUNT NAME	FY 2022 ACTUAL EXPENSES	FY 2023 ACTUAL EXPENSES	FY 2024 ACTUAL EXPENSES	FY 2025 ADJUSTED BUDGET	FY 2026 AMENDED BUDGET	FY 2027 FORECASTED BUDGET	FY 2028 FORECASTED BUDGET	FY 2029 FORECASTED BUDGET
61100 - CLASSROOM INSTRUCTION	\$29,662,470	\$29,890,705	\$30,815,194	\$33,489,280	\$33,945,651	\$34,454,836	\$34,868,284	\$35,216,977
61210 - PROFESSIONAL SCHOOL COUNSELING SERVICES	\$1,293,303	\$1,424,642	\$1,487,632	\$1,661,209	\$1,601,821	\$1,625,848	\$1,645,358	\$1,661,812
61220 - SOCIAL WORKER	\$280,639	\$348,139	\$355,946	\$376,635	\$405,438	\$502,870	\$508,904	\$513,993
61230 - HOMEBOUND	\$155,139	\$172,833	\$283,731	\$191,503	\$165,000	\$167,475	\$169,485	\$171,180
61231 - RISE PROGRAM	\$2,143	\$5,261	\$14,400	\$34,149	\$57,809	\$58,676	\$59,380	\$59,974
61232 - HOMEBASED SERVICES	\$0	\$0	\$0	\$26,750	\$53,500	\$54,303	\$54,954	\$55,504
61310 - IMPROVEMENT OF INSTRUCTION	\$605,728	\$776,738	\$924,851	\$943,336	\$975,717	\$990,353	\$1,002,237	\$1,012,259
61311 - TRANSITION	\$0	\$1,473	\$1,067	\$1,500	\$0	\$0	\$0	\$0
61312 - IMPROVEMENT OF INSTRUCTION - ELEMENTARY	\$294,143	\$263,881	\$271,185	\$224,489	\$249,616	\$253,360	\$256,401	\$258,965
61313 - IMPROVEMENT OF INSTRUCTION - SECONDARY	\$302,035	\$303,464	\$323,964	\$365,154	\$375,908	\$381,547	\$386,125	\$389,986
61314 - IMPROVEMENT OF INSTRUCTION - ACCOUNTABILITY	\$193,331	\$369,482	\$462,893	\$480,893	\$495,527	\$502,960	\$508,995	\$514,085
61315 - PROFESSIONAL DEVELOPMENT	\$53,529	\$742	\$7,114	\$11,000	\$11,920	\$12,019	\$12,139	\$12,261
61316 - IDCPS CONFERENCE	\$0	\$12,176	\$253	\$20,000	\$0	\$0	\$0	\$0
61317 - IMPROVEMENT OF INSTRUCTION - STUDENT SERVICES	\$133,897	\$144,025	\$181,919	\$189,002	\$203,880	\$206,938	\$209,421	\$211,516
61318 - INNOVATION AND DEVELOPMENT	\$0	\$1,380	\$203,126	\$209,101	\$217,755	\$221,021	\$223,674	\$225,910
61319 - SCHOOL READINESS & LITERACY	\$0	\$5,105	\$4,522	\$60,898	\$61,042	\$61,958	\$62,701	\$63,328
61320 - MEDIA SERVICES	\$877,460	\$724,988	\$848,001	\$866,036	\$885,024	\$898,299	\$909,079	\$918,170
61410 - OFFICE OF THE PRINCIPAL	\$2,790,111	\$3,001,917	\$3,308,083	\$3,790,285	\$3,606,884	\$3,660,987	\$3,704,919	\$3,741,968
62110 - BOARD SERVICES	\$109,342	\$124,720	\$125,942	\$146,305	\$148,480	\$149,965	\$151,464	\$152,970
62120 - EXECUTIVE ADMINISTRATION	\$364,446	\$408,544	\$426,780	\$433,929	\$508,069	\$515,690	\$521,878	\$527,097
62125 - OPERATION SERVICES	\$0	\$173,195	\$182,196	\$191,671	\$196,879	\$199,832	\$202,230	\$204,252
62130 - INFORMATION SERVICES	\$89,108	\$111,105	\$126,160	\$145,926	\$145,948	\$148,137	\$149,915	\$151,414
62140 - PERSONNEL SERVICES	\$370,866	\$421,470	\$468,941	\$536,380	\$755,443	\$766,775	\$773,976	\$783,736
62150 - PLANNING SERVICES	\$0	\$2,014	\$3,637	\$12,000	\$13,200	\$13,398	\$13,559	\$13,694
62160 - FISCAL SERVICES	\$474,691	\$529,372	\$587,321	\$577,866	\$665,615	\$675,599	\$683,706	\$690,543
62180 - REPROGRAPHICS	\$5,401	\$5,495	\$2,725	\$7,200	\$20,000	\$20,000	\$20,000	\$20,000
62210 - ATTENDANCE	\$82,776	\$90,215	\$103,721	\$98,881	\$116,936	\$118,690	\$120,114	\$121,315
62220 - HEALTH SERVICES	\$578,882	\$646,348	\$642,044	\$768,054	\$798,887	\$810,870	\$820,601	\$828,807
62221 - OT SERVICES	\$124,569	\$144,813	\$152,223	\$147,271	\$176,411	\$185,232	\$190,288	\$196,512
62222 - PT SERVICES	\$0	\$0	\$2,672	\$40,000	\$40,000	\$42,000	\$43,260	\$44,558
62223 - VISION SERVICES	\$0	\$0	\$25,800	\$42,454	\$60,000	\$63,000	\$64,890	\$66,837
62230 - PSYCHOLOGICAL SERVICES	\$285,517	\$319,403	\$330,510	\$396,102	\$424,858	\$431,231	\$436,406	\$440,770
62240 - AUDIOLOGY SERVICES	\$76,978	\$119,330	\$91,825	\$80,996	\$5,650	\$5,820	\$5,994	\$6,174
63100 - TRANSPORTATION MANAGEMENT AND DIRECTION	\$324,256	\$327,815	\$365,640	\$429,134	\$450,512	\$457,270	\$462,757	\$467,384
63200 - VEHICLE OPERATION SERVICES	\$2,251,378	\$2,609,575	\$2,685,587	\$2,818,921	\$2,740,540	\$2,877,567	\$2,963,894	\$3,052,811
63300 - MONITORING SERVICES	\$99,550	\$103,862	\$99,306	\$98,873	\$88,776	\$90,108	\$91,189	\$92,101
63400 - VEHICLE MAINTENANCE SERVICES	\$465,728	\$564,056	\$626,564	\$683,648	\$685,362	\$695,642	\$703,990	\$711,030
63700 - OTHER VEHICLE PURCHASES	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0
64100 - MAINTENANCE MANAGEMENT AND DIRECTION	\$206,211	\$240,380	\$229,186	\$234,911	\$230,386	\$233,842	\$236,648	\$239,014
64200 - BUILDING SERVICES	\$5,847,568	\$6,657,406	\$5,997,623	\$6,678,452	\$6,543,082	\$6,870,236	\$7,213,748	\$7,574,435
64300 - GROUNDS SERVICES	\$0	\$121,130	\$200,682	\$224,133	\$277,693	\$286,024	\$294,605	\$303,443
64400 - EQUIPMENT SERVICES	\$106,815	\$107,455	\$165,873	\$160,812	\$162,185	\$165,429	\$168,737	\$172,112
64500 - VEHICLE SERVICES	\$18,182	\$14,211	\$25,066	\$37,000	\$30,000	\$30,000	\$31,500	\$31,815
64600 - SAFETY & SECURITY SERVICES	\$284,055	\$336,263	\$380,353	\$402,146	\$385,892	\$393,610	\$401,482	\$409,512
65100 - SCHOOL NUTRITION SERVICES	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66200 - SITE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$1,120,209	\$1,033,832	\$751,927	\$973,474	\$987,368	\$1,016,989	\$1,047,499	\$1,078,924
68200 - TECHNOLOGY INSTRUCTIONAL SUPPORT	\$1,279,077	\$1,431,987	\$1,440,254	\$1,623,739	\$1,639,198	\$1,688,374	\$1,739,025	\$1,791,196
68300 - TECHNOLOGY - ADMINISTRATION	\$93,303	\$116,803	\$79,089	\$94,808	\$210,000	\$216,300	\$222,789	\$229,473
68500 - TECHNOLOGY TRANSPORTATION	\$36,547	\$112,135	\$55,154	\$41,650	\$35,000	\$36,050	\$37,132	\$38,245
68600 - TECHNOLOGY OPERATION & MAINT	\$0	\$9,610	\$14,958	\$41,993	\$0	\$0	\$0	\$0
68700 - TECHNOLOGY-SCHOOL NUTRITION	\$0	\$2,579	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHOOL FUND</b>	<b>\$51,442,382</b>	<b>\$54,442,096</b>	<b>\$55,881,225</b>	<b>\$61,180,089</b>	<b>\$61,944,842</b>	<b>\$63,257,128</b>	<b>\$64,397,843</b>	<b>\$65,468,071</b>
61100 - CLASSROOM INSTRUCTION	\$76,128	\$139,026	\$159,181	\$800,000	\$1,218,717	\$1,230,904	\$1,243,213	\$1,255,645
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$85,398	\$129,100	\$138,603	\$180,000	\$160,000	\$163,200	\$166,464	\$169,793
<b>TEXTBOOK FUND</b>	<b>\$161,526</b>	<b>\$268,126</b>	<b>\$297,784</b>	<b>\$980,000</b>	<b>\$1,378,717</b>	<b>\$1,394,104</b>	<b>\$1,409,677</b>	<b>\$1,425,439</b>
63700 - OTHER VEHICLE PURCHASES	\$0	\$24,847	\$0	\$0	\$0	\$0	\$0	\$0
65100 - SCHOOL NUTRITION SERVICES	\$2,318,044	\$2,733,722	\$3,039,624	\$3,100,000	\$3,434,601	\$3,778,061	\$4,080,306	\$4,406,730
68700 - TECHNOLOGY-SCHOOL NUTRITION	\$6,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHOOL NUTRITION FUND</b>	<b>\$2,324,785</b>	<b>\$2,758,569</b>	<b>\$3,039,624</b>	<b>\$3,100,000</b>	<b>\$3,434,601</b>	<b>\$3,778,061</b>	<b>\$4,080,306</b>	<b>\$4,406,730</b>

# SCHOOL BOARD'S FY26 AMENDED BUDGET

# FINANCIAL

ACCOUNT NAME	FY 2022 ACTUAL EXPENSES	FY 2023 ACTUAL EXPENSES	FY 2024 ACTUAL EXPENSES	FY 2025 ADJUSTED BUDGET	FY 2026 AMENDED BUDGET	FY 2027 FORECASTED BUDGET	FY 2028 FORECASTED BUDGET	FY 2029 FORECASTED BUDGET
61100 - CLASSROOM INSTRUCTION	\$303,073	\$959,532	\$580,546	\$0	\$0	\$0	\$0	\$0
61210 - PROFESSIONAL SCHOOL COUNSELING SERVICES	\$0	\$13,995	\$0	\$0	\$0	\$0	\$0	\$0
61220 - SOCIAL WORKER	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
61231 - RISE PROGRAM	\$0	\$0	\$34,883	\$0	\$0	\$0	\$0	\$0
61310 - IMPROVEMENT OF INSTRUCTION	\$131,978	\$152,430	\$248,964	\$50,000	\$0	\$0	\$0	\$0
61312 - IMPROVEMENT OF INSTRUCTION - ELEMENTARY	\$0	\$1,077	\$19,438	\$0	\$0	\$0	\$0	\$0
61313 - IMPROVEMENT OF INSTRUCTION - SECONDARY	\$0	\$3,230	\$0	\$0	\$0	\$0	\$0	\$0
61314 - IMPROVEMENT OF INSTRUCTION - ACCOUNTABILITY	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
61317 - IMPROVEMENT OF INSTRUCTION - STUDENT SERVICES	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
61320 - MEDIA SERVICES	\$0	\$7,536	\$0	\$0	\$0	\$0	\$0	\$0
61410 - OFFICE OF THE PRINCIPAL	\$363,642	\$266,032	\$156,783	\$0	\$0	\$0	\$0	\$0
62110 - BOARD SERVICES	\$0	\$2,153	\$0	\$0	\$0	\$0	\$0	\$0
62120 - EXECUTIVE ADMINISTRATION	\$0	\$5,383	\$0	\$0	\$0	\$0	\$0	\$0
62125 - OPERATION SERVICES	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
62130 - INFORMATION SERVICES	\$0	\$2,153	\$0	\$0	\$0	\$0	\$0	\$0
62140 - PERSONNEL SERVICES	\$0	\$6,459	\$0	\$0	\$0	\$0	\$0	\$0
62160 - FISCAL SERVICES	\$0	\$215,716	\$50,000	\$0	\$0	\$0	\$0	\$0
62210 - ATTENDANCE	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
62220 - HEALTH SERVICES	\$86,495	\$154,804	\$133,903	\$0	\$0	\$0	\$0	\$0
62221 - OT SERVICES	\$0	\$8,378	\$0	\$0	\$0	\$0	\$0	\$0
62230 - PSYCHOLOGICAL SERVICES	\$0	\$4,306	\$0	\$0	\$0	\$0	\$0	\$0
63100 - TRANSPORTATION MANAGEMENT AND DIRECTION	\$0	\$87,007	\$92,282	\$0	\$0	\$0	\$0	\$0
63200 - VEHICLE OPERATION SERVICES	\$192,812	\$125,430	\$47,500	\$0	\$0	\$0	\$0	\$0
63300 - MONITORING SERVICES	\$0	\$11,842	\$0	\$0	\$0	\$0	\$0	\$0
63400 - VEHICLE MAINTENANCE SERVICES	\$0	\$10,765	\$0	\$0	\$0	\$0	\$0	\$0
63500 - SCHOOL BUSES - REGULAR PURCHASE	\$403,602	\$116,064	\$0	\$0	\$0	\$0	\$0	\$0
64100 - MAINTENANCE MANAGEMENT AND DIRECTION	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
64200 - BUILDING SERVICES	\$23,609	\$723,739	\$1,505,565	\$1,420,722	\$0	\$0	\$0	\$0
64400 - EQUIPMENT SERVICES	\$21,305	\$33,974	\$1,504,993	\$125,000	\$0	\$0	\$0	\$0
64600 - SAFETY & SECURITY SERVICES	\$0	\$3,230	\$0	\$0	\$0	\$0	\$0	\$0
65100 - SCHOOL NUTRITION SERVICES	\$198,612	\$103,183	\$27,079	\$0	\$0	\$0	\$0	\$0
65300 - ARCHITECTURE AND ENGINEERING SERVICES	\$37,710	\$89,466	\$140,139	\$29,278	\$0	\$0	\$0	\$0
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$233,458	\$149,259	\$17,135	\$0	\$0	\$0	\$0	\$0
68200 - TECHNOLOGY INSTRUCTIONAL SUPPORT	\$128,036	\$16,148	\$0	\$0	\$0	\$0	\$0	\$0
68300 - TECHNOLOGY - ADMINISTRATION	\$5,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69110 - TITLE I	\$0	\$7,536	\$0	\$0	\$0	\$0	\$0	\$0
69130 - TITLE VIB - FTF	\$0	\$16,148	\$0	\$0	\$0	\$0	\$0	\$0
69131 - PRESCHOOL HANDICAPPED	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
69132 - SPED REGIONAL PROGRAM	\$0	\$10,765	\$0	\$0	\$0	\$0	\$0	\$0
<b>CARES ACT FUND</b>	<b>\$2,129,507</b>	<b>\$3,317,958</b>	<b>\$4,579,209</b>	<b>\$1,625,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
61100 - CLASSROOM INSTRUCTION	\$0	\$0	\$15,252	\$0	\$0	\$0	\$0	\$0
61410 - OFFICE OF THE PRINCIPAL	\$16,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62150 - PLANNING SERVICES	\$0	\$0	\$53,980	\$0	\$0	\$0	\$0	\$0
63100 - TRANSPORTATION MANAGEMENT AND DIRECTION	\$0	\$0	\$19,950	\$0	\$0	\$0	\$0	\$0
63400 - VEHICLE MAINTENANCE SERVICES	\$0	\$21,300	\$0	\$0	\$0	\$0	\$0	\$0
63500 - SCHOOL BUSES - REGULAR PURCHASE	\$0	\$565,545	\$99,888	\$220,000	\$643,750	\$581,950	\$599,410	\$599,410
63700 - OTHER VEHICLE PURCHASES	\$0	\$255,049	\$291,667	\$0	\$0	\$150,000	\$0	\$0
64200 - BUILDING SERVICES	\$1,159,572	\$1,734,012	\$589,096	\$6,036,734	\$4,696,120	\$280,000	\$1,586,874	\$0
64300 - GROUNDS SERVICES	\$0	\$0	\$4,600	\$0	\$0	\$0	\$0	\$0
64400 - EQUIPMENT SERVICES	\$104,063	\$0	\$119,401	\$0	\$0	\$0	\$0	\$0
64600 - SAFETY & SECURITY SERVICES	\$0	\$44,459	\$22,532	\$189,000	\$0	\$0	\$0	\$0
65100 - SCHOOL NUTRITION SERVICES	\$0	\$23,055	\$0	\$0	\$0	\$0	\$0	\$0
65300 - COMMUNITY SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66200 - SITE IMPROVEMENTS	\$10,000	\$616,698	\$182,411	\$0	\$0	\$612,267	\$586,131	\$636,333
66300 - ARCHITECTURE AND ENGINEERING SERVICES	\$26,692	\$27,508	\$26,760	\$0	\$0	\$0	\$0	\$0
66500 - BUILDING ACQUISITION AND CONSTRUCTION	\$0	\$0	\$11,001	\$0	\$0	\$0	\$0	\$22,968,802
66600 - BUILDING ADDITION AND IMPROVEMENT SERVICES	\$935,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68200 - TECHNOLOGY INSTRUCTIONAL SUPPORT	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68300 - TECHNOLOGY - ADMINISTRATION	\$0	\$0	\$20,974	\$0	\$0	\$0	\$0	\$0
68500 - TECHNOLOGY TRANSPORTATION	\$0	\$28,081	\$3,135	\$0	\$0	\$0	\$0	\$0
TECHNOLOGY - FACILITIES	\$0	\$103,998	\$42,237	\$0	\$0	\$0	\$0	\$0

ACCOUNT NAME	FY 2022 ACTUAL EXPENSES	FY 2023 ACTUAL EXPENSES	FY 2024 ACTUAL EXPENSES	FY 2025 ADJUSTED BUDGET	FY 2026 AMENDED BUDGET	FY 2027 FORECASTED BUDGET	FY 2028 FORECASTED BUDGET	FY 2029 FORECASTED BUDGET
<b>SCHOOL CAPITAL FUND</b>	<b>\$2,255,266</b>	<b>\$3,419,706</b>	<b>\$1,502,883</b>	<b>\$6,445,734</b>	<b>\$5,339,870</b>	<b>\$1,624,217</b>	<b>\$2,772,415</b>	<b>\$24,204,545</b>
61100 - CLASSROOM INSTRUCTION	\$267,582	\$431,572	\$312,520	\$325,075	\$1,375,103	\$1,388,854	\$1,388,854	\$1,388,854
61316 - IDCPS CONFERENCE	\$0	\$0	\$33,658	\$10,000	\$0	\$0	\$0	\$0
62160 - FISCAL SERVICES	\$0	\$87,931	\$93,250	\$94,940	\$100,915	\$105,961	\$109,140	\$112,414
68100 - TECHNOLOGY CLASSROOM INSTRUCTION	\$680	\$1,446	\$693	\$0	\$0	\$0	\$0	\$0
68300 - TECHNOLOGY - ADMINISTRATION	\$1,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69110 - TITLE I	\$922,449	\$1,005,501	\$905,908	\$1,139,887	\$1,128,581	\$1,139,867	\$1,151,265	\$1,162,778
69120 - CARL PERKINS	\$75,517	\$86,754	\$80,330	\$85,594	\$85,594	\$85,594	\$85,594	\$85,594
69130 - TITLE VIB - FTF	\$999,464	\$1,062,425	\$1,149,577	\$1,303,759	\$1,313,912	\$1,327,051	\$1,340,322	\$1,353,725
69131 - PRESCHOOL HANDICAPPED	\$20,766	\$29,636	\$32,970	\$56,347	\$61,809	\$61,809	\$61,809	\$61,809
69132 - SPED REGIONAL PROGRAM	\$270,740	\$243,676	\$269,035	\$232,378	\$170,500	\$170,500	\$170,500	\$170,500
69133 - PARENT RESOURCE CENTER	\$0	\$0	\$3,950	\$0	\$0	\$0	\$0	\$0
69140 - TITLE III	\$20,043	\$4,570	\$14,914	\$9,146	\$14,112	\$14,112	\$14,112	\$14,112
69151 - TITLE II-A - TEACHER QUALITY	\$171,960	\$158,051	\$195,827	\$176,361	\$204,634	\$204,634	\$204,634	\$204,634
69160 - TITLE IV STUDENT ENGAGEMENT	\$75,894	\$34,238	\$82,384	\$65,921	\$90,019	\$90,019	\$90,019	\$90,019
69314 - LIVE WELL EXPO	\$0	\$0	\$6,549	\$0	\$0	\$0	\$0	\$0
69329 - DMS Teacher Corps	\$10,765	\$10,765	\$10,765	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
69330 - SECURITY GRANT - STATE	\$119,237	\$363,919	\$253,068	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
69331 - PROJECT GRADUATION	\$8,100	\$8,128	\$8,128	\$6,672	\$6,672	\$6,672	\$6,672	\$6,672
69335 - IDCPS	\$26,139	\$29,568	\$1,888	\$0	\$15,000	\$15,000	\$15,000	\$15,000
69336 - PATHWAYS PRODUCTIONS	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69338 - CAMERON FOUNDATION - CTE	\$23,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69339 - CAMERON FOUNDATION-LINCENSURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69340 - SECLUSION AND RESTRAINT GRANT	\$64,920	\$111,739	\$142,920	\$102,860	\$102,860	\$102,860	\$102,860	\$102,860
69341 - CTE-SKILLED TRADES PROGRAM	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
69342 - BACK TO SCHOOL BASH	\$0	\$0	\$4,177	\$0	\$4,200	\$4,200	\$4,200	\$4,200
69344 - DINWIDDIE EDUCATION FOUNDATION	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
69345 - ALL-IN-VA PLAN	\$0	\$0	\$68,127	\$1,000,000	\$651,599	\$0	\$0	\$0
69347 - KINDERGARTEN COUNTDOWN CAMP	\$0	\$0	\$10,691	\$0	\$19,500	\$19,500	\$19,500	\$19,500
69348 - VCU - RTR GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69349 - SAFETY & SECURITY EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69350 - SCHOOL IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69351 - COMPREHENSIVE LITERACY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69352 - AP/IB EXAM FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69999 - MISC GRANTS	\$30,165	\$3,252	\$696	\$0	\$55,800	\$55,800	\$55,800	\$55,800
<b>SCHOOL GRANTS FUND</b>	<b>\$3,110,192</b>	<b>\$3,673,171</b>	<b>\$4,432,023</b>	<b>\$4,868,940</b>	<b>\$5,660,810</b>	<b>\$5,052,433</b>	<b>\$5,080,281</b>	<b>\$5,108,471</b>
<b>67100 - DEBT SERVICE</b>	<b>\$3,367,431</b>	<b>\$3,353,500</b>	<b>\$3,344,756</b>	<b>\$3,322,760</b>	<b>\$3,306,057</b>	<b>\$3,290,308</b>	<b>\$3,276,635</b>	<b>\$2,517,114</b>
<b>SCHOOL DEBT SERVICE FUND</b>	<b>\$3,367,431</b>	<b>\$3,353,500</b>	<b>\$3,344,756</b>	<b>\$3,322,760</b>	<b>\$3,306,057</b>	<b>\$3,290,308</b>	<b>\$3,276,635</b>	<b>\$2,517,114</b>
<b>Report Total</b>	<b>\$64,791,088</b>	<b>\$71,233,126</b>	<b>\$73,077,504</b>	<b>\$81,522,523</b>	<b>\$81,064,897</b>	<b>\$78,396,251</b>	<b>\$81,017,157</b>	<b>\$103,130,371</b>

### Forecasting Methodology

The forecasting model relies on a combination of historical actuals, current year budgets, and forward-looking assumptions, using the following guiding principles:

1. *Historical Baseline Trends*  
Actual expenditures from FY2022 to FY2024 are analyzed to establish baseline spending behavior by department and category.
2. *Inflationary Adjustments*  
Modest inflation factors are applied to categories such as salaries, benefits, utilities, and contracted services. Most functions show annual growth rates between 1.5% and 3.0%, depending on historical volatility and known commitments.
3. *Programmatic Expansion & Strategic Priorities*  
Increases in categories such as Instructional Services, Technology Integration, and Student Health Support reflect ongoing investments tied to the division's strategic plan (e.g., literacy initiatives, mental health staffing, digital equity).
4. *One-Time or Expiring Funds Removed*  
The expiration of CARES Act and other short-term grants are reflected by a reduction to \$0 in out-years (e.g., RISE, ESSER-funded vehicle or safety purchases)
5. *Capital Projects & Debt Service Forecasted Separately*  
Capital and debt service projections are based on scheduled projects and amortization schedules, with large jumps in FY2029 to reflect anticipated construction or facility needs (e.g., \$24.2M in School Capital Fund)

### *Strategic Use of Forecasting*

This forecast serves multiple purposes:

- ❖ Supports long-range planning for instructional staffing, capital improvements, and curriculum expansion.
- ❖ Helps evaluate the sustainability of new programs and grants.
- ❖ Informs local funding requests by showing projected needs and timing of capital projects.
- ❖ Ensures financial resilience by identifying potential budget gaps ahead of time.

Dinwiddie County Public Schools remains committed to transparency and strategic resource planning. The forecasting process ensures the division can maintain a stable financial foundation while anticipating emerging needs. As revenue conditions and enrollment projections evolve, these forecasts will be updated and refined annually.



---

## CAPITAL IMPROVEMENT PLAN (CIP)

Capital Improvements are major, non-recurring expenditures that address facilities in poor condition, have functionality problems, or need changes before becoming problematic.

The following capital improvement projects have been identified to support infrastructure, safety, and programmatic enhancements across Dinwiddie County Public Schools. These investments ensure that facilities meet the evolving educational and operational needs of our students, staff, and community.

### **Dinwiddie County Public Schools – Capital Improvement Projects (FY 2026 – 2035)**

#### *Dinwiddie Elementary School Roof Replacement*

**Estimated Cost:** \$204,120

**Planned Year:** FY 2026

This project addresses the aging roof at Dinwiddie Elementary School, ensuring a safe and dry learning environment for students and staff.

---

#### *HSHSEC Annex Café & Old Sheriff's Office Demolition*

**Estimated Cost:** \$204,120

**Planned Year:** FY 2026

Demolition of outdated facilities at the HSHSEC Annex to improve safety and provide space for future development or enhancements to student services.

---

#### *Midway Elementary School Auditorium Renovation*

**Estimated Cost:** \$408,147

**Planned Year:** FY 2026

Renovations will modernize the auditorium space for school assemblies, performances, and community use, improving acoustics, lighting, and seating.

---

#### *Dinwiddie High School Tennis Court Resurfacing*

**Estimated Cost:** \$130,000

**Planned Year:** FY 2026

Resurfacing will extend the life of the courts, ensuring a safe and playable surface for students and community members.

---



---

*Sutherland Elementary TPO Roof Replacement***Estimated Cost:** \$396,719**Planned Year:** FY 2026

A full roof replacement to address water infiltration issues and prevent future structural damage.

---

*Dinwiddie High School EPDM Roof Replacement***Estimated Cost:** \$1,190,155**Planned Year:** FY 2026

This project involves replacing the EPDM roof membrane to extend the lifespan of the building and prevent leaks.

---

*Parking Lot / Bus Loop Improvements (All Schools Except DES)***Estimated Cost:** \$1,717,311**Planned Years:** FY 2026–2029

A multi-year phased improvement to address aging pavement and traffic flow issues across school campuses.

- FY 2026: \$586,131
  - FY 2027: \$636,333
  - FY 2028: \$241,048
  - FY 2029: \$253,799
- 

*Dinwiddie Middle School Facility Upgrades (Plan B)***Estimated Cost:** \$17,233,880**Planned Year:** FY 2029

Comprehensive facility upgrades to DMS addressing modernization needs, infrastructure, safety, and program expansion.

---

*Dinwiddie High School Stadium Upgrade***Estimated Cost:** \$3,842,122**Planned Year:** FY 2030

Upgrades to the DHS stadium to improve seating, lighting, ADA access, and other amenities for student athletics and community events.

---

*Sutherland Elementary Deferred Maintenance Completion***Estimated Cost:** \$1,892,800**Planned Year:** FY 2030

Completion of deferred maintenance items to ensure the building remains safe, efficient, and conducive to learning.

---



---

*Southside Elementary School Roof Recoating***Estimated Cost:** \$198,359**Planned Year:** FY 2030

Re-coating the roof to extend its life and maintain the building envelope's integrity.

---

*Sunnyside Elementary Renovation, Addition, and Sitework***Estimated Cost:** \$6,847,716**Planned Year:** FY 2031

Major renovations and additions to accommodate enrollment growth, support instructional needs, and improve site circulation and safety.

---

*Dinwiddie High School & Sutherland Chiller/Boiler Replacement***Estimated Cost:** \$2,776,395**Planned Year:** FY 2031

HVAC system upgrades to replace aging chiller and boiler units, improving energy efficiency and indoor air quality.

---

*Dinwiddie High School Land Lab***Estimated Cost:** \$7,996,049**Planned Year:** FY 2034

Development of a Land Lab to support hands-on learning in agriculture, environmental science, and career and technical education (CTE) pathways.

These projects reflect Dinwiddie County Public Schools' commitment to investing in safe, modern, and efficient learning environments across the division. Each initiative aligns with our strategic goals of enhancing educational quality, operational effectiveness, and community engagement.

## DEBT OBLIGATIONS

The Constitution of Virginia and the Virginia Public Finance Act provide Virginia counties the authority to issue general obligation debt secured solely by the pledge of its full faith and credit. The County is also authorized to issue debt secured solely by the revenues of the system for which the bonds are issued and supplement, 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; however, with certain exceptions, debt, which either directly or indirectly is secured by the general obligation of a county, must be approved by public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds are issued may be issued in any amount without a public referendum.

## FY2026 DEBT SCHEDULE

School or Project	Balance as of 07/01/2025	Principal	Interest	Total Payable	Ending Balance as of 6/30/2026	# Yrs. Remaining	FY Last Payment
CIP - VPSA 2007 A (New High Schl)	\$1,075,384.00	\$347,774.00	\$45,976.35	\$393,750.35	\$727,610.00	2	2028
CIP - VPSA 2007 B (New Elem Schl)	\$1,075,384.00	\$347,774.00	\$45,976.35	\$393,750.35	\$727,610.00	2	2028
CIP - BAPCC 2020 Southside HVAC	\$966,000.00	\$156,000.00	\$11,989.78	\$167,989.78	\$810,000.00	6	2031
	<b>\$3,116,768.00</b>	<b>\$851,548.00</b>	<b>\$103,942.48</b>	<b>\$955,490.48</b>	<b>\$2,265,220.00</b>		
VRA 2019C - Refunding of 2012A	\$18,630,000.00	1,860,000.00	488,865.60	2,348,865.60	16,770,000.00	8	2034
<b>TOTAL</b>	<b>\$21,746,768.00</b>	<b>\$2,711,548.00</b>	<b>\$592,808.08</b>	<b>\$3,304,356.08</b>	<b>\$19,035,220.00</b>		
				\$1,700.00			
				<b>\$3,306,056.08</b>			
			Change Over				
			Previous Year	(\$16,703.62)			

## POST-EMPLOYMENT BENEFIT OBLIGATION DISCLOSURES

In compliance with Governmental Accounting Standards Board (GASB) Statement No. 75, the School Board continues to provide transparent and accountable reporting of post-employment benefits other than pensions (OPEB). This standard requires government entities to report the long-term financial obligations of these benefits as liabilities on the Statement of Net Position.

### *What Are OPEB Plans?*

OPEB benefits include life insurance and health insurance premium reimbursements provided to retired employees. The School Board participates in several cost-sharing and agent multi-employer plans administered by the Virginia Retirement System (VRS), including:

- ❖ Group Life Insurance (GLI): Automatically provided to all full-time employees.
- ❖ Health Insurance Credit (HIC): A tax-free credit per year of service to offset retiree health insurance premiums.

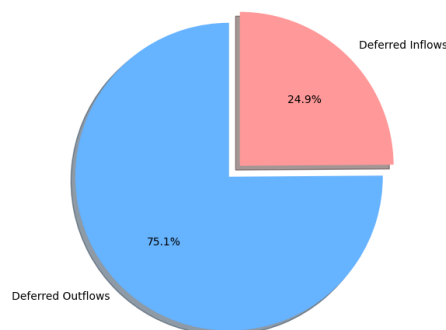
### *FY2024 Financial Impact*

As of June 30, 2024, the following post-employment benefit obligations were recorded:

- 📉 Net OPEB Liability: \$19,558,226
- 📈 Deferred Outflows of Resources: \$5,487,419
- 📉 Deferred Inflows of Resources: \$1,817,961
- 💰 OPEB Expense Recognized: \$1,614,827
- 👛 Net OPEB Asset (Non-Teacher HIC): \$33,569

These figures reflect the ongoing commitment to support retirees while ensuring fiscal responsibility. The liability underscores the long-term financial obligation, while the deferred inflows and outflows represent timing differences in actuarial assumptions and investment performance.

### *Deferred Outflows vs Inflows (FY2024)*



## State Revenue Descriptions and Formulas

Direct Aid to Public Education - Program and Formula Descriptions Projected FY 2025 and Projected FY 2026 Payments Based on the Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30)			
Type	Program	Program Description	Formula Description
SOQ	Basic Aid	Basic Aid includes funding for the basic instructional positions derived from minimum student to teacher ratios required by the Standards of Quality (SOQ) [see §22.1-293.13.2, Code of Virginia] for each school division with a minimum ratio of 5:1 instructional personnel for each 1,000 pupils, plus all other personal and non-personal support costs funded through the SOQ.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Vocational Education	State funds are provided to support career and technical education courses for students in grades 8-12. The funding supports the salary cost of instructional positions based on the class size maximums established by the Board of Education [see BVAC20-120-150].	$(\text{Per Pupil Amount} \times \text{Unadjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Gifted Education	Gifted education funding supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Group Life	This funding supports the state share of cost of employer contributions to the Virginia Retirement System (VRS) for Group Life benefits for funded SOQ instructional and professional support positions.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Prevention, Intervention, and Remediation	SOQ Prevention, Intervention, and Remediation funding provides remedial services to children who need additional instruction. Funding is disbursed to local school divisions to support the state share of additional professional instructional positions ranging from a pupil teacher ratio of 10:1 to 18:1 based on the division-level failure rate on the SOQ English and math tests for all students at risk of educational failure (the three-year average free lunch eligibility data is used as a proxy for at-risk students).	$(\text{Per Pupil Amount} \times \text{Unadjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Sales Tax	A portion of net revenue from the state sales and use tax dedicated to public education is distributed to counties, cities, and towns in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school-age population as based on the estimate of school-age population as provided by the Weldon Cooper Center for Public Service at the University of Virginia.	$(\text{School division's Weldon Cooper Census count} / \text{Statewide total school-age population}) \times \text{Total state 1-1.8\% sales tax estimate} = \text{Local Distribution}$
SOQ	Social Security	This funding supports the state share of cost of the employer share of Social Security costs for funded SOQ instructional and professional support positions.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Special Education	Funding for special education provides for the state share of salary costs of instructional positions generated based on the staffing standards for special education. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding.	$(\text{Per Pupil Amount} \times \text{Unadjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Textbooks	State law requires that students attending public schools receive free textbooks. State funding is provided on a per pupil basis based on the funded per pupil amount for textbooks.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	VRS Retirement	This funding supports the state share of cost of employer contributions to VRS for retirement benefits for funded SOQ instructional and professional support positions.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	Remedial Summer School	Remedial Summer School programs provide additional education opportunities for at-risk students. These funds are available to school divisions for the operation of programs designed to remediate students who are required to attend such programs during a summer school session, or during an intersession in the case of year-round schools.	$(\text{Per Pupil Amount} \times \text{Eligible Number of Students}) \times (1 - \text{Composite Index}) = \text{State Share}$
SOQ	English as a Second Language	State funds are provided to support local school divisions providing the necessary educational services to children not having English as their primary language. The funding supports the salary and benefit cost of instructional positions at a standard of 20 positions per 1,000 ESL students.	$(20 \text{ teachers per } 1,000 \text{ ESL students} \times \text{Average salary and fringe benefits}) \times (1 - \text{Composite Index}) = \text{State Share}$
Incentive	Compensation Supplement	Compensation Supplement funding is available for FY 2026 only and covers the state share of cost (including fringe benefits) for a 2.0 percent salary increase for funded SOQ instructional and support positions, effective July 1, 2025. School divisions that provide a minimum 1.0 percent salary increase to all instructional and support positions are eligible for a promised state payment. School divisions are required to match the state payments based on the composite index of ability-to-pay.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM} \times (1 - \text{Composite Index}) + \text{State Share of ESL} + \text{State Share of AYGS Compensation Supplement}) = \text{Total State Share}$
Incentive	Governor's Schools	These programs give gifted and talented high school students an opportunity to study with fellow students of similar interest and abilities from across the Commonwealth. The schools offer specialized curriculum offerings. State funds are provided to assist with the state share of the incremental costs of operations during the school year. These funds are not to be used for capital outlay, structural improvements, renovations, or fixed equipment costs. Funds may be used for the purchase of instructional equipment.	The academic year Governor's School per pupil amount is \$5,098 in FY25 and \$5,200 in FY26, then multiplied by the final or projected enrollment of each division participating in the Governor's School (up to an enrollment cap of 1,800 in fiscal year 2025 and 2026) and adjusted for the composite index. For summer Governor's Schools and Summer Foreign Language Academies, the Board of Education provides assistance for the state share of the incremental cost based upon the greater of the state share of the composite index or 50 percent.

Direct Aid to Public Education - Program and Formula Descriptions			
Projected FY 2025 and Projected FY 2026 Payments Based on the Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30)			
Type	Program	Program Description	Formula Description
Incentive	Special Education – Vocational Education	These funds are used to support a variety of activities designed to strengthen the preparation of disabled students for entering the work place after completion of high school. Activities include vocational evaluation, training service through eight regional technical assistance centers, and initiatives to support employment.	Divisions are reimbursed for the approved costs of the services provided.
Incentive	Bonus Payment	Funds used to provide 1.0 percent bonus payments to instructional and support staff. The payments are effective July 1, 2024. School divisions that certify a minimum average 1.0 percent bonus payment, or equivalent action (such as a salary increase) are eligible to receive state funding. School divisions are required to match the state payment based on its composite index of ability-to-pay.	$(\text{Per Pupil Amount} \times \text{Adjusted ADM} \times (1 - \text{Composite Index}) + \text{State Share of ESL} + \text{State Share of ARGS}) \times (1 - \text{Composite Index}) = \text{Total State Share}$
Incentive	Math/Reading Instructional Specialists	The eligibility is based upon the schools that rank lowest on the Spring 2023 SOL math or reading assessment. The state share of funding for a reading or math specialist is available to eligible schools for both years of the biennium.	$\text{Number of eligible schools} \times \text{either Elementary or Secondary Teacher Salary (including benefits and COCA if applicable)} \times (1 - \text{Composite Index}) = \text{State Share}$
Incentive	Early Reading Specialists Initiative	Schools with a third grade that rank lowest on the reading Standards of Learning assessments will be given priority for the state share of funding for a reading specialist in such schools.	$\text{Number of eligible schools} \times \text{Elementary Teacher Salary (including benefits and COCA if applicable)} \times (1 - \text{Composite Index}) = \text{State Share}$
Incentive	Snack/Eat After the Bell Initiative	The required annual report on the educational impact of the program is due from school divisions to DOE by August 31st. School divisions must submit the annual report to DOE. A division is not eligible for funding in the following year if the August 31st reporting deadline is missed.	The elementary reimbursement rate is held at \$0.05 per meal, but the established rate for middle and high schools is \$0.10. State funding for the program remains unchanged. Lastly, DOE is required to establish criteria for funding priority if the number of applications from eligible schools exceeds the available funding.
Incentive	Virginia Preschool Initiative	The Virginia Preschool Initiative provides funding for programs for unserved, at-risk four-year-old children, which include quality preschool education, health services, social services, parental involvement, and pupil transportation. Programs must provide full-day or half-day and, at least, school-year services. Educational services may be delivered by both public and private providers. Estimates of at-risk four year olds are established for the biennium in the Governor's biennial budget as introduced. Enrollments after September 30 should be provided based on the portion of the year the child is served.	Stots are calculated as at-risk four-year olds (projected kindergarten enrollment x one-year division-wide free lunch rate). $\text{VPI PPA} \times \text{stots} \times (1 - \text{LCI}) = \text{state payment}$
Incentive	Allegheny Incentive for FY 2025	State payment to Allegheny County as an incentive for the consolidation its school division with Covington City.	\$600,000 in FY 2025 to Allegheny County as an incentive for the consolidation of its school division with Covington City.
Incentive	Virginia Preschool Initiative - Additional Programs	Early Childhood EDO program includes: Mixed-Delivery Add-on Grant, Increase Staffing Ratios and Class Sizes, Reallocate State-Eliminate Wait List, VPI Pilot for At Risk 3 Year Olds, Expand mixed delivery to include At Risk 3 Year Olds.	Total Non-Distributed funding is \$33.1 million for both FY 2025 and FY 2026.
Incentive	School Meals Expansion	The Governor's introduced budget provides state funding of \$4.1 million in fiscal year 2025 and \$4.1 million in fiscal year 2026 to local school divisions to reduce or eliminate the cost of school breakfast and lunch for students eligible for reduced price meals under the National School Lunch Program and School Breakfast Program.	A division's funding allocation = (a division's total reduced lunch & reduced breakfast reimbursable meals/statewide total reduced lunch & reduced breakfast reimbursable meals) / \$4,100,000
Incentive	School Security Equipment Grants	This is a school security equipment grants program to help offset the local costs associated with the purchase of appropriate security equipment that will improve and help ensure the safety of students attending public schools in Virginia. The grant awards will be based on a competitive grant basis of up to \$250,000 per school division. School divisions will be permitted to apply annually for grant funding. For purposes of this program, eligible schools shall include schools that are subject to state accreditation and reporting membership in grades K through 12 as of September 30, 2024, for the fiscal year 2025 biennium, and September 30, 2025, for the fiscal year 2026 biennium, as well as regional vocational centers, special education centers, alternative education centers, regular school year Governor's Schools, and the Virginia School for the Deaf and the Blind.	\$250,000 maximum per school division. In the event that two or more school divisions become one school division, whether by consolidation of only the school divisions or by consolidation of the local governments, such resulting division shall be provided funding through this program on the basis of having the same number of school divisions as existed prior to September 30, 2000. Localities are required to provide a match for these funds equal to 25 percent of the grant amount. The Superintendent of Public Instruction is authorized to reduce the required local match for school divisions with a composite index of local ability-to-pay below 0.2000. The Virginia School for the Deaf and the Blind is exempt from the match requirement.

Direct Aid to Public Education - Program and Formula Descriptions Projected FY 2025 and Projected FY 2026 Payments Based on the Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30)			
Type	Program	Program Description	Formula Description
Incentive	VPSA Technology	VPSA Technology program provides grant funding for school divisions to purchase additional technology to support the SOL Technology Initiative. Eligible schools include those reporting membership as of September 30th and are subject to state accreditation requirements, as well as regional centers including vocational centers, special education centers, alternative education centers, academic year Governor's Schools, Code RVA and the School for the Deaf and the Blind. Funding is also included for the Virginia e-Learning Backpack Initiative to purchase laptop or tablet computers for ninth grade students in high schools that are not fully accredited for two consecutive years. High schools that qualify for these grants will be eligible to receive these grants for a period of up to four years. Note: Beginning with the Spring 2015 grants, eligible schools include only those not fully accredited for the second consecutive year. In addition, for schools that do not have grades 10, 11, or 12, the grants may transition with the students to the primary receiving school for all years subsequent to grade 9. Schools are eligible to receive these grants for a period of up to four years and shall not be eligible to receive a separate award in the future once the original award period has concluded.	SOL Technology Initiative: Number of eligible schools x \$28,000 per school + \$50,000 for each division. Requires a 20% match from school divisions. Schools that serve only pre-kindergarten students are not eligible for this grant.  e-Learning Backpack Initiative: For each eligible school, \$2,400 + \$400 x number of students reported in ninth grade fall membership. Requires a 20% match from school divisions.
Categorical	Adult Education	State funds are provided to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society. The program also enables adults to complete secondary school, obtain a GED, or to benefit from job training and retraining programs.	Reimbursements to school division adult education programs are based on 80% of the fixed cost-per-class or fixed cost-per-student.
Categorical	Adult Literacy	State funds for Adult Literacy are appropriated to provide basic educational skills to adults who lack skills necessary for literate functioning.	Funding provided for grants to adult literacy programs delivered by school divisions, community-based organizations, higher education institutions, and state agencies.
Categorical	School Lunch	School divisions participating in the National School Lunch Program get cash subsidies and donated commodities from the U.S. Department of Agriculture for each meal they served. The lunches must meet Federal requirements, and they must offer free or reduced-price lunches to eligible children. This state reimbursement program is required by the federal National Nutrition School Lunch Program, the School Breakfast Program, and the After School Snack Program.	State funds are required to meet maintenance of effort and match requirements for the federal funds received for the school lunch programs. The rate of reimbursement for the current fiscal year is determined by the number of reimbursable lunches served during the previous year and the appropriated amount of the State Match funding.
Categorical	Special Education Categorical - Homebound	Homebound funding provides for the continuation of educational services for students who are temporarily confined to their homes for medical reasons. State funds reimburse school divisions for a portion of the hourly rate paid to teachers employed to provide homebound instruction to eligible children.	These funds are based on prior year expenditure data. Divisions are reimbursed a percentage of hourly payments to teachers employed to provide homebound instruction to eligible children. The maximum hourly rate is established annually by the Department of Education, and the reimbursement percentage is based on each locality's composite index.
Categorical	Special Education Categorical - Jails	Local school divisions are reimbursed for the instructional costs of providing special education and related services to children with disabilities in regional or local jails.	Reimbursement of instructional costs of special education for children in regional or local jails.
Categorical	Special Education Categorical - State Operated Programs	Education services are continued for students placed in state-operated facilities. State statute requires the state to provide appropriate education to all children in state hospitals, clinics, detention homes, and the Woodrow Wilson Rehabilitation Center. Education services are provided through contracted services with local school divisions. Funded positions are based on caseloads. A funding amount per position (to cover both personal and non-personal costs) is applied to each position to determine the total amount of funding for each division that provides education services in state operated programs.	Divisions under contract to provide education services are reimbursed for the approved costs of the services provided.
Lottery-Funded Programs	Alternative Education	State funds for Alternative Education programs are provided for the purpose of educating certain expelled students and, as appropriate, students who received long-term suspensions from public schools.	Funding is based on a per pupil amount calculated using a program staffing model. From this calculated per pupil amount, the basic aid per pupil amount by division is deducted to determine an "add-on" per pupil amount for each division for alternative education. The number of alternative education slots per division is then multiplied by the add-on per pupil amount and adjusted for the composite index.
Lottery-Funded Programs	At-Risk	State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each division to support programs for students who are educationally at-risk. Funding is provided as a percentage add-on to Basic Aid to support the additional costs of educating at-risk students.	Funding is based on the percentage of students eligible for free lunch x Current year unadjusted ADM = Estimated number of students eligible for free lunch x (Add-on weight ranging from 1.0% to 38.0% in FY 2025 and 1.0% to 38.0% in FY 2026 based on free lunch eligibility rate) x Basic aid per pupil amount x (1 - Composite Index) x 100% = State Share.



Direct Aid to Public Education - Program and Formula Descriptions			
Projected FY 2025 and Projected FY 2026 Payments Based on the Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30)			
Type	Program	Program Description	Formula Description
Lottery-Funded Programs	Career and Technical Education - Adult Education	Adult Education funds provide adult education for persons who have academic or economic disadvantages, and who have limited English-speaking abilities. These funds pay for full-time and part-time teacher salaries and supplements to existing teacher salaries.	Funding is based on a pro-rata distribution of a fixed per pupil amount calculated based on prior year expenditures.
Lottery-Funded Programs	Career and Technical Education - Equipment	Career and technical allocations for equipment are used in the following areas: Agricultural Education; Business and Information Technology; Career Connections; Family and Consumer Science; Health and Medical Science Education; Marketing; Technology Education; and Trade and Industrial Education.	Vocational education equipment allocations are calculated using a base division allocation of \$2,000, with the remainder of funding distributed on the basis of student enrollment in secondary vocational/technical courses. State funds received for secondary vocational/technical equipment must be used to supplement, not supplant, any funds currently provided for secondary vocational/technical equipment within a locality.
Lottery-Funded Programs	Career and Technical Education - Occupation Prep	Occupation Prep funds are used to provide a portion of the salary of principals and assistant principals of divisional vocational technical centers and assistant principals at regional vocational centers, which are not required in the Standards, and therefore, not funded through Basic Aid. These funds also pay a portion of the cost of extended contracts for vocational teachers.	Funding is based on a pro-rata distribution of a fixed per pupil amount calculated based on prior year expenditures.
Lottery-Funded Programs	Early Reading Intervention	The Early Reading Intervention program is designed to reduce the number of students needing remedial reading services. Program funds are used by local school divisions for: special reading teachers; trained aides; full-time early literacy tutors; volunteer tutors under the supervision of a certified teacher; computer-based reading tutorial programs; aides to instruct in class groups while the teacher provides direct instruction to the students who need extra assistance; or extended instructional time in the school day or year for these students. Eligibility consists of grades kindergarten through third grade. This program is included in SOQ required local effort.	Funding is based on a ratio of one teacher per five students in kindergarten through third grade at 100% of the eligible student population for kindergarten and grades 1-3. The estimated number of eligible students is based on the percentage of students identified as needing intervention using the PALS diagnostic multiplied by total fall membership in third grade. The 5:1 ratio is applied to the eligible student population and then multiplied by 36 weeks x 2 1/2 hours per week = hours of service x hourly rate) x (1 - SOQ Composite Index) = State Share
Lottery-Funded Programs	Foster Care	Foster care funding provides reimbursement to localities for educating students in foster care that are not residents of their school district. State funds are provided for prior year local operations costs for each pupil not a resident of the school division providing his education if the student has been placed in foster care or other custodial care within the geographical boundaries of such school division by a Virginia agency, whether state or local, which is authorized under the laws of the Commonwealth to place children. Funds also cover children who have been placed in an orphanage or children's home which exercises legal guardianship rights, or who is a resident of Virginia and has been placed, not solely for school purposes, in a child-care institution or group home. Funds are also provided to support handicapped children attending public school who have been placed in foster care or other such custodial care across jurisdictional lines.	Prior year total per pupil expenditure for operations for each division from Table 15 of the Superintendent's Annual Report, are divided by the number days of instruction in each division to yield a cost per day per division. Cost per day figure x Number of days eligible foster care students were served by the school division as reported by the division = Standard Foster Care Reimbursement. Statewide weight for handicapping condition x Standard foster care cost per day = Total special education foster care cost per day. Total special education foster care cost per day x total number of student days reported in each handicapping condition = State cost for special education foster care. The sum of the cost for each handicapping condition = Special Education Foster Care Reimbursement
Lottery-Funded Programs	ISAE/P	An Individual Student Alternative Education Plan (ISAE/P) may be developed when a student demonstrates substantial need for an alternative program, needs enrollment credits, and demonstrates an ability to benefit from the program. The need is determined by a student's risk of dropping-out of school. Programs must comply with the provisions of §22.1-2540, Code of Virginia.	Funding is based on submitted reimbursement requests, up to the approved allocation for the year.
Lottery-Funded Programs	K-3 Primary Class Size Reduction Program	State funding is disbursed to school divisions as an incentive payment for reducing class sizes in grades kindergarten through three below the required SOQ standard of a 24:1 pupil-teacher ratio. Payments are based on the incremental cost of providing the lower class sizes based on the lower of the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools with three-year average free lunch eligibility percentages of 30 percent and greater are eligible for funding. The required ratios range from 19:1 and may go as low as 14:1 based on the free lunch eligibility rate of the eligible school. Eligible school bid and funding based on Fall Membership.	((K-3 Fall Membership for eligible schools x eligible per pupil amount) x (1 - Composite Index)) = State Share
Lottery-Funded Programs	Mentor Teacher	Funds are allocated to provide grants to school divisions providing mentors for new teachers with two years of teaching experience. Calculations of distributions will weight the per teacher amount by the severity of a division's percentage of unfilled teaching positions. The highest statewide vacancy rate will be weighted 10.0, and the smallest statewide vacancy rate will receive a weight of 1.0.	Funding is provided as a per teacher amount, based on the proportional share of new teacher requests submitted by each school division to the total state funding. Distributions are weighted on a sliding scale of 1.0 to 10.0 based on teacher vacancy rates.
Lottery-Funded Programs	Infrastructure and Operations Per Pupil Fund	School divisions are permitted to spend such funds on both recurring (no more than 80%) and non-recurring (at least 40%) expenses in a manner that best supports the needs of the school divisions. There is a required local match in FY 2025 and FY 2026.	The available funds are used to calculate the Infrastructure & Operations Per Pupil Fund, distributed based on the state share of the per pupil amount using the division's ADM and composite index. A minimum floor amount of \$200,000 is provided to school divisions.
Lottery-Funded Programs	Project Graduation	The purpose of Project Graduation is to provide funding for school divisions to assist eleventh and twelfth grade students to pass end-of-course Standards of Learning assessments in English/Reading, English/Writing, and Algebra I in order to graduate with at least a standard diploma.	Program distributions are based on the number of failures on SOL end-of-course assessments in a division compared to the statewide total of failures. Amounts are adjusted based upon the composite index.
Lottery-Funded Programs	School Breakfast Program	Local school food authorities administer the School Breakfast Program at the local level. Participating schools must serve breakfasts that meet federal nutrition standards, and must provide free and reduced-price breakfasts to eligible children. This funding provides an incentive to increase student participation in the school breakfast program and to leverage increased federal funding resulting from higher participation.	This state reimbursement program provides up to a \$0.22 per meal reimbursement to school divisions that increase the number of breakfasts served to students. The reimbursement is based on breakfast meals served in the prior year in excess of the fiscal year 2004 baseline.
Lottery-Funded Programs	SOL Algebra Readiness	Funding is based on the estimated number of 7th and 8th grade students who are at-risk of failing the Algebra I end-of-course. This number is approximated based on the free lunch eligibility percentage for the school division. This program is included in SOQ required local effort.	((Total number of students in eligible grades x Division free lunch eligibility percentage) / 10 (student to teacher ratio of 10 to 1)) x 36 weeks x 2-1/2 hours of instruction per week = Hours of service x Hourly costs of teaching services x (1 - Composite Index) = State Share.

Direct Aid to Public Education - Program and Formula Descriptions Projected FY 2025 and Projected FY 2026 Payments Based on the Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30)			
Type	Program	Program Description	Formula Description
Lottery-Funded Programs	Special Education - Regional Tuition	Regional tuition reimbursement funding provides for students with low-incidence disabilities who can be served more appropriately and less expensively in a regional program than in more restrictive settings. A joint or a single school division operates regional special education programs. These programs accept eligible children with disabilities from other local school divisions. All reimbursement is in lieu of the per pupil basic operation cost and other state aid otherwise available.	Reimbursement of the state share (based on the composite index) of approved tuition costs for eligible students with disabilities at approved regional special education programs.
Lottery-Funded Programs	Supplemental Basic Aid	This program allows eligible school divisions to enter into certain cost-savings agreements with a contiguous school division for the consolidation or sharing of educational, administrative, or support services. Upon approval of the cost-savings agreement, the school division then receives the state share for Basic Aid computed on the basis of the composite index of local ability-to-pay of the contiguous school division. Only school divisions with fewer than 1100 students in ADM of the previous year and that meet other eligibility criteria in Section 22.1 - 22.2 Code of Virginia, are eligible for this funding.	$[(\text{Basic Aid Per Pupil Amount} \times \text{Adjusted ADM}) - \text{Sales Tax}] \times (1 - \text{Contiguous School Division's Composite Index}) = \text{State Share}$
Lottery-Funded Programs	Accomack/Norhampton Distribution	A total payment of \$800,000 in FY 2025 and FY 2026 to Accomack County and Northampton County for teacher recruitment and retention efforts.	Amounts to be paid in FY 2025 and FY 2026 are set by the General Assembly.

Source: Virginia Department of Education Direct Aid Template

## Projected FY 2025 and Projected FY 2026 Required Local Effort

### For Standards of Quality Accounts

Projected FY 2025 and Projected FY 2026 Required Local Effort Based on Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30)

<b>Division Number:</b>	<b>027</b>	
<b>Division Name:</b>	<b>DINWIDDIE</b>	
	<b>Projected FY 2025</b>	<b>Projected FY 2026</b>
<b>Unadjusted ADM:</b>	<b>4,100.00</b>	<b>4,100.00</b>
<b>Adjusted ADM:</b>	<b>4,100.00</b>	<b>4,100.00</b>
	<b>Required Local Effort</b>	<b>Required Local Effort</b>
<b>Basic Aid</b>	8,917,274.00	8,764,198.00
<b>Textbooks <sup>1</sup></b>	195,528.00	195,528.00
<b>Vocational Education</b>	288,151.00	288,151.00
<b>Gifted Education</b>	78,143.00	78,143.00
<b>Special Education</b>	1,096,440.00	1,096,440.00
<b>Prevention, Intervention, &amp; Remediation</b>	328,444.00	329,665.00
<b>VRS Retirement</b>	1,057,369.00	1,057,369.00
<b>Social Security</b>	492,055.00	492,055.00
<b>Group Life</b>	34,187.00	34,187.00
<b>English as a Second Language <sup>2</sup></b>	76,027.00	92,866.00
<b>Early Reading Intervention <sup>2</sup></b>	90,009.00	88,742.00
<b>SOL Algebra Readiness <sup>2</sup></b>	34,961.00	34,961.00
<b>Required Local Effort:</b>	<b>\$12,688,588.00</b>	<b>\$12,552,305.00</b>

**Note:** The above amounts represent the projected FY 2025 and projected FY 2026 Required Local Effort based on Governor's Introduced 2024-2026 Biennial Budget (HB 30/SB 30). **Note:** Final Required Local Effort is based on final March 31 ADM and the final per pupil amounts for each fiscal year.

<sup>1</sup> State funding for Textbooks is provided from the general fund in the SOQ Service Area; the Required Local Effort for Textbooks is also based on the payments from the SOQ Service Area.

<sup>2</sup> English as a Second Language, Early Reading Intervention, and SOL Algebra Readiness are mandated as part of the Standards of Quality; therefore, local matching funds for these programs are included in school divisions' Required Local Effort. The Required Local Effort for these programs is based on the payments from the SOQ and Lottery Service Areas.

## Trend Analysis of Composite Index Formula Components

Change from 2022-24 (2019 base-year data) to 2024-26 (2021 base-year data)

Please note **BLUE** text represents division data elements above the state average, and **RED** text represents division data elements below the state average.

		AVERAGE DAILY MEMBERSHIP		
		ABSOLUTE	DIVISION vs STATE	
		% CHANGE	AVERAGE CHANGE	
	DIVISION	2020 to 2022	2020 to 2022	
027	DINWIDDIE	(4.36%)	(186)	
	STATE AVERAGE	(3.21%)	(300)	
		POPULATION		
		ABSOLUTE	DIVISION vs STATE	
		% CHANGE	AVERAGE CHANGE	
	DIVISION	2019 to 2021	2019 to 2021	
027	DINWIDDIE	(2.37%)	(678)	
	STATE AVERAGE	1.41%	896	
		TRUE VALUE OF PROPERTY		
		ABSOLUTE	PER ADM	PER CAPITA
		% CHANGE	% CHANGE	% CHANGE
	DIVISION	2019 to 2021	2019 to 2021	2019 to 2021
027	DINWIDDIE	25.00%	30.70%	28.03%
	STATE AVERAGE	18.46%	22.40%	16.82%
		ADJUSTED GROSS INCOME		
		ABSOLUTE	PER ADM	PER CAPITA
		% CHANGE	% CHANGE	% CHANGE
	DIVISION	2019 to 2021	2019 to 2021	2019 to 2021
027	DINWIDDIE	20.21%	25.70%	23.13%
	STATE AVERAGE	36.37%	40.89%	34.47%
		TAXABLE RETAIL SALES		
		ABSOLUTE	PER ADM	PER CAPITA
		% CHANGE	% CHANGE	% CHANGE
	DIVISION	2019 to 2021	2019 to 2021	2019 to 2021
027	DINWIDDIE	23.83%	29.48%	26.83%
	STATE AVERAGE	10.08%	13.74%	8.55%
		FINAL INDEX COMPARISON		
		2022-2024	2024-2026	COMPOSITE
		COMPOSITE	COMPOSITE	INDEX
	DIVISION	INDEX	INDEX	VARIANCE
027	DINWIDDIE	0.2912	0.2978	0.0066

Dinwiddie County's Composite Index of Local Ability-to-Pay (LCI) for the 2024–2026 biennium is 0.2978, indicating that the division is responsible for covering approximately 29.78% of its Standards of Quality (SOQ) costs with local funds, while the state covers the remaining 70.22%

Although the county's capacity to fund education improved modestly since the prior biennium, its LCI remains below the statewide average. This suggests Dinwiddie continues to qualify for significant state support. Given that the LCI serves as the basis for state match calculations across various education funding streams, including SOQ, incentive programs, and categorical grants, it's a pivotal metric for financial forecasting and budget planning.

(Virginia Department of Education & Virginia Association of Counties)

### ***COMPOSITE INDEX OF LOCAL ABILITY TO PAY***

The General Assembly establishes the composite index formula in the Appropriation Act. The formula uses three indicators to estimate "ability-to-pay" for each locality:

- True value of real property in the locality (weighted 50%)
- Virginia adjusted gross income in the locality (weighted 40%)
- Taxable retail sales in the locality (weighted 10%)
- To account for varying sizes of localities, each indicator is expressed on a per capita basis (using local population & weighted 1/3) and on a per pupil basis (using student enrollment & weighted 2/3)

The index value for each locality is the proportion of local values in the formula relative to the overall state averages. Each index is adjusted to establish across all divisions an overall local share of 45 percent and an overall state share of 55 percent. The formula is recomputed each biennium using the most recent data available – the indices for 2024-2026 are based on 2021 data. The index value represents the local share of costs (inverse is state share) – for example, an index of 0.7500 = 75% local share / 25% state share. The maximum index is capped at 0.8000 – the range of index values for 2024- 2026 is 0.1658 to 0.8000.

## FY2026 BUDGET FUNDS BREAKDOWN

### School Operations Fund (205)

Projected revenues for the School Operations Fund reflect an overall increase of **\$629,371**. The majority of this increase is attributable to an additional **\$500,000** in local transfer funding from the County.

State revenues increased by **\$129,371**, which includes funding to support the state share of a **3% salary increase**. The General Assembly also increased support-position staffing standards from **24 to 27.89 positions per 1,000 students**, with corresponding funding included in the Basic Aid allocation. In addition, the General Assembly approved enhanced funding for special education through an “add-on” allocation for students receiving special education services.

The most significant revenue change stems from an **enrollment decline of 125 students**, resulting in a **\$985,400 reduction** in state funding.

The FY 2026 budget includes a **3% salary increase for all employees**, along with step increases on the salary scales. The starting teacher salary was increased to **\$55,970**. A total of **11 positions were eliminated**, generating **\$931,308** in savings. One ESL teacher position was added, and a part-time Speech Pathologist position was converted to full-time.

Funding for all School Resource Officers has been transferred to the County Operating Budget; two of these positions were previously funded through the school operating budget. The division continues to employ three School Security Officers—one funded through a grant and two locally funded.

Other notable increases include funding for development of a Comprehensive Plan; increased regional program costs for gifted and technical education; and higher contracted service costs for landscaping, building maintenance, and exceptional education health services.

Revenues and expenditures for the **Virginia Preschool Initiative** have been transferred to the **Grants Fund (303)** for FY 2026.

### Textbook Fund (206)

The Textbook Fund assumes a beginning balance of **\$1.5 million** in FY 2026. State revenues decreased due to enrollment decline. Expenditures will increase, including the planned use of **\$742,160** in fund balance, to support the adoption and purchase of instructional materials for **Middle School Math, History, and Literature; K–5 Math; and Secondary Sciences (Biology, Chemistry, Earth & Space Science, and Physics)**. These adoptions include several delayed during the COVID-19 pandemic. The projected ending balance is **\$800,747**.



### School Nutrition Fund (207)

The School Nutrition Fund operates as an enterprise fund and does not require local funding. The projected beginning balance for FY 2026 is **\$600,000**. Most revenue is derived from federal reimbursement for student nutrition programs. Dinwiddie participates in the *Community Eligibility Provision (CEP)*, allowing all students to receive free breakfast and lunch. Additional à-la-carte items are available for purchase.

A **3% salary increase** is included for School Nutrition employees. Rising food and supply costs contribute to increased expenditures. The FY 2026 budget includes planned use of **\$454,945** in fund balance.

### School Capital Projects Fund (302)

The School Capital Projects Fund includes both Small Capital Projects and projects funded through the County's Capital Improvement Plan (CIP). For FY 2026, funding for Small Capital Projects increased from **\$150,000 to \$300,000**, supporting basic improvements and development of a maintenance plan for non-bus fleet vehicles.

A County transfer of **\$1,147,870** includes:

- **\$643,750** for school bus purchases
- **\$204,120** for partial roof replacement at Dinwiddie Elementary School
- **\$300,000** for small capital projects

The projected beginning balance of **\$5.1 million** reflects prior-year CIP appropriations for ongoing projects. Planned FY 2026 expenditures total **\$5.3 million** and include:

- Dinwiddie Elementary School exterior soffit and roof repairs
- Boiler replacements at Dinwiddie Elementary, Midway Elementary, and Dinwiddie Middle School

Key card installations at Southside Elementary

### School Grants Fund (303)

The School Grants Fund projects a beginning balance of **\$938,100**, largely consisting of *All-In Funding* provided by the state in FY 2024 for tutoring and attendance improvement. This funding is scheduled to be utilized by June 2026. The fund includes federal Title programs and all state or local grants. The **Virginia Preschool Initiative (Bright Stars—4-Year-Old Program)** has been moved from the School Operations Fund to the Grants Fund for FY 2026. Federal grants operate on a reimbursement basis with matching revenues and expenditures.

### School Debt Service Fund (402)

The School Debt Service Fund projects a beginning balance of **\$2,705,906**. This fund supports repayment of school-related debt and is fully funded by the County. The annual transfer has remained constant even as expenses decline, intentionally allowing the division to build reserves to meet future debt obligations. As a result, the ending fund balance increases each year.

*This page intentionally left blank.*

# REVENUE



## REVENUE OVERVIEW

For FY 2026, Dinwiddie County Public Schools projects \$75.4 million in total revenues, compared to \$75.5 million in FY 2025. While overall revenues remain stable, shifts across categories reflect state adjustments, local contributions, and the conclusion of one-time federal funding streams.

### Local Revenues & County Transfer

Local support through county appropriations and other local revenues (rent, driver education fees, Chromebook fees, etc.) rises from \$16.5 million in FY 2025 to \$16.9 million in FY 2026. This increase underscores the county's continued commitment to supporting K–12 education through both direct appropriations and shared services.

### State Revenues

State aid continues to serve as the largest revenue source. State funds total \$44.1 million in FY 2026, slightly above \$44.0 million in FY 2025. This reflects enrollment-based adjustments and state policy changes tied to the Standards of Quality (SOQ), sales tax revenues, and targeted programs such as remedial summer school and gifted education.

### Federal Revenues

Federal funding remains modest, with \$340,000 in FY 2026, flat from FY 2025. These dollars generally support specific categorical programs rather than general operating needs.

### Fund Breakdown

- **School Nutrition Fund:** Rising from \$2.6 million in FY 2025 to \$3.0 million in FY 2026, reflecting participation rates and federal reimbursement changes.
- **Textbook Fund:** Declines slightly to \$636,557 in FY 2026, compared to \$656,574 in FY 2025, as adoption cycles and reserve balances adjust.
- **School Capital Fund:** Decreases significantly to \$1.6 million in FY 2026, down from \$2.8 million in FY 2025, due to the timing of capital projects and reduced one-time allocations.
- **School Grants Fund:** Increases by about \$1.0 million, reaching \$4.9 million in FY 2026, largely driven by competitive or discretionary grant awards.
  - ❖ Temporary federal relief funds that supported operations in FY 2025 (\$1.6 million) are fully expended by FY 2026. This explains part of the overall flat-to-slightly-down revenue trend, despite increases in other categories.
- **Debt Service Fund:** Covers payments on long-term obligations, with a modest increase to \$3.8 million in FY 2026.

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
----------------	---------------------	------------------------------	------------------------------	------------------------------	------------------------------	------------------------------

**SCHOOL OPERATIONAL FUND**

REVENUE IS RECEIVED FROM STATE, FEDERAL AND LOCAL SOURCES. STATE FUNDS ARE BASED ON A PER PUPIL AMOUNT BASED ON THE MARCH 31 ADM. THE FY 2025 BUDGET IS BASED ON 4,100 STUDENTS. STATE FUNDS ARE ALLOCATED BY PROGRAMS, SOME OF WHICH ARE DESIGNATED FOR SPECIFIC PURPOSES AND REQUIRE A LOCAL MATCH.

**SCHOOL FUND**

**LOCAL FUNDS & COUNTY TRANSFER**

205-15020-0010-000-00-000	LOCAL RENT	\$139,976.00	\$139,976.00	\$146,975.00	\$229,382.00	\$229,382.00
205-16120-0021-000-00-000	DRIVER ED FEES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-18990-1039-000-00-000	CHROMEBOOK FEE			\$49,000.00	\$40,000.00	\$40,000.00
205-41050-0010-000-00-000	COUNTY APPROPRIATION	\$15,690,100.00	\$15,990,100.00	\$16,190,100.00	\$16,190,100.00	\$16,690,100.00

<b>TOTAL LOCAL FUNDS &amp; COUNTY TRANSFER</b>		<b>\$15,835,076.00</b>	<b>\$16,135,076.00</b>	<b>\$16,391,075.00</b>	<b>\$16,464,482.00</b>	<b>\$16,964,482.00</b>
--	--	------------------------	------------------------	------------------------	------------------------	------------------------

**STATE FUNDS**

**SOQ PROGRAMS**

205-24020-0010-000-00-000	SALES & USE TAX	\$4,969,488.00	\$5,575,217.00	\$5,823,823.00	\$5,544,242.00	\$5,702,987.00
205-24020-0012-000-00-000	IN LIEU OF SALES TAX			\$823,397.00	\$883,202.00	\$856,622.00
205-24020-0020-000-00-000	BASIC AIDE	\$16,290,720.00	\$17,088,306.00	\$17,031,741.00	\$20,387,293.00	\$20,252,670.00
205-24020-0040-000-00-000	REMEDIAL SUMMER SCHOOL	\$0.00	\$202,831.00	\$77,407.00	\$92,025.00	\$141,353.00
205-24020-0070-000-00-000	GIFTED & TALENTED	\$153,671.00	\$159,834.00	\$159,834.00	\$184,257.00	\$178,640.00
205-24020-0080-000-00-000	REMEDIAL EDUCATION	\$617,640.00	\$645,150.00	\$645,150.00		
205-24020-0120-000-00-000	SPECIAL EDUCATION	\$2,074,561.00	\$2,034,256.00	\$2,034,256.00	\$2,585,360.00	\$2,716,025.00
205-24020-0170-000-00-000	VOCATIONAL FUNDS	\$251,193.00	\$319,669.00	\$305,138.00	\$679,449.00	\$658,734.00
205-24020-0210-000-00-000	SOCIAL SECURITY	\$922,027.00	\$953,194.00	\$959,006.00	\$1,102,665.00	\$1,066,256.00
205-24020-0230-000-00-000	VRS RETIREMENT	\$2,148,441.00	\$2,217,339.00	\$2,237,682.00	\$2,366,554.00	\$2,294,403.00
205-24020-0410-000-00-000	GROUP LIFE	\$65,015.00	\$66,840.00	\$66,840.00	\$69,096.00	\$64,199.00
205-24030-0090-000-00-000	ENGLISH LANGUAGE LEARNERS	\$104,242.00	\$104,636.00	\$113,266.00	\$208,038.00	\$325,886.00

<b>TOTAL SOQ PROGRAMS</b>		<b>\$27,596,998.00</b>	<b>\$29,367,272.00</b>	<b>\$30,277,540.00</b>	<b>\$34,102,181.00</b>	<b>\$34,257,775.00</b>
---------------------------	--	------------------------	------------------------	------------------------	------------------------	------------------------

**INCENTIVE PROGRAMS**

205-24020-0211-000-00-000	COMPENSATION SUPPLEMENTS	\$1,030,401.00	\$1,084,213.00	\$2,294,566.00	\$776,786.00	\$1,580,108.00
205-24030-0038-000-00-000	ENROLLMENT LOSS	\$399,552.00				
205-41040-0050-000-00-000	VPSA TECHNOLOGY INCENTIVE	\$232,000.00	\$232,000.00	\$232,000.00	\$232,000.00	\$232,000.00

<b>TOTAL INCENTIVE PROGRAMS</b>		<b>\$1,661,953.00</b>	<b>\$1,316,213.00</b>	<b>\$2,526,566.00</b>	<b>\$1,008,786.00</b>	<b>\$1,812,108.00</b>
---------------------------------	--	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

**CATEGORICAL PROGRAMS**

205-24020-0460-000-00-000	HOMEBOUND	\$38,434.00	\$38,256.00	\$102,648.00	\$113,179.00	\$186,725.00
---------------------------	-----------	-------------	-------------	--------------	--------------	--------------

<b>TOTAL CATEGORICAL PROGRAMS</b>		<b>\$38,434.00</b>	<b>\$38,256.00</b>	<b>\$102,648.00</b>	<b>\$113,179.00</b>	<b>\$186,725.00</b>
-----------------------------------	--	--------------------	--------------------	---------------------	---------------------	---------------------

**LOTTERY FUNDED PROGRAMS**

205-24020-0750-000-00-000	PRIMARY CLASS SIZE	\$753,940.00	\$763,675.00	\$816,725.00	\$839,063.00	\$778,827.00
205-24020-0810-000-00-000	VIRGINIA PRESCHOOL INITIATIVE	\$436,090.00	\$473,989.00	\$645,810.00	\$622,958.00	
205-24020-0910-000-00-000	MENTOR TEACHER	\$3,377.00	\$5,149.00	\$3,094.00	\$2,025.00	\$1,555.00
205-24020-0050-000-00-000	REGULAR FOSTER CARE	\$24,511.00	\$44,177.00	\$57,948.00	\$45,055.00	\$50,843.00
205-24020-0650-000-00-000	AT RISK	\$1,415,148.00	\$2,663,208.00	\$2,013,806.00	\$5,710,552.00	\$5,710,466.00
205-24020-0600-000-00-000	SUPPLEMENTAL PER PUPIL AMOUNT	\$1,194,744.00	\$1,183,966.00	\$1,174,240.00	\$1,285,965.00	\$1,146,152.00
205-24020-0030-000-00-000	ISAP	\$8,386.00	\$8,233.00	\$8,203.00	\$8,203.00	\$8,027.00
205-24020-0530-000-00-000	CTE - OCCUPATIONAL PREP	\$16,030.00	\$21,780.00	\$21,096.00	\$24,780.00	\$24,034.00
205-24040-0050-000-00-000	ALGEBRA READINESS	\$76,718.00	\$78,014.00	\$77,991.00	\$85,595.00	\$85,601.00

<b>TOTAL LOTTERY FUNDED PROGRAMS</b>		<b>\$3,928,944.00</b>	<b>\$5,242,191.00</b>	<b>\$4,818,913.00</b>	<b>\$8,624,196.00</b>	<b>\$7,805,505.00</b>
--------------------------------------	--	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>OTHER STATE FUNDS</b>						
205-24010-0010-000-00-000	DCJS SCHOOL SECURITY OFFICER	\$50,518.00	\$50,518.00	\$75,518.00	\$148,527.00	\$49,509.00
205-24020-0021-000-00-000	HOLD HARMLESS		\$838,180.00	\$737,059.00		
205-24030-0650-000-00-000	VA WORKPLACE READINESS TESTING	\$1,348.00	\$1,348.00	\$1,348.00	\$1,348.00	\$1,348.00
205-24030-0490-000-00-000	INDUSTRY CERTIFICATION EXAMS	\$8,001.00	\$8,001.00	\$8,001.00	\$8,001.00	\$8,001.00
205-24030-1027-000-00-000	HDHS CTE EQUIP	\$6,555.00	\$6,555.00	\$6,555.00	\$6,555.00	\$6,555.00
205-24030-1028-000-00-000	STEM-H CTE	\$2,184.00	\$2,184.00	\$2,184.00	\$2,184.00	\$2,184.00
205-24080-0160-000-00-000	VISION SCREENING GRANT			\$11,000.00	\$11,000.00	\$11,000.00
<b>TOTAL OTHER STATE FUNDS</b>		<b>\$68,606.00</b>	<b>\$906,786.00</b>	<b>\$841,665.00</b>	<b>\$177,615.00</b>	<b>\$78,597.00</b>
<b>TOTAL STATE FUNDS</b>		<b>\$33,294,935.00</b>	<b>\$36,870,718.00</b>	<b>\$38,567,332.00</b>	<b>\$44,025,957.00</b>	<b>\$44,140,710.00</b>
<b>FEDERAL FUNDS</b>						
205-33020-0900-000-00-000	MEDICARE REIMBURSEMENT	\$150,000.00	\$85,000.00	\$180,000.00		
205-19001-0300-000-00-000	RECOVERED COSTS - MEDICARE				\$180,000.00	\$180,000.00
205-19001-1031-000-00-000	e-RATE FUNDING	\$94,500.00	\$90,000.00	\$94,650.00	\$94,650.00	\$94,650.00
205-33020-1012-000-00-000	JROTC REVENUE	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00
<b>TOTAL FEDERAL FUNDS</b>		<b>\$309,500.00</b>	<b>\$240,000.00</b>	<b>\$339,650.00</b>	<b>\$339,650.00</b>	<b>\$339,650.00</b>
<b>TOTAL SCHOOL FUND</b>		<b>\$49,439,511.00</b>	<b>\$53,245,794.00</b>	<b>\$55,298,057.00</b>	<b>\$60,830,089.00</b>	<b>\$61,444,842.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>SCHOOL TEXTBOOK FUND</b>						
TEXTBOOK FUND REVENUE IS RECEIVED FROM STATE AND LOCAL SOURCES. STATE REVENUES ARE BASED ON A PER PUPIL AMOUNT BASED ON THE MARCH 31 ADM. TEXTBOOK FUNDS REQUIRE A LOCAL MATCH WHICH IS TRANSFERRED FROM THE SCHOOL FUND.						
<b>TEXTBOOK FUND</b>						
206-24020-0140-000-00-000	SOQ - TEXTBOOKS	\$312,596.00	\$384,707.00	\$384,707.00	\$461,046.00	\$446,990.00
206-41050-0010-000-00-000	TRANSFER FROM SCHOOL FUND	\$126,382.00	\$158,051.00	\$158,051.00	\$195,528.00	\$189,567.00
<b>TOTAL TEXTBOOK FUND</b>		<b>\$438,978.00</b>	<b>\$542,758.00</b>	<b>\$542,758.00</b>	<b>\$656,574.00</b>	<b>\$636,557.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>SCHOOL NUTRITION FUND</b>						
<b>REVENUES ARE RECEIVED FROM STATE, FEDERAL AND LOCAL SOURCES, THE MAJORITY BEING FEDERAL. FUNDING IS BASED ON THE FREE AND REDUCED LUNCH PERCENTAGE.</b>						
<b>SCHOOL NUTRITION FUND</b>						
207-18990-1021-000-00-000	RIVERMONT - REIMBURSEMENT	\$40,000.00	\$25,000.00	\$51,200.00	\$38,000.00	\$45,000.00
207-23000-0640-000-00-000	REVENUE FROM HEAD START	\$60,000.00	\$23,000.00	\$92,160.00	\$65,000.00	\$70,000.00
207-24020-0150-000-00-000	STATE SCHOOL NUTRITION	\$45,000.00	\$18,500.00	\$15,000.00	\$75,923.00	\$18,538.00
207-33020-3130-000-00-000	FEDERAL SCHOOL LUNCH PROGRAM	\$1,400,000.00	\$1,950,000.00	\$2,213,000.00	\$1,600,000.00	\$1,725,000.00
207-18990-0992-000-00-000	CATERING PROCEEDS				\$15,000.00	\$15,000.00
207-73300-3131-000-00-000	SCHOOL FOOD - FED BREAKFAST				\$750,000.00	\$825,000.00
207-73300-3134-000-00-000	FFVP-FRESH FRUIT & VEGETABLE			\$96,000.00		\$123,000.00
207-91610-2040-101-00-000	SCHOOL FOOD SERVICE - PAID LOCAL	\$200,000.00		\$100,000.00	\$75,000.00	\$80,000.00
207-24020-0151-000-00-000	SCHOOL BREAKFAST INCENTIVE	\$0.00				\$50,403.00
207-24020-0900-000-00-000	OTHER STATE FUNDS					\$18,015.00
207-18030-0020-000-00-000	REBATES AND REFUNDS	\$1,000.00	\$1,500.00	\$1,500.00	\$9,500.00	\$9,500.00
207-18990-0120-000-00-000	INTEREST ON BANK DEPOSIT	\$100.00	\$100.00	\$100.00	\$150.00	\$200.00
<b>TOTAL SCHOOL NUTRITION FUND</b>		<b>\$1,746,100.00</b>	<b>\$2,018,100.00</b>	<b>\$2,568,960.00</b>	<b>\$2,628,573.00</b>	<b>\$2,979,656.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>CARES ACT FUND</b>						
<b>REVENUES ARE RECEIVED FROM FEDERAL SOURCES TO SUPPORT THE COVID-19 PANDEMIC</b>						
<b>CARES ACT FUND</b>						
208-33020-1101-000-00-000	ESSER I		\$19,840.00			
208-33020-1103-000-00-000	CARES SET ASIDES	\$745,574.00	\$286,601.00			
208-33020-1107-000-00-000	ARP - ESSER III	\$2,234,426.00	\$5,539,873.00	\$4,089,373.00	\$1,500,000.00	
208-33020-1108-000-00-000	ESSER II		\$257,709.00	\$805,707.00		
208-33020-1109-000-00-000	ARP IDEA		\$121,095.00	\$35,000.00		
208-33020-1301-000-00-000	HVAC		\$834,720.00	\$834,720.00	\$125,000.00	
<b>TOTAL CARES ACT FUND</b>		<b>\$2,980,000.00</b>	<b>\$7,059,838.00</b>	<b>\$5,764,800.00</b>	<b>\$1,625,000.00</b>	<b>\$0.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL CAPITAL FUND</b>						
SCHOOL CAPITAL FUND REVENUES ARE LOCAL FUNDED. THE COUNTY TRANSFERS \$150,000 TO ASSIST WITH SMALL CAPITAL PROJECTS WITHIN THE DIVISION AT OUR DISCRETION. THIS FUND ALSO INCLUDES OTHER PROJECTS FUNDED THROUGH THE COUNTY CAPITAL IMPROVEMENT PLAN AND CONTAINS OUR BUS REPLACEMENTS.						
<b>SCHOOL CAPITAL FUND</b>						
302-41050-0205-000-00-000	TRANSFER FROM SCHOOL FUND	\$1,000,000.00			\$350,000.00	\$500,000.00
302-41050-0010-000-00-000	TRANSFER FROM COUNTY GEN FUND	\$150,000.00	\$150,000.00	\$3,315,000.00	\$2,499,000.00	\$1,147,870.00
302-41050-0050-000-00-000	TRANSFER FROM COUNTY -		\$17,582.00			
302-41050-0205-000-00-000	TRANSFER FROM SCHOOL FUND		\$759,102.00			
302-41050-0040-000-00-000	TRANSFER FROM COUNTY CIP FUND					
<b>TOTAL SCHOOL CAPITAL FUND</b>		<b>\$1,150,000.00</b>	<b>\$926,684.00</b>	<b>\$3,315,000.00</b>	<b>\$2,849,000.00</b>	<b>\$1,647,870.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL GRANTS FUND</b>						
SCHOOL GRANTS FUND REVENUES COME FROM STATE, FEDERAL AND LOCAL SOURCES. FEDERAL AND STATE GRANTS THAT SUPPORT OUR INSTRUCTIONAL PROGRAM ARE INCLUDED HERE. MOST OF THESE ARE ON A REIMBURSEMENT BASIS THROUGH THE STATE OMEGA SYSTEM. EACH HAVE SPECIFIC DESIGNATIONS ON HOW FUNDS CAN BE SPENT.						
<b>SCHOOL GRANTS FUND</b>						
303-33020-0240-000-00-000	CTE - CARL PERKINS	\$87,340.00	\$65,932.00	\$85,595.00	\$85,594.00	\$85,594.00
303-18990-1037-000-00-000	VDOE-SECLUSION & RESTRAINT GRANT			\$102,860.00	\$102,860.00	\$102,860.00
303-18990-0990-000-00-000	MISCELLANEOUS REVENUE			\$50,000.00	\$50,000.00	\$50,000.00
303-24020-0280-000-00-000	EARLY READING INTERVENTION	\$139,233.00	\$468,810.00	\$214,540.00	\$212,238.00	\$191,313.00
303-24020-0810-000-00-000	VIRGINIA PRESCHOOL INITIATIVE					\$727,951.00
303-41050-0810-000-00-000	LOCAL TRANSFER - VPI					\$308,721.00
303-24030-0750-000-00-000	MIDDLE SCHOOL TEACHER			\$10,000.00	\$10,000.00	\$10,000.00
303-19020-0200-000-00-000	RECOVERED COSTS	\$20,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
303-41050-0070-000-00-000	LOCAL MATCH PALS	\$56,292.00	\$158,604.00	\$88,141.00	\$90,009.00	\$81,135.00
303-41050-0040-000-00-000	LOCAL MATCH SECURITY GRANT	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
303-41050-1312-000-00-000	INDIRECT COSTS				\$25,000.00	\$20,000.00
303-18990-1015-000-00-000	PEER GRANT	\$20,669.00	\$7,500.00		\$8,709.00	\$10,297.00
303-18990-1030-000-00-000	iDCPS CONFERENCE				\$1,200.00	
303-33020-0330-000-00-000	PRE SCHOOL GRANT	\$29,582.00	\$29,582.00	\$52,884.00	\$56,347.00	\$61,809.00
303-24040-0150-000-00-000	PROJECT GRADUATION	\$7,360.00	\$6,863.00	\$8,128.00	\$6,672.00	\$6,672.00
303-24040-1022-000-00-000	SCHOOL SECURITY GRANT	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
303-24020-0120-000-00-000	SPED REGIONAL PROGRAM	\$127,277.00	\$180,650.00	\$245,607.00	\$232,378.00	\$170,500.00
303-33020-0020-000-00-000	TITLE I	\$982,620.00	\$840,757.00	\$1,200,000.00	\$1,139,887.00	\$1,128,581.00
303-33020-0270-000-00-000	TITLE II PART A	\$142,608.00	\$186,088.00	\$196,154.00	\$176,361.00	\$204,634.00
303-33020-0400-000-00-000	TITLE III - ELL	\$8,189.00	\$11,021.00	\$11,021.00	\$9,146.00	\$14,112.00
303-33020-1032-000-00-000	TITLE IV STUDENT ENGAGEMENT	\$75,000.00	\$60,512.00	\$60,512.00	\$65,921.00	\$90,019.00
303-33020-0190-000-00-000	TITLE VIB SPECIAL ED	\$932,245.00	\$978,328.00	\$1,134,161.00	\$1,303,759.00	\$1,313,912.00
<b>TOTAL SCHOOL GRANTS FUND</b>		<b>\$2,878,415.00</b>	<b>\$3,269,647.00</b>	<b>\$3,734,603.00</b>	<b>\$3,851,081.00</b>	<b>\$4,853,110.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**

**FY 2026 REVENUE BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL DEBT SERVICES</b>						
<b>THE SCHOOL DEBT SERVICE FUND IS LOCALLY FUNDED. MONIES ARE TRANSFERRED FROM THE COUNTY TO THE SCHOOL DIVISION TO PAY PRINCIPAL AND INTEREST CHARGES FOR DEBT INCURRED BY THE SCHOOL DIVISION.</b>						
<b>SCHOOL DEBT SERVICE FUND</b>						
402-41050-0010-000-00-000	TRANSFER FROM COUNTY GEN FUND	\$2,844,704.00	\$2,844,704.00	\$2,594,704.00	\$2,494,704.00	\$2,194,705.00
402-41050-0030-000-00-000	TRANSFER FROM MEALS TAX	\$1,000,000.00	\$1,000,000.00	\$1,350,000.00	\$1,280,000.00	\$1,650,000.00
402-41050-0020-000-00-000	TRANSFER FROM COUNTY DEBT FUND					
<b>TOTAL SCHOOL DEBT SERVICE FUND</b>		<b>\$3,844,704.00</b>	<b>\$3,844,704.00</b>	<b>\$3,944,704.00</b>	<b>\$3,774,704.00</b>	<b>\$3,844,705.00</b>
<b>TOTAL ALL FUNDS</b>						
		<b>\$62,477,708.00</b>	<b>\$70,907,525.00</b>	<b>\$75,168,882.00</b>	<b>\$76,215,021.00</b>	<b>\$75,406,740.00</b>
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS ARE LOCAL MATCH REQUIREMENTS THAT MOVE FROM ONE FUND TO ANOTHER FUND AND SHOULD NOT BE INCLUDED IN TOTAL REVENUE TWICE.</b>						
<b>INTERFUND TRANSFERS</b>						
TRANSFER TO TEXTBOOKS		(\$128,404.00)	(\$158,051.00)	(\$158,051.00)	(\$195,528.00)	(\$189,567.00)
TRANSFER TO SCHOOL CAPITAL		(\$1,000,000.00)	(\$759,102.00)	\$0.00	(\$350,000.00)	(\$500,000.00)
TRANSFER TO GRANTS - PALS / VPI		(\$56,292.00)	(\$158,604.00)	(\$88,141.00)	(\$90,009.00)	(\$389,856.00)
TRANSFER TO GRANTS - SCHOOL SECURITY		(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)
<b>TOTAL INTERFUND TRANSFERS</b>		<b>(\$1,234,696.00)</b>	<b>(\$1,125,757.00)</b>	<b>(\$296,192.00)</b>	<b>(\$685,537.00)</b>	<b>(\$1,129,423.00)</b>
<b>TOTAL SCHOOL DIVISION REVENUE</b>						
		<b>\$61,243,012.00</b>	<b>\$69,781,768.00</b>	<b>\$74,872,690.00</b>	<b>\$75,529,484.00</b>	<b>\$74,277,317.00</b>



# EXPENDITURES



## EXPENDITURE OVERVIEW

Dinwiddie County Public Schools' FY 2026 budget reflects a balanced approach to sustaining high-quality educational services while addressing rising costs in instruction, support services, and operations. Expenditures are categorized by function to show how resources directly support student learning and division operations.

### Instruction

Instruction remains the largest expenditure category, typically accounting for 65–70% of the total budget. This includes salaries and benefits for teachers, instructional aides, classroom supplies, and technology resources. Maintaining competitive teacher pay and investing in instructional programs ensures that the division continues to attract and retain high-quality educators.

### Student Support Services

This category covers expenditures for school counseling, social work, psychological services, and health services. These investments support the division's commitment to whole-child development and mental health. With growing needs in student wellness, this area has seen moderate increases.

### Administration, Attendance, and Health

Funds here provide for central administration, principals' offices, school board services, and attendance tracking. The emphasis is on compliance, oversight, and maintaining a safe and supportive school environment.

### Transportation Services

Expenditures for pupil transportation include bus driver salaries, fuel, vehicle maintenance, and the replacement cycle for buses. Rising fuel costs and the need to maintain a safe fleet have made this category a consistent budget pressure.

### Operations and Maintenance

This category supports building operations, custodial services, utilities, and maintenance projects. Utilities and facility upkeep remain a significant share of expenditures, reflecting both inflationary pressures and the need for capital reinvestment in aging buildings.

### School Nutrition

Although operated as an enterprise fund, expenditures in this area are recorded to ensure accountability for the costs of preparing and serving meals. This program is self-sustaining, funded by reimbursements and meal sales rather than local appropriations.

## Debt Service and Capital Outlay

Debt service covers principal and interest payments on school bonds and loans, while capital outlay includes facility upgrades and major equipment purchases. These investments ensure that long-term infrastructure needs are met without disrupting operating funds.

## FY 2026 EXPENDITURE BUDGET SUMMARY

The FY 2026 Amended Expenditure Budget for Dinwiddie County Public Schools continues to prioritize classroom instruction and student support while responding to inflationary pressures in transportation, operations, and staffing.

## Overall Trends

- **Stable Total Budget:** The FY 2026 budget is largely consistent with FY 2025, with modest increases in core instructional and support categories offset by the conclusion of one-time federal relief funding.
- **Long-Term Growth:** Compared to FY 2019–2021, expenditures have grown steadily, reflecting both enrollment-driven needs and cost-of-living adjustments for staff.

## Key Comparisons

- **Instruction:** Remains the largest share of expenditures, showing steady growth each year as salaries, benefits, and instructional resources expand.
- **Student Services:** Increases in counseling, special education, and health services reflect the division’s focus on mental health and equity.
- **Transportation:** Higher fuel costs and vehicle maintenance continue to drive growth compared to pre-2022 levels.
- **Operations & Maintenance:** Rising utility costs and capital maintenance needs make this category higher than in earlier years.
- **Debt Service:** Remains relatively stable, with only small year-to-year adjustments tied to scheduled bond payments.
- **Federal Funds:** Temporary expenditures supported by CARES/ESSER appear in FY 2021–2025 but are not present in FY 2026, creating the impression of “flat” overall expenditures despite increases elsewhere.

## Long-Term Perspective

When compared to FY 2019 and FY 2020, the FY 2026 budget represents significant growth, driven by both state/local investment and external factors such as rising costs of goods and services. Despite this, the division has maintained a focus on instructional priorities, with more than two-thirds of all expenditures still directed toward direct classroom support.

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>DIVISION WIDE INSTRUCTIONAL EXPENDITURES</b>						
<b>ALL EXPENDITURES THAT ARE DISTRIBUTED ACROSS ALL SCHOOLS OR DEPARTMENTS SUCH AS SUBSTITUTE COSTS, SUPPLEMENTAL WAGES, WORK-BASED LEARNING, AFTER SCHOOL REMEDIATION SERVICES, REMEDIAL SUMMER SCHOOL AND ADULT EDUCATION. LOCAL MATCHES FOR GRANTS OF PAYMENT TO JOINT OPERATIONS ARE INCLUDED HERE.</b>						
<b>INSTRUCTION - DIVISION WIDE</b>						
205-61100-1121-101-10-000	INSTRUCTIONAL SALARIES	\$160,746.00				
205-61100-1151-101-10-000	INSTRUCTIONAL AIDE SALARIES				\$23,302.00	
205-61100-1221-101-10-000	OVERTIME WAGES				\$10,000.00	\$10,000.00
205-61100-1521-101-10-000	SUBSTITUTE WAGES	\$375,000.00	\$375,000.00	\$375,000.00	\$425,000.00	\$425,000.00
205-61100-1621-101-10-000	SUPPLEMENTAL WAGES	\$132,000.00	\$140,000.00	\$133,714.00	\$138,714.00	\$192,035.00
205-61100-1625-101-10-000	BONUS PAY - CATEGORICAL	\$25,000.00	\$25,000.00			
205-61100-1629-101-10-000	TEACHER OF THE YEAR					\$4,000.00
205-61100-1770-101-10-000	TERMINAL PAY				\$75,000.00	\$125,000.00
205-61100-2100-101-10-000	FICA BENEFITS	\$36,886.00	\$41,310.00		\$40,375.00	\$53,706.00
205-61100-2210-101-10-000	VRS BENEFITS				\$3,549.00	
205-61100-2300-101-10-000	HMP BENEFITS			\$38,917.00	\$63,044.00	
205-61100-2400-101-10-000	GLI BENEFITS				\$275.00	
205-61100-2750-101-10-000	RHCC BENEFITS				\$282.00	
205-61100-6003-101-10-000	PAPER				\$96,903.00	\$95,000.00
205-61100-6020-101-10-000	TEXTBOOKS AND WORKBOOKS	\$128,404.00	\$157,280.00	\$158,051.00	\$195,528.00	\$190,759.00
205-61100-6131-101-10-000	INSTRUCTIONAL MATERIALS					
205-61100-7004-101-10-000	TRANSFER TO CAPITAL PROJECT	\$1,000,000.00	\$759,102.00		\$350,000.00	\$500,000.00
205-61100-7007-101-10-000	JOINT OPERATIONS - CODE RVA	\$39,200.00	\$57,500.00	\$57,500.00	\$55,000.00	\$55,000.00
205-61100-7009-101-10-000	LOCAL MATCH - PALS	\$56,292.00	\$158,604.00	\$88,141.00	\$90,009.00	\$81,135.00
205-61100-7011-101-10-000	LOCAL MATCH - VPI					\$308,721.00
<b>INSTRUCTION - DIVISION WIDE TOTAL</b>		<b>\$1,953,528.00</b>	<b>\$1,713,796.00</b>	<b>\$851,323.00</b>	<b>\$1,566,981.00</b>	<b>\$2,040,356.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-101-10-003	INSTRUCTIONAL SALARIES	\$45,578.00		\$53,772.00		
205-61100-1621-101-10-003	SUPPLEMENTAL WAGES				\$15,800.00	
205-61100-2100-101-10-003	FICA BENEFITS	\$3,234.00		\$3,789.00		
205-61100-2210-101-10-003	VRS BENEFITS	\$7,575.00				
205-61100-2220-101-10-003	VRS-HYBRID			\$2,140.00		
205-61100-2300-101-10-003	HMP BENEFITS	\$10,068.00		\$12,300.00		
205-61100-2350-101-10-003	HSA CONTRIBUTIONS	\$1,500.00		\$1,500.00		
205-61100-2400-101-10-003	GLI BENEFITS	\$611.00		\$721.00		
205-61100-2510-101-10-003	VLDP-HYBRID	\$108.00		\$284.00		
205-61100-2750-101-10-003	RHCC BENEFITS	\$551.00		\$414.00		
205-61100-3000-101-10-003	PURCHASED SERVICES	\$150.00	\$7,650.00	\$5,000.00	\$8,000.00	
205-61100-5501-101-10-003	TRAVEL - MILEAGE	\$500.00				
205-61100-5504-101-10-003	TRAVEL - CONFERENCE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
205-61100-6001-101-10-003	MATERIALS AND SUPPLIES			\$100.00		
205-61100-6131-101-10-003	INSTRUCTIONAL MATERIALS					
205-61100-6133-101-10-003	TESTING MATERIALS	\$4,000.00	\$3,500.00	\$3,500.00	\$4,530.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$74,875.00</b>	<b>\$12,150.00</b>	<b>\$84,520.00</b>	<b>\$29,330.00</b>	
<b>REMEDIAL SUMMER SCHOOL</b>						
205-61100-1121-101-11-000	INSTRUCTIONAL SALARIES					\$144,000.00
205-61100-1150-101-11-000	CLERICAL SALARIES					\$4,000.00
205-61100-1151-101-11-000	INSTRUCTIONAL AIDE SALARIES					\$4,000.00
205-61100-2100-101-11-000	FICA BENEFITS					\$14,754.00
205-61100-6001-101-11-000	MATERIALS AND SUPPLIES					\$3,000.00
<b>REMEDIAL SUMMER SCHOOL TOTAL</b>						<b>\$169,754.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-3000-101-12-000	PURCHASED SERVICES					\$8,000.00
205-61100-5504-101-12-000	TRAVEL-CONFERENCE					\$2,000.00
205-61100-6131-101-12-000	INSTRUCTIONAL MATERIALS					\$11,425.00
205-61100-6133-101-12-000	TESTING MATERIALS					\$5,445.00
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>						<b>\$26,870.00</b>
<b>ELEMENTARY ART</b>						
205-61100-6132-101-10-200	ART MATERIALS					
<b>ELEMENTARY ART DINWIDDIE TOTAL</b>						
<b>ELEMENTARY ART DINWIDDIE</b>						
205-61100-6132-101-10-201	ART MATERIALS	\$845.00				
<b>ELEMENTARY ART DINWIDDIE TOTAL</b>		<b>\$845.00</b>				
<b>ELEMENTARY ART MIDWAY</b>						
205-61100-6132-101-10-202	ART MATERIALS	\$977.00				
<b>ELEMENTARY ART MIDWAY TOTAL</b>		<b>\$977.00</b>				
<b>ELEMENTARY ART SUNNYSIDE</b>						
205-61100-6132-101-10-203	ART MATERIALS	\$687.00				
<b>ELEMENTARY ART SUNNYSIDE TOTAL</b>		<b>\$687.00</b>				

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ELEMENTARY ART SOUTHSIDE</b>						
205-61100-6132-101-10-205	ART MATERIALS	\$1,191.00				
<b>ELEMENTARY ART SOUTHSIDE TOTAL</b>		<b>\$1,191.00</b>				
<b>ELEMENTARY ART SUTHERLAND</b>						
205-61100-6132-101-10-206	ART MATERIALS	\$1,300.00				
<b>ELEMENTARY ART SUTHERLAND TOTAL</b>		<b>\$1,300.00</b>				
<b>SECONDARY ART DINWIDDIE HIGH</b>						
205-61100-6132-101-10-301	ART MATERIALS	\$3,320.00				
<b>SECONDARY ART DINWIDDIE HIGH TOTAL</b>		<b>\$3,320.00</b>				
<b>SECONDARY ART DINWIDDIE MIDDLE</b>						
205-61100-6132-101-10-302	ART MATERIALS	\$2,000.00				
<b>SECONDARY ART DINWIDDIE MIDDLE TOTAL</b>		<b>\$2,000.00</b>				
<b>EXCEPTIONAL EDUCATION SERVICES</b>						
205-61100-1121-101-20-000	INSTRUCTIONAL SALARIES	\$113,653.00			\$52,967.00	
205-61100-1150-101-20-000	CLERICAL SALARIES	\$12,500.00	\$15,000.00			
205-61100-2100-101-20-000	FICA BENEFITS	\$9,600.00	\$1,148.00			
205-61100-2210-101-20-000	VRS BENEFITS	\$18,889.00				
205-61100-2300-101-20-000	HMP BENEFITS	\$19,500.00				
205-61100-2350-101-20-000	HSA CONTRIBUTIONS	\$2,000.00				
205-61100-2400-101-20-000	GLI BENEFITS	\$1,523.00				
205-61100-2750-101-20-000	RHCC BENEFITS	\$1,375.00				
205-61100-3000-101-20-000	PURCHASED SERVICES	\$13,500.00	\$71,102.00	\$50,000.00	\$55,000.00	\$58,000.00
205-61100-3230-101-20-000	MEDICAID BILLING EXPENSES	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$20,000.00
205-61100-5501-101-20-000	TRAVEL - MILEAGE	\$1,600.00	\$600.00	\$600.00	\$600.00	\$300.00
205-61100-5504-101-20-000	TRAVEL - CONFERENCE	\$500.00	\$500.00			
205-61100-6001-101-20-000	MATERIALS AND SUPPLIES			\$500.00		
205-61100-6131-101-20-000	INSTRUCTIONAL MATERIALS			\$500.00		
<b>EXCEPTIONAL EDUCATION SERVICES TOTAL</b>		<b>\$209,640.00</b>	<b>\$103,350.00</b>	<b>\$66,600.00</b>	<b>\$123,567.00</b>	<b>\$78,300.00</b>
<b>VOCATIONAL EDUCATION</b>						
205-61100-6001-101-30-000	MATERIALS AND SUPPLIES			\$100.00		
205-61100-6135-101-30-000	WORKPLACE READINESS TEST					
205-61100-7000-101-30-000	JOINT OPERATIONS - ROWANTY	\$697,358.00	\$822,358.00	\$814,801.00	\$829,327.00	\$829,566.00
205-61100-7010-101-30-000	PAYMENT TO JTCC - TECH FEE	\$5,950.00	\$5,950.00	\$5,950.00	\$5,950.00	\$5,950.00
205-61100-9000-101-30-000	PEER CONSORTIUM	\$9,759.00	\$9,759.00	\$9,759.00	\$9,759.00	\$9,759.00
<b>VOCATIONAL EDUCATION TOTAL</b>		<b>\$713,067.00</b>	<b>\$838,067.00</b>	<b>\$830,610.00</b>	<b>\$845,036.00</b>	<b>\$845,275.00</b>
<b>INSTRUCTIONAL VOCATIONAL EDUCATION - DHS</b>						
205-61100-6001-101-30-301	MATERIALS AND SUPPLIES	\$8,448.00	\$6,232.00	\$8,448.00	\$8,448.00	\$8,448.00
205-61100-6135-101-30-301	WORKPLACE READINESS TEST	\$1,348.00	\$1,262.00			
205-61100-6136-101-30-301	INDUSTRY CERTIFICATION EXPENSE	\$8,001.00	\$5,446.00			
205-61100-6138-101-30-301	STEM-H INDUSTRY CERTIFICATION	\$2,184.00	\$2,045.00			
205-61100-6139-101-30-301	HDHS CTE EQUIPMENT	\$6,555.00	\$6,555.00			
205-61100-8110-101-30-301	TECH - HARDWARE REPLACEMENT	\$25,000.00	\$25,000.00			
<b>INSTRUCTIONAL VOCATIONAL EDUCATION - DHS TOTAL</b>		<b>\$51,536.00</b>	<b>\$46,540.00</b>	<b>\$8,448.00</b>	<b>\$8,448.00</b>	<b>\$8,448.00</b>
<b>INSTRUCTIONAL VOCATIONAL EDUCATION - DMS</b>						
205-61100-8110-101-30-302	TECH - HARDWARE REPLACEMENT					
<b>INSTRUCTIONAL VOCATIONAL EDUCATION - DMS TOTAL</b>						
<b>WORK-BASED LEARNING</b>						
205-61100-1140-101-31-000	WORK STUDY WAGES	\$16,800.00	\$12,320.00			
205-61100-2100-101-31-000	FICA BENEFITS	\$1,285.00	\$942.00			
205-61100-7000-101-31-000	JOINT OPERATIONS - DINWIDDIE CNTY		\$30,017.00	\$30,000.00	\$30,000.00	\$25,000.00
<b>WORK-BASED LEARNING TOTAL</b>		<b>\$18,085.00</b>	<b>\$43,279.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$25,000.00</b>
<b>GIFTED EDUCATION</b>						
205-61100-3000-101-40-000	PURCHASED SERVICES	\$6,500.00	\$6,700.00	\$700.00		
205-61100-5501-101-40-000	TRAVEL - MILEAGE					\$1,267.00
205-61100-5504-101-40-000	TRAVEL - CONFERENCE	\$1,500.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00
205-61100-5800-101-40-000	MISCELLANEOUS OTHER CHARGES	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
205-61100-6001-101-40-000	MATERIALS AND SUPPLIES			\$3,000.00	\$3,000.00	\$3,000.00
205-61100-6131-101-40-000	INSTRUCTIONAL MATERIALS			\$100.00	\$100.00	\$100.00
205-61100-6133-101-40-000	TESTING MATERIALS	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
205-61100-7000-101-40-000	JOINT OPERATIONS - ARGS	\$132,127.00	\$160,000.00	\$162,930.00	\$185,850.00	\$189,570.00
205-61100-7001-101-40-000	TECH PREP CONSORTIUM	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
<b>GIFTED EDUCATION TOTAL</b>		<b>\$146,127.00</b>	<b>\$175,450.00</b>	<b>\$175,480.00</b>	<b>\$197,700.00</b>	<b>\$202,687.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>REMEDATION - ELEMENTARY</b>						
205-61100-1621-101-50-005	SUPPLEMENTAL WAGES					
205-61100-2100-101-50-005	FICA BENEFITS					
<b>REMEDATION - ELEMENTARY TOTAL</b>						
<b>REMEDATION - SECONDARY</b>						
205-61100-1621-101-51-005	SUPPLEMENTAL WAGES					
205-61100-2100-101-51-005	FICA BENEFITS					
<b>REMEDATION - SECONDARY TOTAL</b>						
<b>REMEDIAL SUMMER SCHOOL</b>						
205-61100-1121-101-60-000	INSTRUCTIONAL SALARIES		\$138,417.00	\$77,407.00	\$94,000.00	
205-61100-2100-101-60-000	FICA BENEFITS		\$10,589.00		\$7,087.00	
205-61100-6131-101-60-000	INSTRUCTIONAL MATERIALS		\$3,825.00		\$3,000.00	
<b>REMEDIAL SUMMER SCHOOL TOTAL</b>						
			\$152,831.00	\$77,407.00	\$104,087.00	
<b>SUMMER SCHOOL NUTRITION SERVICES</b>						
205-65100-1191-101-60-000	SERVICE SALARIES					
205-65100-2100-101-60-000	FICA BENEFITS					
<b>SUMMER SCHOOL NUTRITION SERVICES TOTAL</b>						
<b>ISAEP</b>						
205-61100-3000-101-70-000	PURCHASED SERVICES	\$619.00	\$619.00	\$619.00	\$619.00	
205-61100-5504-101-70-000	TRAVEL - CONFERENCE	\$1,100.00	\$1,100.00	\$1,100.00	\$500.00	
205-61100-6040-101-70-000	TECHNOLOGY SOFTWARE			\$3,183.00		
205-61100-6050-101-70-000	NON-CAPITALIZED TECHNOLOGY					
205-61100-6131-101-70-000	INSTRUCTIONAL MATERIALS	\$4,928.00	\$4,928.00	\$1,442.00	\$1,442.00	\$150.00
205-61100-6133-101-70-000	TESTING MATERIALS			\$1,859.00	\$2,459.00	
205-61100-7000-101-70-000						\$6,640.00
<b>ISAEP TOTAL</b>						
		\$6,647.00	\$6,647.00	\$8,203.00	\$5,020.00	\$6,790.00
<b>ISAEP</b>						
205-61100-3000-101-13-000	PURCHASED SERVICES					\$619.00
205-61100-5504-101-13-000	TRAVEL - CONFERENCE					\$500.00
205-61100-6131-101-13-000	INSTRUCTIONAL MATERIALS					\$1,442.00
205-61100-6133-101-13-000	TESTING MATERIALS					\$2,459.00
<b>ISAEP TOTAL</b>						
						\$5,020.00
<b>ADULT EDUCATION</b>						
205-61100-5504-101-90-000	TRAVEL - CONFERENCE	\$200.00	\$200.00	\$200.00	\$200.00	
205-61100-6131-101-90-000	INSTRUCTIONAL MATERIALS	\$500.00	\$500.00	\$500.00	\$500.00	
205-61100-7000-101-90-000	JOINT OPERATIONS - REGIONAL PROG.	\$5,227.00	\$5,227.00	\$6,640.00	\$6,640.00	
<b>ADULT EDUCATION TOTAL</b>						
		\$5,927.00	\$5,927.00	\$7,340.00	\$7,340.00	
<b>DIVISION-WIDE GUIDANCE SERVICES</b>						
205-61210-5504-101-00-000	TRAVEL - CONFERENCE					
<b>DIVISION-WIDE GUIDANCE SERVICES TOTAL</b>						
<b>GUIDANCE SERVICES - ELEMENTARY</b>						
205-61210-5504-101-00-200	TRAVEL - CONFERENCE	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$3,000.00
<b>GUIDANCE SERVICES - ELEMENTARY TOTAL</b>						
		\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$3,000.00
<b>GUIDANCE SERVICES - VOCATIONAL</b>						
205-61210-5504-101-00-300	TRAVEL - CONFERENCE	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$3,000.00
<b>GUIDANCE SERVICES -DHS TOTAL</b>						
		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$3,000.00
<b>GUIDANCE SERVICES - DHS</b>						
205-61210-3000-101-00-301	PURCHASED SERVICES	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
<b>GUIDANCE SERVICES -DHS TOTAL</b>						
		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>DIVISION-WIDE MEDIA SERVICES</b>						
205-61320-5504-101-00-000	TRAVEL - CONFERENCE	\$1,275.00	\$1,275.00	\$3,000.00	\$3,000.00	\$3,000.00
205-61320-6001-101-00-000	MATERIALS AND SUPPLIES					\$3,500.00
205-61320-6040-101-00-000	TECHNOLOGY SOFTWARE					
<b>DIVISION-WIDE MEDIA SERVICES TOTAL</b>		<u>\$1,275.00</u>	<u>\$1,275.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$6,500.00</u>
<b>DIVISION-WIDE OFFICE OF THE PRINCIPAL</b>						
205-61410-1151-101-00-000	INSTRUCTIONAL AIDE SALARIES					\$20,000.00
205-61410-1171-101-00-000	BUS DRIVER SALARIES	\$16,309.00				\$15,000.00
205-61410-2100-101-00-000	FICA BENEFITS	\$1,247.00				\$2,677.00
205-61410-3000-101-00-000	PURCHASED SERVICES	<u>\$8,500.00</u>	<u>\$9,000.00</u>	<u>\$8,400.00</u>	<u>\$16,300.00</u>	<u>\$9,000.00</u>
<b>DIVISION-WIDE OFFICE OF THE PRINCIPAL TOTAL</b>		<u>\$26,056.00</u>	<u>\$9,000.00</u>	<u>\$8,400.00</u>	<u>\$16,300.00</u>	<u>\$46,677.00</u>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL SOCIAL WORKERS</b>						
<b>ALL EXPENSES RELATED TO IMPROVING STUDENT ATTENDANCE AT SCHOOL AND HELP PREVENT AND SOLVE STUDENT PROBLEMS INVOLVING THE HOME, SCHOOL AND COMMUNITY. THEY PARTICIPATE ON SCHOOL CHILD STUDY TEAMS COLLECTING DATA TO HELP DETERMINE IF SPECIAL PROGRAMS, STRATEGIES OR ADDITIONAL RESOURCES ARE NEEDED FOR THE STUDENT TO SUCCEED.</b>						
<b>SOCIAL WORKER - DIVISION WIDE</b>						
205-61220-1130-101-00-000	OTHER PROFESSIONAL SALARIES	\$110,000.00				\$73,483.00
205-61220-2100-101-00-000	FICA BENEFITS	\$8,146.00				\$5,297.00
205-61220-2210-101-00-000	VRS BENEFITS	\$18,282.00				
205-61220-2220-101-00-000	VRS-HYBRID					\$11,177.00
205-61220-2300-101-00-000	HMP BENEFITS	\$10,068.00				\$13,044.00
205-61220-2350-101-00-000	HSA CONTRIBUTIONS	\$1,500.00				
205-61220-2400-101-00-000	GLI BENEFITS	\$1,474.00				\$867.00
205-61220-2510-101-00-000	VLDP-HYBRID					\$175.00
205-61220-2750-101-00-000	RHCC BENEFITS	\$1,331.00				\$889.00
205-61220-5501-101-00-000	TRAVEL - MILEAGE				\$500.00	\$250.00
205-61220-5504-101-00-000	TRAVEL - CONFERENCE	\$500.00	\$500.00			
205-61220-6001-101-00-000	MATERIALS AND SUPPLIES					\$150.00
205-61220-6133-101-00-000	TESTING MATERIALS	\$500.00	\$500.00	\$500.00		
<b>SOCIAL WORKER - DIVISION WIDE TOTAL</b>		<b>\$151,801.00</b>	<b>\$1,000.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$105,332.00</b>
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION DES</b>						
205-61220-1130-201-10-000	OTHER PROFESSIONAL SALARIES	\$6,701.00	\$17,328.00	\$20,321.00	\$21,356.00	\$31,475.00
205-61220-2100-201-10-000	FICA BENEFITS	\$491.00	\$1,266.00	\$1,490.00	\$1,568.00	\$2,307.00
205-61220-2220-201-10-000	VRS-HYBRID	\$1,114.00	\$2,880.00	\$3,377.00	\$3,253.00	\$5,575.00
205-61220-2300-201-10-000	HMP BENEFITS	\$852.00	\$3,087.00	\$3,087.00	\$3,255.00	\$5,064.00
205-61220-2400-201-10-000	GLI BENEFITS	\$90.00	\$232.00	\$272.00	\$252.00	\$371.00
205-61220-2510-201-10-000	VLDP-HYBRID	\$16.00	\$41.00	\$48.00	\$51.00	\$75.00
205-61220-2750-201-10-000	RHCC BENEFITS	\$81.00	\$210.00	\$246.00	\$258.00	\$381.00
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION TOTAL DES</b>		<b>\$9,345.00</b>	<b>\$25,044.00</b>	<b>\$28,841.00</b>	<b>\$29,993.00</b>	<b>\$45,248.00</b>
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION - DES</b>						
205-61220-1130-201-20-000	OTHER PROFESSIONAL SALARIES	\$4,467.00	\$7,426.00	\$8,709.00	\$9,153.00	
205-61220-2100-201-20-000	FICA BENEFITS	\$328.00	\$543.00	\$639.00	\$672.00	
205-61220-2220-201-20-000	VRS-HYBRID	\$743.00	\$1,234.00	\$1,448.00	\$1,395.00	
205-61220-2300-201-20-000	HMP BENEFITS	\$568.00	\$1,323.00	\$1,323.00	\$1,395.00	
205-61220-2400-201-20-000	GLI BENEFITS	\$60.00	\$100.00	\$117.00	\$108.00	
205-61220-2510-201-20-000	VLDP-HYBRID	\$11.00	\$18.00	\$21.00	\$22.00	
205-61220-2750-201-20-000	RHCC BENEFITS	\$54.00	\$90.00	\$105.00	\$111.00	
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION TOTAL - DES</b>		<b>\$6,231.00</b>	<b>\$10,734.00</b>	<b>\$12,362.00</b>	<b>\$12,856.00</b>	
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION - MIDWAY</b>						
205-61220-1130-202-10-000	OTHER PROFESSIONAL SALARY	\$6,701.00	\$18,387.00	\$21,715.00	\$27,236.00	\$32,115.00
205-61220-2100-202-10-000	FICA BENEFITS	\$491.00	\$1,407.00	\$1,624.00	\$2,063.00	\$2,422.00
205-61220-2220-202-10-000	VRS-HYBRID	\$1,114.00	\$3,056.00	\$3,609.00	\$4,148.00	\$4,891.00
205-61220-2300-202-10-000	HMP BENEFITS	\$852.00			\$2,999.00	3427
205-61220-2350-202-10-000	HSA CONTRIBUTIONS				\$350.00	\$400.00
205-61220-2400-202-10-000	GLI BENEFITS	\$90.00	\$246.00	\$291.00	\$321.00	\$379.00
205-61220-2510-202-10-000	VLDP-HYBRID	\$16.00	\$44.00	\$52.00		
205-61220-2750-202-10-000	RHCC BENEFITS	\$81.00	\$222.00	\$263.00	\$330.00	\$389.00
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION TOTAL - MIDWAY</b>		<b>\$9,345.00</b>	<b>\$23,362.00</b>	<b>\$27,554.00</b>	<b>\$37,447.00</b>	<b>\$44,023.00</b>
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION - MIDWAY</b>						
205-61220-1130-202-20-000	OTHER PROFESSIONAL SALARY	\$4,467.00	\$7,880.00	\$9,306.00	\$11,673.00	
205-61220-2100-202-20-000	FICA BENEFITS	\$328.00	\$603.00	\$696.00	\$884.00	
205-61220-2210-202-20-000	VRS BENEFITS				\$1,778.00	
205-61220-2220-202-20-000	VRS-HYBRID	\$743.00	\$1,310.00	\$1,547.00		
205-61220-2300-202-20-000	HMP BENEFITS	\$568.00			\$1,285.00	
205-61220-2350-202-20-000	HSA CONTRIBUTIONS				\$150.00	
205-61220-2400-202-20-000	GLI BENEFITS	\$60.00	\$106.00	\$125.00	\$138.00	
205-61220-2510-202-20-000	VLDP-HYBRID	\$11.00	\$19.00	\$22.00		
205-61220-2750-202-20-000	RHCC BENEFITS	\$54.00	\$95.00	\$113.00	\$141.00	
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION TOTAL - MIDWAY</b>		<b>\$6,231.00</b>	<b>\$10,013.00</b>	<b>\$11,809.00</b>	<b>\$16,049.00</b>	
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION - SUNNYSIDE</b>						
205-61220-1130-203-10-000	OTHER PROFESSIONAL SALARIES	\$6,701.00	\$22,415.00	\$27,089.00	\$28,471.00	
205-61220-2100-203-10-000	FICA BENEFITS	\$491.00	\$1,657.00	\$2,007.00	\$2,112.00	
205-61220-2100-203-10-000	VRS BENEFITS		\$3,725.00	\$4,502.00	\$4,336.00	
205-61220-2220-203-10-000	VRS-HYBRID	\$1,114.00				
205-61220-2300-203-10-000	HMP BENEFITS	\$852.00				
205-61220-2400-203-10-000	GLI BENEFITS	\$90.00	\$300.00	\$363.00	\$336.00	
205-61220-2510-203-10-000	VLDP-HYBRID	\$16.00			\$345.00	
205-61220-2750-203-10-000	RHCC BENEFITS	\$81.00	\$271.00	\$328.00		
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION TOTAL - SUNNYSIDE</b>		<b>\$9,345.00</b>	<b>\$28,368.00</b>	<b>\$34,289.00</b>	<b>\$35,600.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION - SUNNYSIDE</b>						
205-61220-1130-203-20-000	OTHER PROFESSIONAL SALARIES	\$4,467.00	\$9,606.00	\$11,610.00	\$12,202.00	
205-61220-2100-203-20-000	FICA BENEFITS	\$328.00	\$711.00	\$860.00	\$906.00	
203-61220-2210-203-20-000	VRS BENEFITS		\$1,597.00	\$1,930.00	\$1,858.00	
205-61220-2220-203-20-000	VRS-HYBRID	\$743.00				
205-61220-2300-203-20-000	HMP BENEFITS	\$568.00				
205-61220-2400-203-20-000	GLI BENEFITS	\$60.00	\$129.00	\$156.00	\$144.00	
205-61220-2510-203-20-000	VLDP-HYBRID	\$11.00				
205-61220-2750-203-20-000	RHCC BENEFITS	\$54.00	\$116.00	\$140.00	\$148.00	
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION - SUNNYSIDE</b>		<b>\$6,231.00</b>	<b>\$12,159.00</b>	<b>\$14,696.00</b>	<b>\$15,258.00</b>	
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION - SOUTHSIDE</b>						
205-61220-1130-205-10-000	OTHER PROFESSIONAL SALARIES	\$6,701.00	\$17,328.00	\$20,321.00	\$21,356.00	\$31,475.00
205-61220-2100-205-10-000	FICA BENEFITS	\$491.00	\$1,266.00	\$1,490.00	\$1,568.00	\$2,307.00
205-61220-2220-205-10-000	VRS-HYBRID	\$1,114.00	\$2,880.00	\$3,377.00	\$3,253.00	\$5,575.00
205-61220-2300-205-10-000	HMP BENEFITS	\$852.00	\$3,087.00	\$3,087.00	\$3,255.00	\$5,064.00
205-61220-2400-205-10-000	GLI BENEFITS	\$90.00	\$232.00	\$272.00	\$252.00	\$371.00
205-61220-2510-205-10-000	VLDP-HYBRID	\$16.00	\$41.00	\$48.00	\$51.00	\$75.00
205-61220-2750-205-10-000	RHCC BENEFITS	\$81.00	\$210.00	\$246.00	\$258.00	\$381.00
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION TOTAL - SOUTHSIDE</b>		<b>\$9,345.00</b>	<b>\$25,044.00</b>	<b>\$28,841.00</b>	<b>\$29,993.00</b>	<b>\$45,248.00</b>
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION - SOUTHSIDE</b>						
205-61220-1130-205-20-000	OTHER PROFESSIONAL SALARIES	\$4,467.00	\$16,478.00	\$19,573.00	\$9,153.00	
205-61220-2100-205-20-000	FICA BENEFITS	\$328.00	\$1,220.00	\$1,455.00	\$672.00	
205-61220-2220-205-20-000	VRS-HYBRID	\$743.00	\$2,739.00	\$3,254.00	\$1,395.00	
205-61220-2300-205-20-000	HMP BENEFITS	\$568.00	\$2,547.00	\$2,547.00	\$1,395.00	
205-61220-2350-205-20-000	HSA CONTRIBUTIONS		\$150.00	\$150.00		
205-61220-2400-205-20-000	GLI BENEFITS	\$60.00	\$221.00	\$263.00	\$108.00	
205-61220-2510-205-20-000	VLDP-HYBRID	\$11.00	\$40.00	\$47.00	\$22.00	
205-61220-2750-205-20-000	RHCC BENEFITS	\$54.00	\$200.00	\$236.00	\$111.00	
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION TOTAL - SOUTHSIDE</b>		<b>\$6,231.00</b>	<b>\$23,595.00</b>	<b>\$27,525.00</b>	<b>\$12,856.00</b>	
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION - SUTHERLAND</b>						
205-61220-1130-206-10-000	OTHER PROFESSIONAL SALARIES	\$6,701.00	\$18,387.00	\$21,715.00	\$27,236.00	\$48,172.00
205-61220-2100-206-10-000	FICA BENEFITS	\$491.00	\$1,407.00	\$1,624.00	\$2,063.00	\$3,632.00
205-61220-2220-206-10-000	VRS-HYBRID	\$1,114.00	\$3,056.00	\$3,609.00	\$4,148.00	\$7,337.00
205-61220-2300-206-10-000	HMP BENEFITS	\$852.00			\$2,999.00	\$5,141.00
205-61220-2350-206-10-000	HSA CONTRIBUTIONS				\$350.00	\$600.00
205-61220-2400-206-10-000	GLI BENEFITS	\$90.00	\$246.00	\$291.00	\$321.00	\$568.00
205-61220-2510-206-10-000	VLDP-HYBRID	\$16.00	\$44.00	\$52.00		
205-61220-2750-206-10-000	RHCC BENEFITS	\$81.00	\$222.00	\$263.00	\$330.00	\$583.00
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION TOTAL - SUTHERLAND</b>		<b>\$9,345.00</b>	<b>\$23,362.00</b>	<b>\$27,554.00</b>	<b>\$37,447.00</b>	<b>\$66,033.00</b>
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION - SUTHERLAND</b>						
205-61220-1130-206-20-000	OTHER PROFESSIONAL SALARIES	\$4,467.00	\$16,932.00	\$20,170.00	\$11,673.00	
205-61220-2100-206-20-000	FICA BENEFITS	\$328.00	\$1,280.00	\$1,512.00	\$884.00	
205-61220-2210-206-20-000	VRS BENEFITS				\$1,778.00	
205-61220-2220-206-20-000	VRS-HYBRID	\$743.00	\$2,815.00	\$3,353.00		
205-61220-2300-206-20-000	HMP BENEFITS	\$568.00	\$1,224.00	\$1,224.00	\$1,285.00	
205-61220-2350-206-20-000	HSA CONTRIBUTIONS		\$150.00	\$150.00	\$150.00	
205-61220-2400-206-20-000	GLI BENEFITS	\$60.00	\$227.00	\$271.00	\$138.00	
205-61220-2510-206-20-000	VLDP-HYBRID	\$11.00	\$41.00	\$48.00		
205-61220-2750-206-20-000	RHCC BENEFITS	\$54.00	\$205.00	\$244.00	\$141.00	
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION TOTAL - SUTH.</b>		<b>\$6,231.00</b>	<b>\$22,874.00</b>	<b>\$26,972.00</b>	<b>\$16,049.00</b>	
<b>SOCIAL WORKER-REGULAR EDUCATION - HIGH SCHOOL</b>						
205-61220-1130-301-10-000	OTHER PROFESSIONAL SALARIES	\$20,739.00	\$30,173.00	\$36,212.00	\$45,641.00	\$67,267.00
205-61220-2100-301-10-000	FICA BENEFITS	\$1,478.00	\$2,257.00	\$2,718.00	\$3,418.00	\$5,040.00
205-61220-2210-301-10-000	VRS BENEFITS	\$3,447.00				
205-61220-2220-301-10-000	VRS-HYBRID		\$5,015.00	\$6,018.00	\$6,950.00	\$10,568.00
205-61220-2300-301-10-000	HMP BENEFITS		\$4,080.00	\$4,080.00		
205-61220-2350-301-10-000	HSA CONTRIBUTIONS		\$500.00	\$500.00		
205-61220-2400-301-10-000	GLI BENEFITS	\$278.00	\$404.00	\$485.00	\$539.00	\$794.00
205-61220-2510-301-10-000	VLDP-HYBRID		\$72.00	\$86.00	\$109.00	\$160.00
205-61220-2750-301-10-000	RHCC BENEFITS	\$251.00	\$365.00	\$438.00	\$552.00	\$814.00
<b>SOCIAL WORKER-REGULAR EDUCATION - HIGH SCHOOL</b>		<b>\$26,193.00</b>	<b>\$42,866.00</b>	<b>\$50,537.00</b>	<b>\$57,209.00</b>	<b>\$84,643.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>SOCIAL WORKER-EXCEPTIONAL EDUCATION - HIGH SCHOOL</b>						
205-61220-1130-301-20-000	OTHER PROFESSIONAL SALARIES	\$8,888.00	\$12,069.00	\$14,485.00	\$19,560.00	
205-61220-2100-301-20-000	FICA BENEFITS	\$634.00	\$903.00	\$1,087.00	\$1,465.00	
205-61220-2210-301-20-000	VRS BENEFITS	\$1,477.00				
205-61220-2220-301-20-000	VRS-HYBRID		\$2,006.00	\$2,407.00	\$2,980.00	
205-61220-2300-301-20-000	HMP BENEFITS		\$1,632.00	\$1,632.00		
205-61220-2350-301-20-000	HSA CONTRIBUTIONS		\$200.00	\$200.00		
205-61220-2400-301-20-000	GLI BENEFITS	\$119.00	\$162.00	\$194.00	\$231.00	
205-61220-2510-301-20-000	VLDP-HYBRID		\$29.00	\$34.00	\$47.00	
205-61220-2750-301-20-000	RHCC BENEFITS	\$108.00	\$146.00	\$175.00	\$237.00	
<b>SOCIAL WORKER-EXCEPTIONAL EDUCATION TOTAL - HIGH SCHOOL</b>		<b>\$11,226.00</b>	<b>\$17,147.00</b>	<b>\$20,214.00</b>	<b>\$24,520.00</b>	
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION - MIDDLE SCHOOL</b>						
205-61220-1130-302-10-000	SCHOOL SOCIAL WORKERS SALARIES	\$20,739.00	\$22,415.00	\$27,089.00	\$28,471.00	\$83,916.00
205-61220-2100-302-10-000	FICA BENEFITS	\$1,478.00	\$1,657.00	\$2,007.00	\$2,112.00	\$6,210.00
205-61220-2210-302-10-000	VRS BENEFITS	\$3,447.00	\$3,725.00	\$4,502.00	\$4,336.00	\$12,780.00
205-61220-2400-302-10-000	GLI BENEFITS	\$278.00	\$300.00	\$363.00	\$336.00	\$990.00
205-61220-2750-302-10-000	RHCC BENEFITS	\$251.00	\$271.00	\$328.00	\$345.00	\$1,015.00
<b>SCHOOL SOCIAL WORKER - REGULAR EDUCATION TOTAL - MIDDLE SCHOOL</b>		<b>\$26,193.00</b>	<b>\$28,368.00</b>	<b>\$34,289.00</b>	<b>\$35,600.00</b>	<b>\$104,911.00</b>
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION</b>						
205-61220-1130-302-20-000	SCHOOL SOCIAL WORKERS SALARIES	\$8,888.00	\$9,606.00	\$11,610.00	\$12,202.00	
205-61220-2100-302-20-000	FICA BENEFITS	\$634.00	\$711.00	\$860.00	\$906.00	
205-61220-2210-302-20-000	VRS BENEFITS	\$1,477.00	\$1,597.00	\$1,930.00	\$1,858.00	
205-61220-2400-302-20-000	GLI BENEFITS	\$119.00	\$129.00	\$156.00	\$144.00	
205-61220-2750-302-20-000	RHCC BENEFITS	\$108.00	\$116.00	\$140.00	\$148.00	
<b>SCHOOL SOCIAL WORKER - EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$11,226.00</b>	<b>\$12,159.00</b>	<b>\$14,696.00</b>	<b>\$15,258.00</b>	
<b>TOTAL SOCIAL WORKER</b>		<b>\$304,519.00</b>	<b>\$306,095.00</b>	<b>\$360,679.00</b>	<b>\$376,635.00</b>	<b>\$495,438.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>HOMEBOUND SERVICES</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS WHO ARE UNABLE TO ATTEND SCHOOL DUE TO MEDICAL, PSYCHOLOGICAL OR OTHER REASONS.</b>						
<b>HOMEBOUND SERVICES</b>						
205-61230-1121-101-00-000	INSTRUCTIONAL SALARIES	\$85,000.00	\$85,000.00	\$60,000.00	\$185,000.00	\$160,000.00
205-61230-2100-101-00-000	FICA BENEFITS	\$6,503.00	\$6,503.00	\$4,753.00	\$6,503.00	\$5,000.00
<b>HOMEBOUND SERVICES TOTAL</b>		<b>\$91,503.00</b>	<b>\$91,503.00</b>	<b>\$64,753.00</b>	<b>\$191,503.00</b>	<b>\$165,000.00</b>
<b>RISE PROGRAM</b>						
205-61231-1121-101-00-000	INSTRUCTIONAL SALARIES	\$25,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$33,450.00
205-61231-1621-101-00-000	SUPPLEMENTAL WAGES				\$16,800.00	\$20,250.00
205-61231-2100-101-00-000	FICA BENEFITS	\$1,913.00	\$1,148.00	\$1,148.00	\$2,349.00	\$4,109.00
<b>RISE PROGRAM TOTAL</b>		<b>\$26,913.00</b>	<b>\$16,148.00</b>	<b>\$16,148.00</b>	<b>\$34,149.00</b>	<b>\$57,809.00</b>
<b>HOME BASED SERVICES</b>						
205-61232-1121-101-00-000	INSTRUCTIONAL SALARIES			\$25,000.00	\$25,000.00	\$50,000.00
205-61232-2100-101-00-000	FICA BENEFITS			\$1,750.00	\$1,750.00	\$3,500.00
<b>HOME BASED SERVICES TOTAL</b>				<b>\$26,750.00</b>	<b>\$26,750.00</b>	<b>\$53,500.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>INSTRUCTIONAL IMPROVEMENT SERVICES</b>						
<b>INSTRUCTIONAL IMPROVEMENT SERVICES PROVIDES SUPPORT TO THE ELEMENTARY, SECONDARY, AND EXCEPTIONAL EDUCATION PROGRAMS ACROSS THE DIVISION. ACTIVITIES INCLUDE PLANNING, IMPLEMENTING AND ASSESSING THE EDUCATIONAL PROGRAM. CURRICULUM DEVELOPMENT, PROFESSIONAL DEVELOPMENT FOR STAFF IS INCLUDED IN THIS SECTION. TRANSITION ACTIVITIES ARE HELD TO HELP STUDENTS WITH MOVING FROM ELEMENTARY TO MIDDLE SCHOOL AND MIDDLE SCHOOL TO HIGH SCHOOL.</b>						
<b>ACADEMIC SERVICES</b>						
205-61310-1113-101-10-000	ASSISTANT SUPERINTENDENT	\$118,881.00	\$128,042.00	\$129,475.00	\$136,027.00	\$140,312.00
205-61310-1124-101-10-000	SUPERVISORY SALARIES				\$20,000.00	
205-61310-1150-101-10-000	CLERICAL SALARIES	\$42,058.00	\$45,427.00	\$38,355.00	\$40,248.00	\$41,475.00
205-61310-1627-101-10-000	CURRICULUM WRITING				\$20,000.00	\$20,000.00
205-61310-2100-101-10-000	FICA BENEFITS	\$11,958.00	\$12,837.00	\$12,146.00	\$15,813.00	\$13,084.00
205-61310-2210-101-10-000	VRS BENEFITS	\$26,748.00	\$28,831.00	\$21,343.00	\$20,717.00	\$21,370.00
205-61310-2220-101-10-000	VRS-HYBRID			\$6,375.00	\$6,129.00	\$7,346.00
205-61310-2300-101-10-000	HMP BENEFITS	\$22,824.00	\$19,200.00	\$29,580.00	\$31,320.00	\$31,320.00
205-61310-2350-101-10-000	HSA CONTRIBUTIONS	\$2,500.00	\$1,500.00	\$1,000.00	\$1,000.00	\$1,000.00
205-61310-2400-101-10-000	GLI BENEFITS	\$2,157.00	\$2,325.00	\$2,235.00	\$2,080.00	\$2,145.00
205-61310-2510-101-10-000	VLDP-HYBRID			\$91.00	\$96.00	\$99.00
205-61310-2750-101-10-000	RHCC BENEFITS	\$1,947.00	\$2,099.00	\$2,018.00	\$2,133.00	\$2,200.00
205-61310-3000-101-10-000	PURCHASED SERVICES	\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00	\$10,000.00
205-61310-5501-101-10-000	TRAVEL - MILEAGE	\$1,800.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,000.00
205-61310-5504-101-10-000	TRAVEL - CONFERENCE	\$5,000.00	\$5,000.00	\$5,000.00	\$2,000.00	\$2,000.00
205-61310-5800-101-10-000	MISCELLANEOUS OTHER CHARGES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,000.00
205-61310-6001-101-10-000	MATERIALS AND SUPPLIES	\$5,000.00	\$5,000.00	\$5,000.00	\$2,000.00	\$4,190.00
205-61310-6131-101-10-000	INSTRUCTIONAL MATERIALS	\$1,200.00	\$1,200.00	\$1,200.00	\$1,000.00	\$1,000.00
<b>ACADEMIC SERVICES TOTAL</b>		<b>\$253,073.00</b>	<b>\$263,461.00</b>	<b>\$265,818.00</b>	<b>\$323,563.00</b>	<b>\$299,541.00</b>
<b>STATE MENTOR GRANT</b>						
205-61310-5800-101-10-006	MISCELLANEOUS OTHER CHARGES	\$1,443.00	\$877.00	\$750.00	\$750.00	\$400.00
205-61310-6001-101-10-006	MATERIALS AND SUPPLIES	\$1,934.00	\$4,272.00	\$1,685.00	\$1,275.00	\$1,625.00
<b>STATE MENTOR GRANT TOTAL</b>		<b>\$3,377.00</b>	<b>\$5,149.00</b>	<b>\$2,435.00</b>	<b>\$2,025.00</b>	<b>\$2,025.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES</b>						
205-61310-1124-101-20-000	SUPERVISORY SALARIES	\$234,945.00	\$254,316.00	\$273,412.00	\$287,288.00	\$125,362.00
205-61310-1150-101-20-000	CLERICAL SALARIES	\$44,637.00	\$48,214.00	\$51,355.00	\$46,592.00	\$48,006.00
205-61310-1621-101-20-000	SUPPLEMENTAL WAGES					\$15,000.00
205-61310-2100-101-20-000	FICA BENEFITS	\$20,918.00	\$22,702.00	\$24,472.00	\$24,675.00	\$13,664.00
205-61310-2210-101-20-000	VRS BENEFITS	\$46,467.00	\$50,280.00	\$53,800.00	\$43,752.00	
205-61310-2220-101-20-000	VRS-HYBRID				\$7,096.00	\$26,610.00
205-61310-2300-101-20-000	HMP BENEFITS	\$22,512.00	\$27,600.00	\$27,600.00	\$49,282.00	\$43,044.00
205-61310-2350-101-20-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$1,000.00	\$2,500.00	\$1,500.00
205-61310-2400-101-20-000	GLI BENEFITS	\$3,745.00	\$4,054.00	\$4,338.00	\$3,942.00	\$2,045.00
205-61310-2510-101-20-000	VLDP-HYBRID				\$111.00	\$412.00
205-61310-2750-101-20-000	RHCC BENEFITS	\$3,383.00	\$3,660.00	\$3,916.00	\$4,042.00	\$2,098.00
205-61310-3000-101-20-000	PURCHASED SERVICES				\$5,000.00	\$5,000.00
205-61310-3500-101-20-000	LEGAL SERVICES	\$8,000.00	\$8,000.00	\$8,000.00	\$15,000.00	\$20,000.00
205-61310-5501-101-20-000	TRAVEL - MILEAGE	\$2,000.00	\$500.00	\$500.00	\$500.00	\$500.00
205-61310-5504-101-20-000	TRAVEL - CONFERENCE	\$3,525.00	\$4,000.00	\$4,000.00	\$8,000.00	\$8,000.00
205-61310-5505-101-20-000	FIELD TRIPS	\$750.00	\$750.00	\$750.00	\$750.00	
205-61310-5800-101-20-000	MISCELLANEOUS OTHER CHARGES	\$850.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
205-61310-6001-101-20-000	MATERIALS AND SUPPLIES			\$1,500.00	\$1,500.00	\$1,500.00
205-61310-6131-101-20-000	INSTRUCTIONAL MATERIALS			\$7,407.00		
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES TOTAL</b>		<b>\$392,732.00</b>	<b>\$427,576.00</b>	<b>\$464,550.00</b>	<b>\$502,530.00</b>	<b>\$315,241.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - DES</b>						
205-61310-1124-201-20-000	SUPERVISORY SALARIES					\$17,801.00
205-61310-2100-201-20-000	FICA BENEFITS					\$1,325.00
205-61310-2210-201-20-000	VRS BENEFITS					\$2,711.00
205-61310-2300-201-20-000	HMP BENEFITS					\$2,066.00
205-61310-2400-201-20-000	GLI BENEFITS					\$210.00
205-61310-2750-201-20-000	RHCC BENEFITS					\$215.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - DES TOTAL</b>						<b>\$24,328.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - MIDWAY</b>						
205-61310-1124-202-20-000	SUPERVISORY SALARIES					\$17,801.00
205-61310-2100-202-20-000	FICA BENEFITS					\$1,325.00
205-61310-2210-202-20-000	VRS BENEFITS					\$2,711.00
205-61310-2300-202-20-000	HMP BENEFITS					\$2,066.00
205-61310-2400-202-20-000	GLI BENEFITS					\$210.00
205-61310-2750-202-20-000	RHCC BENEFITS					\$215.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - MIDWAY TOTAL</b>						<b>\$24,328.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - SUNNYSIDE</b>						
205-61310-1124-203-20-000	SUPERVISORY SALARIES					\$17,801.00
205-61310-2100-203-20-000	FICA BENEFITS					\$1,325.00
205-61310-2210-203-20-000	VRS BENEFITS					\$2,711.00
205-61310-2300-203-20-000	HMP BENEFITS					\$2,066.00
205-61310-2400-203-20-000	GLI BENEFITS					\$210.00
205-61310-2750-203-20-000	RHCC BENEFITS					\$215.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - SUNNYSIDE TOTAL</b>						<b>\$24,328.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - SOUTHSIDE</b>						
205-61310-1124-205-20-000	SUPERVISORY SALARIES					\$17,801.00
205-61310-2100-205-20-000	FICA BENEFITS					\$1,325.00
205-61310-2210-205-20-000	VRS BENEFITS					\$2,711.00
205-61310-2300-205-20-000	HMP BENEFITS					\$2,066.00
205-61310-2400-205-20-000	GLI BENEFITS					\$210.00
205-61310-2750-205-20-000	RHCC BENEFITS					\$215.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - SOUTHSIDE TOTAL</b>						<b>\$24,328.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - SUTHERLAND</b>						
205-61310-1124-206-20-000	SUPERVISORY SALARIES					\$17,801.00
205-61310-2100-206-20-000	FICA BENEFITS					\$1,325.00
205-61310-2210-206-20-000	VRS BENEFITS					\$2,711.00
205-61310-2300-206-20-000	HMP BENEFITS					\$2,066.00
205-61310-2400-206-20-000	GLI BENEFITS					\$210.00
205-61310-2750-206-20-000	RHCC BENEFITS					\$215.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - SUTHERLAND TOTAL</b>						<b>\$24,328.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - DHS</b>						
205-61310-1124-301-20-000	SUPERVISORY SALARIES					\$44,502.00
205-61310-2100-301-20-000	FICA BENEFITS					\$3,319.00
205-61310-2210-301-20-000	VRS BENEFITS					\$6,778.00
205-61310-2300-301-20-000	HMP BENEFITS					\$4,914.00
205-61310-2400-301-20-000	GLI BENEFITS					\$525.00
205-61310-2750-301-20-000	RHCC BENEFITS					\$538.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - DHS TOTAL</b>						<b>\$60,576.00</b>
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - DMS</b>						
205-61310-1124-302-20-000	SUPERVISORY SALARIES					\$44,502.00
205-61310-2100-302-20-000	FICA BENEFITS					\$3,319.00
205-61310-2210-302-20-000	VRS BENEFITS					\$6,778.00
205-61310-2300-302-20-000	HMP BENEFITS					\$4,914.00
205-61310-2400-302-20-000	GLI BENEFITS					\$525.00
205-61310-2750-302-20-000	RHCC BENEFITS					\$538.00
<b>IMPROVEMENT OF EXCEPTIONAL EDUCATION SERVICES - DMS TOTAL</b>						<b>\$60,576.00</b>
<b>TRANSITION PROGRAM</b>						
205-61311-6001-101-10-000	MATERIALS AND SUPPLIES		\$1,500.00	\$1,500.00	\$1,500.00	
<b>TRANSITION PROGRAM TOTAL</b>			<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	
<b>IMPROVEMENT ELEMENTARY EDUCATION</b>						
205-61312-1124-101-10-000	SUPERVISORY SALARIES	\$129,271.00	\$188,893.00	\$178,315.00	\$108,805.00	\$112,258.00
205-61312-1150-101-10-000	CLERICAL SALARIES	\$44,637.00	\$45,427.00	\$48,235.00	\$50,648.00	\$52,187.00
205-61312-1627-101-10-000	CURRICULUM WRITING	\$8,000.00				\$20,000.00
205-61312-2100-101-10-000	FICA BENEFITS	\$13,234.00	\$17,902.00	\$17,154.00	\$11,581.00	\$11,964.00
205-61312-2210-101-10-000	VRS BENEFITS	\$28,904.00	\$38,944.00	\$37,648.00	\$24,285.00	\$25,045.00
205-61312-2300-101-10-000	HMP BENEFITS	\$17,142.00	\$17,236.00	\$14,554.00	\$22,752.00	\$22,752.00
205-61312-2350-101-10-000	HSA CONTRIBUTIONS	\$1,240.00	\$740.00	\$440.00		
205-61312-2400-101-10-000	GLI BENEFITS	\$2,330.00	\$3,140.00	\$3,035.00	\$1,882.00	\$1,941.00
205-61312-2750-101-10-000	RHCC BENEFITS	\$2,105.00	\$2,835.00	\$2,741.00	\$1,930.00	\$1,989.00
205-61312-4003-101-10-000	STEM	\$2,500.00	\$2,500.00			
205-61312-5501-101-10-000	TRAVEL - MILEAGE	\$1,000.00	\$500.00	\$500.00	\$500.00	\$250.00
205-61312-5504-101-10-000	TRAVEL - CONFERENCE	\$3,000.00	\$3,000.00	\$1,856.00	\$1,856.00	\$200.00
205-61312-5800-101-10-000	MISCELLANEOUS OTHER CHARGES	\$1,500.00	\$1,500.00			\$500.00
205-61312-6001-101-10-000	MATERIALS AND SUPPLIES			\$250.00	\$250.00	\$530.00
205-61312-6131-101-10-000	INSTRUCTIONAL MATERIALS					
<b>IMPROVEMENT ELEMENTARY EDUCATION TOTAL</b>		<b>\$254,863.00</b>	<b>\$322,617.00</b>	<b>\$304,728.00</b>	<b>\$224,489.00</b>	<b>\$249,616.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>IMPROVEMENT SECONDARY EDUCATION</b>						
205-61313-1124-101-10-000	SUPERVISORY SALARIES	\$91,666.00	\$99,070.00	\$108,202.00	\$113,714.00	\$117,312.00
205-61313-1150-101-10-000	CLERICAL SALARIES	\$45,531.00	\$49,171.00	\$52,437.00	\$55,058.00	\$56,722.00
205-61313-2100-101-10-000	FICA BENEFITS	\$10,151.00	\$10,924.00	\$12,114.00	\$12,672.00	\$13,074.00
205-61313-2210-101-10-000	VRS BENEFITS	\$22,802.00	\$24,638.00	\$26,698.00	\$25,704.00	\$26,506.00
205-61313-2300-101-10-000	HMP BENEFITS	\$10,068.00	\$12,300.00	\$8,160.00	\$9,312.00	\$10,332.00
205-61313-2350-101-10-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,000.00		
205-61313-2400-101-10-000	GLI BENEFITS	\$1,838.00	\$1,987.00	\$2,153.00	\$1,992.00	\$2,053.00
205-61313-2750-101-10-000	RHCC BENEFITS	\$1,660.00	\$1,794.00	\$1,943.00	\$2,042.00	\$2,105.00
205-61313-3000-101-10-000	PURCHASED SERVICES	\$225.00	\$225.00	\$375.00	\$375.00	\$375.00
205-61313-5504-101-10-000	TRAVEL - CONFERENCE	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
205-61313-5800-101-10-000	MISCELLANEOUS OTHER CHARGES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
205-61313-6001-101-10-000	MATERIALS AND SUPPLIES			\$250.00	\$300.00	\$830.00
205-61313-6050-101-10-000	NON-CAPITALIZED TECHNOLOGY					
205-61313-6131-101-10-000	INSTRUCTIONAL MATERIALS			\$1,000.00		
205-61313-6133-101-10-000	TESTING MATERIALS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
<b>IMPROVEMENT SECONDARY EDUCATION TOTAL</b>		<b>\$189,441.00</b>	<b>\$205,609.00</b>	<b>\$218,332.00</b>	<b>\$225,169.00</b>	<b>\$233,309.00</b>
<b>IMPROVEMENT OF SECONDARY EDUCATION - DMS</b>						
205-61310-1121-302-30-000	INSTRUCTIONAL SALARIES				\$21,096.00	\$20,363.00
205-61310-2100-302-30-000	FICA BENEFITS				\$1,599.00	\$1,442.00
205-61310-2210-302-30-000	VRS BENEFITS				\$3,213.00	\$3,101.00
205-61310-2300-302-30-000	HMP BENEFITS				\$2,142.00	\$3,261.00
205-61310-2350-302-30-000	HSA CONTRIBUTIONS				\$250.00	\$375.00
205-61310-2400-302-30-000	GLI BENEFITS				\$249.00	\$240.00
205-61310-2750-302-30-000	RHCC BENEFITS				\$255.00	\$246.00
<b>IMPROVEMENT OF SECONDARY EDUCATION - DMS TOTAL</b>					<b>\$28,804.00</b>	<b>\$29,028.00</b>
<b>IMPROVEMENT OF SECONDARY EDUCATION - DHS</b>						
205-61310-1121-301-30-000	INSTRUCTIONAL SALARIES				\$63,289.00	\$61,090.00
205-61310-2100-301-30-000	FICA BENEFITS				\$4,797.00	\$4,328.00
205-61310-2210-301-30-000	VRS BENEFITS				\$9,639.00	\$9,304.00
205-61310-2300-301-30-000	HMP BENEFITS				\$6,426.00	\$9,783.00
205-61310-2350-301-30-000	HSA CONTRIBUTIONS				\$750.00	\$1,125.00
205-61310-2400-301-30-000	GLI BENEFITS				\$747.00	\$721.00
205-61310-2750-301-30-000	RHCC BENEFITS				\$766.00	\$739.00
<b>IMPROVEMENT OF SECONDARY EDUCATION - DHS TOTAL</b>					<b>\$86,414.00</b>	<b>\$87,090.00</b>
<b>ALGEBRA READINESS</b>						
205-61313-1121-101-10-007	INSTRUCTIONAL SALARIES	\$60,000.00				
205-61313-1621-101-10-007	SUPPLEMENTAL WAGES		\$2,893.00	\$6,100.00	\$11,482.00	\$10,305.00
205-61313-2100-101-10-007	FICA BENEFITS	\$4,337.00		\$405.00	\$878.00	\$789.00
205-61313-2210-101-10-007	VRS BENEFITS	\$9,972.00				
205-61313-2300-101-10-007	HMP BENEFITS	\$10,068.00				
205-61313-2350-101-10-007	HSA CONTRIBUTIONS	\$1,500.00				
205-61313-2400-101-10-007	GLI BENEFITS	\$804.00				
205-61313-2750-101-10-007	RHCC BENEFITS	\$726.00				
205-61313-5504-101-10-007	TRAVEL - CONFERENCE				\$500.00	\$500.00
205-61313-6001-101-10-007	MATERIALS AND SUPPLIES	\$22,592.00	\$3,000.00		\$3,000.00	\$3,000.00
205-61313-6133-101-10-007	TESTING MATERIALS		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
<b>ALGEBRA READINESS TOTAL</b>		<b>\$109,999.00</b>	<b>\$8,393.00</b>	<b>\$9,005.00</b>	<b>\$18,360.00</b>	<b>\$17,094.00</b>
<b>IMPROVEMENT SECONDARY EDUCATION - DHS</b>						
205-61313-1627-301-10-000	CURRICULUM WRITING	\$5,000.00			\$10,000.00	\$10,000.00
205-61313-5504-301-10-000	TRAVEL - CONFERENCE					
<b>IMPROVEMENT SECONDARY EDUCATION - DHS TOTAL</b>		<b>\$5,000.00</b>			<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>IMPROVEMENT SECONDARY EDUCATION - DMS</b>						
205-61313-1627-302-10-000	CURRICULUM WRITING	\$5,000.00			\$10,000.00	\$10,000.00
205-61313-5504-302-10-000	TRAVEL - CONFERENCE					
<b>IMPROVEMENT SECONDARY EDUCATION - DMS TOTAL</b>		<b>\$5,000.00</b>			<b>\$10,000.00</b>	<b>\$10,000.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>IMPROVEMENT - ACCOUNTABILITY</b>						
205-61314-1124-101-10-000	SUPERVISORY SALARIES	\$97,402.00	\$95,347.00	\$103,522.00	\$108,805.00	\$112,258.00
205-61314-1130-101-10-000	OTHER PROFESSIONAL SALARIES			\$80,725.00		
205-61314-1140-101-10-000	TECHNICAL SALARIES & WAGES				\$233,375.00	\$240,676.00
205-61314-1150-101-10-000	CLERICAL SALARIES	\$49,275.00	\$53,206.00	\$119,871.00		
205-61314-2100-101-10-000	FICA BENEFITS	\$10,967.00	\$10,822.00	\$21,825.00	\$24,642.00	\$25,535.00
205-61314-2210-101-10-000	VRS BENEFITS	\$24,378.00	\$24,690.00	\$50,544.00	\$39,545.00	\$40,783.00
205-61314-2220-101-10-000	VRS-HYBRID				\$12,570.00	\$14,017.00
205-61314-2300-101-10-000	HMP BENEFITS	\$10,068.00	\$21,000.00	\$41,604.00	\$51,120.00	\$51,120.00
205-61314-2350-101-10-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$2,500.00	\$2,500.00
205-61314-2400-101-10-000	GLI BENEFITS	\$1,965.00	\$1,991.00	\$4,075.00	\$4,038.00	\$4,165.00
205-61314-2510-101-10-000	VLDP-HYBRID				\$196.00	\$203.00
205-61314-2750-101-10-000	RHCC BENEFITS	\$1,775.00	\$1,798.00	\$3,681.00	\$4,142.00	\$4,270.00
205-61314-5501-101-10-000	TRAVEL - MILEAGE	\$1,000.00				
205-61314-5504-101-10-000	TRAVEL - CONFERENCE	\$1,500.00				
205-61314-5800-101-10-000	MISCELLANEOUS OTHER CHARGES	\$400.00				
205-61314-6001-101-10-000	MATERIALS AND SUPPLIES					
205-61314-6131-101-10-000	INSTRUCTIONAL MATERIALS					
205-61314-6133-101-10-000	TESTING MATERIALS	\$500.00				
<b>IMPROVEMENT - ACCOUNTABILITY TOTAL</b>		<b>\$200,730.00</b>	<b>\$210,354.00</b>	<b>\$427,347.00</b>	<b>\$480,933.00</b>	<b>\$495,527.00</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
205-61315-1124-101-10-000	SUPERVISORY SALARIES	\$31,587.00	\$34,133.00			
205-61315-2100-101-10-000	FICA BENEFITS	\$2,305.00	\$2,474.00			
205-61315-2210-101-10-000	VRS BENEFITS	\$5,250.00	\$5,673.00			
205-61315-2300-101-10-000	HMP BENEFITS	\$5,220.00	\$6,300.00			
205-61315-2350-101-10-000	HSA CONTRIBUTIONS	\$450.00	\$450.00			
205-61315-2400-101-10-000	GLI BENEFITS	\$423.00	\$457.00			
205-61315-2750-101-10-000	RHCC BENEFITS	\$382.00	\$413.00			
205-61315-3000-101-10-000	PURCHASED SERVICES	\$5,600.00	\$5,600.00	\$5,600.00	\$5,400.00	\$6,900.00
205-61315-5504-101-10-000	TRAVEL - CONFERENCE	\$2,000.00	\$2,000.00	\$2,000.00	\$5,600.00	\$5,000.00
205-61315-6001-101-10-000	MATERIALS AND SUPPLIES					
<b>PROFESSIONAL DEVELOPMENT TOTAL</b>		<b>\$53,217.00</b>	<b>\$57,500.00</b>	<b>\$7,600.00</b>	<b>\$11,000.00</b>	<b>\$11,900.00</b>
<b>IDCPS CONFERENCE</b>						
205-61316-6001-101-10-000	MATERIALS AND SUPPLIES				\$20,000.00	
<b>IDCPS CONFERENCE</b>					<b>\$20,000.00</b>	
<b>STUDENT SERVICES</b>						
205-61317-1124-101-00-000	SUPERVISORY SALARIES	\$95,514.00	\$100,422.00		\$107,619.00	\$117,312.00
205-61317-2100-101-00-000	FICA BENEFITS	\$6,690.00	\$6,994.00		\$7,545.00	\$8,700.00
205-61317-2210-101-00-000	VRS BENEFITS	\$15,874.00	\$16,690.00		\$16,390.00	\$17,867.00
205-61317-2300-101-00-000	HMP BENEFITS	\$11,868.00	\$14,100.00		\$14,844.00	\$17,532.00
205-61317-2350-101-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00		\$1,500.00	
205-61317-2400-101-00-000	GLI BENEFITS	\$1,280.00	\$1,346.00		\$1,270.00	\$1,384.00
205-61317-2750-101-00-000	RHCC BENEFITS	\$1,156.00	\$1,215.00		\$1,302.00	\$1,419.00
205-61317-5504-101-00-000	TRAVEL - CONFERENCE		\$750.00			
205-61317-5800-101-00-000	MISCELLANEOUS OTHER CHARGES		\$200.00			
<b>STUDENT SERVICES TOTAL</b>		<b>\$133,882.00</b>	<b>\$143,217.00</b>		<b>\$150,470.00</b>	<b>\$164,214.00</b>
<b>STUDENT SERVICES</b>						
205-61317-1124-101-10-000	SUPERVISORY SALARIES			\$100,422.00		
205-61317-1150-101-10-000	CLERICAL SALARIES				\$29,921.00	\$30,826.00
205-61317-2100-101-10-000	FICA BENEFITS			\$6,994.00	\$2,289.00	\$2,358.00
205-61317-2210-101-10-000	VRS BENEFITS				\$4,557.00	\$4,695.00
205-61317-2300-101-10-000	HMP BENEFITS			\$14,100.00		
205-61317-2350-101-10-000	HSA CONTRIBUTIONS			\$1,500.00		
205-61317-2400-101-10-000	GLI BENEFITS				\$353.00	\$364.00
205-61317-2750-101-10-000	RHCC BENEFITS				\$362.00	\$373.00
205-61317-5504-101-10-000	TRAVEL - CONFERENCE			\$750.00	\$750.00	\$750.00
205-61317-5800-101-10-000	MISCELLANEOUS OTHER CHARGES			\$200.00	\$200.00	\$200.00
205-61317-6001-101-10-000	MATERIALS AND SUPPLIES			\$100.00	\$100.00	\$100.00
<b>STUDENT SERVICES TOTAL</b>				<b>\$124,066.00</b>	<b>\$38,532.00</b>	<b>\$39,666.00</b>
<b>INNOVATION AND DEVELOPMENT</b>						
205-61318-1124-101-00-000	SUPERVISORY SALARIES				\$118,872.00	\$122,616.00
205-61318-2100-101-00-000	FICA BENEFITS				\$8,410.00	\$8,696.00
205-61318-2210-101-00-000	VRS BENEFITS				\$18,104.00	\$18,674.00
205-61318-2300-101-00-000	HMP BENEFITS				\$20,292.00	\$20,292.00
205-61318-2350-101-00-000	HSA CONTRIBUTIONS				\$1,500.00	\$1,500.00
205-61318-2400-101-00-000	GLI BENEFITS				\$1,403.00	\$1,447.00
205-61318-2750-101-00-000	RHCC BENEFITS				\$1,438.00	\$1,484.00
<b>INNOVATION AND DEVELOPMENT TOTAL</b>					<b>\$170,019.00</b>	<b>\$174,709.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>INNOVATION AND DEVELOPMENT</b>						
205-61318-1150-101-10-000	CLERICAL SALARIES				\$29,921.00	\$30,826.00
205-61318-2100-101-10-000	FICA BENEFITS				\$2,289.00	\$2,358.00
205-61318-2210-101-10-000	VRS BENEFITS				\$4,557.00	\$4,695.00
205-61318-2400-101-10-000	GLI BENEFITS				\$353.00	\$364.00
205-61318-2750-101-10-000	RHCC BENEFITS				\$362.00	\$373.00
205-61318-3000-101-10-000	PURCHASED SERVICES		\$1,000.00	\$1,000.00	\$1,000.00	\$1,240.00
205-61318-5504-101-10-000	TRAVEL - CONFERENCE		\$500.00	\$500.00	\$500.00	\$750.00
205-61318-5800-101-10-000	MISCELLANEOUS OTHER CHARGES					\$1,500.00
205-61318-3001-101-10-000	MATERIALS AND SUPPLIES				\$100.00	\$940.00
<b>INNOVATION AND DEVELOPMENT TOTAL</b>			<b>\$1,500.00</b>	<b>\$1,600.00</b>	<b>\$39,082.00</b>	<b>\$43,046.00</b>
<b>SCHOOL READINESS AND LITERACY</b>						
205-61319-1124-101-10-000	SUPERVISORY SALARIES				\$41,509.00	\$42,823.00
205-61319-2100-101-10-000	FICA BENEFITS				\$3,139.00	\$3,240.00
205-61319-2210-101-10-000	VRS BENEFITS				\$6,322.00	\$6,522.00
205-61319-2300-101-10-000	HMP BENEFITS				\$3,646.00	\$4,044.00
205-61319-2350-101-10-000	HSA CONTRIBUTIONS				\$390.00	\$390.00
205-61319-2400-101-10-000	GLI BENEFITS				\$490.00	\$505.00
205-61319-2750-101-10-000	RHCC BENEFITS				\$502.00	\$518.00
205-61319-5501-101-10-000	TRAVEL - MILEAGE		\$100.00			
205-61319-5504-101-10-000	TRAVEL - CONFERENCE		\$5,000.00	\$5,000.00	\$5,000.00	\$3,000.00
<b>SCHOOL READINESS AND LITERACY TOTAL</b>			<b>\$5,100.00</b>	<b>\$5,000.00</b>	<b>\$60,998.00</b>	<b>\$61,042.00</b>
<b>PLANNING AND ACCOUNTABILITY</b>						
205-62150-3000-101-00-000	PURCHASED SERVICES		\$2,450.00	\$5,200.00	\$5,200.00	\$5,200.00
205-62150-5501-101-00-000	TRAVEL - MILEAGE		\$200.00	\$200.00	\$200.00	\$600.00
205-61318-5504-101-00-000	TRAVEL - CONFERENCE		\$2,500.00	\$4,500.00	\$4,500.00	\$5,000.00
205-62150-5800-101-00-000	MISCELLANEOUS OTHER CHARGES		\$500.00	\$500.00	\$500.00	\$500.00
205-62150-6001-101-00-000	MATERIALS AND SUPPLIES			\$100.00	\$100.00	\$400.00
205-62150-6131-101-00-000	INSTRUCTIONAL MATERIALS			\$1,000.00	\$1,000.00	\$1,000.00
205-62150-6133-101-00-000	TESTING MATERIALS		\$500.00	\$500.00	\$500.00	\$500.00
<b>PLANNING AND ACCOUNTABILITY TOTAL</b>			<b>\$6,150.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$13,200.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL BOARD</b>						
<b>ALL EXPENSES RELATED TO DIRECTING AND MANAGING THE OPERATIONS OF THE SCHOOL BOARD, INCLUDING DEVELOPING BOARD POLICIES AND EFFECTIVE COMMUNICATION WITH THE PUBLIC, STAFF AND STUDENTS. THERE ARE FIVE SCHOOL BOARD MEMBERS. ALSO INCLUDED ARE EXPENSES RELATED TO THE CLERK OF THE SCHOOL BOARD. THE CLERK IS RESPONSIBLE FOR MINUTES FROM EACH BOARD MEETING AND SUPPORTS THE SCHOOL BOARD MEMBERS.</b>						
<b>SCHOOL BOARD</b>						
205-62110-1111-101-00-000	BOARD MEMBERS SALARIES	\$31,650.00	\$31,650.00	\$51,250.00	\$42,450.00	\$42,450.00
205-62110-1150-101-00-000	CLERICAL SALARIES	\$40,934.00	\$44,231.00	\$49,254.00	\$51,761.00	\$53,314.00
205-62110-2100-101-00-000	FICA BENEFITS	\$5,379.00	\$11,396.00	\$7,544.00	\$7,007.00	\$7,156.00
205-62110-2210-101-00-000	VRS BENEFITS	\$6,803.00	\$7,351.00	\$8,186.00	\$7,883.00	\$8,120.00
205-62110-2300-101-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00	\$4,080.00	\$4,656.00	\$5,166.00
205-62110-2350-101-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00	\$500.00		
205-62110-2400-101-00-000	GLI BENEFITS	\$549.00	\$593.00	\$660.00	\$611.00	\$629.00
205-62110-2750-101-00-000	RHCC BENEFITS	\$495.00	\$535.00	\$596.00	\$626.00	\$645.00
205-62110-3000-101-00-000	PURCHASED SERVICES	\$10,000.00	\$10,000.00	\$15,500.00	\$15,500.00	\$17,000.00
205-62110-3500-101-00-000	LEGAL SERVICES	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
205-62110-5504-101-00-000	TRAVEL - CONFERENCE	\$7,000.00	\$7,000.00	\$7,000.00	\$9,000.00	\$3,000.00
205-62110-5800-101-00-000	MISCELLANEOUS OTHER CHARGES	\$2,000.00	\$2,000.00			\$6,000.00
205-62110-6001-101-00-000	MATERIALS AND SUPPLIES				\$3,000.00	\$3,000.00
<b>SCHOOL BOARD TOTAL</b>		<b>\$110,598.00</b>	<b>\$121,336.00</b>	<b>\$146,570.00</b>	<b>\$144,494.00</b>	<b>\$148,480.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>EXECUTIVE ADMINISTRATION</b>						
<b>ALL EXPENSES RELATED TO THE SUPERINTENDENT'S OFFICE AND GENERAL ADMINISTRATION OF THE SCHOOL DIVISION INCLUDING GENERAL MANAGEMENT AND DIRECTION TO EMPLOYEES AND IMPLEMENTING AND ENFORCING ALL POLICIES.</b>						
<b>EXECUTIVE ADMINISTRATION</b>						
205-62120-1112-101-00-000	SUPERINTENDENT SALARIES	\$140,171.00	\$149,500.00	\$171,082.00	\$182,420.00	\$187,893.00
205-62120-1150-101-00-000	CLERICAL SALARIES	\$71,718.00	\$79,154.00	\$90,147.00	\$94,692.00	\$97,556.00
205-62120-2100-101-00-000	FICA BENEFITS	\$15,646.00	\$15,968.00	\$17,365.00	\$17,821.00	\$18,149.00
205-62120-2210-101-00-000	VRS BENEFITS	\$6,803.00	\$7,351.00	\$8,186.00	\$7,883.00	\$8,120.00
205-62120-2220-101-00-000	VRS-HYBRID	\$28,412.00	\$30,651.00	\$35,230.00	\$34,321.00	\$41,111.00
205-62120-2300-101-00-000	HMP BENEFITS	\$16,392.00	\$29,748.00	\$32,460.00	\$33,444.00	\$34,866.00
205-62120-2350-101-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$3,500.00	\$1,500.00	\$1,000.00	\$1,000.00
205-62120-2400-101-00-000	GLI BENEFITS	\$2,840.00	\$3,064.00	\$3,501.00	\$3,271.00	\$3,368.00
205-62120-2510-101-00-000	VLDP-HYBRID	\$407.00	\$439.00	\$504.00	\$536.00	\$552.00
205-62120-2750-101-00-000	RHCC BENEFITS	\$2,563.00	\$2,767.00	\$3,161.00	\$3,352.00	\$3,454.00
205-62120-2800-101-00-000	OTHER BENEFITS	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00
205-62120-3000-101-00-000	PURCHASED SERVICES	\$13,500.00	\$13,500.00	\$13,500.00	\$13,500.00	\$63,500.00
205-62120-3500-101-00-000	LEGAL SERVICES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-62120-5504-101-00-000	TRAVEL - CONFERENCE	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-62120-5800-101-00-000	MISCELLANEOUS OTHER CHARGES	\$2,500.00	\$2,500.00	\$2,500.00	\$3,500.00	\$3,500.00
205-62120-6001-101-00-000	MATERIALS AND SUPPLIES	\$15,000.00	\$15,000.00	\$12,000.00	\$15,000.00	\$20,000.00
<b>EXECUTIVE ADMINISTRATION TOTAL</b>		<b>\$337,952.00</b>	<b>\$373,142.00</b>	<b>\$416,136.00</b>	<b>\$435,740.00</b>	<b>\$508,069.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>OPERATIONS</b>						
<b>OPERATIONS</b>						
205-62125-1110-101-00-000	ADMINISTRATIVE SALARIES			\$119,517.00	\$125,611.00	\$129,584.00
205-62125-2100-101-00-000	FICA BENEFITS			\$9,108.00	\$9,575.00	\$9,878.00
205-62125-2210-101-00-000	VRS BENEFITS			\$19,864.00	\$19,131.00	\$19,736.00
205-62125-2300-101-00-000	HMP BENEFITS			\$24,144.00	\$30,852.00	\$33,084.00
205-62125-2350-101-00-000	HSA CONTRIBUTIONS			\$2,000.00		
205-62125-2400-101-00-000	GLI BENEFITS			\$1,602.00	\$1,482.00	\$1,529.00
205-62125-2750-101-00-000	RHCC BENEFITS			\$1,446.00	\$1,520.00	\$1,568.00
205-62125-3000-101-00-000	PURCHASED SERVICES			\$500.00	\$500.00	
205-62125-5504-101-00-000	TRAVEL - CONFERENCE			\$3,500.00	\$1,000.00	\$1,000.00
205-62125-6001-101-00-000	MATERIALS AND SUPPLIES			\$1,000.00		\$500.00
<b>OPERATIONS TOTAL</b>				<u>\$182,681.00</u>	<u>\$189,671.00</u>	<u>\$196,879.00</u>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>INFORMATION SERVICES</b>						
<b>ALL EXPENSES RELATED TO COMMUNICATING TO STUDENTS, STAFF, PARENTS AND THE GENERAL PUBLIC EDUCATIONAL AND ADMINISTRATIVE INFORMATION SUCH AS NEWSLETTERS.</b>						
<b>INFORMATION SERVICES</b>						
205-62130-1130-101-00-000	OTHER PROFESSIONAL SALARIES	\$73,703.00	\$79,643.00	\$72,280.00	\$75,962.00	\$78,374.00
205-62130-2100-101-00-000	FICA BENEFITS	\$5,376.00	\$5,775.00	\$5,007.00	\$5,288.00	\$5,473.00
205-62130-2210-101-00-000	VRS BENEFITS	\$12,249.00	\$13,237.00	\$12,013.00	\$11,569.00	\$11,936.00
205-62130-2300-101-00-000	HMP BENEFITS	\$12,180.00	\$14,700.00	\$19,200.00	\$20,292.00	\$20,292.00
205-62130-2350-101-00-00	HSA CONTRIBUTIONS	\$1,050.00	\$1,050.00	\$1,500.00	\$1,500.00	\$1,500.00
205-62130-2400-101-00-000	GLI BENEFITS	\$988.00	\$1,067.00	\$969.00	\$896.00	\$925.00
205-62130-2750-101-00-000	RHCC BENEFITS	\$892.00	\$964.00	\$875.00	\$919.00	\$948.00
205-62130-3000-101-00-000	PURCHASED SERVICES	\$7,500.00	\$7,500.00	\$20,000.00	\$20,000.00	\$17,000.00
205-62130-5504101-00-000	TRAVEL - CONFERENCE	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
205-62130-5800-101-00-000	MISCELLANEOUS OTHER CHARGES	\$3,600.00	\$3,600.00	\$5,000.00	\$5,000.00	\$5,000.00
205-62130-6001-101-00-000	MATERIALS AND SUPPLIES	\$2,500.00		\$2,000.00	\$2,000.00	\$2,000.00
<b>INFORMATION SERVICES TOTAL</b>		<b>\$122,538.00</b>	<b>\$130,036.00</b>	<b>\$141,344.00</b>	<b>\$145,926.00</b>	<b>\$145,948.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>HUMAN RESOURCES</b>						
<b>ALL EXPENSES RELATED TO THE HIRING AND MAINTAINING OF EMPLOYEES AND EMPLOYEE BENEFITS. ACTIVITIES SUCH AS RECRUITMENT AND TEACHER CERTIFICATION ARE ALSO INCLUDED.</b>						
<b>HUMAN RESOURCES</b>						
205-62140-1110-101-00-000	ADMINISTRATIVE SALARIES	\$93,567.00	\$100,971.00	\$108,917.00	\$114,367.00	\$117,923.00
205-62140-1130-101-00-000	OTHER PROFESSIONAL SALARIES	\$101,379.00	\$110,817.00	\$120,687.00	\$164,890.00	\$266,206.00
205-62140-1150-101-00-000	CLERICAL SALARIES	\$60,445.00	\$65,395.00	\$61,859.00	\$64,938.00	\$66,914.00
205-62140-2100-101-00-000	FICA BENEFITS	\$19,196.00	\$21,010.00	\$21,677.00	\$25,539.00	\$33,243.00
205-62140-2210-101-00-000	VRS BENEFITS	\$26,896.00	\$29,287.00	\$30,181.00	\$35,003.00	\$33,672.00
205-62140-2220-101-00-000	VRS-HYBRID	\$15,551.00	\$16,781.00	\$17,786.00	\$17,418.00	\$35,510.00
205-62140-2300-101-00-000	HMP BENEFITS	\$12,258.00	\$8,940.00	\$29,820.00	\$24,156.00	\$52,260.00
205-62140-2303-101-00-000	EMPLOYEE ASSISTANCE PROGRAM	\$2,220.00	\$2,220.00	\$2,220.00	\$2,220.00	\$2,200.00
205-62140-2350-101-00-000	HSA CONTRIBUTIONS	\$1,750.00	\$1,000.00	\$1,500.00	\$1,500.00	
205-62140-2400-101-00-000	GLI BENEFITS	\$3,423.00	\$3,714.00	\$3,868.00	\$4,062.00	\$5,324.00
205-62140-2510-101-00-000	VLDP-HYBRID	\$295.00	\$240.00	\$255.00	\$272.00	\$510.00
205-62140-2600-101-00-000	UNEMPLOYMENT INSURANCE	\$10,000.00	\$10,000.00	\$6,000.00	\$3,000.00	\$3,000.00
205-62140-2750-101-00-000	RHCC BENEFITS	\$3,089.00	\$3,354.00	\$3,493.00	\$4,165.00	\$5,458.00
205-62140-3000-101-00-000	PURCHASED SERVICES	\$2,500.00	\$2,500.00	\$22,000.00	\$23,750.00	\$83,623.00
205-61410-3005-101-00-000	REIMBURSEMENT OF COURSES			\$20,000.00	\$20,000.00	\$20,000.00
205-62140-3010-101-00-000	LICENSURE FEES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$2,500.00
205-62140-3500-101-00-000	LEGAL SERVICES	\$3,500.00	\$3,500.00	\$3,500.00	\$5,000.00	\$7,000.00
205-62140-3600-101-00-000	ADVERTISING EXPENSES	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,000.00
205-62140-5501-101-00-000	TRAVEL - MILEAGE	\$300.00	\$100.00	\$100.00	\$100.00	\$100.00
205-62140-5504-101-00-000	TRAVEL - CONFERENCE	\$2,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
205-62140-5506-101-00-000	RECRUITMENT ACTIVITIES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-62140-5800-101-00-000	MISCELLANEOUS OTHER CHARGES	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00
205-62140-6001-101-00-000	MATERIALS AND SUPPLIES			\$2,000.00	\$2,000.00	\$2,000.00
<b>HUMAN RESOURCES TOTAL</b>		<b>\$379,869.00</b>	<b>\$403,829.00</b>	<b>\$479,863.00</b>	<b>\$536,380.00</b>	<b>\$755,443.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>FISCAL OPERATIONS</b>						
<b>FISCAL OPERATIONS INCLUDES ALL EXPENSES RELATED TO THE FINANCIAL TRANSACTIONS IN THE DIVISION. THIS INCLUDES PAYROLL, ACCOUNTS PAYABLE, GRANTS MANAGEMENT AND DEBT SERVICES. BUDGET DEVELOPMENT AND COMPILATION IS INCLUDED HERE AS WELL.</b>						
<b>FISCAL OPERATIONS</b>						
205-62160-1110-101-00-000	ADMINISTRATIVE SALARIES	\$111,738.00	\$120,744.00	\$130,582.00	\$137,238.00	\$141,586.00
205-62160-1130-101-00-000	OTHER PROFESSIONAL SALARIES	\$105,060.00	\$114,789.00	\$125,970.00	\$94,245.00	\$97,219.00
205-62160-1150-101-00-000	CLERICAL SALARIES	\$109,720.00	\$118,601.00	\$141,752.00	\$171,303.00	\$224,169.00
205-62160-1221-101-00-000	OVERTIME WAGES				\$2,000.00	
205-62160-2100-101-00-000	FICA BENEFITS	\$23,412.00	\$25,379.00	\$28,276.00	\$27,091.00	\$33,451.00
205-62160-2210-101-00-000	VRS BENEFITS	\$44,222.00	\$47,989.00	\$53,166.00	\$45,534.00	\$45,966.00
205-62160-2220-101-00-000	VRS-HYBRID	\$10,045.00	\$10,869.00	\$12,874.00	\$12,383.00	\$23,942.00
205-62160-2300-101-00-000	HMP BENEFITS	\$46,446.00	\$49,920.00	\$57,840.00	\$63,840.00	\$68,400.00
205-62160-2350-101-00-000	HSA CONTRIBUTIONS	\$3,750.00	\$3,000.00	\$3,000.00	\$1,500.00	\$3,000.00
205-62160-2400-101-00-000	GLI BENEFITS	\$4,375.00	\$4,745.00	\$5,326.00	\$4,486.00	\$5,462.00
205-62160-2510-101-00-000	VLDP-HYBRID	\$216.00	\$156.00	\$184.00	\$194.00	\$368.00
205-62160-2750-101-00-000	RHCC BENEFITS	\$3,950.00	\$4,285.00	\$4,808.00	\$4,602.00	\$5,602.00
205-62160-3000-101-00-000	PURCHASED SERVICES	\$6,500.00	\$6,500.00	\$6,500.00	\$6,950.00	\$9,950.00
205-62160-3160-101-00-000	BANK CHARGES					
205-62160-5504-101-00-000	TRAVEL - CONFERENCE	\$4,300.00	\$4,300.00	\$4,500.00	\$4,500.00	\$4,500.00
205-62160-5800-101-00-000	MISCELLANEOUS OTHER CHARGES					\$500.00
205-62160-6001-101-00-000	MATERIALS AND SUPPLIES			\$2,000.00	\$2,000.00	\$1,500.00
205-62160-6050-101-00-000	NON-CAPITALIZED TECHNOLOGY					
<b>FISCAL OPERATIONS TOTAL</b>		<b>\$473,734.00</b>	<b>\$511,277.00</b>	<b>\$576,778.00</b>	<b>\$577,866.00</b>	<b>\$665,615.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>REPROGRAPHICS</b>						
<b>ALL EXPENSES RELATED TO THE REPLICATION OF INSTRUCTIONAL MATERIALS AND FORMS.</b>						
<b>REPROGRAPHICS</b>						
205-62180-3000-101-00-000	PURCHASED SERVICES	\$13,000.00	\$10,000.00	\$9,000.00	\$7,000.00	\$20,000.00
205-62180-6001-101-00-000	MATERIALS AND SUPPLIES	\$2,000.00		\$1,000.00	\$200.00	
<b>REPROGRAPHICS TOTAL</b>		<b>\$15,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$7,200.00</b>	<b>\$20,000.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>HEALTH SERVICES</b>						
<b>EXPENDITURES RELATED TO STUDENT SERVICES SUCH AS PSYCHOLOGICAL, SPEECH, OCCUPATIONAL THERAPY, PHYSICAL THERAPY AND OTHER HEALTH IMPAIRMENTS.</b>						
<b>HEALTH SERVICES</b>						
205-62220-1130-101-00-000	OTHER PROFESSIONAL SALARIES					
205-62220-1131-101-00-000	SCHOOL NURSE SALARIES				\$59,850.00	\$61,740.00
205-62220-2100-101-00-000	FICA BENEFITS				\$3,821.00	\$3,909.00
205-62220-2210-101-00-000	VRS BENEFITS					
205-62220-2220-101-00-000	VRS-HYBRID				\$9,115.00	\$10,329.00
205-62220-2300-101-00-000	HMP BENEFITS				\$20,952.00	\$20,952.00
205-62220-2400-101-00-000	GLI BENEFITS				\$706.00	\$729.00
205-62220-2510-101-00-000	VLDP-HYBRID				\$142.00	\$147.00
205-62220-2750-101-00-000	RHCC BENEFITS				\$724.00	\$747.00
205-62220-3000-101-00-000	PURCHASED SERVICES	\$1,000.00	\$1,000.00	\$13,000.00	\$13,000.00	\$3,000.00
205-62220-5504-101-00-000	TRAVEL - CONFERENCE	\$300.00	\$300.00	\$1,300.00	\$1,300.00	\$1,300.00
205-62220-5800-101-00-000	MISCELLANEOUS OTHER CHARGES	\$300.00	\$300.00	\$600.00	\$600.00	\$600.00
205-62220-6001-101-00-000	MATERIALS AND SUPPLIES	\$5,000.00		\$10,000.00	\$10,000.00	\$13,000.00
205-62220-6006-101-00-000	REPAIR / REPLACEMENT OF EQUIP.	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	\$1,600.00
<b>HEALTH SERVICES TOTAL</b>		<b>\$7,600.00</b>	<b>\$2,600.00</b>	<b>\$26,100.00</b>	<b>\$121,410.00</b>	<b>\$118,053.00</b>
<b>HEALTH SERVICES - MEDICAID BILLING</b>						
205-62220-1150-101-20-000	CLERICAL SALARIES			\$15,750.00	\$16,223.00	\$15,000.00
205-62220-2100-101-20-000	FICA BENEFITS				\$1,241.00	\$938.00
205-62220-2210-101-20-000	VRS BENEFITS					\$2,285.00
205-62220-2300-101-20-000	HMP BENEFITS					\$6,306.00
205-62220-2400-101-20-000	GLI BENEFITS					\$177.00
205-62220-2750-101-20-000	RHCC BENEFITS					\$182.00
<b>HEALTH SERVICES - MEDICAID BILLING TOTAL</b>					<b>\$17,464.00</b>	<b>\$24,888.00</b>
<b>OT SERVICES</b>						
205-62221-1130-101-00-000	OTHER PROFESSIONAL SALARIES	\$70,355.00	\$76,041.00			
205-62221-1135-101-00-000	OTHER LICENSED HEALTH SALARIES			\$89,019.00	\$93,555.00	\$96,516.00
205-62221-2100-101-00-000	FICA BENEFITS	\$5,357.00	\$5,793.00	\$6,785.00	\$7,132.00	\$6,679.00
205-62221-2210-101-00-000	VRS BENEFITS	\$11,693.00	\$12,638.00	\$14,795.00	\$14,248.00	\$14,699.00
205-62221-2300-101-00-000	HMP BENEFITS					\$20,460.00
205-62221-2400-101-00-000	GLI BENEFITS	\$943.00	\$1,019.00	\$1,193.00	\$1,104.00	\$1,139.00
205-62221-2750-101-00-000	RHCC BENEFITS	\$851.00	\$920.00	\$1,077.00	\$1,132.00	\$1,168.00
205-62221-3000-101-00-000	PURCHASED SERVICES					
205-62221-3240-101-00-000	OT CONTRACTED SERVICES	\$35,000.00	\$60,000.00	\$30,000.00	\$30,000.00	\$35,000.00
205-62221-5501-101-00-000	TRAVEL - MILEAGE	\$100.00	\$100.00			\$500.00
205-62221-5504-101-00-000	TRAVEL - CONFERENCE	\$350.00	\$350.00			
205-62221-6001-101-00-000	MATERIALS AND SUPPLIES			\$100.00	\$100.00	\$250.00
<b>OT SERVICES TOTAL</b>		<b>\$124,649.00</b>	<b>\$156,861.00</b>	<b>\$142,969.00</b>	<b>\$147,271.00</b>	<b>\$176,411.00</b>
<b>PHYSICAL THERAPY SERVICES</b>						
205-62222-3240-101-00-000	THERAPY CONTRACTED SERVICES				\$40,000.00	\$40,000.00
<b>PHYSICAL THERAPY SERVICES TOTAL</b>					<b>\$40,000.00</b>	<b>\$40,000.00</b>
<b>VISION SERVICES</b>						
205-62223-3000-101-00-000	PURCHASED SERVICES					\$11,000.00
205-62223-3250-101-00-000	CONTRACTED VISION SERVICES					\$49,000.00
<b>VISION SERVICES TOTAL</b>						<b>\$60,000.00</b>
<b>PSYCHOLOGICAL SERVICES</b>						
205-62230-1132-101-00-000	PSYCHOLOGIST SALARIES	\$199,276.00	\$202,600.00	\$233,209.00	\$271,386.00	\$279,768.00
205-62230-2100-101-00-000	FICA BENEFITS	\$14,316.00	\$14,532.00	\$16,831.00	\$19,751.00	\$19,727.00
205-62230-2210-101-00-000	VRS BENEFITS	\$23,079.00	\$24,860.00	\$12,581.00	\$27,801.00	\$28,646.00
205-62230-2220-101-00-000	VRS-HYBRID	\$10,041.00	\$8,812.00	\$9,865.00	\$13,533.00	\$16,237.00
205-62230-2300-101-00-000	HMP BENEFITS	\$35,736.00	\$40,320.00	\$42,840.00	\$45,335.00	\$56,976.00
205-62230-2350-101-00-000	HSA CONTRIBUTIONS	\$4,500.00	\$3,000.00	\$1,500.00	\$1,500.00	\$1,500.00
205-62230-2400-101-00-000	GLI BENEFITS	\$2,671.00	\$2,715.00	\$1,809.00	\$3,202.00	\$3,302.00
205-62230-2510-101-00-000	VLDP-HYBRID	\$144.00	\$126.00	\$141.00	\$211.00	\$218.00
205-62230-2750-101-00-000	RHCC BENEFITS	\$2,411.00	\$2,452.00	\$1,634.00	\$3,283.00	\$3,384.00
205-62230-5501-101-00-000	TRAVEL - MILEAGE					
205-62230-5504-101-00-000	TRAVEL - CONFERENCE	\$1,000.00	\$1,000.00			
205-62230-6001-101-00-000	MATERIALS AND SUPPLIES			\$100.00	\$100.00	\$100.00
205-62230-6133-101-00-000	TESTING MATERIALS	\$6,000.00	\$8,000.00	\$10,000.00	\$10,000.00	\$15,000.00
<b>PSYCHOLOGICAL SERVICES TOTAL</b>		<b>\$299,174.00</b>	<b>\$308,417.00</b>	<b>\$330,510.00</b>	<b>\$396,102.00</b>	<b>\$424,858.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>AUDIOLOGY SERVICES</b>						
205-62240-1125-101-00-000	SPEECH PATHOLOGISTS SALARIES					
205-62240-2100-101-00-000	FICA BENEFITS					
205-62240-2210-101-00-000	VRS BENEFITS					
205-62240-2220-101-00-000	VRS-HYBRID					
205-62240-2300-101-00-000	HMP BENEFITS					
205-62240-2350-101-00-000	HSA CONTRIBUTIONS					
205-62240-2400-101-00-000	GLI BENEFITS					
205-62240-2510-101-00-000	VLDP-HYBRID					
205-62240-2750-101-00-000	RHCC BENEFITS					
205-62240-3000-101-00-000	PURCHASED SERVICES	\$1,200.00	\$1,200.00	\$1,200.00	\$1,600.00	\$1,600.00
205-62240-3210-101-00-000	CONTRACTED AUDIOLOGY SERVICES	\$75,000.00	\$120,000.00	\$120,000.00	\$120,000.00	
205-62240-5501-101-00-000	TRAVEL - MILEAGE	\$200.00	\$200.00	\$300.00	\$300.00	
205-62240-5504-101-00-000	TRAVEL - CONFERENCE	\$300.00	\$300.00			\$2,500.00
205-62240-6001-101-00-000	MATERIALS AND SUPPLIES			\$500.00	\$750.00	\$750.00
205-62240-6133-101-00-000	TESTING MATERIALS	\$500.00	\$800.00	\$800.00	\$800.00	\$800.00
<b>AUDIOLOGY SERVICES TOTAL</b>		<b>\$77,200.00</b>	<b>\$122,500.00</b>	<b>\$122,800.00</b>	<b>\$123,450.00</b>	<b>\$5,650.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
INSTRUCTIONAL TECHNOLOGY SERVICES						
ALL EXPENSES RELATED TO TECHNOLOGY INSTRUCTION AND SERVICES INCLUDING INSTRUCTIONAL TECHNOLOGY RESOURCE TEACHERS, HARDWARE AND INSTRUCTIONAL SOFTWARE FOR ALL SCHOOLS. WIRELESS NETWORK SERVICES. VPSA GRANT						
<b>TECHNOLOGY - CLASSROOM INSTRUCTION</b>						
205-68100-1121-101-00-000	INSTRUCTIONAL SALARIES	\$79,603.00	\$87,340.00	\$105,830.00		
205-68100-2100-101-00-000	FICA BENEFITS	\$5,507.00	\$6,019.00	\$7,433.00		
205-68100-2210-101-00-000	VRS BENEFITS	\$13,230.00	\$14,516.00	\$17,589.00		
205-68100-2300-101-00-000	HMP BENEFITS	\$15,600.00	\$19,200.00	\$19,200.00		
205-68100-2350-101-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00		
205-68100-2400-101-00-000	GLI BENEFITS	\$1,067.00	\$1,170.00	\$1,418.00		
205-68100-2750-101-00-000	RHCC BENEFITS	\$963.00	\$1,057.00	\$1,281.00		
205-68100-5504-101-00-000	TRAVEL - CONFERENCE	\$3,685.00	\$4,435.00	\$5,000.00	\$5,250.00	\$4,500.00
205-68100-6001-101-00-000	MATERIALS AND SUPPLIES	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
205-68100-6040-101-00-000	SOFTWARE	\$73,616.00	\$69,079.00	\$85,115.00	\$130,000.00	\$120,000.00
205-68100-6050-101-00-000	NON-CAPITALIZED TECHNOLOGY	\$135,367.00	\$4,600.00		\$144,027.00	\$132,000.00
<b>TECHNOLOGY - CLASSROOM INSTRUCTION TOTAL</b>		\$333,138.00	\$211,916.00	\$247,366.00	\$282,277.00	\$259,500.00

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TECHNOLOGY SUPPORT SERVICES</b>						
<b>ALL EXPENSES RELATED TO TECHNOLOGY SUPPORT SERVICES INCLUDING DESKTOPS, NETWORK SERVICES, OPERATIONAL SOFTWARE, SECURITY AND WIRELESS NETWORK SERVICES. THE VPSA GRANT UTILIZED FOR ENSURING ALL SCHOOLS CAN TEST UTILIZING ELECTRONIC DEVICES IS ALSO INCLUDED UNDER THIS SECTION.</b>						
<b>TECHNOLOGY SUPPORT</b>						
205-68200-1110-101-10-000	ADMINISTRATIVE SALARIES		\$109,512.00	\$118,872.00	\$124,925.00	\$128,877.00
205-68200-1124-101-10-000	SUPERVISORY SALARIES	\$101,358.00				
205-68200-1130-101-10-000	OTHER PROFESSIONAL SALARIES	\$82,514.00				
205-68200-1141-101-10-000	TECHNICAL SUPPORT SALARIES	\$417,331.00	\$550,804.00	\$409,864.00	\$463,754.00	\$477,463.00
205-68200-1626-101-10-000	CELL PHONE STIPENDS	\$11,040.00	\$11,640.00	\$10,760.00	\$10,920.00	\$9,640.00
205-68200-2100-101-10-000	FICA BENEFITS	\$44,778.00	\$48,966.00	\$39,522.00	\$43,647.00	\$44,295.00
205-68200-2210-101-10-000	VRS BENEFITS	\$84,379.00	\$76,324.00	\$70,470.00	\$56,669.00	\$58,431.00
205-68200-2220-101-10-000	VRS-HYBRID	\$15,553.00	\$33,433.00	\$17,407.00	\$32,987.00	\$35,945.00
205-68200-2300-101-10-000	HMP BENEFITS	\$77,784.00	\$91,020.00	\$66,420.00	\$85,188.00	\$97,356.00
205-68200-2350-101-10-000	HSA CONTRIBUTIONS	\$5,500.00	\$5,500.00	\$2,500.00	\$2,500.00	\$2,500.00
205-68200-2400-101-10-000	GLI BENEFITS	\$8,055.00	\$8,847.00	\$7,085.00	\$6,946.00	\$7,156.00
205-68200-2510-101-10-000	VLDP-HYBRID	\$223.00	\$478.00	\$249.00	\$516.00	\$530.00
205-68200-2750-101-10-000	RHCC BENEFITS	\$7,273.00	\$7,989.00	\$6,396.00	\$7,124.00	\$7,337.00
205-68200-3000-101-10-000	PURCHASED SERVICES	\$5,000.00	\$5,000.00	\$7,000.00	\$7,000.00	\$7,000.00
205-68200-5001-101-10-000	TELECOMMUNICATIONS	\$202,200.00	\$150,000.00	\$150,000.00	\$150,000.00	\$151,580.00
205-68200-5002-101-10-000	RADIOS	\$4,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-68200-5300-101-10-000	INSURANCE	\$45,000.00	\$45,000.00	\$54,500.00	\$54,500.00	\$75,000.00
205-68200-5501-101-10-000	TRAVEL - MILEAGE	\$3,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-68200-5504-101-10-000	TRAVEL - CONFERENCE	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-68200-5800-101-10-000	MISCELLANEOUS OTHER CHARGES	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
205-68200-6001-101-10-000	MATERIALS AND SUPPLIES			\$500.00	\$500.00	\$500.00
205-68200-6006-101-10-000	REPAIR / REPLACEMENT OF EQUIPMENT	\$2,000.00	\$2,000.00	\$2,000.00		\$2,000.00
205-68200-6040-101-10-000	TECHNOLOGY SOFTWARE	\$189,106.00	\$259,206.00	\$272,831.00	\$378,000.00	\$350,000.00
205-68200-6050-101-10-000	NON-CAPITALIZED TECHNOLOGY	\$94,500.00	\$75,000.00	\$94,650.00	\$94,650.00	\$106,488.00
<b>TECHNOLOGY SUPPORT - TOTAL</b>		<b>\$1,407,594.00</b>	<b>\$1,494,219.00</b>	<b>\$1,344,526.00</b>	<b>\$1,533,326.00</b>	<b>\$1,570,598.00</b>
<b>VPSA TECHNOLOGY FUNDING</b>						
205-68100-6050-101-20-000	NON-CAPITALIZED TECHNOLOGY		\$177,500.00	\$177,500.00	\$210,300.00	\$7,500.00
205-68100-6050-101-00-120	NON-CAPITALIZED TECHNOLOGY					\$210,300.00
205-68200-3000-101-20-000	PURCHASED SERVICES	\$11,600.00	\$11,600.00	\$11,600.00	\$11,600.00	
205-68200-3000-101-00-120	PURCHASED SERVICES					\$11,600.00
205-68200-6040-101-20-000	TECHNOLOGY SOFTWARE	\$42,273.00	\$84,300.00	\$84,300.00	\$51,500.00	
205-68200-6040-101-00-120	TECHNOLOGY SOFTWARE					\$51,500.00
205-68200-6050-101-20-000	NON-CAPITALIZED TECHNOLOGY	\$200,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
205-68200-6050-101-00-120	NON-CAPITALIZED TECHNOLOGY					\$5,000.00
205-68200-6060-101-20-000	NON-CAPITALIZED TECHNOLOGY	\$24,527.00				
<b>VPSA TECHNOLOGY FUNDING TOTAL</b>		<b>\$278,400.00</b>	<b>\$278,400.00</b>	<b>\$278,400.00</b>	<b>\$278,400.00</b>	<b>\$285,900.00</b>
<b>TECHNOLOGY SUPPORT - ADMINISTRATION</b>						
205-68300-3000-101-00-000	PURCHASED SERVICES					\$50,000.00
205-68300-6040-101-00-000	TECHNOLOGY SOFTWARE	\$102,050.00	\$112,325.00	\$112,325.00	\$109,409.00	\$160,000.00
205-68300-6050-101-00-000	NON-CAPITALIZED TECHNOLOGY	\$500.00				
<b>TECHNOLOGY SUPPORT - ADMINISTRATION TOTAL</b>		<b>\$102,550.00</b>	<b>\$112,325.00</b>	<b>\$112,325.00</b>	<b>\$109,409.00</b>	<b>\$210,000.00</b>
<b>TECHNOLOGY SUPPORT - TRANSPORTATION</b>						
205-68500-6040-101-00-000	TECHNOLOGY SOFTWARE	\$38,688.00	\$38,688.00	\$38,688.00	\$41,650.00	\$35,000.00
<b>TECHNOLOGY SUPPORT - TRANSPORTATION TOTAL</b>		<b>\$38,688.00</b>	<b>\$38,688.00</b>	<b>\$38,688.00</b>	<b>\$41,650.00</b>	<b>\$35,000.00</b>
<b>TECHNOLOGY SUPPORT - OPERATION AND MAINTENANCE</b>						
205-68600-3000-101-00-000	PURCHASED SERVICES				\$20,000.00	
205-68600-6040-101-00-000	TECHNOLOGY SOFTWARE	\$3,000.00	\$3,000.00		\$3,090.00	
205-68600-6050-101-00-000	NON-CAPITALIZED TECHNOLOGY				\$4,302.00	
<b>TECHNOLOGY SUPPORT - OPERATION AND MAINTENANCE TOTAL</b>		<b>\$3,000.00</b>	<b>\$3,000.00</b>		<b>\$27,392.00</b>	
<b>TECHNOLOGY SUPPORT - FOOD SERVICE</b>						
205-68700-8200-101-00-000	CAPITAL OUTLAY ADDITIONS				\$70,000.00	
<b>TECHNOLOGY SUPPORT - FOOD SERVICE TOTAL</b>					<b>\$70,000.00</b>	
<b>TECHNOLOGY SUPPORT - TOTAL</b>		<b>\$1,830,232.00</b>	<b>\$1,926,632.00</b>	<b>\$1,773,939.00</b>	<b>\$2,060,177.00</b>	<b>\$2,101,498.00</b>
<b>TOTAL COST CENTER SCHOOL BOARD OFFICE</b>		<b>\$9,367,561.00</b>	<b>\$9,472,430.00</b>	<b>\$9,074,398.00</b>	<b>\$11,220,862.00</b>	<b>\$12,399,756.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>PUPIL TRANSPORTATION SERVICES</b>						
<b>ALL EXPENSES RELATED TO THE TRANSPORTATION OF STUDENTS FROM HOME TO SCHOOL INCLUDING DRIVERS SALARIES AND BENEFITS, THE COST OF MAINTAINING AND REPAIRING BUSES AND VEHICLES.</b>						
<b>TRANSPORTATION - MANAGEMENT AND DIRECTION</b>						
205-63100-1110-102-00-000	ADMINISTRATIVE SALARIES				\$127,712.00	\$131,768.00
205-63100-1114-102-00-000	ADMINISTRATIVE SALARIES	\$104,478.00	\$112,902.00	\$121,514.00		
205-63100-1124-102-00-000	SUPERVISORY SALARIES					
205-63100-1130-102-00-000	OTHER PROFESSIONAL SALARIES				\$68,440.00	\$70,541.00
205-63100-1150-102-00-000	CLERICAL SALARIES	\$101,982.00	\$111,404.00	\$118,997.00	\$124,924.00	\$128,710.00
205-63100-2100-102-00-000	FICA BENEFITS	\$15,516.00	\$17,007.00	\$18,247.00	\$24,154.00	\$24,702.00
205-63100-2210-102-00-000	VRS BENEFITS	\$34,314.00	\$37,279.00	\$39,973.00	\$38,477.00	\$39,054.00
205-63100-2220-102-00-000	VRS-HYBRID				\$10,423.00	\$12,493.00
205-63100-2300-102-00-000	HMP BENEFITS	\$15,408.00	\$10,620.00	\$10,620.00	\$19,668.00	\$25,164.00
205-63100-2350-102-00-000	HSA CONTRIBUTIONS	\$1,000.00			\$1,000.00	\$1,500.00
205-63100-2400-102-00-000	GLI BENEFITS	\$2,766.00	\$3,006.00	\$3,222.00	\$3,789.00	\$3,906.00
205-63100-2510-102-00-000	VLDP-HYBRID				\$163.00	\$168.00
205-63100-2750-102-00-000	RHCC BENEFITS	\$2,498.00	\$2,714.00	\$2,910.00	\$3,884.00	\$4,006.00
205-63100-3000-102-00-000	PURCHASED SERVICES	\$2,000.00	\$2,000.00	\$2,000.00	\$4,000.00	\$6,000.00
205-63100-5504-102-00-000	TRAVEL - CONFERENCE	\$1,500.00	\$1,700.00	\$2,000.00	\$2,000.00	\$2,000.00
205-63100-6001-102-00-000	MATERIALS AND SUPPLIES	\$1,200.00		\$250.00	\$500.00	\$500.00
<b>TRANSPORTATION MANAGEMENT AND DIRECTION TOTAL</b>		<b>\$282,662.00</b>	<b>\$298,632.00</b>	<b>\$319,733.00</b>	<b>\$429,134.00</b>	<b>\$450,512.00</b>
<b>TRANSPORTATION - OPERATIONS</b>						
205-63200-1171-102-00-000	BUS DRIVER SALARIES	\$310,468.00	\$314,641.00	\$310,463.00	\$325,745.00	\$255,848.00
205-63200-1174-102-00-000	FT BUS DRIVER SALARIES	\$696,403.00	\$740,013.00	\$773,670.00	\$866,108.00	\$901,109.00
205-63200-1175-102-00-000	DRIVER TRAINER		\$5,000.00	\$5,000.00	\$8,000.00	
205-63200-1176-102-00-000	BUS DRIVER SALARY - RISE					
205-63200-1221-102-00-000	OVERTIME WAGES	\$25,000.00	\$30,000.00	\$50,000.00	\$75,000.00	\$75,000.00
205-63200-1521-102-00-000	SUBSTITUTE WAGES	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
205-63200-1522-102-00-000	SPECIAL TRIPS WAGES	\$30,000.00	\$30,000.00	\$25,000.00	\$25,000.00	\$25,000.00
205-63200-1523-102-00-000	ATHLETIC TRIPS	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
205-63200-2100-102-00-000	FICA BENEFITS	\$73,362.00	\$72,449.00	\$73,553.00	\$80,049.00	\$82,564.00
205-63200-2210-102-00-000	VRS BENEFITS	\$30,062.00	\$30,458.00	\$2,092.00	\$14,091.00	\$10,748.00
205-63200-2220-102-00-000	VRS-HYBRID	\$14,557.00	\$18,309.00	\$1,383.00	\$18,492.00	\$32,705.00
205-63200-2300-102-00-000	HMP BENEFITS	\$142,896.00	\$168,240.00	\$152,580.00	\$165,804.00	\$188,592.00
205-63200-2350-102-00-000	HSA CONTRIBUTIONS	\$16,000.00	\$16,000.00	\$13,000.00	\$14,000.00	\$10,000.00
205-63200-2400-102-00-000	GLI BENEFITS	\$9,335.00	\$9,911.00	\$635.00	\$9,659.00	\$10,638.00
205-63200-2510-102-00-000	VLDP-HYBRID	\$1,257.00	\$1,467.00	\$183.00	\$2,454.00	\$3,088.00
205-63200-2750-102-00-000	RHCC BENEFITS	\$4,625.00	\$4,656.00	\$420.00	\$6,303.00	\$7,125.00
205-63200-3000-102-00-000	PURCHASED SERVICES	\$38,000.00	\$42,000.00	\$45,000.00	\$45,000.00	\$40,000.00
205-63200-5504-102-00-000	TRAVEL - CONFERENCE		\$250.00	\$500.00	\$700.00	\$1,400.00
205-63200-5800-102-00-000	MISCELLANEOUS OTHER CHARGES					
205-63200-5805-102-00-000	BUS DRIVER PHYSICALS	\$5,500.00	\$5,500.00	\$5,500.00	\$7,500.00	\$8,000.00
205-63200-6001-102-00-000	MATERIALS AND SUPPLIES	\$10,000.00			\$10,000.00	\$10,000.00
205-63200-6008-102-00-000	DIESEL & GASOLINE FUELS	\$600,000.00	\$600,000.00	\$650,000.00	\$675,000.00	\$600,000.00
<b>TRANSPORTATION OPERATIONS TOTAL</b>		<b>\$2,067,465.00</b>	<b>\$2,148,894.00</b>	<b>\$2,168,979.00</b>	<b>\$2,408,905.00</b>	<b>\$2,321,817.00</b>
<b>TRANSPORTATION - SUMMER SCHOOL</b>						
205-63200-1171-102-11-000	BUS DRIVER SALARIES					\$36,000.00
205-63200-2100-102-11-000	FICA BENEFITS					\$2,754.00
<b>TRANSPORTATION - SUMMER SCHOOL TOTAL</b>						<b>\$38,754.00</b>
<b>TRANSPORTATION - EXCEPTIONAL EDUCATION BUSES</b>						
205-63200-1171-102-20-000	BUS DRIVER SALARIES	\$77,059.00	\$98,034.00	\$81,837.00	\$80,672.00	\$78,876.00
205-63200-1174-102-20-000	FT BUS DRIVER SALARIES	\$103,791.00	\$91,583.00	\$122,373.00	\$128,711.00	\$130,506.00
205-63200-2100-102-20-000	FICA BENEFITS	\$13,040.00	\$14,090.00	\$15,162.00	\$15,542.00	\$15,618.00
205-63200-2210-102-20-000	VRS BENEFITS	\$1,346.00	\$3,103.00	\$853.00	\$3,094.00	\$2,088.00
205-63200-2220-102-20-000	VRS-HYBRID	\$5,492.00	\$2,932.00		\$2,029.00	\$3,963.00
205-63200-2300-102-20-000	HMP BENEFITS	\$38,820.00	\$23,990.00	\$32,281.00	\$33,931.00	\$26,334.00
205-63200-2350-102-20-000	HSA CONTRIBUTIONS	\$2,500.00	\$1,940.00	\$1,940.00	\$1,940.00	\$940.00
205-63200-2400-102-20-000	GLI BENEFITS	\$1,390.00	\$1,227.00	\$287.00	\$1,517.00	\$1,540.00
205-63200-2510-102-20-000	VLDP-HYBRID	\$440.00	\$235.00		\$269.00	\$388.00
205-63200-2750-102-20-000	RHCC BENEFITS	\$654.00	\$577.00	\$165.00	\$991.00	\$1,005.00
<b>TRANSPORTATION - EXCEPTIONAL EDUCATION BUSES TOTAL</b>		<b>\$244,532.00</b>	<b>\$237,711.00</b>	<b>\$254,898.00</b>	<b>\$268,696.00</b>	<b>\$261,258.00</b>
<b>TRANSPORTATION - EXCEPTIONAL EDUCATION CARS</b>						
205-63200-1171-102-29-000	BUS DRIVER SALARIES	\$77,738.00	\$86,845.00	\$110,001.00	\$77,985.00	\$80,320.00
205-63200-1174-102-29-000	FT BUS DRIVER SALARIES	\$27,897.00	\$31,450.00	\$33,459.00	\$18,695.00	\$19,252.00
205-63200-2100-102-29-000	FICA BENEFITS	\$7,949.00	\$8,896.00	\$10,821.00	\$7,207.00	\$7,430.00
205-63200-2210-102-29-000	VRS BENEFITS	\$1,838.00	\$2,073.00			
205-63200-2220-102-29-000	VRS-HYBRID				\$744.00	\$900.00
205-63200-2300-102-29-000	HMP BENEFITS	\$6,576.00	\$8,160.00	\$8,160.00	\$9,312.00	\$10,332.00
205-63200-2350-102-29-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$1,000.00		
205-63200-2400-102-29-000	GLI BENEFITS	\$374.00	\$421.00		\$221.00	\$227.00
205-63200-2750-102-29-000	VLDP-HYBRID				\$99.00	\$102.00
205-63200-2750-102-29-000	RHCC BENEFITS	\$176.00	\$198.00		\$144.00	\$148.00
<b>TRANSPORTATION - EXCEPTIONAL EDUCATION CARS TOTAL</b>		<b>\$123,548.00</b>	<b>\$139,043.00</b>	<b>\$163,441.00</b>	<b>\$114,407.00</b>	<b>\$118,711.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TRANSPORTATION - SPED REGIONAL</b>						
205-69132-1171-102-20-000	BUS DRIVER SALARIES		\$2,742.00		\$25,000.00	
205-69132-1172-102-20-000	BUS AIDE SALARIES		\$1,975.00			
205-69132-2100-102-20-000	FICA BENEFITS		\$360.00		\$1,913.00	
<b>TRANSPORTATION - SPED REGIONAL TOTAL</b>			<b>\$5,077.00</b>		<b>\$26,913.00</b>	
<b>TRANSPORTATION - JTCC</b>						
205-63200-1171-102-30-000	BUS DRIVER SALARIES					
<b>TRANSPORTATION - JTCC TOTAL</b>						
<b>TRANSPORTATION - REMEDIAL SUMMER SCHOOL</b>						
205-63200-1171-102-60-000	BUS DRIVER SALARIES	\$12,000.00	\$46,447.00			
205-63200-2100-102-60-000	FICA BENEFITS	\$918.00	\$3,553.00			
<b>TRANSPORTATION - REMEDIAL SUMMER SCHOOL TOTAL</b>		<b>\$12,918.00</b>	<b>\$50,000.00</b>			
<b>MONITORING SERVICES</b>						
205-63300-1140-102-00-000	TRAFFIC CONTROL	\$5,757.00				
205-63300-1172-102-00-000	BUS AIDE SALARIES					
205-63300-2100-102-00-000	FICA BENEFITS					
<b>MONITORING SERVICES TOTAL</b>		<b>\$5,757.00</b>				
<b>MONITORING SERVICES EXCEPTIONAL EDUCATION</b>						
205-63300-1172-102-20-000	BUS AIDE SALARIES	\$65,399.00	\$80,056.00	\$73,993.00	\$89,268.00	\$81,184.00
205-63300-2100-102-20-000	FICA BENEFITS	\$4,991.00	\$6,107.00	\$5,646.00	\$6,822.00	\$6,210.00
205-63300-2210-102-20-000	VRS BENEFITS	\$1,230.00	\$1,380.00	\$901.00	\$950.00	\$903.00
205-63300-2300-102-20-000	HMP BENEFITS			\$2,161.00	\$1,224.00	
205-63300-2350-102-20-000	HSA CONTRIBUTIONS			\$265.00	\$143.00	
205-63300-2400-102-20-000	GLI BENEFITS	\$250.00	\$281.00	\$303.00	\$282.00	\$290.00
205-63300-2750-102-20-000	RHCC BENEFITS	\$118.00	\$132.00	\$174.00	\$184.00	\$189.00
<b>MONITORING SERVICES EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$71,988.00</b>	<b>\$87,956.00</b>	<b>\$83,443.00</b>	<b>\$98,873.00</b>	<b>\$88,776.00</b>
<b>VEHICLE SERVICES</b>						
205-63400-1124-102-00-000	SUPERVISORY SALARIES	\$65,936.00				
205-63400-1130-102-00-000	OTHER PROFESSIONAL SALARIES		\$71,240.00	\$76,461.00	\$80,267.00	\$82,701.00
205-63400-1161-102-00-000	TRADES SALARIES	\$193,232.00	\$208,728.00	\$234,021.00	\$245,687.00	\$253,124.00
205-63400-2100-102-00-000	FICA BENEFITS	\$19,209.00	\$20,710.00	\$22,978.00	\$24,164.00	\$24,919.00
205-63400-2210-102-00-000	VRS BENEFITS	\$14,683.00	\$15,862.00	\$15,455.00	\$15,109.00	\$15,334.00
205-63400-2220-102-00-000	VRS-HYBRID	\$9,010.00	\$9,733.00	\$6,567.00	\$6,894.00	\$11,248.00
205-63400-2300-102-00-000	HMP BENEFITS	\$42,720.00	\$52,764.00	\$55,284.00	\$58,104.00	\$61,380.00
205-63400-2350-102-00-000	HSA CONTRIBUTIONS	\$5,500.00	\$5,500.00	\$4,000.00	\$2,000.00	\$4,000.00
205-63400-2400-102-00-000	GLI BENEFITS	\$3,474.00	\$3,752.00	\$4,161.00	\$3,846.00	\$3,964.00
205-63400-2510-102-00-000	VLDP-HYBRID	\$722.00	\$779.00	\$871.00	\$915.00	\$942.00
205-63400-2750-102-00-000	RHCC BENEFITS	\$2,015.00	\$2,176.00	\$2,724.00	\$2,862.00	\$2,950.00
205-63400-5504-102-00-000	TRAVEL - CONFERENCE	\$1,700.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
205-63400-6001-102-00-000	MATERIALS AND SUPPLIES	\$1,700.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-63400-6006-102-00-000	REPAIR / REPLACEMENT OF EQUIPMENT	\$7,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
205-63400-6009-102-00-000	EQUIPMENT SUPPLIES	\$168,000.00	\$167,000.00	\$201,000.00	\$201,000.00	\$180,000.00
205-63400-6018-102-00-000	POWERED EQUIPMENT FLUIDS	\$30,000.00	\$28,000.00	\$34,000.00	\$31,000.00	\$33,000.00
<b>VEHICLE SERVICES TOTAL</b>		<b>\$565,401.00</b>	<b>\$598,044.00</b>	<b>\$669,322.00</b>	<b>\$683,648.00</b>	<b>\$685,362.00</b>
<b>TOTAL COST CENTER TRANSPORTATION</b>		<b>\$3,374,711.00</b>	<b>\$3,572,190.00</b>	<b>\$3,666,991.00</b>	<b>\$4,037,967.00</b>	<b>\$3,965,190.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>OPERATION AND MAINTENANCE SERVICES</b>						
<b>ALL EXPENDITURES RELATED TO MAINTAINING FACILITIES, GROUNDS AND EQUIPMENT. UTILITIES FOR ALL BUILDINGS AND DEPARTMENTS ARE INCLUDED HERE. PROPERTY AND LIABILITY INSURANCE ARE INCLUDED HERE AS WELL.</b>						
<b>MAINTENANCE MANAGEMENT AND DIRECTION</b>						
205-64100-1110-103-00-000	ADMINISTRATIVE SALARIES				\$122,200.00	\$123,302.00
205-64100-1114-103-00-000	ADMINISTRATIVE SALARIES	\$100,422.00	\$108,534.00	\$116,272.00		
205-64100-1150-103-00-000	CLERICAL SALARIES	\$52,291.00	\$56,451.00	\$56,555.00	\$53,477.00	\$42,910.00
205-64100-2100-103-00-000	FICA BENEFITS	\$11,610.00	\$12,526.00	\$13,126.00	\$13,342.00	\$12,302.00
205-64100-2210-103-00-000	VRS BENEFITS	\$25,381.00	\$27,420.00	\$28,723.00	\$26,756.00	\$6,098.00
205-64100-2220-103-00-000	VRS-HYBRID					\$21,837.00
205-64100-2300-103-00-000	HMP BENEFITS	\$8,832.00	\$10,620.00	\$10,620.00	\$11,112.00	\$15,732.00
205-64100-2400-103-00-000	GLI BENEFITS	\$2,047.00	\$2,210.00	\$2,316.00	\$2,073.00	\$1,961.00
205-64100-2510-103-00-000	VLDP-HYBRID					\$293.00
205-64100-2750-103-00-000	RHCC BENEFITS	\$1,848.00	\$1,996.00	\$2,091.00	\$2,126.00	\$2,011.00
205-64100-5504-103-00-000	TRAVEL - CONFERENCE	\$500.00	\$500.00	\$500.00	\$2,825.00	\$2,910.00
205-64100-6001-103-00-000	MATERIALS AND SUPPLIES	\$1,000.00		\$500.00	\$1,000.00	\$1,030.00
<b>MAINTENANCE MANAGEMENT AND DIRECTION TOTAL</b>		<b>\$203,931.00</b>	<b>\$220,257.00</b>	<b>\$230,703.00</b>	<b>\$234,911.00</b>	<b>\$230,386.00</b>
<b>MAINTENANCE - TRANSPORTATION</b>						
205-64200-5100-102-00-000	ELECTRICITY					\$11,165.00
205-64200-5120-102-00-000	FUEL OIL					\$4,850.00
205-64200-5130-102-00-000	WATER AND SEWER					\$1,040.00
<b>MAINTENANCE - TRANSPORTATION TOTAL</b>						<b>\$17,055.00</b>
<b>MAINTENANCE - BUILDING SERVICES</b>						
205-64200-1161-103-00-000	TRADES SALARIES	\$492,940.00	\$551,599.00	\$566,241.00	\$580,943.00	\$545,016.00
205-64200-1221-103-00-000	OVERTIME WAGES				\$10,000.00	
205-64200-2100-103-00-000	FICA BENEFITS	\$35,698.00	\$39,601.00	\$40,912.00	\$42,116.00	\$39,382.00
205-64200-2210-103-00-000	VRS BENEFITS	\$29,735.00	\$32,077.00	\$19,660.00	\$18,389.00	\$15,507.00
205-64200-2220-103-00-000	VRS-HYBRID	\$2,739.00	\$2,963.00	\$2,011.00	\$3,826.00	\$5,308.00
205-64200-2300-103-00-000	HMP BENEFITS	\$97,104.00	\$128,316.00	\$114,156.00	\$111,132.00	\$106,956.00
205-64200-2350-103-00-000	HSA CONTRIBUTIONS	\$7,500.00	\$7,500.00	\$7,500.00	\$5,500.00	\$5,000.00
205-64200-2400-103-00-000	GLI BENEFITS	\$6,603.00	\$7,127.00	\$7,296.00	\$6,586.00	\$6,155.00
205-64200-2510-103-00-000	VLDP-HYBRID	\$220.00	\$238.00	\$267.00	\$507.00	\$523.00
205-64200-2750-103-00-000	RHCC BENEFITS	\$3,107.00	\$3,352.00	\$4,194.00	\$4,299.00	\$4,016.00
205-64200-3000-103-00-000	PURCHASED SERVICES	\$28,525.00	\$28,525.00	\$32,000.00	\$65,000.00	\$65,000.00
205-64200-3310-103-00-000	CONTRACTED BUILDING MAIN	\$532,440.00	\$554,225.00	\$570,875.00	\$601,693.00	\$610,000.00
205-64200-3315-103-00-000	CONTRACTED LANDSCAPE SERVICES					
205-64200-3320-103-00-000	CONTRACTED EQUIPMENT MAIN	\$53,000.00	\$53,000.00	\$53,000.00		
205-64200-3325-103-00-000	CONTRACTED CUSTODIAL SERVICES	\$978,960.00	\$998,560.00	\$1,175,492.00	\$1,385,902.00	\$1,427,480.00
205-64200-3326-103-00-000	CONTRACTED CUSTODIAL - HSHSEC	\$44,300.00	\$45,200.00			
205-64200-5100-103-00-000	ELECTRICITY	\$1,335,000.00	\$1,335,000.00	\$1,468,500.00	\$1,513,500.00	\$4,930.00
205-64200-5120-103-00-000	FUEL OIL	\$346,000.00	\$396,000.00	\$525,000.00	\$525,000.00	\$3,250.00
205-64200-5130-103-00-000	WATER AND SEWER	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$13,768.00
205-64200-5131-103-00-000	CONTRACTED WATER SERVICE	\$65,000.00	\$65,000.00	\$65,000.00	\$60,000.00	\$61,800.00
205-64200-5200-103-00-000	TELEPHONE	\$63,000.00	\$63,000.00	\$63,000.00	\$50,000.00	\$50,000.00
205-64200-5201-103-00-000	POSTAGE	\$20,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$46,000.00
205-64200-5300-103-00-000	INSURANCE	\$340,000.00	\$330,000.00	\$300,000.00	\$315,000.00	\$324,450.00
205-64200-5400-103-00-000	LEASES AND RENTALS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
205-64200-6001-103-00-000	MATERIALS AND SUPPLIES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,030.00
205-64200-6005-103-00-000	CUSTODIAL SUPPLIES	\$37,000.00	\$37,000.00	\$32,000.00		
205-64200-6007-103-00-000	REPAIR AND MAINTENANCE SERVICES	\$227,700.00	\$227,700.00	\$234,000.00	\$214,000.00	\$220,420.00
205-64200-8100-103-00-000	CAPITAL OUTLAY REPLACEMENT	\$20,000.00				
205-64200-8200-103-00-000	CAPITAL OUTLAY ADDITIONS	\$20,000.00				
205-64200-9250-103-00-000	CAPITALIZED LEASE PAYMENTS	\$461,316.00	\$476,742.00	\$497,669.00	\$509,113.00	\$392,413.00
<b>MAINTENANCE - BUILDING SERVICES TOTAL</b>		<b>\$5,333,887.00</b>	<b>\$5,504,725.00</b>	<b>\$5,900,773.00</b>	<b>\$6,144,506.00</b>	<b>\$3,953,404.00</b>
<b>MAINTENANCE - BUILDING SERVICES - HISTORIC HS</b>						
205-64200-5100-305-00-000	ELECTRICITY					\$129,775.00
205-64200-5120-305-00-000	FUEL OIL					\$117,850.00
205-64200-5130-305-00-000	WATER AND SEWER					\$4,320.00
<b>MAINTENANCE - BUILDING SERVICES - HISTORIC SOUTHSIDE HS TOTAL</b>						<b>\$251,945.00</b>
<b>MAINTENANCE - GROUNDS SERVICES</b>						
205-64300-3315-103-00-000	CONTRACTED SERVICES	\$25,000.00	\$35,000.00	\$156,459.00	\$171,909.00	\$277,693.00
<b>MAINTENANCE - GROUNDS SERVICES TOTAL</b>		<b>\$25,000.00</b>	<b>\$35,000.00</b>	<b>\$156,459.00</b>	<b>\$171,909.00</b>	<b>\$277,693.00</b>
<b>MAINTENANCE - EQUIPMENT</b>						
205-64400-3320-103-00-000	CONTRACTED EQUIPMENT				\$45,758.00	\$47,131.00
205-64400-5400-103-00-000	LEASES AND RENTALS	\$109,055.00	\$109,055.00	\$109,055.00	\$115,054.00	\$115,054.00
<b>MAINTENANCE - EQUIPMENT TOTAL</b>		<b>\$109,055.00</b>	<b>\$109,055.00</b>	<b>\$109,055.00</b>	<b>\$160,812.00</b>	<b>\$162,185.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>MAINTENANCE VEHICLE SERVICES</b>						
205-64500-6008-103-00-000	DIESEL & GASOLINE FUELS	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$15,000.00
205-64500-6009-103-00-000	EQUIPMENT SUPPLIES	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$15,000.00
<b>MAINTENANCE VEHICLE SERVICES TOTAL</b>		<b>\$37,000.00</b>	<b>\$37,000.00</b>	<b>\$37,000.00</b>	<b>\$37,000.00</b>	<b>\$30,000.00</b>
<b>TOTAL COST CENTER MAINTENANCE</b>		<b>\$5,708,873.00</b>	<b>\$5,906,037.00</b>	<b>\$6,433,990.00</b>	<b>\$6,749,138.00</b>	<b>\$4,922,668.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SECURITY SERVICES</b>						
<b>ALL EXPENSES RELATED TO PROVIDING SAFE AND SECURE SCHOOLS FOR STUDENTS, STAFF, VOLUNTEERS, VISITORS AND FAMILIES. SCHOOL RESOURCE OFFICERS ARE PROVIDED AT DINWIDDIE HIGH SCHOOL, DINWIDDIE MIDDLE SCHOOL AND SUTHERLAND ELEMENTARY SCHOOL.</b>						
<b>SECURITY SERVICES</b>						
205-64600-1142-101-00-000	SECURITY OFFICER SALARY	\$71,000.00	\$71,000.00	\$88,200.00	\$134,946.00	\$135,396.00
205-64600-2100-101-00-000	FICA BENEFITS	\$5,432.00	\$7,795.00	\$6,687.00	\$10,182.00	\$7,190.00
205-64600-2210-101-00-000	VRS BENEFITS	\$5,983.00			\$7,476.00	\$14,042.00
205-64600-2220-101-00-000	VRS-HYBRID		\$5,252.00		\$6,851.00	
205-64600-2300-101-00-000	HMP BENEFITS		\$7,480.00	\$8,160.00	\$8,568.00	\$8,568.00
205-64600-2350-101-00-000	HSA CONTRIBUTIONS		\$917.00	\$1,000.00	\$1,000.00	\$1,000.00
205-64600-2400-101-00-000	GLI BENEFITS	\$482.00	\$423.00		\$531.00	\$563.00
205-64600-2510-101-00-000	VLDP-HYBRID		\$75.00		\$107.00	
205-64600-2750-101-00-000	RHCC BENEFITS	\$436.00	\$382.00		\$544.00	\$577.00
205-64600-3000-101-00-000	PURCHASED SERVICES	\$30,000.00	\$30,000.00	\$47,145.00	\$44,525.00	\$100,045.00
205-64600-3220-101-00-000	CONTRACTED SCHOOL RESOURCE	\$110,000.00	\$115,726.00	\$124,787.00	\$121,275.00	
205-64600-3316-101-00-000	CONTRACTED SECURITY					\$50,000.00
205-64600-5504-101-00-000	TRAVEL-CONFERENCE				\$3,500.00	\$3,500.00
205-64600-6001-101-00-000	MATERIALS AND SUPPLIES	\$1,000.00	\$3,500.00	\$1,800.00	\$7,250.00	\$7,250.00
205-64600-7006-101-00-000	LOCAL MATCH TRANSFER	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
<b>SECURITY SERVICES TOTAL</b>		<b>\$274,333.00</b>	<b>\$292,550.00</b>	<b>\$327,779.00</b>	<b>\$396,755.00</b>	<b>\$378,131.00</b>
<b>TRANSPORTATION - SECURITY SERVICES</b>						
205-64600-1140-102-00-000	WORK STUDY WAGES		\$6,347.00			
205-64600-1142-102-00-000	SECURITY OFFICER SALARY			\$6,665.00	\$6,865.00	\$7,209.00
205-64600-2100-102-00-000	FICA BENEFITS		\$486.00	\$510.00	\$526.00	\$552.00
<b>TRANSPORTATION - SECURITY SERVICES TOTAL</b>			<b>\$6,833.00</b>	<b>\$7,175.00</b>	<b>\$7,391.00</b>	<b>\$7,761.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>DINWIDDIE ELEMENTARY SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-201-10-000	INSTRUCTIONAL SALARIES	\$1,067,117.00	\$1,130,657.00	\$1,208,130.00	\$1,274,964.00	\$1,120,512.00
205-61100-1151-201-10-000	INSTRUCTIONAL AIDE SALARIES	\$16,625.00				
205-61100-2100-201-10-000	FICA BENEFITS	\$79,864.00	\$82,150.00	\$88,430.00	\$93,561.00	\$81,339.00
205-61100-2210-201-10-000	VRS BENEFITS	\$148,364.00	\$135,333.00	\$136,237.00	\$131,821.00	\$113,267.00
205-61100-2220-201-10-000	VRS-HYBRID	\$24,179.00	\$46,560.00	\$64,550.00	\$62,358.00	\$63,726.00
205-61100-2300-201-10-000	HMP BENEFITS	\$115,896.00	\$165,540.00	\$141,360.00	\$161,989.00	\$179,900.00
205-61100-2350-201-10-000	HSA CONTRIBUTIONS	\$12,000.00	\$13,425.00	\$8,425.00	\$10,525.00	\$9,525.00
205-61100-2400-201-10-000	GLI BENEFITS	\$13,912.00	\$15,085.00	\$16,187.00	\$15,043.00	\$13,222.00
205-61100-2510-201-10-000	VLDP-HYBRID	\$347.00	\$891.00	\$924.00	\$976.00	\$868.00
205-61100-2750-201-10-000	RHCC BENEFITS	\$12,563.00	\$13,320.00	\$14,616.00	\$15,427.00	\$13,556.00
205-61100-6001-201-10-000	MATERIALS AND SUPPLIES	\$5,000.00	\$7,430.00	\$5,000.00	\$8,522.00	\$8,000.00
205-61100-6004-201-10-000	FURNITURE	\$1,500.00	\$1,500.00	\$1,500.00	\$1,000.00	\$1,000.00
205-61100-6050-201-10-000	NON-CAPITALIZED TECHNOLOGY			\$1,100.00		\$500.00
205-61100-6131-201-10-000	INSTRUCTIONAL MATERIALS	\$8,000.00	\$8,000.00	\$10,430.00	\$7,149.00	\$6,291.00
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$1,505,367.00</b>	<b>\$1,619,891.00</b>	<b>\$1,696,889.00</b>	<b>\$1,783,335.00</b>	<b>\$1,611,706.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-201-10-003	INSTRUCTIONAL SALARIES	\$2,593.00				
205-61100-2100-201-10-003	FICA BENEFITS	\$196.00				
205-61100-2220-201-10-003	VRS-HYBRID	\$431.00				
205-61100-2300-201-10-003	HMP BENEFITS	\$329.00				
205-61100-2350-201-10-003	HSA CONTRIBUTIONS	\$50.00				
205-61100-2400-201-10-003	GLI BENEFITS	\$35.00				
205-61100-2510-201-10-003	VLDP-HYBRID	\$6.00				
205-61100-2750-201-10-003	RHCC BENEFITS	\$31.00				
<b>ENGLISH LANGUAGE TOTAL</b>		<b>\$3,671.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-201-12-000	INSTRUCTIONAL SALARIES					\$19,337.00
205-61100-2100-201-12-000	FICA BENEFITS					\$1,461.00
205-61100-2200-201-12-000	VRS-HYBRID					\$3,331.00
205-61100-2300-201-12-000	HMP BENEFITS					\$2,570.00
205-61100-2350-201-12-000	HSA CONTRIBUTIONS					\$300.00
205-61100-2400-201-12-000	GLI BENEFITS					\$228.00
205-61100-2510-201-12-000	VLDP-HYBRID					\$46.00
205-61100-2750-201-12-000	RHCC BENEFITS					\$234.00
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>						<b>\$27,507.00</b>
<b>EXCEPTIONAL EDUCATION</b>						
205-61100-1121-201-20-000	INSTRUCTIONALAL SALARIES					\$131,426.00
205-61100-2100-201-20-000	FICA BENEFITS					\$9,326.00
205-61100-2210-201-20-000	VRS BENEFITS					\$20,017.00
205-61100-2300-201-20-000	HMP BENEFITS					\$24,282.00
205-61100-2350-201-20-000	HSA CONTRIBUTIONS					\$1,000.00
205-61100-2400-201-20-000	GLI BENEFITS					\$1,551.00
205-61100-2750-201-20-000	RHCC BENEFITS					\$1,591.00
<b>EXCEPTIONAL EDUCATION TOTAL</b>						<b>\$189,193.00</b>
<b>EXCEPTIONAL EDUCATION</b>						
205-61100-1121-201-20-000	INSTRUCTIONALAL SALARIES		\$17,444.00	\$18,521.00	\$19,553.00	\$20,119.00
205-61100-1125-201-20-000	SPEECH PATHOLOGIST SALARIES	\$39,472.00	\$42,799.00	\$51,992.00	\$79,277.00	\$155,593.00
205-61100-1151-201-20-000	INSTRUCTIONAL AIDE SALARIES	\$33,250.00				
205-61100-2100-201-20-000	FICA BENEFITS	\$4,909.00	\$4,497.00	\$5,291.00	\$7,475.00	\$13,172.00
205-61100-2210-201-20-000	VRS BENEFITS		\$2,900.00	\$3,078.00	\$2,978.00	\$14,317.00
205-61100-2220-201-20-000	VRS-HYBRID	\$12,085.00	\$7,113.00	\$5,601.00	\$11,623.00	\$13,832.00
205-61100-2300-201-20-000	HMP BENEFITS	\$26,011.00	\$10,641.00	\$10,641.00	\$12,101.00	\$20,758.00
205-61100-2350-201-20-000	HSA CONTRIBUTIONS	\$3,736.00	\$1,016.00	\$744.00	\$1,000.00	\$1,280.00
205-61100-2400-201-20-000	GLI BENEFITS	\$974.00	\$807.00	\$700.00	\$1,131.00	\$2,039.00
205-61100-2510-201-20-000	VLDP-HYBRID	\$174.00	\$102.00	\$80.00	\$182.00	\$187.00
205-61100-2750-201-20-000	RHCC BENEFITS	\$880.00	\$729.00	\$633.00	\$1,159.00	\$2,090.00
205-61100-6001-201-20-000	MATERIALS AND SUPPLIES	\$250.00	\$250.00	\$240.00	\$140.00	\$250.00
205-61100-6131-201-20-000	INSTRUCTIONAL MATERIALS	\$250.00	\$250.00	\$500.00	\$400.00	\$400.00
<b>EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$121,991.00</b>	<b>\$88,548.00</b>	<b>\$98,021.00</b>	<b>\$137,019.00</b>	<b>\$244,037.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-201-20-003	INSTRUCTIONAL SALARIES		\$6,179.00	\$5,029.00	\$18,606.00	
205-61100-2100-201-20-003	FICA BENEFITS		\$468.00	\$336.00	\$1,405.00	
205-61100-2210-201-20-003	VRS BENEFITS			\$836.00		
205-61100-2200-201-20-003	VRS-HYBRID		\$1,027.00		\$2,834.00	
205-61100-2300-201-20-003	HMP BENEFITS		\$979.00	\$1,186.00	\$2,570.00	
205-61100-2350-201-20-003	HSA CONTRIBUTIONS		\$120.00		\$300.00	
205-61100-2400-201-20-003	GLI BENEFITS		\$83.00	\$67.00	\$220.00	
205-61100-2510-201-20-003	VLDP-HYBRID		\$15.00		\$44.00	
205-61100-2750-201-20-003	RHCC BENEFITS		\$75.00	\$61.00	\$225.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$8,946.00</b>	<b>\$7,515.00</b>	<b>\$26,204.00</b>	
<b>LEARNING DISABLED</b>						
205-61100-1121-201-21-000	INSTRUCTIONAL SALARIES	\$53,987.00	\$68,974.00	\$94,410.00	\$86,561.00	\$47,674.00
205-61100-1151-201-21-000	INSTRUCTIONAL AIDE SALARIES			\$20,743.00	\$22,171.00	\$31,967.00
205-61100-2100-201-21-000	FICA BENEFITS	\$3,995.00	\$5,142.00	\$8,246.00	\$7,942.00	\$5,804.00
205-61100-2210-201-21-000	VRS BENEFITS		\$9,872.00	\$12,800.00	\$7,054.00	\$7,261.00
205-61100-2220-201-21-000	VRS-HYBRID	\$8,974.00	\$1,592.00	\$6,338.00	\$9,505.00	\$5,243.00
205-61100-2300-201-21-000	HMP BENEFITS	\$8,564.00	\$1,469.00	\$22,830.00	\$14,813.00	\$10,146.00
205-61100-2350-201-21-000	HSA CONTRIBUTIONS	\$1,290.00	\$180.00	\$1,510.00	\$1,095.00	\$750.00
205-61100-2400-201-21-000	GLI BENEFITS	\$723.00	\$924.00	\$1,543.00	\$1,284.00	\$940.00
205-61100-2510-201-21-000	VLDP-HYBRID	\$128.00	\$23.00	\$90.00	\$149.00	\$76.00
205-61100-2750-201-21-000	RHCC BENEFITS	\$654.00	\$835.00	\$1,394.00	\$1,315.00	\$964.00
<b>LEARNING DISABLED TOTAL</b>			<b>\$78,315.00</b>	<b>\$89,011.00</b>	<b>\$151,889.00</b>	<b>\$110,825.00</b>
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1121-201-23-000	INSTRUCTIONAL SALARIES	\$16,199.00	\$6,404.00		\$7,072.00	
205-61100-1151-201-23-000	INSTRUCTIONAL AIDE SALARIES		\$13,413.00			\$2,574.00
205-61100-2100-201-23-000	FICA BENEFITS	\$1,223.00	\$1,492.00		\$534.00	\$197.00
205-61100-2220-201-23-000	VRS-HYBRID	\$2,692.00	\$3,293.00		\$1,077.00	\$418.00
205-61100-2300-201-23-000	HMP BENEFITS	\$2,170.00	\$3,955.00		\$1,028.00	
205-61100-2350-201-23-000	HSA CONTRIBUTIONS	\$330.00	\$180.00		\$120.00	
205-61100-2400-201-23-000	GLI BENEFITS	\$217.00	\$266.00		\$83.00	\$30.00
205-61100-2510-201-23-000	VLDP-HYBRID	\$39.00	\$47.00		\$17.00	\$6.00
205-61100-2750-201-23-000	RHCC BENEFITS	\$196.00	\$239.00		\$86.00	\$31.00
<b>INTELLECTUAL DISABILITY TOTAL</b>			<b>\$23,066.00</b>	<b>\$29,289.00</b>	<b>\$10,017.00</b>	<b>\$3,256.00</b>
<b>DEVELOPMENTALLY DELAYED</b>						
205-61100-1121-201-24-000	INSTRUCTIONAL SALARIES	\$13,629.00	\$41,509.00	\$52,070.00	\$36,559.00	\$40,061.00
205-61100-1151-201-24-000	INSTRUCTIONAL AIDE SALARIES		\$18,799.00		\$39,814.00	\$8,231.00
205-61100-2100-201-24-000	FICA BENEFITS	\$1,029.00	\$4,467.00	\$3,767.00	\$5,490.00	\$3,347.00
205-61100-2210-201-24-000	VRS BENEFITS				\$4,258.00	\$6,101.00
205-61100-2220-201-24-000	VRS-HYBRID	\$2,265.00	\$10,023.00	\$8,654.00	\$5,770.00	\$1,377.00
205-61100-2300-201-24-000	HMP BENEFITS		\$10,693.00	\$13,354.00	\$16,085.00	\$11,205.00
205-61100-2350-201-24-000	HSA CONTRIBUTIONS		\$770.00	\$1,210.00	\$1,005.00	\$900.00
205-61100-2400-201-24-000	GLI BENEFITS	\$183.00	\$809.00	\$698.00	\$777.00	\$570.00
205-61100-2510-201-24-000	VLDP-HYBRID		\$143.00	\$123.00	\$91.00	\$19.00
205-61100-2750-201-24-000	RHCC BENEFITS	\$165.00	\$730.00	\$630.00	\$797.00	\$585.00
<b>DEVELOPMENTALLY DELAYED TOTAL</b>			<b>\$17,271.00</b>	<b>\$87,943.00</b>	<b>\$80,506.00</b>	<b>\$72,396.00</b>
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-201-25-000	INSTRUCTIONAL SALARIES	\$57,239.00	\$44,814.00	\$29,203.00	\$10,245.00	
205-61100-1151-201-25-000	INSTRUCTIONAL AIDE SALARIES	\$17,463.00	\$18,842.00	\$32,835.00	\$83,020.00	\$66,393.00
205-61100-2100-201-25-000	FICA BENEFITS	\$5,583.00	\$4,639.00	\$4,456.00	\$6,721.00	\$4,980.00
205-61100-2210-201-25-000	VRS BENEFITS		\$3,909.00	\$7,710.00	\$3,826.00	\$3,944.00
205-61100-2220-201-25-000	VRS-HYBRID	\$12,414.00	\$6,669.00	\$2,599.00	\$8,022.00	\$6,583.00
205-61100-2300-201-25-000	HMP BENEFITS	\$8,236.00	\$14,075.00	\$18,319.00	\$23,047.00	\$9,453.00
205-61100-2350-201-25-000	HSA CONTRIBUTIONS	\$1,240.00	\$465.00	\$1,230.00	\$1,360.00	\$1,000.00
205-61100-2400-201-25-000	GLI BENEFITS	\$1,001.00	\$853.00	\$832.00	\$918.00	\$784.00
205-61100-2510-201-25-000	VLDP-HYBRID	\$178.00	\$95.00	\$37.00	\$127.00	\$97.00
205-61100-2750-201-25-000	RHCC BENEFITS	\$904.00	\$771.00	\$750.00	\$941.00	\$802.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>			<b>\$104,258.00</b>	<b>\$95,132.00</b>	<b>\$97,971.00</b>	<b>\$138,227.00</b>
<b>EARLY CHILDHOOD SPECIAL EDUCATION</b>						
205-61100-1121-201-26-000	INSTRUCTIONAL SALARIES				\$54,862.00	\$57,462.00
205-61100-1151-201-26-000	INSTRUCTIONAL AIDE SALARIES					\$28,741.00
205-61100-2100-201-26-000	FICA BENEFITS				\$4,114.00	\$5,792.00
205-61100-2210-201-26-000	VRS BENEFITS					\$4,377.00
205-61100-2220-201-26-000	VRS-HYBRID				\$8,356.00	\$9,613.00
205-61100-2300-201-26-000	HMP BENEFITS				\$8,568.00	\$40,584.00
205-61100-2350-201-26-000	HSA CONTRIBUTIONS				\$1,000.00	\$3,000.00
205-61100-2400-201-26-000	GLI BENEFITS				\$647.00	1017
205-61100-2510-201-26-000	VLDP-HYBRID				\$131.00	137
205-61100-2750-201-26-000	RHCC BENEFITS				\$664.00	\$1,043.00
<b>EARLY CHILDHOOD SPECIAL EDUCATION TOTAL</b>					<b>\$78,342.00</b>	<b>\$151,766.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>AUTISM</b>						
205-61100-1121-201-27-000	INSTRUCTIONAL SALARIES	\$117,977.00	\$71,762.00	\$32,701.00	\$163,976.00	\$142,871.00
205-61100-1151-201-27-000	INSTRUCTIONAL AIDE SALARIES	\$69,276.00	\$19,324.00	\$31,035.00	\$85,028.00	\$143,446.00
205-61100-2100-201-27-000	FICA BENEFITS	\$13,759.00	\$5,822.00	\$4,624.00	\$12,147.00	\$19,989.00
205-61100-2210-201-27-000	VRS BENEFITS	\$6,554.00	\$9,307.00	\$4,745.00	\$7,307.00	\$12,421.00
205-61100-2220-201-27-000	VRS-HYBRID	\$24,567.00	\$4,170.00	\$5,849.00	\$15,327.00	\$34,222.00
205-61100-2300-201-27-000	HMP BENEFITS	\$34,793.00	\$15,915.00	\$11,689.00	\$43,962.00	\$92,599.00
205-61100-2350-201-27-000	HSA CONTRIBUTIONS	\$2,740.00	\$555.00	\$450.00	\$1,015.00	\$1,600.00
205-61100-2400-201-27-000	GLI BENEFITS	\$2,508.00	\$1,087.00	\$854.00	\$1,754.00	\$2,701.00
205-61100-2510-201-27-000	VLDP-HYBRID	\$352.00	\$60.00	\$84.00	\$239.00	\$340.00
205-61100-2750-201-27-000	RHCC BENEFITS	\$2,266.00	\$981.00	\$771.00	\$1,799.00	\$2,492.00
<b>AUTISM TOTAL</b>		<b>\$274,792.00</b>	<b>\$128,983.00</b>	<b>\$92,802.00</b>	<b>\$332,554.00</b>	<b>\$452,681.00</b>
<b>HEARING IMPAIRED</b>						
205-61100-1121-201-28-000	INSTRUCTIONAL SALARIES	\$10,252.00	\$5,319.00	\$7,615.00	\$4,962.00	
205-61100-2100-201-28-000	FICA BENEFITS	\$753.00	\$401.00	\$568.00	\$345.00	
205-61100-2210-201-28-000	VRS BENEFITS			\$1,266.00		
205-61100-2220-201-28-000	VRS-HYBRID	\$1,704.00	\$884.00		\$756.00	
205-61100-2300-201-28-000	HMP BENEFITS	\$1,730.00	\$816.00		\$1,826.00	
205-61100-2350-201-28-000	HSA CONTRIBUTIONS	\$260.00	\$100.00		\$135.00	
205-61100-2400-201-28-000	GLI BENEFITS	\$137.00	\$71.00	\$102.00	\$59.00	
205-61100-2510-201-28-000	VLDP-HYBRID	\$25.00	\$13.00		\$12.00	
205-61100-2750-201-28-000	RHCC BENEFITS	\$124.00	\$64.00	\$92.00	\$60.00	
<b>HEARING IMPAIRED TOTAL</b>		<b>\$14,985.00</b>	<b>\$7,668.00</b>	<b>\$9,643.00</b>	<b>\$8,155.00</b>	
<b>ELEMENTARY GIFTED</b>						
205-61100-1121-201-40-000	INSTRUCTIONAL SALARIES	\$11,561.00	\$12,651.00	\$13,449.00	\$14,122.00	\$14,545.00
205-61100-2100-201-40-000	FICA BENEFITS	\$845.00	\$923.00	\$982.00	\$1,034.00	\$1,066.00
205-61100-2210-201-40-000	VRS BENEFITS	\$1,922.00	\$2,103.00	\$2,235.00	\$2,151.00	\$2,215.00
205-61100-2300-201-40-000	HMP BENEFITS	\$1,421.00	\$1,764.00	\$1,764.00	\$1,862.00	\$2,066.00
205-61100-2350-201-40-000	HSA CONTRIBUTIONS					
205-61100-2400-201-40-000	GLI BENEFITS	\$155.00	\$170.00	\$180.00	\$167.00	\$172.00
205-61100-2750-201-40-000	RHCC BENEFITS	\$140.00	\$153.00	\$163.00	\$171.00	\$176.00
<b>ELEMENTARY GIFTED TOTAL</b>		<b>\$16,044.00</b>	<b>\$17,764.00</b>	<b>\$18,773.00</b>	<b>\$19,507.00</b>	<b>\$20,240.00</b>
<b>MATH REMEDIATION SERVICES</b>						
205-61100-1121-201-50-000	INSTRUCTIONAL SALARIES	\$121,674.00	\$132,773.00	\$121,629.00	\$127,640.00	
205-61100-2100-201-50-000	FICA BENEFITS	\$8,986.00	\$10,016.00	\$8,584.00	\$9,037.00	
205-61100-2210-201-50-000	VRS BENEFITS	\$20,222.00	\$22,066.00	\$20,215.00	\$19,439.00	
205-61100-2300-201-50-000	HMP BENEFITS	\$6,576.00	\$8,160.00	\$22,875.00	\$24,282.00	
205-61100-2350-201-50-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
205-61100-2400-201-50-000	GLI BENEFITS	\$1,630.00	\$1,780.00	\$1,630.00	\$1,506.00	
205-61100-2750-201-50-000	RHCC BENEFITS	\$1,473.00	\$1,607.00	\$1,471.00	\$1,544.00	
<b>MATH REMEDIATION SERVICES TOTAL</b>		<b>\$161,561.00</b>	<b>\$177,402.00</b>	<b>\$177,404.00</b>	<b>\$184,448.00</b>	
<b>BRIGHT STARS PROGRAM</b>						
205-61100-1121-201-70-002	INSTRUCTIONAL SALARIES				\$67,719.00	
205-61100-1124-201-70-002	SUPERVISORY SALARIES				\$5,322.00	
205-61100-1151-201-70-002	INSTRUCTIONAL AIDE SALARIES				\$20,828.00	
205-61100-2100-201-70-002	FICA BENEFITS				\$7,095.00	
205-61100-2210-201-70-002	VRS BENEFITS				\$2,769.00	
205-61100-2220-201-70-002	VRS-HYBRID				\$11,528.00	
205-61100-2300-201-70-002	HMP BENEFITS				\$3,917.00	
205-61100-2350-201-70-002	HSA CONTRIBUTIONS				\$305.00	
205-61100-2400-201-70-002	GLI BENEFITS				\$1,108.00	
205-61100-2510-201-70-002	VLDP-HYBRID				\$181.00	
205-61100-2750-201-70-002	RHCC BENEFITS				\$1,136.00	
<b>BRIGHT STARS PROGRAM TOTAL</b>					<b>\$121,908.00</b>	
<b>GUIDANCE SERVICES</b>						
205-61210-1123-201-00-000	GUIDANCE COUNSELOR SALARIES					
205-61210-2100-201-00-000	FICA BENEFITS					
205-61210-2210-201-00-000	VRS BENEFITS					
205-61210-2300-201-00-000	HMP BENEFITS					
205-61210-2350-201-00-000	HSA CONTRIBUTIONS					
205-61210-2400-201-00-000	GLI BENEFITS					
205-61210-2750-201-00-000	RHCC BENEFITS					
205-61210-6001-201-00-000	MATERIALS AND SUPPLIES	\$1,500.00	\$1,000.00	\$1,000.00	\$800.00	\$800.00
<b>GUIDANCE SERVICES TOTAL</b>		<b>\$1,500.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$800.00</b>	<b>\$800.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>GUIDANCE SERVICES-REGULAR EDUCATION</b>						
205-61210-1123-201-10-000	GUIDANCE COUNSELOR SALARIES	\$46,364.00	\$50,604.00	\$44,740.00	\$46,907.00	\$74,651.00
205-61210-2100-201-10-000	FICA BENEFITS	\$3,217.00	\$3,408.00	\$3,315.00	\$3,487.00	\$5,298.00
205-61210-2210-201-10-000	VRS BENEFITS	\$7,706.00	\$8,410.00			
205-61210-2220-201-10-000	VRS-HYBRID			\$7,436.00	\$7,144.00	\$11,355.00
205-61210-2300-201-10-000	HMP BENEFITS	\$8,744.00	\$10,670.00	\$6,318.00	\$6,660.00	\$15,732.00
205-61210-2400-201-10-000	GLI BENEFITS	\$621.00	\$678.00	\$600.00	\$554.00	\$881.00
205-61210-2510-201-10-000	VLDP-HYBRID			\$106.00	\$112.00	\$178.00
205-61210-2750-201-10-000	RHCC BENEFITS	\$561.00	\$612.00	\$541.00	\$568.00	\$903.00
<b>GUIDANCE SERVICES-REGULAR EDUCATION TOTAL</b>		<b>\$67,213.00</b>	<b>\$74,382.00</b>	<b>\$63,056.00</b>	<b>\$65,432.00</b>	<b>\$108,998.00</b>
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION</b>						
205-61210-1123-201-20-000	GUIDANCE COUNSELOR SALARIES	\$18,031.00	\$19,680.00	\$14,913.00	\$15,636.00	
205-61210-2100-201-20-000	FICA BENEFITS	\$1,251.00	\$1,325.00	\$1,105.00	\$1,162.00	
205-61210-2210-201-20-000	VRS BENEFITS	\$2,997.00	\$3,271.00			
205-61210-2220-201-20-000	VRS-HYBRID			\$2,479.00	\$2,381.00	
205-61210-2300-201-20-000	HMP BENEFITS	\$3,400.00	\$4,150.00	\$2,106.00	\$2,220.00	
205-61210-2400-201-20-000	GLI BENEFITS	\$242.00	\$264.00	\$200.00	\$185.00	
205-61210-2510-201-20-000	VLDP-HYBRID			\$35.00	\$37.00	
205-61210-2750-201-20-000	RHCC BENEFITS	\$218.00	\$238.00	\$180.00	\$189.00	
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$26,139.00</b>	<b>\$28,928.00</b>	<b>\$21,018.00</b>	<b>\$21,810.00</b>	
<b>MEDIA SERVICES</b>						
205-61320-1122-201-00-000	MEDIA SPECIALIST SALARIES	\$51,258.00	\$55,291.00	\$58,024.00	\$60,829.00	\$62,597.00
205-61320-2100-201-00-000	FICA BENEFITS	\$3,344.00	\$3,634.00	\$3,884.00	\$4,134.00	\$4,269.00
205-61320-2210-201-00-000	VRS BENEFITS	\$8,519.00	\$9,189.00	\$9,644.00	\$9,264.00	\$9,534.00
205-61320-2300-201-00-000	HMP BENEFITS	\$15,600.00	\$19,200.00	\$19,200.00	\$20,256.00	\$20,256.00
205-61320-2350-201-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-61320-2400-201-00-000	GLI BENEFITS	\$687.00	\$741.00	\$778.00	\$718.00	\$739.00
205-61320-2750-201-00-000	RHCC BENEFITS	\$620.00	\$669.00	\$702.00	\$736.00	\$757.00
205-61320-6001-201-00-000	MATERIALS AND SUPPLIES	\$570.00	\$700.00	\$800.00	\$565.00	\$615.00
205-61320-6012-201-00-000	BOOKS AND SUPPLIES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$83,098.00</b>	<b>\$91,924.00</b>	<b>\$95,532.00</b>	<b>\$99,002.00</b>	<b>\$101,267.00</b>
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1126-201-00-000	PRINCIPAL SALARIES	\$99,362.00	\$107,370.00	\$97,427.00	\$102,378.00	\$105,622.00
205-61410-1127-201-00-000	ASSISTANT PRINCIPAL SALARIES				\$80,725.00	\$101,629.00
205-61410-1150-201-00-000	CLERICAL SALARIES	\$57,459.00	\$63,050.00	\$66,404.00	\$67,078.00	\$69,125.00
205-61410-2100-201-00-000	FICA BENEFITS	\$11,351.00	\$12,319.00	\$12,000.00	\$18,531.00	\$20,513.00
205-61410-2210-201-00-000	VRS BENEFITS	\$16,514.00	\$17,845.00	\$16,192.00	\$15,592.00	\$31,564.00
205-61410-2220-201-00-000	VRS-HYBRID	\$9,549.00	\$10,480.00	\$11,035.00	\$22,511.00	\$11,526.00
205-61410-2300-201-00-000	HMP BENEFITS	\$29,400.00	\$43,344.00	\$19,200.00	\$37,536.00	\$34,092.00
205-61410-2350-201-00-000	HSA CONTRIBUTIONS	\$3,500.00	\$3,500.00	\$1,500.00		
205-61410-2400-201-00-000	GLI BENEFITS	\$2,101.00	\$2,384.00	\$2,196.00	\$2,953.00	\$3,261.00
205-61410-2510-201-00-000	VLDP-HYBRID	\$136.00	\$150.00	\$158.00	\$352.00	\$164.00
205-61410-2750-201-00-000	RHCC BENEFITS	\$1,897.00	\$2,062.00	\$1,983.00	\$3,027.00	\$3,344.00
205-61410-3000-201-00-000	PURCHASED SERVICES	\$425.00	\$850.00	\$850.00	\$900.00	\$900.00
205-61410-5501-201-00-000	TRAVEL - MILEAGE	\$200.00	\$200.00		\$200.00	
205-61410-5504-201-00-000	TRAVEL - CONFERENCE	\$700.00	\$1,700.00	\$2,000.00	\$1,800.00	\$2,000.00
205-61410-5800-201-00-000	MISCELLANEOUS OTHER CHARGES					\$975.00
205-61410-6001-201-00-000	MATERIALS AND SUPPLIES	\$2,213.00	\$1,500.00	\$1,500.00	\$1,500.00	\$525.00
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$234,807.00</b>	<b>\$266,754.00</b>	<b>\$232,445.00</b>	<b>\$355,083.00</b>	<b>\$385,240.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-201-00-000	SCHOOL NURSE SALARIES	\$47,055.00	\$50,835.00	\$58,215.00	\$61,185.00	\$63,120.00
205-62220-2100-201-00-000	FICA BENEFITS	\$3,273.00	\$3,468.00	\$4,032.00	\$4,247.00	\$4,395.00
205-62220-2220-201-00-000	VRS-HYBRID	\$7,821.00	\$8,449.00	\$9,675.00	\$9,319.00	\$11,822.00
205-62220-2300-201-00-000	HMP BENEFITS	\$15,600.00	\$19,200.00	\$19,200.00	\$20,292.00	\$20,292.00
205-62220-2350-201-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-62220-2400-201-00-000	GLI BENEFITS	\$631.00	\$681.00	\$780.00	\$722.00	\$745.00
205-62220-2510-201-00-000	VLDP-HYBRID	\$112.00	\$121.00	\$139.00	\$146.00	\$150.00
205-62220-2750-201-00-000	RHCC BENEFITS	\$569.00	\$615.00	\$704.00	\$740.00	\$764.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$76,561.00</b>	<b>\$84,869.00</b>	<b>\$94,245.00</b>	<b>\$98,151.00</b>	<b>\$102,788.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1191-201-00-000	SERVICE SALARIES	\$16,474.00	\$17,805.00			\$48,859.00
205-64200-2100-201-00-000	FICA BENEFITS	\$1,191.00	\$1,303.00			\$2,933.00
205-64200-2210-201-00-000	VRS BENEFITS	\$1,086.00	\$1,173.00			
205-64200-2220-201-00-000	VRS-HYBRID					\$2,282.00
205-64200-2300-201-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00			\$20,952.00
205-64200-2350-201-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00			
205-64200-2400-201-00-000	GLI BENEFITS	\$221.00	\$239.00			\$577.00
205-64200-2510-201-00-000	VLDP-HYBRID					\$258.00
205-64200-2750-201-00-000	RHCC BENEFITS	\$104.00	\$112.00			\$376.00
205-64200-5100-201-00-000	ELECTRICITY					\$122,960.00
205-64200-5120-201-00-000	FUEL OIL					\$92,150.00
205-64200-5130-201-00-000	WATER AND SEWER					\$5,024.00
<b>SERVICE SALARIES TOTAL</b>		<b>\$22,864.00</b>	<b>\$25,212.00</b>			<b>\$296,371.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-201-00-000	INSTRUCTIONAL SALARIES	\$31,299.00	\$34,159.00	\$36,571.00	\$38,336.00	\$39,448.00
205-68100-2100-201-00-000	FICA BENEFITS	\$2,238.00	\$2,452.00	\$2,637.00	\$2,771.00	\$2,856.00
205-68100-2210-201-00-000	VRS BENEFITS	\$5,202.00	\$5,677.00	\$6,078.00	\$5,839.00	\$6,008.00
205-68100-2300-201-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00	\$4,080.00	\$4,284.00	\$4,284.00
205-68100-2350-201-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
205-68100-2400-201-00-000	GLI BENEFITS	\$419.00	\$458.00	\$490.00	\$452.00	\$465.00
205-68100-2750-201-00-000	RHCC BENEFITS	\$379.00	\$413.00	\$443.00	\$464.00	\$477.00
205-68100-6050-201-00-000	NON-CAPITALIZED TECHNOLOGY				\$1,100.00	\$500.00
205-68100-6050-201-27-000	NON-CAPITALIZED TECHNOLOGY				\$7,500.00	
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$43,325.00</b>	<b>\$47,739.00</b>	<b>\$50,799.00</b>	<b>\$61,246.00</b>	<b>\$54,538.00</b>
<b>TOTAL COST CENTER DINWIDDIE ELEMENTARY</b>		<b>\$2,876,828.00</b>	<b>\$2,971,385.00</b>	<b>\$3,007,523.00</b>	<b>\$3,803,775.00</b>	<b>\$4,027,645.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>MIDWAY ELEMENTARY SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-202-10-000	INSTRUCTIONAL SALARIES	\$1,164,773.00	\$1,219,222.00	\$1,224,643.00	\$1,317,897.00	\$1,267,402.00
205-61100-1151-202-10-000	INSTRUCTIONAL AIDE SALARIES	\$20,881.00	\$22,557.00	\$25,084.00	\$29,087.00	\$29,965.00
205-61100-2100-202-10-000	FICA BENEFITS	\$87,584.00	\$89,784.00	\$90,739.00	\$98,227.00	\$95,348.00
205-61100-2210-202-10-000	VRS BENEFITS	\$141,377.00	\$154,008.00	\$153,554.00	\$161,571.00	\$149,163.00
205-61100-2220-202-10-000	VRS-HYBRID	\$48,106.00	\$51,542.00	\$54,150.00	\$43,576.00	\$54,311.00
205-61100-2300-202-10-000	HMP BENEFITS	\$161,868.00	\$221,544.00	\$220,824.00	\$230,959.00	\$224,935.00
205-61100-2350-202-10-000	HSA CONTRIBUTIONS	\$17,000.00	\$14,000.00	\$14,000.00	\$11,900.00	\$10,400.00
205-61100-2400-202-10-000	GLI BENEFITS	\$15,277.00	\$16,572.00	\$16,745.00	\$15,894.00	\$15,311.00
205-61100-2510-202-10-000	VLDP-HYBRID	\$688.00	\$738.00	\$775.00	\$682.00	\$702.00
205-61100-2750-202-10-000	RHCC BENEFITS	\$13,794.00	\$14,963.00	\$15,125.00	\$16,297.00	\$15,698.00
205-61100-6001-202-10-000	MATERIALS AND SUPPLIES	\$9,950.00				\$12,860.00
205-61100-6131-202-10-000	INSTRUCTIONAL MATERIALS	\$5,156.00	\$16,350.00	\$17,024.00	\$16,248.00	
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$1,686,454.00</b>	<b>\$1,821,280.00</b>	<b>\$1,832,663.00</b>	<b>\$1,942,338.00</b>	<b>\$1,876,095.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-202-10-003	INSTRUCTIONAL SALARIES	\$8,815.00				
205-61100-2100-202-10-003	FICA BENEFITS	\$666.00				
205-61100-2220-202-10-003	VRS-HYBRID	\$1,465.00				
205-61100-2300-202-10-003	HMP BENEFITS	\$1,118.00				
205-61100-2350-202-10-003	HSA CONTRIBUTIONS	\$170.00				
205-61100-2400-202-10-003	GLI BENEFITS	\$118.00				
205-61100-2510-202-10-003	VLDP-HYBRID	\$21.00				
205-61100-2750-202-10-003	RHCC BENEFITS	\$107.00				
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$12,480.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-202-12-000	INSTRUCTIONAL SALARIES					13497
205-61100-2100-202-12-000	FICA BENEFITS					\$892.00
205-61100-2220-202-12-000	VRS-HYBRID					\$2,427.00
205-61100-2300-202-12-000	HMP BENEFITS					\$4,659.00
205-61100-2350-202-12-000	HSA CONTRIBUTIONS					\$345.00
205-61100-2400-202-12-000	GLI BENEFITS					\$159.00
205-61100-2510-202-12-000	VLDP-HYBRID					\$32.00
205-61100-2750-202-12-000	RHCC BENEFITS					\$163.00
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>						<b>\$22,174.00</b>
<b>REMEDIAL SERVICES</b>						
205-61100-1121-202-19-000	INSTRUCTIONAL SALARIES					\$115,624.00
205-61100-2100-202-19-000	FICA BENEFITS					\$8,125.00
205-61100-2210-202-19-000	VRS BENEFITS					\$17,610.00
205-61100-2300-202-19-000	HMP BENEFITS					\$32,091.00
205-61100-2350-202-19-000	HSA CONTRIBUTIONS					\$1,500.00
205-61100-2400-202-19-000	GLI BENEFITS					\$1,364.00
205-61100-2750-202-19-000	RHCC BENEFITS					\$1,399.00
<b>REMEDIAL SERVICES TOTAL</b>						<b>\$177,713.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-202-20-003	INSTRUCTIONAL SALARIES		\$10,669.00	\$11,240.00	\$13,117.00	
205-61100-2100-202-20-003	FICA BENEFITS		\$805.00	\$849.00	\$884.00	
205-61100-2220-202-20-003	VRS-HYBRID		\$1,773.00	\$1,867.00	\$1,998.00	
205-61100-2300-202-20-003	HMP BENEFITS		\$1,550.00	\$1,550.00	\$4,659.00	
205-61100-2350-202-20-003	HSA CONTRIBUTIONS		\$190.00	\$190.00	\$345.00	
205-61100-2400-202-20-003	GLI BENEFITS		\$143.00	\$151.00	\$155.00	
205-61100-2510-202-20-003	VLDP-HYBRID		\$25.00	\$27.00	\$31.00	
205-61100-2750-202-20-003	RHCC BENEFITS		\$129.00	\$136.00	\$159.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$15,284.00</b>	<b>\$16,010.00</b>	<b>\$21,348.00</b>	
<b>EXCEPTIONAL EDUCATION</b>						
205-61100-1121-202-20-000	INSTRUCTIONAL SALARIES		\$17,444.00	\$18,521.00	\$19,553.00	\$20,119.00
205-61100-1125-202-20-000	SPEECH PATHOLOGISTS SALARY	\$30,024.00	\$31,927.00	\$30,883.00	\$53,055.00	\$41,732.00
206-61100-1151-202-20-000	INSTRUCTIONAL AIDE SALARIES		\$18,500.00			
205-61100-2100-202-20-000	FICA BENEFITS	\$2,296.00	\$4,860.00	\$3,584.00	\$5,236.00	\$4,489.00
205-61100-2210-202-20-000	VRS BENEFITS	\$4,990.00	\$11,281.00	\$3,078.00	\$2,978.00	\$3,064.00
205-61100-2220-202-20-000	VRS-HYBRID			\$4,936.00	\$7,855.00	\$7,590.00
205-61100-2300-202-20-000	HMP BENEFITS		\$15,680.00	\$11,060.00	\$16,285.00	\$14,138.00
205-61100-2350-202-20-000	HSA CONTRIBUTIONS		\$280.00	\$880.00	\$1,050.00	\$1,030.00
205-61100-2400-202-20-000	GLI BENEFITS	\$402.00	\$910.00	\$646.00	\$838.00	\$713.00
205-61100-2510-202-20-000	VLDP-HYBRID			\$71.00	\$123.00	\$96.00
205-61100-2750-202-20-000	RHCC BENEFITS	\$363.00	\$822.00	\$584.00	\$860.00	\$730.00
205-61100-6131-202-20-000	INSTRUCTIONAL MATERIALS	\$760.00	\$800.00	\$1,000.00	\$200.00	\$600.00
<b>EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$38,835.00</b>	<b>\$102,504.00</b>	<b>\$75,243.00</b>	<b>\$108,033.00</b>	<b>\$94,301.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>LEARNING DISABLED</b>						
205-61100-1121-202-21-000	INSTRUCTIONAL SALARIES	\$78,027.00	\$65,019.00			
205-61100-1151-202-21-000	INSTRUCTIONAL AIDE SALARIES	\$16,785.00	\$10,970.00	\$11,887.00	\$9,350.00	\$9,384.00
205-61100-2100-202-21-000	FICA BENEFITS	\$6,491.00	\$5,328.00	\$874.00	\$691.00	\$695.00
205-61100-2210-202-21-000	VRS BENEFITS	\$4,746.00	\$5,219.00			
205-61100-2220-202-21-000	VRS-HYBRID	\$11,013.00	\$7,411.00	\$1,976.00	\$1,425.00	\$1,640.00
205-61100-2300-202-21-000	HMP BENEFITS	\$34,404.00	\$18,693.00			
205-61100-2350-202-21-000	HSA CONTRIBUTIONS	\$3,840.00	\$1,800.00			
205-61100-2400-202-21-000	GLI BENEFITS	\$1,271.00	\$1,018.00	\$159.00	\$110.00	\$111.00
205-61100-2510-202-21-000	VLDP-HYBRID	\$158.00	\$106.00	\$28.00	\$22.00	\$22.00
205-61100-2750-202-21-000	RHCC BENEFITS	\$1,148.00	\$920.00	\$144.00	\$113.00	\$114.00
<b>LEARNING DISABLED TOTAL</b>		<b>\$157,883.00</b>	<b>\$116,484.00</b>	<b>\$15,068.00</b>	<b>\$11,711.00</b>	<b>\$11,966.00</b>
<b>EMOTIONALLY DISTURBED</b>						
205-61100-1121-202-22-000	INSTRUCTIONAL SALARIES	\$5,609.00	\$6,404.00			
205-61100-2100-202-22-000	FICA BENEFITS	\$396.00	\$445.00			
205-61100-2210-202-22-000	VRS BENEFITS	\$932.00				
205-61100-2220-202-22-000	VRS-HYBRID		\$1,064.00			
205-61100-2300-202-22-000	HMP BENEFITS	\$1,716.00	\$1,476.00			
205-61100-2350-202-22-000	HSA CONTRIBUTIONS	\$165.00	\$180.00			
205-61100-2400-202-22-000	GLI BENEFITS	\$75.00	\$86.00			
205-61100-2510-202-22-000	VLDP-HYBRID		\$15.00			
205-61100-2750-202-22-000	RHCC BENEFITS	\$68.00	\$77.00			
<b>EMOTIONALLY DISTURBED TOTAL</b>		<b>\$8,961.00</b>	<b>\$9,747.00</b>			
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1121-202-23-000	INSTRUCTIONAL SALARIES					
205-61100-1151-202-23-000	INSTRUCTIONAL AIDE SALARIES					
205-61100-2100-202-23-000	FICA BENEFITS					
205-61100-2210-202-23-000	VRS BENEFITS					
205-61100-2220-202-23-000	VRS-HYBRID					
205-61100-2300-202-23-000	HMP BENEFITS					
205-61100-2350-202-23-000	HSA CONTRIBUTIONS					
205-61100-2400-202-23-000	GLI BENEFITS					
205-61100-2510-202-23-000	VLDP-HYBRID					
205-61100-2750-202-23-000	RHCC BENEFITS					
<b>INTELLECTUAL DISABILITY TOTAL</b>						
<b>DEVELOPMENTALLY DELAYED</b>						
205-61100-1121-202-24-000	INSTRUCTIONAL SALARIES	\$5,609.00				
205-61100-1151-202-24-000	INSTRUCTIONAL AIDE SALARIES			\$2,335.00		
205-61100-2100-202-24-000	FICA BENEFITS	\$396.00		\$172.00		
205-61100-2210-202-24-000	VRS BENEFITS	\$932.00				
205-61100-2220-202-24-000	VRS-HYBRID			\$388.00		
205-61100-2300-202-24-000	HMP BENEFITS	\$1,716.00				
205-61100-2350-202-24-000	HSA CONTRIBUTIONS	\$165.00				
205-61100-2400-202-24-000	GLI BENEFITS	\$75.00		\$31.00		
205-61100-2510-202-24-000	VLDP-HYBRID			\$6.00		
205-61100-2750-202-24-000	RHCC BENEFITS	\$68.00		\$28.00		
<b>DEVELOPMENTALLY DELAYED TOTAL</b>		<b>\$8,961.00</b>		<b>\$2,960.00</b>		
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-202-25-000	INSTRUCTIONAL SALARIES	\$11,218.00	\$21,053.00			
205-61100-1151-202-25-000	INSTRUCTIONAL AIDE SALARIES		\$2,694.00	\$7,005.00	\$9,350.00	\$11,413.00
205-61100-2100-202-25-000	FICA BENEFITS	\$792.00	\$1,663.00	\$515.00	\$691.00	\$845.00
205-61100-2210-202-25-000	VRS BENEFITS	\$1,864.00	\$1,282.00			
205-61100-2220-202-25-000	VRS-HYBRID		\$2,664.00	\$1,165.00	\$1,425.00	\$1,995.00
205-61100-2300-202-25-000	HMP BENEFITS	\$3,432.00	\$5,763.00			
205-61100-2350-202-25-000	HSA CONTRIBUTIONS	\$330.00	\$585.00			
205-61100-2400-202-25-000	GLI BENEFITS	\$150.00	\$318.00	\$94.00	\$110.00	\$135.00
205-61100-2510-202-25-000	VLDP-HYBRID		\$38.00	\$17.00	\$22.00	\$27.00
205-61100-2750-202-25-000	RHCC BENEFITS	\$136.00	\$287.00	\$85.00	\$113.00	\$138.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>		<b>\$17,922.00</b>	<b>\$36,347.00</b>	<b>\$8,881.00</b>	<b>\$11,711.00</b>	<b>\$14,553.00</b>
<b>EARLY CHILDHOOD SPECIAL EDUCATION</b>						
205-61100-1121-202-26-000	INSTRUCTIONAL SALARIES					\$56,508.00
205-61100-2100-202-26-000	FICA BENEFITS					\$4,263.00
205-61100-2220-202-26-000	VRS-HYBRID					\$10,584.00
205-61100-2300-202-26-000	HMP BENEFITS					\$8,568.00
205-61100-2350-202-26-000	HSA CONTRIBUTIONS					\$1,000.00
205-61100-2400-202-26-000	GLI BENEFITS					\$667.00
205-61100-2510-202-26-000	VLDP-HYBRID					\$134.00
205-61100-2750-202-26-000	RHCC BENEFITS					\$684.00
<b>EARLY CHILDHOOD SPECIAL EDUCATION TOTAL</b>						<b>\$82,408.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>AUTISM</b>						
205-61100-1121-202-27-000	INSTRUCTIONAL SALARIES		\$15,975.00			
205-61100-1151-202-27-000	INSTRUCTIONAL AIDE SALARIES		\$5,581.00		\$5,905.00	\$4,565.00
205-61100-2100-202-27-000	FICA BENEFITS		\$1,521.00		\$437.00	\$338.00
205-61100-2210-202-27-000	VRS BENEFITS		\$2,655.00			
205-61100-2220-202-27-000	VRS-HYBRID		\$928.00		\$900.00	\$798.00
205-61100-2300-202-27-000	HMP BENEFITS		\$5,568.00			
205-61100-2350-202-27-000	HSA CONTRIBUTIONS		\$435.00			
205-61100-2400-202-27-000	GLI BENEFITS		\$289.00		\$70.00	\$54.00
205-61100-2510-202-27-000	VLDP-HYBRID		\$13.00		\$14.00	\$11.00
205-61100-2750-202-27-000	RHCC BENEFITS		\$261.00		\$71.00	\$55.00
<b>AUTISM TOTAL</b>			<b>\$33,226.00</b>		<b>\$7,397.00</b>	<b>\$5,821.00</b>
<b>GIFTED EDUCATION</b>						
205-61100-1121-202-40-000	INSTRUCTIONAL SALARIES	\$11,561.00	\$12,651.00	\$13,449.00	\$14,122.00	\$14,545.00
205-61100-2100-202-40-000	FICA BENEFITS	\$845.00	\$923.00	\$982.00	\$1,034.00	\$1,066.00
205-61100-2210-202-40-000	VRS BENEFITS	\$1,922.00	\$2,103.00	\$2,235.00	\$2,151.00	\$2,215.00
205-61100-2300-202-40-000	HMP BENEFITS	\$1,421.00	\$1,764.00	\$1,764.00	\$1,862.00	\$2,066.00
205-61100-2400-202-40-000	GLI BENEFITS	\$155.00	\$170.00	\$180.00	\$167.00	\$172.00
205-61100-2750-202-40-000	RHCC BENEFITS	\$140.00	\$153.00	\$163.00	\$171.00	\$176.00
<b>GIFTED EDUCATION TOTAL</b>		<b>\$16,044.00</b>	<b>\$17,764.00</b>	<b>\$18,773.00</b>	<b>\$19,507.00</b>	<b>\$20,240.00</b>
<b>MATH REMEDIATION SERVICES</b>						
205-61100-1121-202-50-000	INSTRUCTIONAL SALARIES	\$113,091.00	\$122,597.00	\$115,576.00	\$130,416.00	
205-61100-2100-202-50-000	FICA BENEFITS	\$8,346.00	\$8,686.00	\$8,316.00	\$9,431.00	
205-61100-2210-202-50-000	VRS BENEFITS	\$18,796.00	\$20,375.00	\$19,208.00	\$19,863.00	
205-61100-2300-202-50-000	HMP BENEFITS	\$6,564.00	\$27,360.00	\$25,815.00	\$29,592.00	
205-61100-2350-202-50-000	HSA CONTRIBUTIONS	\$1,000.00	\$2,500.00	\$1,500.00	\$1,500.00	
205-61100-2400-202-50-000	GLI BENEFITS	\$1,515.00	\$1,642.00	\$1,549.00	\$1,539.00	
205-61100-2750-202-50-000	RHCC BENEFITS	\$1,368.00	\$1,483.00	\$1,399.00	\$1,578.00	
<b>MATH REMEDIATION SERVICES TOTAL</b>		<b>\$150,680.00</b>	<b>\$184,643.00</b>	<b>\$173,363.00</b>	<b>\$193,919.00</b>	
<b>BRIGHT STARS PROGRAM</b>						
205-61100-1121-202-70-002	INSTRUCTIONAL SALARIES				\$72,674.00	
205-61100-1124-202-70-002	SUPERVISORY SALARIES				\$5,322.00	
205-61100-1151-202-70-002	INSTRUCTIONAL AIDE SALARIES				\$24,100.00	
205-61100-2100-202-70-002	FICA BENEFITS				\$7,048.00	
205-61100-2210-202-70-002	VRS BENEFITS				\$2,768.00	
205-61100-2220-202-70-002	VRS-HYBRID				\$12,780.00	
205-61100-2300-202-70-002	HMP BENEFITS				\$32,777.00	
205-61100-2350-202-70-002	HSA CONTRIBUTIONS				\$2,805.00	
205-61100-2400-202-70-002	GLI BENEFITS				\$1,205.00	
205-61100-2510-202-70-002	VLDP-HYBRID				\$199.00	
205-61100-2750-202-70-002	RHCC BENEFITS				\$1,236.00	
<b>BRIGHT STARS PROGRAM TOTAL</b>					<b>\$162,914.00</b>	
<b>GUIDANCE SERVICES</b>						
205-61210-1123-202-00-000	GUIDANCE COUNSELOR SALARIES					
205-61210-2100-202-00-000	FICA BENEFITS					
205-61210-2220-202-00-000	VRS-HYBRID					
205-61210-2300-202-00-000	HMP BENEFITS					
205-61210-2350-202-00-000	HSA CONTRIBUTIONS					
205-61210-2400-202-00-000	GLI BENEFITS					
205-61210-2510-202-00-000	VLDP-HYBRID					
205-61210-2750-202-00-000	RHCC BENEFITS					
205-61210-6001-202-00-000	MATERIALS AND SUPPLIES	\$190.00	\$200.00	\$200.00	\$500.00	\$680.00
<b>GUIDANCE SERVICES TOTAL</b>		<b>\$190.00</b>	<b>\$200.00</b>	<b>\$200.00</b>	<b>\$500.00</b>	<b>\$680.00</b>
<b>GUIDANCE SERVICES-REGULAR EDUCATION</b>						
205-61210-1123-202-10-000	GUIDANCE COUNSELOR SALARIES	\$21,506.00	\$42,867.00	\$46,931.00	\$49,207.00	\$67,520.00
205-61210-2100-202-10-000	FICA BENEFITS	\$1,645.00	\$3,280.00	\$3,591.00	\$3,743.00	\$5,137.00
205-61210-2210-202-10-000	VRS BENEFITS	\$3,574.00	\$7,124.00	\$7,800.00	\$7,494.00	\$10,283.00
205-61210-2400-202-10-000	GLI BENEFITS	\$288.00	\$574.00	\$629.00	\$581.00	\$797.00
205-61210-2750-202-10-000	RHCC BENEFITS	\$260.00	\$519.00	\$568.00	\$595.00	\$817.00
<b>GUIDANCE SERVICES-REGULAR EDUCATION TOTAL</b>		<b>\$27,273.00</b>	<b>\$54,364.00</b>	<b>\$59,519.00</b>	<b>\$61,620.00</b>	<b>\$84,554.00</b>
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION</b>						
205-61210-1123-202-20-000	GUIDANCE COUNSELOR SALARIES	\$8,364.00	\$16,670.00	\$15,644.00	\$16,402.00	
205-61210-2100-202-20-000	FICA BENEFITS	\$640.00	\$1,276.00	\$1,197.00	\$1,247.00	
205-61210-2210-202-20-000	VRS BENEFITS	\$1,390.00	\$2,771.00	\$2,600.00	\$2,498.00	
205-61210-2400-202-20-000	GLI BENEFITS	\$112.00	\$223.00	\$210.00	\$194.00	
205-61210-2750-202-20-000	RHCC BENEFITS	\$101.00	\$202.00	\$189.00	\$198.00	
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$10,607.00</b>	<b>\$21,142.00</b>	<b>\$19,840.00</b>	<b>\$20,539.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>MEDIA SERVICES</b>						
205-61320-1122-202-00-000	MEDIA SPECIALIST SALARIES	\$71,282.00	\$66,052.00	\$70,103.00	\$73,513.00	\$75,661.00
205-61320-2100-202-00-000	FICA BENEFITS	\$5,453.00	\$4,660.00	\$4,787.00	\$5,048.00	\$5,212.00
205-61320-2210-202-00-000	VRS BENEFITS	\$11,847.00	\$10,978.00	\$11,651.00	\$11,196.00	\$11,523.00
205-61320-2300-202-00-000	HMP BENEFITS		\$19,200.00	\$19,200.00	\$20,256.00	\$20,256.00
205-61320-2350-202-00-000	HSA CONTRIBUTIONS		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-61320-2400-202-00-000	GLI BENEFITS	\$955.00	\$885.00	\$939.00	\$867.00	\$893.00
205-61320-2750-202-00-000	RHCC BENEFITS	\$863.00	\$799.00	\$848.00	\$890.00	\$916.00
205-61320-3000-202-00-000	PURCHASED SERVICES	\$400.00				
205-61320-6012-202-00-000	BOOKS AND SUPPLIES	\$4,255.00	\$4,225.00	\$3,960.00	\$2,905.00	\$2,254.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$95,055.00</b>	<b>\$108,299.00</b>	<b>\$112,988.00</b>	<b>\$116,175.00</b>	<b>\$118,215.00</b>
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1126-202-00-000	PRINCIPAL SALARIES	\$114,150.00	\$123,323.00	\$123,323.00	\$124,238.00	\$103,314.00
205-61410-1127-202-00-000	ASSISTANT PRINCIPAL SALARIES				\$98,509.00	
205-61410-1150-202-00-000	CLERICAL SALARIES	\$67,843.00	\$73,288.00	\$77,787.00	\$76,387.00	\$78,713.00
205-61410-2100-202-00-000	FICA BENEFITS	\$13,804.00	\$14,542.00	\$14,888.00	\$22,135.00	\$13,487.00
205-61410-2210-202-00-000	VRS BENEFITS	\$30,247.00	\$32,677.00	\$12,929.00	\$41,147.00	\$23,176.00
205-61410-2220-202-00-000	VRS-HYBRID				\$4,412.00	\$4,840.00
205-61410-2300-202-00-000	HMP BENEFITS	\$7,224.00	\$28,140.00	\$28,140.00	\$40,752.00	\$23,412.00
205-61410-2350-202-00-000	HSA CONTRIBUTIONS	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
205-61410-2400-202-00-000	GLI BENEFITS	\$2,439.00	\$2,635.00	\$1,042.00	\$3,530.00	\$2,148.00
205-61410-2510-202-00-000	VLDP-HYBRID				\$69.00	\$71.00
205-61410-2750-202-00-000	RHCC BENEFITS	\$2,202.00	\$2,379.00	\$942.00	\$3,619.00	\$2,202.00
205-61410-3000-202-00-000	PURCHASED SERVICES					
205-61410-5501-202-00-000	TRAVEL - MILEAGE	\$945.00				
205-61410-6001-202-00-000	MATERIALS AND SUPPLIES	\$3,400.00	\$4,345.00	\$4,600.00	\$3,907.00	\$7,294.00
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$243,254.00</b>	<b>\$283,829.00</b>	<b>\$266,151.00</b>	<b>\$421,205.00</b>	<b>\$261,157.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-202-00-000	SCHOOL NURSE SALARIES	\$37,605.00	\$40,605.00	\$43,350.00	\$45,495.00	\$46,875.00
205-62220-2100-202-00-000	FICA BENEFITS	\$2,732.00	\$2,933.00	\$2,574.00	\$2,738.00	\$2,844.00
205-62220-2210-202-00-000	VRS BENEFITS	\$6,250.00	\$6,749.00	\$7,205.00	\$6,929.00	\$7,139.00
205-62220-2300-202-00-000	HMP BENEFITS	\$7,092.00	\$8,820.00	\$19,620.00	\$20,928.00	\$20,928.00
205-62220-2350-202-00-000	HSA CONTRIBUTIONS					
205-62220-2400-202-00-000	GLI BENEFITS	\$504.00	\$544.00	\$581.00	\$537.00	\$553.00
205-62220-2750-202-00-000	RHCC BENEFITS	\$455.00	\$491.00	\$525.00	\$550.00	\$567.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$54,638.00</b>	<b>\$60,142.00</b>	<b>\$73,855.00</b>	<b>\$77,177.00</b>	<b>\$78,906.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1191-202-00-000	SERVICE SALARIES	\$131,165.00	\$142,210.00	\$160,951.00	\$187,534.00	\$48,859.00
205-64200-2100-202-00-000	FICA BENEFITS	\$9,380.00	\$10,495.00	\$11,607.00	\$13,905.00	\$3,558.00
205-64200-2210-202-00-000	VRS BENEFITS	\$6,996.00	\$7,557.00	\$5,200.00	\$5,994.00	\$1,793.00
205-64200-2220-202-00-000	VRS-HYBRID	\$1,648.00	\$1,814.00	\$1,205.00	\$1,469.00	
205-64200-2300-202-00-000	HMP BENEFITS	\$32,400.00	\$25,140.00	\$37,440.00	\$35,016.00	\$10,332.00
205-64200-2350-202-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$2,000.00	\$3,500.00	\$2,000.00	
205-64200-2400-202-00-000	GLI BENEFITS	\$1,757.00	\$1,906.00	\$2,157.00	\$2,213.00	\$577.00
205-64200-2510-202-00-000	VLDP-HYBRID	\$132.00	\$145.00	\$160.00	\$195.00	
205-64200-2750-202-00-000	RHCC BENEFITS	\$827.00	\$896.00	\$1,239.00	\$1,444.00	\$376.00
205-64200-5100-202-00-000	ELECTRICITY					\$98,020.00
205-64200-5120-202-00-000	FUEL OIL					\$58,250.00
205-64200-5130-202-00-000	WATER AND SEWER					\$1,408.00
<b>SERVICE SALARIES TOTAL</b>		<b>\$186,305.00</b>	<b>\$192,163.00</b>	<b>\$223,459.00</b>	<b>\$249,770.00</b>	<b>\$223,173.00</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-202-00-000	INSTRUCTIONAL SALARIES	\$26,752.00	\$29,055.00	\$30,664.00	\$32,197.00	\$33,163.00
205-68100-2100-202-00-000	FICA BENEFITS	\$2,010.00	\$2,180.00	\$2,304.00	\$2,421.00	\$2,495.00
205-68100-2210-202-00-000	VRS BENEFITS	\$4,446.00	\$4,829.00	\$5,096.00	\$4,904.00	\$4,712.00
205-68100-2300-202-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00	\$4,080.00	\$4,284.00	\$4,284.00
205-68100-2350-202-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
205-68100-2400-202-00-000	GLI BENEFITS	\$358.00	\$389.00	\$411.00	\$380.00	\$391.00
205-68100-2750-202-00-000	RHCC BENEFITS	\$324.00	\$352.00	\$371.00	\$390.00	\$401.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$37,678.00</b>	<b>\$41,385.00</b>	<b>\$43,426.00</b>	<b>\$45,076.00</b>	<b>\$45,946.00</b>
<b>TOTAL COST CENTER MIDWAY ELEMENTARY</b>		<b>\$2,753,220.00</b>	<b>\$3,098,803.00</b>	<b>\$2,942,399.00</b>	<b>\$3,470,940.00</b>	<b>\$3,117,902.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SUNNYSIDE ELEMENTARY SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-203-10-000	INSTRUCTIONAL SALARIES	\$880,038.00	\$960,388.00	\$993,314.00	\$1,069,498.00	\$1,078,029.00
205-61100-2100-203-10-000	FICA BENEFITS	\$64,312.00	\$69,264.00	\$71,728.00	\$77,337.00	\$77,598.00
205-61100-2210-203-10-000	VRS BENEFITS	\$128,043.00	\$130,556.00	\$134,393.00	\$133,152.00	\$120,864.00
205-61100-2220-203-10-000	VRS-HYBRID	\$18,220.00	\$28,231.00	\$29,799.00	\$29,734.00	\$49,989.00
205-61100-2300-203-10-000	HMP BENEFITS	\$122,496.00	\$162,060.00	\$157,680.00	\$169,567.00	\$170,933.00
205-61100-2350-203-10-000	HSA CONTRIBUTIONS	\$14,000.00	\$14,000.00	\$13,000.00	\$12,400.00	\$8,100.00
205-61100-2400-203-10-000	GLI BENEFITS	\$11,791.00	\$12,802.00	\$13,238.00	\$12,621.00	\$12,720.00
205-61100-2510-203-10-000	VLDP-HYBRID	\$261.00	\$404.00	\$427.00	\$465.00	\$654.00
205-61100-2750-203-10-000	RHCC BENEFITS	\$10,649.00	\$11,561.00	\$11,956.00	\$12,940.00	\$13,046.00
205-61100-6001-203-10-000	MATERIALS AND SUPPLIES	\$6,656.00	\$7,304.00	\$7,232.00	\$10,216.00	\$8,306.00
205-61100-6131-203-10-000	INSTRUCTIONAL MATERIALS	\$9,090.00	\$9,685.00	\$10,055.00	\$5,544.00	\$5,969.00
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$1,265,556.00</b>	<b>\$1,406,255.00</b>	<b>\$1,442,822.00</b>	<b>\$1,533,474.00</b>	<b>\$1,546,208.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-203-10-003	INSTRUCTIONAL SALARIES	\$1,037.00				
205-61100-2100-203-10-003	FICA BENEFITS	\$78.00				
205-61100-2220-203-10-003	VRS-HYBRID	\$172.00				
205-61100-2300-203-10-003	HMP BENEFITS	\$132.00				
205-61100-2350-203-10-003	HSA CONTRIBUTIONS	\$20.00				
205-61100-2400-203-10-003	GLI BENEFITS	\$14.00				
205-61100-2510-203-10-003	VLDP-HYBRID	\$2.00				
205-61100-2750-203-10-003	RHCC BENEFITS	\$13.00				
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$1,468.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-203-12-000	INSTRUCTIONAL SALARIES					13235
205-61100-2100-203-12-000	FICA BENEFITS					\$929.00
205-61100-2220-203-12-000	VRS-HYBRID					\$2,479.00
205-61100-2300-203-12-000	HMP BENEFITS					\$4,464.00
205-61100-2350-203-12-000	HSA CONTRIBUTIONS					\$330.00
205-61100-2400-203-12-000	GLI BENEFITS					\$156.00
205-61100-2510-203-12-000	VLDP-HYBRID					\$32.00
205-61100-2750-203-12-000	RHCC BENEFITS					\$160.00
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>						<b>\$21,785.00</b>
<b>REMEDIAL SERVICES</b>						
205-61100-1121-203-19-000	INSTRUCTIONAL SALARIES					\$122,594.00
205-61100-2100-203-19-000	FICA BENEFITS					\$8,805.00
205-61100-2210-203-19-000	VRS BENEFITS					\$18,671.00
205-61100-2300-203-19-000	HMP BENEFITS					\$20,292.00
205-61100-2350-203-19-000	HSA CONTRIBUTIONS					\$1,500.00
205-61100-2400-203-19-000	GLI BENEFITS					\$1,446.00
205-61100-2750-203-19-000	RHCC BENEFITS					\$1,483.00
<b>REMEDIAL SERVICES TOTAL</b>						<b>\$174,791.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-203-20-003	INSTRUCTIONAL SALARIES		\$2,808.00	\$5,324.00	\$12,856.00	
205-61100-2100-203-20-003	FICA BENEFITS		\$212.00	\$402.00	\$901.00	
205-61100-2220-203-20-003	VRS-HYBRID		\$467.00	\$884.00	\$1,958.00	
205-61100-2300-203-20-003	HMP BENEFITS		\$408.00	\$734.00	\$4,464.00	
205-61100-2350-203-20-003	HSA CONTRIBUTIONS		\$50.00	\$90.00	\$330.00	
205-61100-2400-203-20-003	GLI BENEFITS		\$38.00	\$71.00	\$152.00	
205-61100-2510-203-20-003	VLDP-HYBRID		\$7.00	\$13.00	\$31.00	
205-61100-2750-203-20-003	RHCC BENEFITS		\$34.00	\$64.00	\$156.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$4,024.00</b>	<b>\$7,582.00</b>	<b>\$20,848.00</b>	
<b>EXCEPTIONAL EDUCATION SPEECH PATHOLOGIST</b>						
205-61100-1121-203-20-000	INSTRUCTIONAL SALARIES		\$17,444.00	\$18,521.00	\$19,553.00	\$20,119.00
205-61100-1125-203-20-000	SPEECH PATHOLOGIST SALARY	\$30,024.00	\$31,927.00	\$30,883.00	\$51,154.00	\$50,425.00
205-61100-2100-203-20-000	FICA BENEFITS	\$2,296.00	\$3,769.00	\$3,584.00	\$5,131.00	\$5,135.00
205-61100-2210-203-20-000	VRS BENEFITS	\$4,990.00	\$8,206.00	\$3,078.00	\$10,543.00	\$10,518.00
205-61100-2220-203-20-000	VRS-HYBRID			\$4,936.00		
205-61100-2300-203-20-000	HMP BENEFITS		\$3,380.00	\$11,060.00	\$10,055.00	\$10,514.00
205-61100-2350-203-20-000	HSA CONTRIBUTIONS		\$280.00	\$880.00	\$750.00	\$1,030.00
205-61100-2400-203-20-000	GLI BENEFITS	\$402.00	\$662.00	\$646.00	\$816.00	\$816.00
205-61100-2510-203-20-000	VLDP-HYBRID			\$71.00		
205-61100-2750-203-20-000	RHCC BENEFITS	\$363.00	\$598.00	\$584.00	\$837.00	\$835.00
205-61100-6131-203-20-000	INSTRUCTIONAL MATERIALS	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
<b>EXCEPTIONAL EDUCATION SPEECH PATHOLOGIST TOTAL</b>		<b>\$38,275.00</b>	<b>\$66,466.00</b>	<b>\$74,443.00</b>	<b>\$99,039.00</b>	<b>\$99,592.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>LEARNING DISABLED</b>						
205-61100-1121-203-21-000	INSTRUCTIONAL SALARIES	\$58,820.00	\$75,727.00	\$100,956.00	\$97,334.00	\$123,231.00
205-61100-1151-203-21-000	INSTRUCTIONAL AIDE SALARIES	\$15,794.00				
205-61100-2100-203-21-000	FICA BENEFITS	\$5,633.00	\$5,718.00	\$7,624.00	\$7,333.00	\$9,314.00
205-61100-2210-203-21-000	VRS BENEFITS	\$10,456.00	\$12,586.00	\$16,779.00	\$14,824.00	\$18,768.00
205-61100-2220-203-21-000	VRS-HYBRID	\$1,945.00				
205-61100-2300-203-21-000	HMP BENEFITS	\$6,050.00	\$3,590.00	\$4,080.00	\$5,398.00	\$7,626.00
205-61100-2350-203-21-000	HSA CONTRIBUTIONS	\$920.00	\$440.00	\$500.00	\$630.00	\$890.00
205-61100-2400-203-21-000	GLI BENEFITS	\$1,000.00	\$1,015.00	\$1,353.00	\$1,148.00	\$1,454.00
205-61100-2510-203-21-000	VLDP-HYBRID	\$28.00				
205-61100-2750-203-21-000	RHCC BENEFITS	\$904.00	\$917.00	\$1,221.00	\$1,178.00	\$1,491.00
<b>LEARNING DISABLED TOTAL</b>		<b>\$101,550.00</b>	<b>\$99,993.00</b>	<b>\$132,513.00</b>	<b>\$127,845.00</b>	<b>\$162,774.00</b>
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1151-203-23-000	INSTRUCTIONAL AIDE SALARIES	\$17,463.00				
205-61100-2100-203-23-000	FICA BENEFITS	\$1,336.00				
205-61100-2220-203-23-000	VRS-HYBRID	\$2,903.00				
205-61100-2400-203-23-000	GLI BENEFITS	\$234.00				
205-61100-2510-203-23-000	VLDP-HYBRID	\$42.00				
205-61100-2750-203-23-000	RHCC BENEFITS	\$211.00				
<b>INTELLECTUAL DISABILITY TOTAL</b>		<b>\$22,189.00</b>				
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-203-25-000	INSTRUCTIONAL SALARIES	\$63,370.00	\$57,911.00	\$33,672.00	\$42,895.00	\$22,829.00
205-61100-1151-203-25-000	INSTRUCTIONAL AIDE SALARIES	\$22,138.00				
205-61100-2100-203-25-000	FICA BENEFITS	\$6,402.00	\$4,334.00	\$2,508.00	\$3,217.00	\$1,732.00
205-61100-2210-203-25-000	VRS BENEFITS	\$13,254.00	\$9,625.00	\$5,597.00	\$6,533.00	\$3,477.00
205-61100-2220-203-25-000	VRS-HYBRID	\$958.00				
205-61100-2300-203-25-000	HMP BENEFITS	\$7,102.00	\$4,570.00	\$3,101.00	\$3,170.00	\$942.00
205-61100-2350-203-25-000	HSA CONTRIBUTIONS	\$1,080.00	\$560.00	\$380.00	\$370.00	\$110.00
205-61100-2400-203-25-000	GLI BENEFITS	\$1,146.00	\$776.00	\$451.00	\$507.00	\$270.00
205-61100-2510-203-25-000	VLDP-HYBRID	\$14.00				
205-61100-2750-203-25-000	RHCC BENEFITS	\$1,035.00	\$701.00	\$408.00	\$519.00	\$276.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>		<b>\$116,499.00</b>	<b>\$78,477.00</b>	<b>\$46,117.00</b>	<b>\$57,211.00</b>	<b>\$29,636.00</b>
<b>AUTISM</b>						
205-61100-1121-203-27-000	INSTRUCTIONAL SALARIES			\$7,660.00	\$9,047.00	\$7,618.00
205-61100-2100-203-27-000	FICA BENEFITS			\$565.00	\$691.00	\$581.00
205-61100-2210-203-27-000	VRS BENEFITS			\$1,273.00	\$1,378.00	\$1,160.00
205-61100-2300-203-27-000	HMP BENEFITS			\$979.00		
205-61100-2350-203-27-000	HSA CONTRIBUTIONS			\$120.00		
205-61100-2400-203-27-000	GLI BENEFITS			\$103.00	\$107.00	\$90.00
205-61100-2750-203-27-000	RHCC BENEFITS			\$93.00	\$109.00	\$92.00
<b>AUTISM</b>				<b>\$10,793.00</b>	<b>\$11,332.00</b>	<b>\$9,541.00</b>
<b>ELEMENTARY GIFTED</b>						
205-61100-1121-203-40-000	INSTRUCTIONAL SALARIES	\$11,561.00	\$12,651.00	\$13,449.00	\$14,122.00	\$14,545.00
205-61100-2100-203-40-000	FICA BENEFITS	\$845.00	\$923.00	\$982.00	\$1,034.00	\$1,066.00
205-61100-2210-203-40-000	VRS BENEFITS	\$1,922.00	\$2,103.00	\$2,235.00	\$2,151.00	\$2,215.00
205-61100-2300-203-40-000	HMP BENEFITS	\$1,421.00	\$1,764.00	\$1,764.00	\$1,862.00	\$2,066.00
205-61100-2400-203-40-000	GLI BENEFITS	\$155.00	\$170.00	\$180.00	\$167.00	\$172.00
205-61100-2750-203-40-000	RHCC BENEFITS	\$140.00	\$153.00	\$163.00	\$171.00	\$176.00
<b>ELEMENTARY GIFTED TOTAL</b>		<b>\$16,044.00</b>	<b>\$17,764.00</b>	<b>\$18,773.00</b>	<b>\$19,507.00</b>	<b>\$20,240.00</b>
<b>REMEDIATION SERVICES</b>						
205-61100-1121-203-50-000	INSTRUCTIONAL SALARIES	\$113,498.00	\$123,533.00	\$113,500.00	\$119,079.00	
205-61100-2100-203-50-000	FICA BENEFITS	\$8,305.00	\$8,996.00	\$8,251.00	\$8,631.00	
205-61100-2210-203-50-000	VRS BENEFITS	\$18,863.00	\$20,532.00	\$18,864.00	\$18,136.00	
205-61100-2300-203-50-000	HMP BENEFITS	\$15,576.00	\$19,200.00	\$19,200.00	\$20,292.00	
205-61100-2350-203-50-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
205-61100-2400-203-50-000	GLI BENEFITS	\$1,521.00	\$1,655.00	\$1,521.00	\$1,405.00	
205-61100-2750-203-50-000	RHCC BENEFITS	\$1,373.00	\$1,495.00	\$1,374.00	\$1,441.00	
<b>REMEDIATION SERVICES TOTAL</b>		<b>\$160,636.00</b>	<b>\$176,911.00</b>	<b>\$164,210.00</b>	<b>\$170,484.00</b>	
<b>GUIDANCE SERVICES</b>						
205-61210-1123-203-00-000	GUIDANCE COUNSELOR SALARIES					
205-61210-2100-203-00-000	FICA BENEFITS					
205-61210-2220-203-00-000	VRS-HYBRID					
205-61210-2300-203-00-000	HMP BENEFITS					
205-61210-2350-203-00-000	HSA CONTRIBUTIONS					
205-61210-2400-203-00-000	GLI BENEFITS					
205-61210-2510-203-00-000	VLDP-HYBRID					
205-61210-2750-203-00-000	RHCC BENEFITS					
<b>GUIDANCE SERVICES TOTAL</b>						

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>GUIDANCE SERVICES-REGULAR EDUCATION</b>						
205-61210-1123-203-10-000	GUIDANCE COUNSELOR SALARIES	\$39,046.00	\$42,126.00	\$61,478.00	\$64,481.00	\$88,495.00
205-61210-2100-203-10-000	FICA BENEFITS	\$2,801.00	\$2,981.00	\$4,581.00	\$4,812.00	\$6,609.00
205-61210-2210-203-10-000	VRS BENEFITS			\$10,218.00	\$9,820.00	\$13,478.00
205-61210-2220-203-10-000	VRS-HYBRID	\$6,489.00	\$7,002.00			
205-61210-2300-203-10-000	HMP BENEFITS	\$11,215.00	\$13,824.00	\$6,615.00	\$6,984.00	\$10,332.00
205-61210-2350-203-10-000	HSA CONTRIBUTIONS	\$1,080.00	\$1,080.00			
205-61210-2400-203-10-000	GLI BENEFITS	\$523.00	\$564.00	\$824.00	\$761.00	\$1,044.00
205-61210-2510-203-10-000	VLDP-HYBRID	\$93.00	\$100.00			
205-61210-2750-203-10-000	RHCC BENEFITS	\$472.00	\$510.00	\$744.00	\$780.00	\$1,071.00
<b>GUIDANCE SERVICES-REGULAR EDUCATION TOTAL</b>		<b>\$61,719.00</b>	<b>\$68,187.00</b>	<b>\$84,460.00</b>	<b>\$87,638.00</b>	<b>\$121,029.00</b>
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION</b>						
205-61210-1123-203-20-000	GUIDANCE COUNSELOR SALARIES	\$15,184.00	\$16,383.00	\$20,493.00	\$21,494.00	
205-61210-2100-203-20-000	FICA BENEFITS	\$1,089.00	\$1,159.00	\$1,527.00	\$1,604.00	
205-61210-2210-203-20-000	VRS BENEFITS			\$3,406.00	\$3,273.00	
205-61210-2220-203-20-000	VRS-HYBRID	\$2,524.00	\$2,723.00			
205-61210-2300-203-20-000	HMP BENEFITS	\$4,361.00	\$5,376.00	\$2,205.00	\$2,328.00	
205-61210-2350-203-20-000	HSA CONTRIBUTIONS	\$420.00	\$420.00			
205-61210-2400-203-20-000	GLI BENEFITS	\$203.00	\$220.00	\$275.00	\$254.00	
205-61210-2510-203-20-000	VLDP-HYBRID	\$36.00	\$39.00			
205-61210-2750-203-20-000	RHCC BENEFITS	\$184.00	\$198.00	\$248.00	\$260.00	
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$24,001.00</b>	<b>\$26,518.00</b>	<b>\$28,154.00</b>	<b>\$29,213.00</b>	
<b>MEDIA SERVICES</b>						
205-61320-1122-203-00-000	MEDIA SPECIALIST SALARIES	\$55,404.00	\$76,512.00	\$81,615.00	\$85,601.00	\$88,112.00
205-61320-2100-203-00-000	FICA BENEFITS	\$3,963.00	\$5,381.00	\$5,771.00	\$6,076.00	\$6,268.00
205-61320-2210-203-00-000	VRS BENEFITS	\$9,208.00	\$12,716.00	\$13,564.00	\$13,037.00	\$13,419.00
205-61320-2300-203-00-000	HMP BENEFITS	\$10,068.00	\$14,820.00	\$14,820.00	\$15,732.00	\$15,732.00
205-61320-2350-203-00-000	HSA CONTRIBUTIONS	\$1,500.00				
205-61320-2400-203-00-000	GLI BENEFITS	\$742.00	\$1,025.00	\$1,094.00	\$1,010.00	\$1,040.00
205-61320-2750-203-00-000	RHCC BENEFITS	\$670.00	\$926.00	\$988.00	\$1,036.00	\$1,066.00
205-61320-6012-203-00-000	BOOKS AND SUPPLIES	\$1,190.00	\$1,280.00	\$1,305.00	\$1,160.00	\$1,280.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$82,745.00</b>	<b>\$112,660.00</b>	<b>\$119,157.00</b>	<b>\$123,652.00</b>	<b>\$126,917.00</b>
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1126-203-00-000	PRINCIPAL SALARIES	\$84,802.00	\$92,278.00	\$118,872.00	\$124,925.00	\$92,498.00
205-61410-1127-203-00-000	ASSISTANT PRINCIPAL SALARIES					
205-61410-1150-203-00-000	CLERICAL SALARIES	\$70,964.00	\$76,678.00	\$75,634.00	\$79,041.00	\$81,456.00
205-61410-2100-203-00-000	FICA BENEFITS	\$11,122.00	\$12,031.00	\$14,101.00	\$15,193.00	\$12,966.00
205-61410-2210-203-00-000	VRS BENEFITS	\$25,888.00	\$28,081.00	\$25,648.00	\$31,064.00	\$25,550.00
205-61410-2220-203-00-000	VRS-HYBRID			\$1,600.00		
205-61410-2300-203-00-000	HMP BENEFITS	\$30,552.00	\$37,320.00	\$44,604.00	\$17,880.00	\$51,984.00
205-61410-2350-203-00-000	HSA CONTRIBUTIONS	\$3,500.00	\$3,500.00	\$4,500.00	\$1,000.00	\$1,000.00
205-61410-2400-203-00-000	GLI BENEFITS	\$2,087.00	\$2,265.00	\$2,606.00	\$2,407.00	\$2,052.00
205-61410-2510-203-00-000	VLDP-HYBRID			\$212.00		
205-61410-2750-203-00-000	RHCC BENEFITS	\$1,884.00	\$2,045.00	\$2,176.00	\$2,468.00	\$2,105.00
205-61410-3000-203-00-000	PURCHASED SERVICES	\$425.00	\$485.00	\$530.00	\$520.00	\$2,677.00
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$231,224.00</b>	<b>\$254,683.00</b>	<b>\$290,483.00</b>	<b>\$274,498.00</b>	<b>\$272,288.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-203-00-000	SCHOOL NURSE SALARIES	\$47,055.00	\$49,845.00	\$56,940.00	\$59,850.00	\$61,740.00
205-62220-2100-203-00-000	FICA BENEFITS	\$3,599.00	\$3,056.00	\$3,587.00	\$3,809.00	\$3,966.00
205-62220-2220-203-00-000	VRS-HYBRID	\$7,821.00	\$8,284.00	\$9,463.00	\$9,115.00	\$11,564.00
205-62220-2300-203-00-000	HMP BENEFITS		\$19,620.00	\$19,620.00	\$20,952.00	\$20,952.00
205-62220-2400-203-00-000	GLI BENEFITS	\$631.00	\$668.00	\$763.00	\$706.00	\$729.00
205-62220-2510-203-00-000	VLDP-HYBRID	\$112.00	\$119.00	\$136.00	\$142.00	\$147.00
205-62220-2750-203-00-000	RHCC BENEFITS	\$569.00	\$603.00	\$689.00	\$724.00	\$747.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$59,787.00</b>	<b>\$82,195.00</b>	<b>\$91,198.00</b>	<b>\$95,298.00</b>	<b>\$99,845.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1191-203-00-000	SERVICE SALARIES	\$16,474.00	\$17,805.00			
205-64200-2100-203-00-000	FICA BENEFITS	\$1,191.00	\$1,303.00			
205-64200-2210-203-00-000	VRS BENEFITS	\$1,086.00	\$1,173.00			
205-64200-2300-203-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00			
205-64200-2350-203-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00			
205-64200-2400-203-00-000	GLI BENEFITS	\$221.00	\$239.00			
205-64200-2750-203-00-000	RHCC BENEFITS	\$104.00	\$112.00			
205-64200-5100-203-00-000	ELECTRICITY					\$68,585.00
205-64200-5130-203-00-000	WATER AND SEWER					\$7,240.00
<b>SERVICE SALARIES TOTAL</b>		<b>\$22,864.00</b>	<b>\$25,212.00</b>			<b>\$75,825.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 ADOPTED BUDGET</b>	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>FY 2025 AMENDED BUDGET</b>	<b>FY 2026 AMENDED BUDGET</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-203-00-000	INSTRUCTIONAL SALARIES	\$26,752.00	\$29,055.00	\$30,664.00	\$32,197.00	\$33,163.00
205-68100-2100-203-00-000	FICA BENEFITS	\$2,010.00	\$2,180.00	\$2,304.00	\$2,421.00	\$2,495.00
205-68100-2210-203-00-000	VRS BENEFITS	\$4,446.00	\$4,829.00	\$5,096.00	\$4,904.00	\$4,712.00
205-68100-2300-203-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00	\$4,080.00	\$4,284.00	\$4,284.00
205-68100-2350-203-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
205-68100-2400-203-00-000	GLI BENEFITS	\$358.00	\$389.00	\$411.00	\$380.00	\$391.00
205-68100-2750-203-00-000	RHCC BENEFITS	\$324.00	\$352.00	\$371.00	\$390.00	\$401.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$37,678.00</b>	<b>\$41,385.00</b>	<b>\$43,426.00</b>	<b>\$45,076.00</b>	<b>\$45,946.00</b>
<b>TOTAL COST CENTER SUNNYSIDE ELEMENTARY</b>		<b>\$2,242,235.00</b>	<b>\$2,460,730.00</b>	<b>\$2,554,131.00</b>	<b>\$2,695,115.00</b>	<b>\$2,806,417.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SOUTHSIDE ELEMENTARY SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-205-10-000	INSTRUCTIONAL SALARIES	\$1,407,262.00	\$1,609,510.00	\$1,625,577.00	\$1,680,516.00	\$1,702,891.00
205-61100-1151-205-10-000	INSTRUCTIONAL AIDE SALARIES	\$36,855.00	\$39,820.00	\$24,060.00	\$27,890.00	
205-61100-2100-205-10-000	FICA BENEFITS	\$104,653.00	\$119,507.00	\$119,849.00	\$119,465.00	\$123,225.00
205-61100-2210-205-10-000	VRS BENEFITS	\$172,757.00	\$190,308.00	\$179,953.00	\$157,294.00	\$148,782.00
205-61100-2220-205-10-000	VRS-HYBRID	\$59,682.00	\$82,978.00	\$83,886.00	\$95,284.00	\$123,231.00
205-61100-2300-205-10-000	HMP BENEFITS	\$195,900.00	\$248,040.00	\$237,360.00	\$275,883.00	\$248,489.00
205-61100-2350-205-10-000	HSA CONTRIBUTIONS	\$18,500.00	\$16,000.00	\$16,045.00	\$14,300.00	\$13,100.00
205-61100-2400-205-10-000	GLI BENEFITS	\$18,740.00	\$22,036.00	\$22,107.00	\$19,571.00	\$20,095.00
205-61100-2510-205-10-000	VLDP-HYBRID	\$854.00	\$1,188.00	\$1,202.00	\$1,489.00	\$1,668.00
205-61100-2750-205-10-000	RHCC BENEFITS	\$16,923.00	\$19,897.00	\$19,210.00	\$20,065.00	\$20,603.00
205-61100-6001-205-10-000	MATERIALS AND SUPPLIES	\$8,771.00	\$8,765.00	\$9,765.00	\$10,643.00	\$10,254.00
205-61100-6004-205-10-000	FURNITURE					\$2,000.00
205-61100-6006-205-10-000	REPAIR / REPLACEMENT OF EQUIPMENT	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
205-61100-6131-205-10-000	INSTRUCTIONAL MATERIALS	\$6,550.00	\$6,550.00	\$6,710.00	\$7,000.00	\$6,678.00
205-61100-6132-205-10-000	ART MATERIALS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$2,048,447.00</b>	<b>\$2,365,599.00</b>	<b>\$2,346,724.00</b>	<b>\$2,430,400.00</b>	<b>\$2,422,016.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-205-10-003	INSTRUCTIONAL SALARIES	\$42,293.00				
205-61100-2100-205-10-003	FICA BENEFITS	\$2,835.00				
205-61100-2210-205-10-003	VRS BENEFITS	\$7,029.00				
205-61100-2300-205-10-003	HMP BENEFITS	\$9,351.00				
205-61100-2400-205-10-003	GLI BENEFITS	\$567.00				
205-61100-2750-205-10-003	RHCC BENEFITS	\$512.00				
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$62,587.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-205-12-000	INSTRUCTIONAL SALARIES					\$124,947.00
205-61100-2100-205-12-000	FICA BENEFITS					\$8,876.00
205-61100-2210-205-12-000	VRS BENEFITS					\$19,029.00
205-61100-2300-205-12-000	HMP BENEFITS					\$15,732.00
205-61100-2400-205-12-000	GLI BENEFITS					\$1,474.00
205-61100-2750-205-12-000	RHCC BENEFITS					\$1,512.00
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>						<b>\$171,570.00</b>
<b>REMEDIAL SERVICES</b>						
205-61100-1121-205-19-000	INSTRUCTIONAL SALARIES					\$127,143.00
205-61100-2100-205-19-000	FICA BENEFITS					\$9,173.00
205-61100-2210-205-19-000	VRS BENEFITS					\$19,364.00
205-61100-2300-205-19-000	HMP BENEFITS					\$40,293.00
205-61100-2350-205-19-000	HSA CONTRIBUTIONS					\$2,000.00
205-61100-2400-205-19-000	GLI BENEFITS					\$1,500.00
205-61100-2750-205-19-000	RHCC BENEFITS					\$1,538.00
<b>REMEDIAL SERVICES TOTAL</b>						<b>\$201,011.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-205-20-003	INSTRUCTIONAL SALARIES		\$59,579.00	\$57,830.00	\$65,907.00	
205-61100-2100-205-20-003	FICA BENEFITS		\$3,946.00	\$3,862.00	\$4,431.00	
205-61100-2210-205-20-003	VRS BENEFITS		\$9,902.00	\$9,611.00	\$10,038.00	
205-61100-2300-205-20-003	HMP BENEFITS		\$14,820.00	\$13,634.00	\$15,732.00	
205-61100-2400-205-20-003	GLI BENEFITS		\$798.00	\$775.00	\$778.00	
205-61100-2750-205-20-003	RHCC BENEFITS		\$721.00	\$700.00	\$797.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$89,766.00</b>	<b>\$86,412.00</b>	<b>\$97,683.00</b>	
<b>SPEECH SERVICES</b>						
205-61100-1121-205-20-000	INSTRUCTIONAL SALARIES		\$17,444.00	\$18,521.00	\$19,553.00	\$20,119.00
205-61100-1125-205-20-000	SPEECH PATHOLOGIST SALARIES	\$45,143.00	\$48,962.00	\$55,550.00	\$50,246.00	\$64,697.00
205-61100-1151-205-20-000	INSTRUCTIONAL AIDE SALARIES	\$16,625.00				\$22,849.00
205-61100-2100-205-20-000	FICA BENEFITS	\$4,215.00	\$4,770.00	\$5,283.00	\$5,079.00	\$7,312.00
205-61100-2210-205-20-000	VRS BENEFITS		\$2,900.00	\$3,078.00	\$2,978.00	\$3,064.00
205-61100-2220-205-20-000	VRS-HYBRID	\$10,266.00	\$8,138.00	\$8,840.00	\$7,652.00	\$15,375.00
205-61100-2300-205-20-000	HMP BENEFITS	\$22,548.00	\$18,740.00	\$18,740.00	\$13,959.00	\$38,624.00
205-61100-2350-205-20-000	HSA CONTRIBUTIONS	\$2,700.00	\$1,480.00	\$1,480.00	\$1,200.00	\$1,780.00
205-61100-2400-205-20-000	GLI BENEFITS	\$828.00	\$890.00	\$961.00	\$823.00	\$1,237.00
205-61100-2510-205-20-000	VLDP-HYBRID	\$147.00	\$117.00	\$127.00	\$120.00	\$201.00
205-61100-2750-205-20-000	RHCC BENEFITS	\$747.00	\$804.00	\$869.00	\$844.00	\$1,266.00
205-61100-6001-205-20-000	MATERIALS AND SUPPLIES	\$500.00	\$250.00	\$250.00	\$400.00	\$150.00
205-61100-6031-205-20-000	INSTURCTIONAL MATERIALS	\$500.00	\$250.00	\$250.00	\$150.00	\$100.00
<b>SPEECH SERVICES TOTAL</b>		<b>\$104,219.00</b>	<b>\$104,745.00</b>	<b>\$113,949.00</b>	<b>\$103,004.00</b>	<b>\$176,774.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>LEARNING DISABLED</b>						
205-61100-1121-205-21-000	INSTRUCTIONAL SALARIES	\$68,240.00	\$94,790.00	\$74,875.00	\$99,916.00	\$94,349.00
205-61100-1151-205-21-000	INSTRUCTIONAL AIDE SALARIES		\$6,351.00	\$30,397.00	\$20,828.00	
205-61100-2100-205-21-000	FICA BENEFITS	\$4,677.00	\$7,263.00	\$7,583.00	\$8,499.00	\$6,852.00
205-61100-2210-205-21-000	VRS BENEFITS	\$2,851.00	\$4,124.00		\$2,816.00	\$4,347.00
205-61100-2220-205-21-000	VRS-HYBRID	\$8,491.00	\$12,686.00	\$17,496.00	\$15,574.00	\$10,977.00
205-61100-2300-205-21-000	HMP BENEFITS	\$15,043.00	\$22,262.00	\$21,182.00	\$25,796.00	\$29,832.00
205-61100-2350-205-21-000	HSA CONTRIBUTIONS	\$1,660.00	\$1,600.00	\$1,760.00	\$2,010.00	\$675.00
205-61100-2400-205-21-000	GLI BENEFITS	\$914.00	\$1,355.00	\$1,411.00	\$1,425.00	\$1,114.00
205-61100-2510-205-21-000	VLDP-HYBRID	\$122.00	\$182.00	\$251.00	\$244.00	\$156.00
205-61100-2750-205-21-000	RHCC BENEFITS	\$826.00	\$1,224.00	\$1,274.00	\$1,462.00	\$1,142.00
<b>LEARNING DISABLED TOTAL</b>		<b>\$102,824.00</b>	<b>\$151,837.00</b>	<b>\$156,229.00</b>	<b>\$178,570.00</b>	<b>\$149,444.00</b>
<b>EMOTIONALLY DISTURBED</b>						
205-61100-1121-205-22-000	INSTRUCTIONAL SALARIES					\$6,919.00
205-61100-2100-205-22-000	FICA BENEFITS					\$489.00
205-61100-2210-205-22-000	VRS BENEFITS					\$1,054.00
205-61100-2300-205-22-000	HMP BENEFITS					\$1,259.00
205-61100-2400-205-22-000	GLI BENEFITS					\$82.00
205-61100-2750-205-22-000	RHCC BENEFITS					\$84.00
<b>EMOTIONALLY DISTURBED TOTAL</b>						<b>\$9,887.00</b>
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1121-205-23-000	INSTRUCTIONAL SALARIES	\$17,153.00		\$12,107.00		\$20,495.00
205-61100-1151-205-23-000	INSTRUCTIONAL AIDE SALARIES	\$16,785.00				\$5,363.00
205-61100-2100-205-23-000	FICA BENEFITS	\$2,461.00		\$780.00		\$1,892.00
205-61100-2210-205-23-000	VRS BENEFITS	\$2,851.00				
205-61100-2220-205-23-000	VRS-HYBRID	\$2,790.00		\$2,012.00		\$4,476.00
205-61100-2300-205-23-000	HMP BENEFITS	\$8,217.00		\$4,224.00		\$5,998.00
205-61100-2350-205-23-000	HSA CONTRIBUTIONS	\$1,250.00		\$330.00		\$330.00
205-61100-2400-205-23-000	GLI BENEFITS	\$455.00		\$162.00		\$305.00
205-61100-2510-205-23-000	VLDP-HYBRID	\$40.00		\$29.00		\$61.00
205-61100-2750-205-23-000	RHCC BENEFITS	\$411.00		\$147.00		\$313.00
<b>INTELLECTUAL DISABILITY TOTAL</b>		<b>\$52,413.00</b>		<b>\$19,791.00</b>		<b>\$39,233.00</b>
<b>DEVELOPMENTALLY DELAYED</b>						
205-61100-1121-205-24-000	INSTRUCTIONAL SALARIES	\$28,835.00	\$8,092.00	\$15,977.00	\$9,245.00	\$14,703.00
205-61100-1151-205-24-000	INSTRUCTIONAL AIDE SALARIES					
205-61100-2100-205-24-000	FICA BENEFITS	\$1,942.00	\$563.00	\$1,205.00	\$650.00	\$1,039.00
205-61100-2210-205-24-000	VRS BENEFITS	\$2,851.00			\$1,408.00	\$2,239.00
205-61100-2220-205-24-000	VRS-HYBRID	\$1,942.00	\$1,344.00	\$2,655.00		
205-61100-2300-205-24-000	HMP BENEFITS	\$5,541.00	\$2,688.00	\$2,285.00	\$1,731.00	\$2,674.00
205-61100-2350-205-24-000	HSA CONTRIBUTIONS	\$625.00	\$210.00	\$280.00		
205-61100-2400-205-24-000	GLI BENEFITS	\$387.00	\$108.00	\$214.00	\$109.00	\$174.00
205-61100-2510-205-24-000	VLDP-HYBRID	\$28.00	\$19.00	\$38.00		
205-61100-2750-205-24-000	RHCC BENEFITS	\$349.00	\$98.00	\$193.00	\$112.00	\$178.00
<b>DEVELOPMENTALLY DELAYED TOTAL</b>		<b>\$42,500.00</b>	<b>\$13,122.00</b>	<b>\$22,847.00</b>	<b>\$13,255.00</b>	<b>\$21,007.00</b>
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-205-25-000	INSTRUCTIONAL SALARIES	\$90,803.00	\$97,714.00	\$49,931.00	\$74,478.00	\$48,157.00
205-61100-1151-205-25-000	INSTRUCTIONAL AIDE SALARIES	\$16,465.00	\$60,896.00	\$38,663.00	\$23,115.00	\$5,363.00
205-61100-2100-205-25-000	FICA BENEFITS	\$7,584.00	\$11,542.00	\$6,398.00	\$6,947.00	\$3,876.00
205-61100-2210-205-25-000	VRS BENEFITS	\$2,851.00	\$6,248.00		\$7,168.00	\$3,293.00
205-61100-2220-205-25-000	VRS-HYBRID	\$12,241.00	\$20,114.00	\$14,724.00	\$4,175.00	\$5,457.00
205-61100-2300-205-25-000	HMP BENEFITS	\$20,471.00	\$24,887.00	\$21,662.00	\$23,903.00	\$13,060.00
205-61100-2350-205-25-000	HSA CONTRIBUTIONS	\$2,215.00	\$1,485.00	\$2,160.00	\$660.00	\$330.00
205-61100-2400-205-25-000	GLI BENEFITS	\$1,439.00	\$2,125.00	\$1,187.00	\$879.00	\$632.00
205-61100-2510-205-25-000	VLDP-HYBRID	\$175.00	\$289.00	\$210.00	\$65.00	\$76.00
205-61100-2750-205-25-000	RHCC BENEFITS	\$1,099.00	\$1,920.00	\$1,072.00	\$901.00	\$648.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>		<b>\$155,343.00</b>	<b>\$227,220.00</b>	<b>\$136,007.00</b>	<b>\$142,291.00</b>	<b>\$80,892.00</b>
<b>EARLY CHILDHOOD SPECIAL EDUCATION</b>						
205-61100-1121-205-26-000	INSTRUCTIONAL SALARIES	\$147,125.00	\$110,090.00	\$116,004.00	\$64,956.00	\$66,876.00
205-61100-1151-205-26-000	INSTRUCTIONAL AIDE SALARIES	\$49,383.00	\$34,527.00	\$47,021.00	\$22,171.00	\$44,849.00
205-61100-2100-205-26-000	FICA BENEFITS	\$14,555.00	\$10,800.00	\$12,342.00	\$6,640.00	\$8,501.00
205-61100-2210-205-26-000	VRS BENEFITS	\$8,971.00	\$9,744.00	\$10,289.00	\$9,893.00	\$10,185.00
205-61100-2220-205-26-000	VRS-HYBRID	\$13,350.00	\$14,293.00	\$16,805.00	\$3,377.00	\$7,168.00
205-61100-2300-205-26-000	HMP BENEFITS	\$23,736.00	\$16,980.00	\$8,160.00		
205-61100-2350-205-26-000	HSA CONTRIBUTIONS	\$5,500.00	\$1,000.00	\$1,000.00		
205-61100-2400-205-26-000	GLI BENEFITS	\$1,799.00	\$1,939.00	\$2,185.00	\$1,028.00	\$1,319.00
205-61100-2510-205-26-000	VLDP-HYBRID	\$191.00	\$205.00	\$242.00	\$53.00	\$106.00
205-61100-2750-205-26-000	RHCC BENEFITS	\$1,625.00	\$1,750.00	\$1,973.00	\$1,054.00	\$1,351.00
<b>EARLY CHILDHOOD SPECIAL EDUCATION TOTAL</b>		<b>\$266,235.00</b>	<b>\$201,328.00</b>	<b>\$216,021.00</b>	<b>\$109,172.00</b>	<b>\$140,355.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>AUTISM</b>						
205-61100-1121-205-27-000	INSTRUCTIONAL SALARIES	\$12,109.00	\$37,711.00	\$20,095.00	\$21,937.00	\$27,971.00
205-61100-1151-205-27-000	INSTRUCTIONAL AIDE SALARIES		\$3,272.00			\$10,726.00
205-61100-2100-205-27-000	FICA BENEFITS	\$914.00	\$2,836.00	\$1,383.00	\$1,500.00	\$2,829.00
205-61100-2210-205-27-000	VRS BENEFITS		\$2,124.00		\$1,408.00	\$2,239.00
205-61100-2220-205-27-000	VRS-HYBRID	\$2,013.00	\$4,686.00	\$3,340.00	\$1,933.00	\$4,234.00
205-61100-2300-205-27-000	HMP BENEFITS	\$1,644.00	\$11,543.00	\$5,366.00	\$6,195.00	\$7,237.00
205-61100-2350-205-27-000	HSA CONTRIBUTIONS	\$250.00	\$705.00	\$470.00	\$330.00	\$165.00
205-61100-2400-205-27-000	GLI BENEFITS	\$162.00	\$549.00	\$269.00	\$259.00	\$457.00
205-61100-2510-205-27-000	VLDP-HYBRID	\$29.00	\$67.00	\$48.00	\$30.00	\$57.00
205-61100-2750-205-27-000	RHCC BENEFITS	\$147.00	\$497.00	\$244.00	\$266.00	\$468.00
<b>AUTISM TOTAL</b>		<b>\$17,268.00</b>	<b>\$63,990.00</b>	<b>\$31,215.00</b>	<b>\$33,858.00</b>	<b>\$56,383.00</b>
<b>HEARING IMPAIRED</b>						
205-61100-1121-205-28-000	INSTRUCTIONAL SALARIES					
205-61100-2100-205-28-000	FICA BENEFITS					
205-61100-2210-205-28-000	VRS BENEFITS					
205-61100-2300-205-28-000	HMP BENEFITS					
205-61100-2350-205-28-000	HSA CONTRIBUTIONS					
205-61100-2400-205-28-000	GLI BENEFITS					
205-61100-2750-205-28-000	RHCC BENEFITS					
<b>HEARING IMPAIRED TOTAL</b>						
<b>GIFTED EDUCATION</b>						
205-61100-1121-205-40-000	INSTRUCTIONAL SALARIES	\$11,561.00	\$12,651.00	\$13,449.00	\$14,122.00	\$14,545.00
205-61100-2100-205-40-000	FICA BENEFITS	\$845.00	\$923.00	\$982.00	\$1,034.00	\$1,066.00
205-61100-2210-205-40-000	VRS BENEFITS	\$1,922.00	\$2,103.00	\$2,235.00	\$2,151.00	\$2,215.00
205-61100-2300-205-40-000	HMP BENEFITS	\$1,421.00	\$1,764.00	\$1,764.00	\$1,862.00	\$2,066.00
205-61100-2400-205-40-000	GLI BENEFITS	\$155.00	\$170.00	\$180.00	\$167.00	\$172.00
205-61100-2750-205-40-000	RHCC BENEFITS	\$140.00	\$153.00	\$163.00	\$171.00	\$176.00
<b>GIFTED EDUCATION TOTAL</b>		<b>\$16,044.00</b>	<b>\$17,764.00</b>	<b>\$18,773.00</b>	<b>\$19,507.00</b>	<b>\$20,240.00</b>
<b>MATH REMEDIATION SERVICES</b>						
205-61100-1121-205-50-000	INSTRUCTIONAL SALARIES	\$116,546.00	\$126,723.00	\$117,813.00	\$123,537.00	
205-61100-2100-205-50-000	FICA BENEFITS	\$8,526.00	\$9,232.00	\$8,593.00	\$9,081.00	
205-61100-2210-205-50-000	VRS BENEFITS	\$19,370.00	\$21,062.00	\$19,580.00	\$18,814.00	
205-61100-2300-205-50-000	HMP BENEFITS	\$29,568.00	\$36,444.00	\$33,369.00	\$37,017.00	
205-61100-2350-205-50-000	HSA CONTRIBUTIONS	\$3,500.00	\$3,500.00	\$3,125.00		
205-61100-2400-205-50-000	GLI BENEFITS	\$1,562.00	\$1,698.00	\$1,579.00	\$1,458.00	
205-61100-2750-205-50-000	RHCC BENEFITS	\$1,410.00	\$1,533.00	\$1,425.00	\$1,495.00	
<b>MATH REMEDIATION SERVICES TOTAL</b>		<b>\$180,482.00</b>	<b>\$200,192.00</b>	<b>\$185,484.00</b>	<b>\$191,402.00</b>	
<b>GUIDANCE SERVICES</b>						
205-61210-1123-205-00-000	GUIDANCE COUNSELOR SALARIES				\$63,268.00	\$31,882.00
205-61210-2100-205-00-000	FICA BENEFITS				\$4,840.00	\$2,337.00
205-61210-2220-205-00-000	VRS-HYBRID					\$5,248.00
205-61210-2300-205-00-000	HMP BENEFITS					\$5,166.00
205-61210-2350-205-00-000	HSA CONTRIBUTIONS					
205-61210-2400-205-00-000	GLI BENEFITS					\$376.00
205-61210-2510-205-00-000	VLDP-HYBRID					\$76.00
205-61210-2750-205-00-000	RHCC BENEFITS					\$386.00
205-61210-5800-205-00-000	MISCELLANEOUS OTHER CHARGES	\$600.00	\$600.00	\$600.00	\$750.00	\$750.00
205-61210-6001-205-00-000	MATERIALS AND SUPPLIES	\$300.00	\$300.00	\$300.00	\$450.00	\$200.00
<b>GUIDANCE SERVICES TOTAL</b>		<b>\$900.00</b>	<b>\$900.00</b>	<b>\$900.00</b>	<b>\$69,308.00</b>	<b>\$46,421.00</b>
<b>GUIDANCE SERVICES-REGULAR EDUCATION</b>						
205-61210-1123-205-10-000	GUIDANCE COUNSELOR SALARIES	\$43,404.00	\$41,160.00	\$68,938.00	\$48,286.00	\$66,255.00
205-61210-2100-205-10-000	FICA BENEFITS	\$3,271.00	\$3,117.00	\$5,240.00	\$3,620.00	\$4,889.00
205-61210-2220-205-10-000	VRS-HYBRID	\$7,214.00	\$6,841.00	\$11,457.00	\$7,354.00	\$10,078.00
205-61210-2300-205-10-000	HMP BENEFITS	\$4,735.00	\$5,875.00	\$6,120.00		
205-61210-2350-205-10-000	HSA CONTRIBUTIONS	\$720.00	\$720.00	\$750.00		
205-61210-2400-205-10-000	GLI BENEFITS	\$582.00	\$552.00	\$924.00	\$570.00	\$782.00
205-61210-2510-205-10-000	VLDP-HYBRID	\$103.00	\$98.00	\$164.00	\$115.00	\$158.00
205-61210-2750-205-10-000	RHCC BENEFITS	\$525.00	\$498.00	\$834.00	\$584.00	\$802.00
<b>GUIDANCE SERVICES-REGULAR EDUCATION TOTAL</b>		<b>\$60,554.00</b>	<b>\$58,861.00</b>	<b>\$94,427.00</b>	<b>\$60,529.00</b>	<b>\$82,964.00</b>
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION</b>						
205-61210-1123-205-20-000	GUIDANCE COUNSELOR SALARIES	\$16,880.00	\$16,007.00	\$22,980.00	\$16,095.00	
205-61210-2100-205-20-000	FICA BENEFITS	\$1,272.00	\$1,212.00	\$1,747.00	\$1,207.00	
205-61210-2220-205-20-000	VRS-HYBRID	\$2,805.00	\$2,660.00	\$3,819.00	\$2,451.00	
205-61210-2300-205-20-000	HMP BENEFITS	\$1,841.00	\$2,285.00	\$2,040.00		
205-61210-2350-205-20-000	HSA CONTRIBUTIONS	\$280.00	\$280.00	\$250.00		
205-61210-2400-205-20-000	GLI BENEFITS	\$226.00	\$214.00	\$308.00	\$190.00	
205-61210-2510-205-20-000	VLDP-HYBRID	\$40.00	\$38.00	\$55.00	\$38.00	
205-61210-2750-205-20-000	RHCC BENEFITS	\$204.00	\$194.00	\$279.00	\$195.00	
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$23,548.00</b>	<b>\$22,890.00</b>	<b>\$31,478.00</b>	<b>\$20,176.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>MEDIA SERVICES</b>						
205-61320-1122-205-00-000	MEDIA SPECIALIST SALARIES	\$59,520.00	\$64,949.00	\$76,831.00	\$80,578.00	\$82,938.00
205-61320-2100-205-00-000	FICA BENEFITS	\$4,553.00	\$4,969.00	\$5,878.00	\$6,164.00	\$6,345.00
205-61320-2210-205-00-000	VRS BENEFITS	\$9,892.00	\$10,795.00	\$12,769.00	\$12,272.00	\$12,631.00
205-61320-2400-205-00-000	GLI BENEFITS	\$798.00	\$870.00	\$1,030.00	\$951.00	\$979.00
205-61320-2750-205-00-000	RHCC BENEFITS	\$720.00	\$786.00	\$930.00	\$975.00	\$1,004.00
205-61320-6001-205-00-000	MATERIALS AND SUPPLIES	\$600.00	\$500.00	\$500.00	\$500.00	\$250.00
205-61320-6012-205-00-000	BOOKS AND SUPPLIES	\$1,675.00	\$1,675.00	\$1,675.00	\$1,675.00	\$1,855.00
205-61320-6131-205-00-000	INSTRUCTIONAL MATERIALS	\$560.00	\$510.00	\$510.00	\$510.00	\$250.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$78,318.00</b>	<b>\$85,054.00</b>	<b>\$100,123.00</b>	<b>\$103,625.00</b>	<b>\$106,252.00</b>
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1126-205-00-000	PRINCIPAL SALARIES	\$84,802.00	\$91,645.00	\$99,590.00	\$104,686.00	\$107,994.00
205-61410-1127-205-00-000	ASSISTANT PRINCIPAL SALARIES	\$65,749.00	\$71,053.00	\$83,907.00	\$88,192.00	\$90,979.00
205-61410-1150-205-00-000	CLERICAL SALARIES	\$83,009.00	\$89,650.00	\$97,116.00	\$101,948.00	\$105,026.00
205-61410-2100-205-00-000	FICA BENEFITS	\$17,071.00	\$18,302.00	\$20,407.00	\$21,411.00	\$22,337.00
205-61410-2210-205-00-000	VRS BENEFITS	\$35,184.00	\$38,017.00	\$42,086.00	\$40,525.00	\$41,480.00
205-61410-2220-205-00-000	VRS-HYBRID	\$3,633.00	\$3,923.00	\$4,551.00	\$4,378.00	\$4,650.00
205-61410-2300-205-00-000	HMP BENEFITS	\$41,604.00	\$50,940.00	\$69,840.00	\$73,500.00	\$65,028.00
205-61410-2350-205-00-000	HSA CONTRIBUTIONS	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,500.00
205-61410-2400-205-00-000	GLI BENEFITS	\$3,130.00	\$3,381.00	\$3,761.00	\$3,479.00	\$3,587.00
205-61410-2510-205-00-000	VLDP-HYBRID	\$52.00	\$56.00	\$65.00	\$68.00	\$70.00
205-61410-2750-205-00-000	RHCC BENEFITS	\$2,826.00	\$3,054.00	\$3,395.00	\$3,568.00	\$3,679.00
205-61410-3000-205-00-000	PURCHASED SERVICES	\$900.00	\$900.00	\$900.00	\$900.00	
205-61410-5501-205-00-000	TRAVEL - MILEAGE	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
205-61410-5800-205-00-000	MISCELLANEOUS OTHER CHARGES	\$2,500.00	\$2,500.00	\$3,500.00	\$3,850.00	\$3,225.00
205-61410-6001-205-00-000	MATERIALS AND SUPPLIES	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,500.00
205-61410-6004-205-00-000	FURNITURE	\$5,000.00	\$4,000.00	\$5,000.00	\$5,000.00	\$1,000.00
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$351,060.00</b>	<b>\$383,021.00</b>	<b>\$439,718.00</b>	<b>\$457,105.00</b>	<b>\$453,655.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-205-00-000	SCHOOL NURSE SALARIES	\$57,360.00	\$61,965.00	\$72,630.00	\$76,262.00	\$78,549.00
205-62220-2100-205-00-000	FICA BENEFITS	\$4,090.00	\$4,362.00	\$5,232.00	\$5,488.00	\$5,554.00
205-62220-2220-205-00-000	VRS-HYBRID	\$9,534.00	\$10,299.00	\$12,071.00	\$11,615.00	\$14,712.00
205-62220-2300-205-00-000	HMP BENEFITS	\$15,600.00	\$19,200.00	\$12,300.00	\$13,044.00	\$15,732.00
205-62220-2350-205-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
205-62220-2400-205-00-000	GLI BENEFITS	\$769.00	\$830.00	\$973.00	\$900.00	\$927.00
205-62220-2510-205-00-000	VLDP-HYBRID	\$137.00	\$147.00	\$173.00	\$182.00	\$187.00
205-62220-2750-205-00-000	RHCC BENEFITS	\$694.00	\$750.00	\$879.00	\$923.00	\$950.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$89,684.00</b>	<b>\$99,053.00</b>	<b>\$105,758.00</b>	<b>\$109,914.00</b>	<b>\$116,611.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1191-205-00-000	SERVICE SALARIES	\$19,302.00	\$20,862.00			\$43,888.00
205-64200-2100-205-00-000	FICA BENEFITS	\$1,394.00	\$1,499.00			\$3,280.00
205-64200-2210-205-00-000	VRS BENEFITS					\$1,611.00
205-64200-2220-205-00-000	VRS-HYBRID	\$1,272.00	\$1,376.00			
205-64200-2300-205-00-000	HMP BENEFITS	\$3,552.00	\$4,410.00			\$8,568.00
205-64200-2350-205-00-000	HSA CONTRIBUTIONS					\$1,000.00
205-64200-2400-205-00-000	GLI BENEFITS	\$259.00	\$280.00			\$518.00
205-64200-2510-205-00-000	VLDP-HYBRID	\$102.00	\$110.00			
205-64200-2750-205-00-000	RHCC BENEFITS	\$122.00	\$131.00			\$338.00
205-64200-5100-205-00-000	ELECTRICITY					\$102,080.00
205-64200-5120-205-00-000	FUEL OIL					\$35,200.00
205-64200-5130-205-00-000	WATER AND SEWER					\$2,640.00
<b>SERVICE SALARIES TOTAL</b>		<b>\$26,003.00</b>	<b>\$28,668.00</b>			<b>\$199,123.00</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-205-00-000	INSTRUCTIONAL SALARIES	\$31,299.00	\$34,159.00	\$36,571.00	\$38,336.00	\$39,448.00
205-68100-2100-205-00-000	FICA BENEFITS	\$2,238.00	\$2,452.00	\$2,637.00	\$2,771.00	\$2,856.00
205-68100-2210-205-00-000	VRS BENEFITS	\$5,202.00	\$5,677.00	\$6,078.00	\$5,839.00	\$6,008.00
205-68100-2300-205-00-000	HMP BENEFITS	\$3,288.00	\$4,080.00	\$4,080.00	\$4,284.00	\$4,284.00
205-68100-2350-205-00-000	HSA CONTRIBUTIONS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
205-68100-2400-205-00-000	GLI BENEFITS	\$419.00	\$458.00	\$490.00	\$452.00	\$465.00
205-68100-2750-205-00-000	RHCC BENEFITS	\$379.00	\$413.00	\$443.00	\$464.00	\$477.00
205-68100-6050-205-00-000	NON-CAPITALIZED TECHNOLOGY				\$500.00	
205-68200-6050-205-00-000	NON-CAPITALIZED TECHNOLOGY					\$500.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$43,325.00</b>	<b>\$47,739.00</b>	<b>\$50,799.00</b>	<b>\$53,146.00</b>	<b>\$54,538.00</b>
<b>TOTAL COST CENTER SOUTHSIDE ELEMENTARY</b>		<b>\$3,721,754.00</b>	<b>\$4,161,749.00</b>	<b>\$4,156,655.00</b>	<b>\$4,192,945.00</b>	<b>\$4,548,376.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>VIRGINIA PRESCHOOL INITIATIVE</b>						
<b>THE VIRGINIA PRESCHOOL INITIATIVE (VPI), ALSO REFERRED TO AS THE BRIGHT STARS PROGRAM, PREPARES CHILDREN FOR KINDERGARTEN AND MAKES SURE THEY HAVE THE BASIC REQUIREMENTS TO GET OFF TO A GOOD START. VPI UNDERSTANDS THAT FOUNDATIONAL LEARNING IS ESTABLISHED IN THE EARLY YEARS; THE PROGRAM WAS DEVELOPED TO SUPPORT AND GUIDE FOUR YEAR OLDS THROUGH SPECIFIC ACTIVE LEARNING EXPERIENCES. OUR CHILDREN WILL BE ENCOURAGED TO THINK AND LEARN IN WAYS THAT ARE FUN AND EXCITING, INCLUDING OUR HOME LEARNING ACTIVITIES AND FIELD TRIPS.</b>						
<b>BRIGHT STARS PROGRAM - SOUTHSIDE</b>						
205-61100-1121-205-70-002	INSTRUCTIONAL SALARIES	\$62,203.00	\$52,396.00	\$67,240.00	\$69,657.00	
205-61100-1124-205-70-002	SUPERVISORY SALARIES	\$6,376.00	\$6,891.00	\$6,896.00	\$7,450.00	
205-61100-1151-205-70-002	INSTRUCTIONAL AIDE SALARIES	\$20,070.00	\$17,782.00	\$18,726.00	\$21,719.00	
205-61100-2100-205-70-002	FICA BENEFITS	\$6,718.00	\$5,518.00	\$6,890.00	\$7,369.00	
205-61100-2210-205-70-002	VRS BENEFITS	\$4,396.00	\$1,145.00	\$3,542.00	\$3,093.00	
205-61100-2220-205-70-002	VRS-HYBRID		\$11,664.00	\$11,889.00	\$11,959.00	
205-61100-2300-205-70-002	HMP BENEFITS	\$506.00	\$19,826.00	\$20,786.00	\$12,660.00	
205-61100-2350-205-70-002	HSA CONTRIBUTIONS	\$1,570.00	\$1,570.00	\$2,370.00	\$1,325.00	
205-61100-2400-205-70-002	GLI BENEFITS	\$354.00	\$1,032.00	\$1,244.00	\$1,166.00	
205-61100-2510-205-70-002	VLDP-HYBRID		\$167.00	\$171.00	\$187.00	
205-61100-2750-205-70-002	RHCC BENEFITS	\$320.00	\$932.00	\$1,124.00	\$1,196.00	
205-61100-5504-205-70-002	TRAVEL - CONFERENCE	\$5,000.00		\$5,000.00	\$1,000.00	
205-61100-5505-205-70-002	FIELD TRIPS	\$8,000.00		\$10,000.00	\$4,433.00	
205-61100-5800-205-70-002	MISCELLANEOUS OTHER CHARGES	\$8,000.00		\$8,000.00	\$4,000.00	
205-61100-6001-205-70-002	MATERIALS AND SUPPLIES	\$12,000.00		\$8,000.00	\$4,000.00	
205-61100-6131-205-70-002	INSTRUCTIONAL MATERIALS	\$14,000.00		\$8,000.00	\$4,000.00	
205-61100-9000-205-70-002	OTHER USES OF FUNDS	\$41,262.00		\$12,334.00		
<b>BRIGHT STARS PROGRAM TOTAL - SOUTHSIDE</b>		<b>\$190,775.00</b>	<b>\$118,923.00</b>	<b>\$192,212.00</b>	<b>\$155,214.00</b>	
<b>BRIGHT STARS PROGRAM - DINWIDDIE ELEMENTARY</b>						
205-61100-1121-201-70-002	INSTRUCTIONAL SALARIES			\$52,250.00		
205-61100-1151-201-70-002	INSTRUCTIONAL AIDE SALARIES			\$18,726.00		
205-61100-2100-201-70-002	FICA BENEFITS			\$5,347.00		
205-61100-2210-201-70-002	VRS BENEFITS					
205-61100-2220-201-70-002	VRS-HYBRID			\$11,796.00		
205-61100-2300-201-70-002	HMP BENEFITS			\$8,160.00		
205-61100-2350-201-70-002	HSA CONTRIBUTIONS			\$1,000.00		
205-61100-2400-201-70-002	GLI BENEFITS			\$951.00		
205-61100-2510-201-70-002	VLDP-HYBRID			\$169.00		
205-61100-2750-201-70-002	RHCC BENEFITS			\$859.00		
<b>BRIGHT STARS PROGRAM TOTAL - DINWIDDIE ELEMENTARY</b>				<b>\$99,258.00</b>		
<b>BRIGHT STARS PROGRAM - MIDWAY</b>						
205-61100-1121-202-70-002	INSTRUCTIONAL SALARIES			\$71,483.00		
205-61100-1124-202-70-002	SUPERVISORY SALARIES			\$4,925.00		
205-61100-1151-202-70-002	INSTRUCTIONAL AIDE SALARIES			\$18,341.00		
205-61100-2100-202-70-002	FICA BENEFITS			\$6,917.00		
205-61100-2210-202-70-002	VRS BENEFITS			\$3,215.00		
205-61100-2220-202-70-002	VRS-HYBRID			\$12,531.00		
205-61100-2300-202-70-002	HMP BENEFITS			\$12,447.00		
205-61100-2350-202-70-002	HSA CONTRIBUTIONS			\$1,350.00		
205-61100-2400-202-70-002	GLI BENEFITS			\$1,270.00		
205-61100-2510-202-70-002	VLDP-HYBRID			\$180.00		
205-61100-2750-202-70-002	RHCC BENEFITS			\$1,147.00		
<b>BRIGHT STARS PROGRAM TOTAL - MIDWAY</b>				<b>\$133,806.00</b>		
<b>BRIGHT STARS PROGRAM - SUNNYSIDE</b>						
205-61100-1121-203-70-002	INSTRUCTIONAL SALARIES	\$47,858.00	\$51,772.00	\$68,846.00	\$70,001.00	
205-61100-1124-203-70-002	SUPERVISORY SALARIES	\$5,465.00	\$5,907.00	\$5,911.00	\$6,386.00	
205-61100-1151-203-70-002	INSTRUCTIONAL AIDE SALARIES		\$19,245.00	\$21,227.00	\$24,605.00	
205-61100-1521-203-70-002	SUBSTITUTE WAGES				\$1,908.00	
205-61100-2100-203-70-002	FICA BENEFITS	\$4,030.00	\$5,814.00	\$7,126.00	\$7,412.00	
205-61100-2210-203-70-002	VRS BENEFITS	\$908.00	\$982.00	\$3,379.00	\$2,931.00	
205-61100-2220-203-70-002	VRS-HYBRID	\$7,954.00	\$11,803.00	\$12,572.00	\$12,449.00	
205-61100-2300-203-70-002	HMP BENEFITS	\$6,997.00	\$8,696.00	\$12,536.00	\$17,043.00	
205-61100-2350-203-70-002	HSA CONTRIBUTIONS	\$1,060.00	\$1,060.00	\$1,360.00	\$1,315.00	
205-61100-2400-203-70-002	GLI BENEFITS	\$714.00	\$1,031.00	\$1,285.00	\$1,191.00	
205-61100-2510-203-70-002	VLDP-HYBRID	\$114.00	\$169.00	\$181.00	\$195.00	
205-61100-2750-203-70-002	RHCC BENEFITS	\$645.00	\$930.00	\$1,162.00	\$1,222.00	
205-61100-6131-203-70-002	INSTRUCTIONAL MATERIALS		\$171,192.00			
<b>BRIGHT STARS PROGRAM TOTAL - SUNNYSIDE</b>		<b>\$75,745.00</b>	<b>\$278,601.00</b>	<b>\$135,585.00</b>	<b>\$146,658.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>BRIGHT STARS PROGRAM - SUTHERLAND</b>						
205-61100-1121-206-70-002	INSTRUCTIONAL SALARIES	\$108,629.00	\$118,102.00	\$144,693.00	\$145,743.00	
205-61100-1124-206-70-002	SUPERVISORY SALARIES	\$11,841.00	\$12,798.00	\$12,806.00	\$13,836.00	
205-61100-1151-206-70-002	INSTRUCTIONAL AIDE SALARIES	\$33,595.00	\$44,203.00	\$37,452.00	\$43,438.00	
205-61100-2100-206-70-002	FICA BENEFITS	\$10,708.00	\$11,884.00	\$13,714.00	\$14,267.00	
205-61100-2210-206-70-002	VRS BENEFITS	\$22,759.00	\$24,711.00	\$26,176.00	\$24,303.00	
205-61100-2220-206-70-002	VRS-HYBRID	\$2,847.00	\$2,841.00	\$6,224.00	\$6,616.00	
205-61100-2300-206-70-002	HMP BENEFITS	\$42,207.00	\$60,682.00	\$47,242.00	\$48,292.00	
205-61100-2350-206-70-002	HSA CONTRIBUTIONS	\$4,630.00	\$4,630.00	\$3,730.00	\$3,610.00	
205-61100-2400-206-70-002	GLI BENEFITS	\$2,066.00	\$2,220.00	\$2,613.00	\$2,395.00	
205-61100-2510-206-70-002	VLDP-HYBRID	\$41.00	\$41.00	\$90.00	\$104.00	
205-61100-2750-206-70-002	RHCC BENEFITS	\$1,863.00	\$2,006.00	\$2,360.00	\$2,456.00	
<b>BRIGHT STARS PROGRAM TOTAL - SUTHERLAND</b>		\$241,186.00	\$284,118.00	\$297,100.00	\$305,060.00	
<b>BRIGHT STARS PROGRAM TOTAL</b>		<b>\$507,706.00</b>	<b>\$681,642.00</b>	<b>\$857,961.00</b>	<b>\$606,932.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SUTHERLAND ELEMENTARY SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-206-10-000	INSTRUCTIONAL SALARIES	\$1,660,920.00	\$1,755,458.00	\$1,698,270.00	\$1,933,830.00	\$1,772,345.00
205-61100-1151-206-10-000	INSTRUCTIONAL AIDE SALARIES			\$18,726.00	\$39,674.00	\$25,770.00
205-61100-2100-206-10-000	FICA BENEFITS	\$122,674.00	\$128,942.00	\$126,702.00	\$145,850.00	\$131,848.00
205-61100-2210-206-10-000	VRS BENEFITS	\$236,483.00	\$247,477.00	\$227,872.00	\$193,236.00	\$149,141.00
205-61100-2220-206-10-000	VRS-HYBRID	\$31,990.00	\$43,448.00	\$57,493.00	\$107,328.00	\$141,025.00
205-61100-2300-206-10-000	HMP BENEFITS	\$164,544.00	\$193,200.00	\$176,880.00	\$209,042.00	\$210,751.00
205-61100-2350-206-10-000	HSA CONTRIBUTIONS	\$16,000.00	\$14,000.00	\$12,455.00	\$14,800.00	\$9,800.00
205-61100-2400-206-10-000	GLI BENEFITS	\$21,645.00	\$23,456.00	\$23,006.00	\$23,286.00	\$20,416.00
205-61100-2510-206-10-000	VLDP-HYBRID	\$458.00	\$622.00	\$823.00	\$1,678.00	\$1,927.00
205-61100-2750-206-10-000	RHCC BENEFITS	\$19,545.00	\$21,179.00	\$20,778.00	\$23,878.00	\$20,932.00
205-61100-6001-206-10-000	MATERIALS AND SUPPLIES	\$2,775.00	\$2,575.00	\$2,875.00	\$3,011.00	\$2,485.00
205-61100-6131-206-10-000	INSTRUCTIONAL MATERIALS	\$19,240.00	\$16,246.00	\$15,946.00	\$15,446.00	\$13,988.00
205-61100-6132-206-10-000	ART MATERIALS	\$400.00	\$600.00	\$600.00	\$600.00	\$600.00
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$2,296,674.00</b>	<b>\$2,447,203.00</b>	<b>\$2,382,426.00</b>	<b>\$2,711,659.00</b>	<b>\$2,501,028.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-206-10-003	INSTRUCTIONAL SALARIES	\$12,633.00				
205-61100-2100-206-10-003	FICA BENEFITS	\$847.00				
205-61100-2210-206-10-003	VRS BENEFITS	\$2,100.00				
205-61100-2300-206-10-003	HMP BENEFITS	\$2,793.00				
205-61100-2400-206-10-003	GLI BENEFITS	\$169.00				
205-61100-2750-206-10-003	RHCC BENEFITS	\$153.00				
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$18,695.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-206-12-000	INSTRUCTIONAL SALARIES					\$45,186.00
205-61100-2100-206-12-000	FICA BENEFITS					\$2,986.00
205-61100-2220-206-12-000	VRS-HYBRID					\$8,125.00
205-61100-2300-206-12-000	HMP BENEFITS					\$15,597.00
205-61100-2350-206-12-000	HSA CONTRIBUTIONS					\$1,155.00
205-61100-2400-206-12-000	GLI BENEFITS					\$533.00
205-61100-2510-206-12-000	VLDP-HYBRID					\$108.00
205-61100-2750-206-12-000	RHCC BENEFITS					\$547.00
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>						<b>\$74,237.00</b>
<b>REMEDIAL SERVICES</b>						
205-61100-1121-206-19-000	INSTRUCTIONAL SALARIES					\$129,677.00
205-61100-2100-206-19-000	FICA BENEFITS					\$9,470.00
205-61100-2210-206-19-000	VRS BENEFITS					\$19,087.00
205-61100-2300-206-19-000	HMP BENEFITS					\$9,783.00
205-61100-2350-206-19-000	HSA CONTRIBUTIONS					\$1,125.00
205-61100-2400-206-19-000	GLI BENEFITS					\$1,530.00
205-61100-2750-206-19-000	RHCC BENEFITS					\$1,569.00
<b>REMEDIAL SERVICES TOTAL</b>						<b>\$172,241.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-206-20-003	INSTRUCTIONAL SALARIES		\$23,687.00		\$43,912.00	
205-61100-2100-206-20-003	FICA BENEFITS		\$1,792.00		\$2,959.00	
205-61100-2220-206-20-003	VRS - HYBRID		\$3,937.00		\$6,688.00	
205-61100-2300-206-20-003	HMP BENEFITS		\$3,754.00		\$15,597.00	
205-61100-2350-206-20-003	HSA CONTRIBUTIONS		\$460.00		\$1,155.00	
205-61100-2400-206-20-003	GLI BENEFITS		\$317.00		\$518.00	
205-61100-2510-206-20-003	VLDP - HYBRID		\$56.00		\$105.00	
205-61100-2750-206-20-003	RHCC BENEFITS		\$287.00		\$531.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$34,290.00</b>		<b>\$71,465.00</b>	
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-206-26-003	INSTRUCTIONAL SALARIES		\$51,154.00	\$33,730.00		
205-61100-2100-206-26-003	FICA BENEFITS		\$3,853.00	\$2,111.00		
205-61100-2220-206-26-003	VRS - HYBRID		\$8,502.00	\$5,606.00		
205-61100-2300-206-26-003	HMP BENEFITS		\$8,160.00	\$12,164.00		
205-61100-2350-206-26-003	HSA CONTRIBUTIONS		\$1,000.00			
205-61100-2400-206-26-003	GLI BENEFITS		\$685.00	\$452.00		
205-61100-2510-206-26-003	VLDP - HYBRID		\$122.00	\$80.00		
205-61100-2750-206-26-003	RHCC BENEFITS		\$619.00	\$408.00		
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$74,095.00</b>	<b>\$54,551.00</b>		

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SPEECH SERVICES</b>						
205-61100-1121-206-20-000	INSTRUCTIONAL SALARIES		\$17,444.00	\$18,521.00	\$19,553.00	\$20,119.00
205-61100-1125-206-20-000	SPEECH PATHOLOGIST SALARIES	\$44,854.00	\$48,631.00	\$67,587.00	\$40,494.00	\$41,732.00
205-61100-2100-206-20-000	FICA BENEFITS	\$3,182.00	\$4,741.00	\$6,307.00	\$4,334.00	\$4,489.00
205-61100-2210-206-20-00	VRS BENEFITS		\$2,900.00	\$3,078.00	\$2,978.00	\$3,064.00
205-61100-2220-206-20-000	VRS-HYBRID	\$7,455.00	\$8,082.00		\$5,942.00	\$7,590.00
205-61100-2300-206-20-000	HMP BENEFITS	\$11,279.00	\$17,262.00	\$17,262.00	\$13,679.00	\$14,138.00
205-61100-2350-206-20-000	HSA CONTRIBUTIONS	\$1,085.00	\$1,365.00	\$280.00	\$750.00	\$1,030.00
205-61100-2400-206-20-000	GLI BENEFITS	\$601.00	\$886.00	\$248.00	\$690.00	\$713.00
205-61100-2510-206-20-000	VLDP-HYBRID	\$107.00	\$116.00		\$93.00	\$96.00
205-61100-2750-206-20-000	RHCC BENEFITS	\$543.00	\$800.00	\$225.00	\$708.00	\$730.00
205-61100-5800-206-20-000	MISCELLANEOUS OTHER CHARGES		\$750.00	\$1,000.00	\$500.00	\$250.00
205-61100-6001-206-20-000	MATERIALS AND SUPPLIES	\$1,500.00	\$750.00	\$750.00	\$500.00	\$250.00
<b>SPEECH SERVICES TOTAL</b>		\$70,606.00	\$103,727.00	\$115,258.00	\$90,221.00	\$94,201.00
<b>LEARNING DISABLED</b>						
205-61100-1121-206-21-000	INSTRUCTIONAL SALARIES	\$81,165.00	\$52,208.00	\$53,220.00	\$95,070.00	\$86,853.00
205-61100-1151-206-21-000	INSTRUCTIONAL AIDE SALARIES	\$24,708.00	\$6,673.00	\$10,937.00	\$12,678.00	\$21,715.00
205-61100-2100-206-21-000	FICA BENEFITS	\$7,514.00	\$4,303.00	\$4,622.00	\$7,774.00	\$7,640.00
205-61100-2210-206-21-000	VRS BENEFITS	\$17,596.00	\$9,786.00	\$8,845.00	\$11,946.00	\$9,092.00
205-61100-2220-206-21-000	VRS-HYBRID			\$1,819.00	\$4,463.00	\$8,666.00
205-61100-2300-206-21-000	HMP BENEFITS	\$19,694.00	\$4,298.00	\$11,006.00	\$15,540.00	\$21,781.00
205-61100-2350-206-21-000	HSA CONTRIBUTIONS	\$2,250.00	\$435.00	\$375.00		
205-61100-2400-206-21-000	GLI BENEFITS	\$1,419.00	\$788.00	\$860.00	\$1,270.00	\$1,280.00
205-61100-2510-206-21-000	VLDP-HYBRID			\$26.00	\$70.00	\$117.00
205-61100-2750-206-21-000	RHCC BENEFITS	\$1,280.00	\$713.00	\$776.00	\$1,303.00	\$1,314.00
<b>LEARNING DISABLED TOTAL</b>		\$155,626.00	\$79,204.00	\$92,486.00	\$150,114.00	\$158,458.00
<b>EMOTIONALLY DISTURBED</b>						
205-61100-1121-206-22-000	INSTRUCTIONAL SALARIES					
205-61100-1151-206-22-000	INSTRUCTIONAL AIDE SALARIES					
205-61100-2100-206-22-000	FICA BENEFITS					
205-61100-2210-206-22-000	VRS BENEFITS					
205-61100-2300-206-22-000	HMP BENEFITS					
205-61100-2350-206-22-000	HSA CONTRIBUTIONS					
205-61100-2400-206-22-000	GLI BENEFITS					
205-61100-2750-206-22-000	RHCC BENEFITS					
<b>EMOTIONALLY DISTURBED TOTAL</b>						
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1121-206-23-000	INSTRUCTIONAL SALARIES		\$12,374.00		\$20,601.00	\$34,081.00
205-61100-1151-206-23-000	INSTRUCTIONAL AIDE SALARIES	\$13,097.00	\$2,092.00			
205-61100-2100-206-23-000	FICA BENEFITS	\$744.00	\$1,037.00		\$1,490.00	\$2,370.00
205-61100-2210-206-23-000	VRS BENEFITS		\$2,057.00		\$871.00	\$4,382.00
205-61100-2220-206-23-000	VRS-HYBRID	\$2,177.00	\$348.00		\$2,267.00	\$995.00
205-61100-2300-206-23-000	HMP BENEFITS	\$11,700.00	\$3,362.00		\$3,930.00	\$6,639.00
205-61100-2350-206-23-000	HSA CONTRIBUTIONS	\$1,125.00	\$180.00			
205-61100-2400-206-23-000	GLI BENEFITS	\$176.00	\$194.00		\$243.00	\$402.00
205-61100-2510-206-23-000	VLDP-HYBRID	\$31.00	\$5.00		\$35.00	\$13.00
205-61100-2750-206-23-000	RHCC BENEFITS	\$158.00	\$175.00		\$249.00	\$412.00
<b>INTELLECTUAL DISABILITY TOTAL</b>		\$29,208.00	\$21,824.00		\$29,686.00	\$49,294.00
<b>DEVELOPMENTALLY DELAYED</b>						
205-61100-1121-206-24-000	INSTRUCTIONAL SALARIES	\$500.00	\$18,711.00		\$9,923.00	\$13,092.00
205-61100-1151-206-24-000	INSTRUCTIONAL AIDE SALARIES		\$6,597.00	\$2,547.00	\$2,953.00	\$2,013.00
205-61100-2100-206-24-000	FICA BENEFITS	\$36.00	\$1,758.00	\$195.00	\$956.00	\$1,114.00
205-61100-2210-206-24-000	VRS BENEFITS	\$83.00	\$3,569.00			\$1,994.00
205-61100-2220-206-24-000	VRS-HYBRID		\$637.00	\$423.00	\$1,961.00	\$327.00
205-61100-2300-206-24-000	HMP BENEFITS	\$156.00	\$7,942.00		\$1,676.00	\$930.00
205-61100-2350-206-24-000	HSA CONTRIBUTIONS	\$15.00	\$510.00			
205-61100-2400-206-24-000	GLI BENEFITS	\$7.00	\$339.00	\$34.00	\$152.00	\$178.00
205-61100-2510-206-24-000	VLDP-HYBRID		\$9.00	\$6.00	\$31.00	\$5.00
205-61100-2750-206-24-000	RHCC BENEFITS	\$6.00	\$305.00	\$31.00	\$156.00	\$182.00
<b>DEVELOPMENTALLY DELAYED TOTAL</b>		\$803.00	\$40,377.00	\$3,236.00	\$17,808.00	\$19,835.00
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-206-25-000	INSTRUCTIONAL SALARIES	\$74,004.00	\$70,476.00	\$99,258.00	\$85,688.00	\$92,027.00
205-61100-1151-206-25-000	INSTRUCTIONAL AIDE SALARIES	\$15,379.00	\$17,106.00	\$18,266.00	\$21,174.00	\$17,465.00
205-61100-2100-206-25-000	FICA BENEFITS	\$6,329.00	\$6,220.00	\$8,388.00	\$7,677.00	\$7,801.00
205-61100-2210-206-25-000	VRS BENEFITS	\$14,855.00	\$13,280.00	\$16,496.00	\$4,821.00	\$11,589.00
205-61100-2220-206-25-000	VRS-HYBRID		\$1,275.00	\$3,036.00	\$11,456.00	\$5,875.00
205-61100-2300-206-25-000	HMP BENEFITS	\$19,858.00	\$18,405.00	\$23,495.00	\$21,048.00	\$18,703.00
205-61100-2350-206-25-000	HSA CONTRIBUTIONS	\$2,085.00	\$1,275.00	\$750.00		
205-61100-2400-206-25-000	GLI BENEFITS	\$1,198.00	\$1,173.00	\$1,575.00	\$1,260.00	\$1,291.00
205-61100-2510-206-25-000	VLDP-HYBRID		\$18.00	\$44.00	\$178.00	\$79.00
205-61100-2750-206-25-000	RHCC BENEFITS	\$1,082.00	\$1,060.00	\$1,421.00	\$1,292.00	\$1,325.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>		\$134,790.00	\$130,288.00	\$172,729.00	\$154,594.00	\$156,155.00

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>EXCEPTIONAL EDUCATION - EARLY CHILDHOOD</b>						
205-61100-1121-206-26-000	INSTRUCTIONAL SALARIES			\$62,859.00	\$54,862.00	\$56,508.00
205-61100-1151-206-26-000	INSTRUCTIONAL AIDE SALARIES				\$21,719.00	\$22,371.00
205-61100-2100-206-26-000	FICA BENEFITS			\$4,688.00	\$5,698.00	\$5,722.00
205-61100-2210-206-26-000	VRS BENEFITS			\$10,447.00		
205-61100-2220-206-26-000	VRS-HYBRID				\$11,664.00	\$12,802.00
205-61100-2300-206-26-000	HMP BENEFITS			\$8,160.00	\$9,312.00	\$20,160.00
205-61100-2350-206-26-000	HSA CONTRIBUTIONS			\$1,000.00		
205-61100-2400-206-26-000	GLI BENEFITS			\$842.00	\$903.00	\$931.00
205-61100-2510-206-26-000	VLDP-HYBRID				\$183.00	\$187.00
205-61100-2750-206-26-000	RHCC BENEFITS			\$761.00	\$927.00	\$955.00
<b>EXCEPTIONAL EDUCATION - EARLY CHILDHOOD TOTAL</b>				<b>\$88,757.00</b>	<b>\$105,268.00</b>	<b>\$119,636.00</b>
<b>AUTISM</b>						
205-61100-1121-206-27-000	INSTRUCTIONAL SALARIES	\$5,971.00	\$22,098.00	\$33,505.00	\$37,225.00	\$36,476.00
205-61100-1151-206-27-000	INSTRUCTIONAL AIDE SALARIES	\$6,454.00	\$7,978.00	\$8,602.00	\$9,972.00	\$4,027.00
205-61100-2100-206-27-000	FICA BENEFITS	\$817.00	\$2,090.00	\$3,031.00	\$3,413.00	\$2,792.00
205-61100-2210-206-27-000	VRS BENEFITS	\$1,339.00	\$4,361.00	\$5,568.00	\$3,080.00	\$3,938.00
205-61100-2220-206-27-000	VRS-HYBRID	\$726.00	\$637.00	\$1,430.00	\$4,108.00	\$2,643.00
205-61100-2300-206-27-000	HMP BENEFITS	\$5,460.00	\$8,832.00	\$8,339.00	\$7,883.00	\$9,092.00
205-61100-2350-206-27-000	HSA CONTRIBUTIONS	\$525.00	\$600.00	\$375.00		
205-61100-2400-206-27-000	GLI BENEFITS	\$167.00	\$403.00	\$564.00	\$556.00	\$478.00
205-61100-2510-206-27-000	VLDP-HYBRID	\$10.00	\$9.00	\$20.00	\$65.00	\$35.00
205-61100-2750-206-27-000	RHCC BENEFITS	\$150.00	\$363.00	\$509.00	\$571.00	\$491.00
<b>AUTISM TOTAL</b>		<b>\$21,619.00</b>	<b>\$47,371.00</b>	<b>\$61,943.00</b>	<b>\$66,873.00</b>	<b>\$59,972.00</b>
<b>GIFTED EDUCATION</b>						
205-61100-1121-206-40-000	INSTRUCTIONAL SALARIES	\$11,561.00	\$12,651.00	\$13,449.00	\$14,122.00	\$14,545.00
205-61100-2100-206-40-000	FICA BENEFITS	\$845.00	\$923.00	\$982.00	\$1,034.00	\$1,066.00
205-61100-2210-206-40-000	VRS BENEFITS	\$1,922.00	\$2,103.00	\$2,235.00	\$2,151.00	\$2,215.00
205-61100-2300-206-40-000	HMP BENEFITS	\$1,421.00	\$1,764.00	\$1,764.00	\$1,862.00	\$2,066.00
205-61100-2400-206-40-000	GLI BENEFITS	\$155.00	\$170.00	\$180.00	\$167.00	\$172.00
205-61100-2750-206-40-000	RHCC BENEFITS	\$140.00	\$153.00	\$163.00	\$171.00	\$176.00
<b>GIFTED EDUCATION TOTAL</b>		<b>\$16,044.00</b>	<b>\$17,764.00</b>	<b>\$18,773.00</b>	<b>\$19,507.00</b>	<b>\$20,240.00</b>
<b>MATH REMEDIATION SERVICES</b>						
205-61100-1121-206-50-000	INSTRUCTIONAL SALARIES	\$99,022.00	\$132,796.00	\$120,729.00	\$125,942.00	
205-61100-2100-206-50-000	FICA BENEFITS	\$7,173.00	\$9,645.00	\$8,722.00	\$9,428.00	
205-61100-2210-206-50-000	VRS BENEFITS	\$8,882.00	\$22,070.00	\$20,065.00	\$19,181.00	
205-61100-2220-206-50-000	VRS-HYBRID					
205-61100-2300-206-50-000	HMP BENEFITS	\$10,044.00	\$19,200.00	\$19,200.00	\$18,927.00	
205-61100-2350-206-50-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00		
205-61100-2400-206-50-000	GLI BENEFITS	\$716.00	\$1,780.00	\$1,618.00	\$1,486.00	
205-61100-2510-206-50-000	VLDP-HYBRID					
205-61100-2750-206-50-000	RHCC BENEFITS	\$647.00	\$1,607.00	\$1,461.00	\$1,524.00	
<b>MATH REMEDIATION SERVICES TOTAL</b>		<b>\$127,984.00</b>	<b>\$188,598.00</b>	<b>\$173,295.00</b>	<b>\$176,488.00</b>	
<b>GUIDANCE SERVICES</b>						
205-61210-1123-206-00-000	GUIDANCE COUNSELOR SALARIES				\$63,268.00	\$31,882.00
205-61210-2100-206-00-000	FICA BENEFITS				\$4,787.00	\$2,337.00
205-61210-2210-206-00-000	VRS BENEFITS				\$9,636.00	
205-61210-2220-206-00-000	VRS-HYBRID					\$5,248.00
205-61210-2300-206-00-000	HMP BENEFITS					\$5,166.00
205-61210-2350-206-00-000	HSA CONTRIBUTIONS					
205-61210-2400-206-00-000	GLI BENEFITS				\$747.00	\$376.00
205-61210-2510-206-00-000	VLDP-HYBRID					\$76.00
205-61210-2750-206-00-000	RHCC BENEFITS				\$766.00	\$386.00
205-61210-5800-206-00-000	MISCELLANEOUS OTHER CHARGES		\$500.00	\$700.00	\$700.00	\$500.00
205-61210-6001-206-00-000	MATERIALS AND SUPPLIES	\$430.00	\$430.00	\$430.00	\$230.00	\$400.00
<b>GUIDANCE SERVICES TOTAL</b>		<b>\$430.00</b>	<b>\$930.00</b>	<b>\$1,130.00</b>	<b>\$80,134.00</b>	<b>\$46,371.00</b>
<b>GUIDANCE SERVICES-REGULAR EDUCATION</b>						
205-61210-1123-206-10-000	GUIDANCE COUNSELOR SALARIES	\$38,598.00	\$44,767.00	\$73,073.00	\$51,520.00	\$65,488.00
205-61210-2100-206-10-000	FICA BENEFITS	\$2,953.00	\$3,153.00	\$5,134.00	\$3,572.00	\$4,859.00
205-61210-2210-206-10-000	VRS BENEFITS		\$7,440.00	\$8,166.00	\$7,846.00	
205-61210-2220-206-10-000	VRS-HYBRID	\$6,415.00		\$3,978.00	\$15,219.00	\$9,961.00
205-61210-2300-206-10-000	HMP BENEFITS		\$13,824.00	\$14,400.00		9828
205-61210-2350-206-10-000	HSA CONTRIBUTIONS		\$1,080.00	\$1,125.00	\$1,125.00	
205-61210-2400-206-10-000	GLI BENEFITS	\$517.00	\$600.00	\$979.00	\$608.00	\$773.00
205-61210-2510-206-10-000	VLDP-HYBRID	\$92.00		\$57.00		\$156.00
205-61210-2750-206-10-000	RHCC BENEFITS	\$467.00	\$542.00	\$885.00	\$623.00	\$792.00
<b>GUIDANCE SERVICES-REGULAR EDUCATION TOTAL</b>		<b>\$49,042.00</b>	<b>\$71,406.00</b>	<b>\$107,797.00</b>	<b>\$80,513.00</b>	<b>\$91,857.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION</b>						
205-61210-1123-206-20-000	GUIDANCE COUNSELOR SALARIES	\$15,010.00	\$17,410.00	\$24,358.00	\$17,173.00	
205-61210-2100-206-20-000	FICA BENEFITS	\$1,149.00	\$1,226.00	\$1,712.00	\$1,191.00	
205-61210-2210-206-20-000	VRS BENEFITS		\$2,893.00	\$2,722.00	\$2,615.00	
205-61210-2220-206-20-000	VRS-HYBRID	\$2,495.00		\$1,326.00		
205-61210-2300-206-20-000	HMP BENEFITS		\$5,376.00	\$4,800.00	\$5,073.00	
205-61210-2350-206-20-000	HSA CONTRIBUTIONS		\$420.00	\$375.00	\$375.00	
205-61210-2400-206-20-000	GLI BENEFITS	\$201.00	\$233.00	\$326.00	\$203.00	
205-61210-2510-206-20-000	VLDP-HYBRID	\$36.00		\$19.00		
205-61210-2750-205-20-000	RHCC BENEFITS	\$182.00	\$211.00	\$295.00	\$208.00	
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$19,073.00</b>	<b>\$27,769.00</b>	<b>\$35,933.00</b>	<b>\$26,838.00</b>	
<b>MEDIA SERVICES</b>						
205-61320-1122-206-00-000	MEDIA SPECIALIST SALARIES	\$80,952.00	\$55,936.00	\$90,994.00	\$85,601.00	\$88,112.00
205-61320-1150-206-00-000	CLERICAL SALARIES	\$18,760.00	\$19,474.00	\$6,832.00		
205-61320-2100-206-00-000	FICA BENEFITS	\$7,274.00	\$5,662.00		\$5,957.00	\$6,150.00
205-61320-2210-206-00-000	VRS BENEFITS	\$13,454.00	\$9,297.00		\$13,037.00	\$13,419.00
205-61320-2220-206-00-000	VRS-HYBRID	\$3,119.00				
205-61320-2300-206-00-000	HMP BENEFITS	\$22,152.00	\$8,160.00	\$8,160.00	\$15,732.00	\$15,732.00
205-61320-2350-206-00-000	HSA CONTRIBUTIONS	\$2,500.00	\$1,000.00	\$1,000.00		
205-61320-2400-206-00-000	GLI BENEFITS	\$1,336.00	\$750.00		\$1,010.00	\$1,040.00
205-61320-2510-206-00-000	VLDP-HYBRID	\$45.00				
205-61320-2750-206-00-000	RHCC BENEFITS	\$1,207.00	\$677.00		\$1,036.00	\$1,066.00
205-61320-6001-206-00-000	MATERIALS AND SUPPLIES	\$614.00	\$764.00	\$764.00	\$764.00	\$764.00
205-61320-6006-206-00-000	REPAIR / REPLACEMENT OF EQUIPMENT	\$550.00	\$550.00	\$550.00	\$500.00	\$585.00
205-61320-6012-206-00-000	BOOKS AND SUPPLIES	\$4,290.00	\$4,140.00	\$3,290.00	\$3,000.00	\$2,545.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$156,253.00</b>	<b>\$106,410.00</b>	<b>\$111,590.00</b>	<b>\$126,637.00</b>	<b>\$129,413.00</b>
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1126-206-00-000	PRINCIPAL SALARIES	\$80,725.00	\$92,701.00	\$89,170.00	\$93,725.00	\$99,898.00
205-61410-1127-206-00-000	ASSISTANT PRINCIPAL SALARIES	\$69,784.00	\$75,400.00	\$80,288.00	\$77,230.00	\$79,685.00
205-61410-1150-206-00-000	CLERICAL SALARIES	\$94,382.00	\$94,719.00	\$109,149.00	\$114,560.00	\$118,034.00
205-61410-2100-206-00-000	FICA BENEFITS	\$18,167.00	\$18,515.00	\$20,384.00	\$20,730.00	\$21,450.00
205-61410-2210-206-00-000	VRS BENEFITS	\$40,701.00	\$43,681.00	\$39,539.00	\$36,977.00	\$38,244.00
205-61410-2220-206-00-000	VRS-HYBRID			\$6,765.00	\$6,506.00	\$7,244.00
205-61410-2300-206-00-000	HMP BENEFITS	\$34,044.00	\$70,440.00	\$57,960.00	\$71,988.00	\$80,172.00
205-61410-2350-206-00-000	HSA CONTRIBUTIONS	\$4,000.00	\$3,000.00	\$4,000.00	\$5,500.00	\$4,500.00
205-61410-2400-206-00-000	GLI BENEFITS	\$3,282.00	\$3,521.00	\$3,734.00	\$3,369.00	\$3,512.00
205-61410-2510-206-00-000	VLDP-HYBRID			\$97.00	\$102.00	\$105.00
205-61410-2750-206-00-000	RHCC BENEFITS	\$2,963.00	\$3,180.00	\$3,371.00	\$3,454.00	\$3,602.00
205-61410-3000-206-00-000	PURCHASED SERVICES					
205-61410-5501-206-00-000	TRAVEL - MILEAGE	\$710.00	\$550.00	\$600.00		\$2,450.00
205-61410-5800-206-00-000	MISCELLANEOUS OTHER CHARGES	\$500.00	\$6,250.00	\$9,615.00	\$9,615.00	\$6,505.00
205-61410-6001-206-00-000	MATERIALS AND SUPPLIES	\$3,551.00	\$3,551.00	\$3,726.00	\$3,726.00	\$5,326.00
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$352,809.00</b>	<b>\$415,508.00</b>	<b>\$428,398.00</b>	<b>\$447,482.00</b>	<b>\$470,727.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-206-00-000	SCHOOL NURSE SALARIES	\$39,900.00	\$43,080.00	\$46,140.00	\$48,435.00	\$49,905.00
205-62220-2100-206-00-000	FICA BENEFITS	\$3,053.00	\$3,296.00	\$3,530.00	\$3,705.00	\$3,818.00
205-62220-2210-206-00-000	VRS BENEFITS	\$6,631.00	\$7,160.00	\$7,668.00	\$7,377.00	\$7,601.00
205-62220-2400-206-00-000	GLI BENEFITS	\$535.00	\$577.00	\$618.00	\$572.00	\$589.00
205-62220-2750-206-00-000	RHCC BENEFITS	\$483.00	\$521.00	\$558.00	\$586.00	\$604.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$50,602.00</b>	<b>\$54,634.00</b>	<b>\$58,514.00</b>	<b>\$60,675.00</b>	<b>\$62,517.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1191-206-00-000	SERVICE SALARIES	\$19,302.00	\$20,862.00		\$34,674.00	\$43,118.00
205-64200-2100-206-00-000	FICA BENEFITS	\$1,394.00	\$1,499.00		\$2,458.00	\$2,886.00
205-64200-2220-206-00-000	VRS-HYBRID	\$1,272.00	\$1,376.00		\$1,381.00	\$2,013.00
205-64200-2300-206-00-000	HMP BENEFITS	\$3,552.00	\$4,410.00		\$9,312.00	\$15,732.00
205-64200-2400-206-00-000	GLI BENEFITS	\$259.00	\$280.00		\$409.00	\$509.00
205-64200-2510-206-00-000	VLDP-HYBRID	\$102.00	\$110.00		\$183.00	\$228.00
205-64200-2750-206-00-000	RHCC BENEFITS	\$122.00	\$131.00		\$267.00	\$332.00
205-64200-5100-206-00-000	ELECTRICITY					\$126,295.00
205-64200-5120-206-00-000	FUEL OIL					\$14,700.00
205-64200-5130-206-00-000	WATER AND SEWER					\$12,560.00
<b>SERVICE SALARIES TOTAL</b>		<b>\$26,003.00</b>	<b>\$28,668.00</b>		<b>\$48,684.00</b>	<b>\$218,373.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS**  
**FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-206-00-000	INSTRUCTIONAL SALARIES	\$54,350.00	\$58,868.00	\$62,020.00	\$65,025.00	\$66,919.00
205-68100-2100-206-00-000	FICA BENEFITS	\$3,795.00	\$4,061.00	\$4,302.00	\$4,523.00	\$4,668.00
205-68100-2210-206-00-000	VRS BENEFITS	\$9,033.00	\$9,784.00	\$10,308.00	\$9,903.00	\$9,509.00
205-68100-2300-206-00-000	HMP BENEFITS	\$15,600.00	\$19,200.00	\$19,200.00	\$20,292.00	\$20,292.00
205-68100-2350-206-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-68100-2400-206-00-000	GLI BENEFITS	\$728.00	\$789.00	\$831.00	\$767.00	\$790.00
205-68100-2750-206-00-000	RHCC BENEFITS	\$658.00	\$712.00	\$750.00	\$787.00	\$810.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$85,664.00</b>	<b>\$94,914.00</b>	<b>\$98,911.00</b>	<b>\$102,797.00</b>	<b>\$104,488.00</b>
<b>TOTAL COST CENTER SUTHERLAND ELEMENTARY</b>		<b>\$3,611,925.00</b>	<b>\$3,984,980.00</b>	<b>\$4,005,727.00</b>	<b>\$4,567,443.00</b>	<b>\$4,549,043.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>DINWIDDIE HIGH SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-301-10-000	INSTRUCTIONAL SALARIES		\$51,772.00			\$4,053,651.00
205-61100-1151-301-10-000	INSTRUCTIONAL AIDE SALARIES	\$16,133.00	\$17,091.00	\$18,341.00	\$21,267.00	\$21,905.00
205-61100-1624-301-10-000	DRIVERS EDUCATION WAGES					\$12,000.00
205-61100-1630-301-10-000	LAVC SCORING			\$1,250.00		
205-61100-2100-301-10-000	FICA BENEFITS	\$935.00	\$4,937.00	\$1,499.00	\$1,476.00	\$298,600.00
205-61100-2210-301-10-000	VRS BENEFITS					\$415,493.00
205-61100-2220-301-10-000	VRS-HYBRID	\$2,681.00	\$2,841.00	\$3,048.00	\$3,239.00	\$214,927.00
205-61100-2300-301-10-000	HMP BENEFITS	\$15,600.00	\$12,300.00		\$8,892.00	\$657,184.00
205-61100-2350-301-10-000	HSA CONTRIBUTIONS	\$1,500.00	\$3,000.00			\$24,500.00
205-61100-2400-301-10-000	GLI BENEFITS	\$216.00	\$229.00	\$246.00	\$251.00	\$46,366.00
205-61100-2510-301-10-000	VLDP-HYBRID	\$38.00	\$41.00	\$44.00	\$51.00	\$2,938.00
205-61100-2750-301-10-000	RHCC BENEFITS	\$195.00	\$207.00	\$222.00	\$257.00	\$47,546.00
205-61100-3000-301-10-000	PURCHASED SERVICES	\$10,000.00	\$9,000.00	\$10,000.00	\$14,000.00	\$14,000.00
205-61100-3001-301-10-000	TUITION-RBC			\$28,330.00	\$28,330.00	\$28,940.00
205-61100-3025-301-10-000	GRADUATION EXPENSES					\$21,500.00
205-61100-3700-301-10-000	PROFESSIONAL DEVELOPMENT					\$3,600.00
205-61100-5800-301-10-000	MISCELLANEOUS OTHER CHARGES					\$3,000.00
205-61100-5810-301-10-000	EXTRA CURRICULAR ACTIVITIES					\$3,100.00
205-61100-6001-301-10-000	MATERIALS AND SUPPLIES	\$23,575.00	\$21,575.00	\$20,575.00	\$20,500.00	\$19,075.00
205-61100-6131-301-10-000	INSTRUCTIONAL MATERIALS					\$2,000.00
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$70,873.00</b>	<b>\$122,993.00</b>	<b>\$83,555.00</b>	<b>\$98,263.00</b>	<b>\$5,890,325.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-301-10-003	INSTRUCTIONAL SALARIES	\$23,334.00				
205-61100-2100-301-10-003	FICA BENEFITS	\$1,763.00				
205-61100-2220-301-10-003	VRS-HYBRID	\$3,878.00				
205-61100-2300-301-10-003	HMP BENEFITS	\$2,959.00				
205-61100-2350-301-10-003	HSA CONTRIBUTIONS	\$450.00				
205-61100-2400-301-10-003	GLI BENEFITS	\$313.00				
205-61100-2510-301-10-003	VLDP-HYBRID	\$56.00				
205-61100-2750-301-10-003	RHCC BENEFITS	\$282.00				
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$33,035.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-301-20-003	INSTRUCTIONAL SALARIES		\$42,678.00	\$42,593.00	\$43,413.00	
205-61100-2100-301-20-003	FICA BENEFITS		\$3,219.00	\$3,215.00	\$3,280.00	
205-61100-2220-301-20-003	VRS-HYBRID		\$7,093.00	\$7,079.00	\$6,612.00	
205-61100-2300-301-20-003	HMP BENEFITS		\$6,202.00	\$5,875.00	\$5,998.00	
205-61100-2350-301-20-003	HSA CONTRIBUTIONS		\$760.00	\$720.00	\$700.00	
205-61100-2400-301-20-003	GLI BENEFITS		\$572.00	\$571.00	\$512.00	
205-61100-2510-301-20-003	VLDP-HYBRID		\$102.00	\$101.00	\$103.00	
205-61100-2750-301-20-003	RHCC BENEFITS		\$516.00	\$515.00	\$525.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$61,142.00</b>	<b>\$60,669.00</b>	<b>\$61,143.00</b>	
<b>JROTC PROGRAM</b>						
205-61100-1121-301-10-008	INSTRUCTIONAL SALARIES	\$123,641.00	\$135,266.00	\$143,797.00	\$150,987.00	\$155,517.00
205-61100-2100-301-10-008	FICA BENEFITS	\$9,423.00	\$10,313.00	\$10,965.00	\$11,516.00	\$11,862.00
205-61100-2220-301-10-008	VRS-HYBRID	\$20,549.00	\$22,480.00	\$23,899.00	\$22,995.00	\$26,923.00
205-61100-2400-301-10-008	GLI BENEFITS	\$1,657.00	\$1,813.00	\$1,927.00	\$1,782.00	\$1,835.00
205-61100-2510-301-10-008	VLDP-HYBRID	\$294.00	\$322.00	\$342.00	\$359.00	\$370.00
205-61100-2750-301-10-008	RHCC BENEFITS	\$1,496.00	\$1,637.00	\$1,740.00	\$1,827.00	\$1,881.00
205-61100-6001-301-10-008	MATERIALS AND SUPPLIES	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
<b>JROTC PROGRAM TOTAL</b>		<b>\$159,060.00</b>	<b>\$173,831.00</b>	<b>\$184,670.00</b>	<b>\$191,466.00</b>	<b>\$200,388.00</b>
<b>MATH</b>						
205-61100-1121-301-11-000	INSTRUCTIONAL SALARIES	\$568,952.00	\$618,654.00	\$578,757.00	\$659,574.00	
205-61100-2100-301-11-000	FICA BENEFITS	\$41,576.00	\$44,646.00	\$41,604.00	\$47,527.00	
205-61100-2210-301-11-000	VRS BENEFITS	\$78,286.00	\$92,981.00	\$72,994.00	\$78,530.00	
205-61100-2220-301-11-000	VRS-HYBRID	\$16,273.00	\$9,840.00	\$23,196.00	\$21,922.00	
205-61100-2300-301-11-000	HMP BENEFITS	\$87,528.00	\$112,200.00	\$106,140.00	\$121,104.00	
205-61100-2350-301-11-000	HSA CONTRIBUTIONS	\$8,500.00	\$7,000.00	\$6,000.00	\$6,000.00	
205-61100-2400-301-11-000	GLI BENEFITS	\$7,624.00	\$8,291.00	\$7,754.00	\$7,781.00	
205-61100-2510-301-11-000	VLDP-HYBRID	\$233.00	\$141.00	\$332.00	\$343.00	
205-61100-2750-301-11-000	RHCC BENEFITS	\$6,884.00	\$7,486.00	\$7,002.00	\$7,981.00	
<b>MATH TOTAL</b>		<b>\$815,856.00</b>	<b>\$901,239.00</b>	<b>\$843,779.00</b>	<b>\$950,762.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ENGLISH</b>						
205-61100-1121-301-12-000	INSTRUCTIONAL SALARIES	\$726,616.00	\$788,285.00	\$891,105.00	\$809,855.00	\$45,119.00
205-61100-2100-301-12-000	FICA BENEFITS	\$54,451.00	\$58,653.00	\$66,304.00	\$56,292.00	\$3,410.00
205-61100-2210-301-12-000	VRS BENEFITS	\$80,479.00	\$87,756.00	\$89,946.00	\$72,979.00	
205-61100-2220-301-12-000	VRS-HYBRID	\$40,287.00	\$43,259.00	\$53,411.00	\$42,747.00	\$7,774.00
205-61100-2300-301-12-000	HMP BENEFITS	\$76,272.00	\$107,004.00	\$112,224.00	\$110,304.00	\$5,998.00
205-61100-2350-301-12-000	HSA CONTRIBUTIONS	\$8,250.00	\$7,750.00	\$7,000.00	\$3,000.00	\$700.00
205-61100-2400-301-12-000	GLI BENEFITS	\$9,737.00	\$10,564.00	\$11,559.00	\$8,967.00	\$532.00
205-61100-2510-301-12-000	VLDP-HYBRID	\$576.00	\$619.00	\$766.00	\$668.00	\$107.00
205-61100-2750-301-12-000	RHCC BENEFITS	\$8,794.00	\$9,540.00	\$10,438.00	\$9,194.00	\$546.00
<b>ENGLISH TOTAL</b>		<b>\$1,005,462.00</b>	<b>\$1,113,430.00</b>	<b>\$1,242,753.00</b>	<b>\$1,114,006.00</b>	<b>\$64,186.00</b>
<b>SCIENCE</b>						
205-61100-1121-301-13-000	INSTRUCTIONAL SALARIES	\$535,625.00	\$581,954.00	\$616,120.00	\$673,449.00	
205-61100-2100-301-13-000	FICA BENEFITS	\$39,053.00	\$42,227.00	\$45,232.00	\$47,179.00	
205-61100-2210-301-13-000	VRS BENEFITS	\$81,256.00	\$88,320.00	\$83,956.00	\$80,726.00	
205-61100-2220-301-13-000	VRS-HYBRID	\$7,766.00	\$8,400.00	\$18,442.00	\$18,034.00	
205-61100-2300-301-13-000	HMP BENEFITS	\$86,760.00	\$106,644.00	\$107,664.00	\$107,904.00	
205-61100-2350-301-13-000	HSA CONTRIBUTIONS	\$8,000.00	\$8,000.00	\$6,500.00	\$4,500.00	
205-61100-2400-301-13-000	GLI BENEFITS	\$7,178.00	\$7,799.00	\$8,256.00	\$7,652.00	
205-61100-2510-301-13-000	VLDP-HYBRID	\$111.00	\$120.00	\$264.00	\$282.00	
205-61100-2750-301-13-000	RHCC BENEFITS	\$6,482.00	\$7,041.00	\$7,456.00	\$7,846.00	
205-61100-3830-301-13-000	TUITION PAID - PRIVATE					\$26,000.00
<b>SCIENCE TOTAL</b>		<b>\$772,231.00</b>	<b>\$850,505.00</b>	<b>\$893,890.00</b>	<b>\$947,572.00</b>	<b>\$26,000.00</b>
<b>HISTORY / SOCIAL SCIENCE</b>						
205-61100-1121-301-14-000	INSTRUCTIONAL SALARIES	\$543,737.00	\$587,849.00	\$625,486.00	\$661,382.00	
205-61100-2100-301-14-000	FICA BENEFITS	\$40,637.00	\$43,461.00	\$46,189.00	\$48,254.00	
205-61100-2210-301-14-000	VRS BENEFITS	\$41,571.00	\$45,268.00	\$49,102.00	\$56,400.00	
205-61100-2220-301-14-000	VRS-HYBRID	\$48,800.00	\$52,432.00	\$54,853.00	\$44,328.00	
205-61100-2300-301-14-000	HMP BENEFITS	\$52,644.00	\$69,900.00	\$70,560.00	\$83,592.00	
205-61100-2350-301-14-000	HSA CONTRIBUTIONS	\$4,000.00	\$4,000.00	\$3,000.00	\$2,000.00	
205-61100-2400-301-14-000	GLI BENEFITS	\$7,286.00	\$7,877.00	\$8,383.00	\$7,806.00	
205-61100-2510-301-14-000	VLDP-HYBRID	\$699.00	\$752.00	\$786.00	\$692.00	
205-61100-2750-301-14-000	RHCC BENEFITS	\$6,579.00	\$7,113.00	\$7,568.00	\$8,002.00	
<b>HISTORY / SOCIAL SCIENCE TOTAL</b>		<b>\$745,953.00</b>	<b>\$818,652.00</b>	<b>\$865,927.00</b>	<b>\$912,456.00</b>	
<b>HEALTH &amp; PE</b>						
205-61100-1121-301-15-000	INSTRUCTIONAL SALARIES	\$278,755.00	\$303,652.00	\$422,442.00	\$443,376.00	
205-61100-2100-301-15-000	FICA BENEFITS	\$20,233.00	\$21,975.00	\$30,789.00	\$32,333.00	
205-61100-2210-301-15-000	VRS BENEFITS	\$46,330.00	\$50,466.00	\$70,210.00	\$67,526.00	
205-61100-2300-301-15-000	HMP BENEFITS	\$51,744.00	\$63,804.00	\$78,780.00	\$82,068.00	
205-61100-2350-301-15-000	HSA CONTRIBUTIONS	\$6,000.00	\$6,000.00	\$4,000.00	\$4,000.00	
205-61100-2400-301-15-000	GLI BENEFITS	\$3,735.00	\$4,071.00	\$5,660.00	\$5,231.00	
205-61100-2750-301-15-000	RHCC BENEFITS	\$3,373.00	\$3,674.00	\$5,111.00	\$5,365.00	
<b>HEALTH &amp; PE TOTAL</b>		<b>\$410,170.00</b>	<b>\$453,642.00</b>	<b>\$616,992.00</b>	<b>\$639,899.00</b>	
<b>FOREIGN LANGUAGE</b>						
205-61100-1121-301-16-000	INSTRUCTIONAL SALARIES	\$232,738.00	\$181,823.00	\$268,754.00	\$257,005.00	
205-61100-2100-301-16-000	FICA BENEFITS	\$17,314.00	\$13,663.00	\$20,211.00	\$19,297.00	
205-61100-2210-301-16-000	VRS BENEFITS	\$31,106.00	\$21,869.00	\$23,233.00	\$22,341.00	
205-61100-2220-301-16-000	VRS-HYBRID		\$8,350.00	\$8,777.00	\$16,802.00	
205-61100-2300-301-16-000	HMP BENEFITS	\$23,736.00	\$16,980.00	\$17,640.00	\$18,612.00	
205-61100-2350-301-16-000	HSA CONTRIBUTIONS	\$2,500.00	\$1,000.00			
205-61100-2400-301-16-000	GLI BENEFITS	\$2,508.00	\$2,437.00	\$2,581.00	\$3,032.00	
205-61100-2510-301-16-000	VLDP-HYBRID		\$120.00	\$126.00	\$263.00	
205-61100-2750-301-16-000	RHCC BENEFITS	\$2,265.00	\$2,200.00	\$2,330.00	\$3,110.00	
<b>FOREIGN LANGUAGE TOTAL</b>		<b>\$312,167.00</b>	<b>\$248,442.00</b>	<b>\$343,652.00</b>	<b>\$340,462.00</b>	
<b>MUSIC</b>						
205-61100-1121-301-17-000	INSTRUCTIONAL SALARIES	\$100,995.00	\$109,861.00	\$115,773.00	\$114,390.00	
205-61100-2100-301-17-000	FICA BENEFITS	\$7,268.00	\$7,476.00	\$7,882.00	\$7,805.00	
205-61100-2210-301-17-000	VRS BENEFITS	\$8,159.00	\$8,840.00	\$9,328.00	\$8,976.00	
205-61100-2220-301-17-000	VRS-HYBRID	\$8,627.00	\$9,420.00	\$9,912.00	\$8,446.00	
205-61100-2300-301-17-000	HMP BENEFITS	\$22,164.00	\$38,400.00	\$38,400.00	\$35,244.00	
205-61100-2350-301-17-000	HSA CONTRIBUTIONS	\$2,500.00	\$3,000.00	\$3,000.00	\$1,500.00	
205-61100-2400-301-17-000	GLI BENEFITS	\$1,354.00	\$1,472.00	\$1,551.00	\$1,349.00	
205-61100-2510-301-17-000	VLDP-HYBRID	\$124.00	\$135.00	\$142.00	\$132.00	
205-61100-2750-301-17-000	RHCC BENEFITS	\$1,222.00	\$1,330.00	\$1,401.00	\$1,384.00	
<b>MUSIC TOTAL</b>		<b>\$152,413.00</b>	<b>\$179,934.00</b>	<b>\$187,389.00</b>	<b>\$179,226.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ART</b>						
205-61100-1121-301-18-000	INSTRUCTIONAL SALARIES	\$120,073.00	\$115,397.00	\$121,963.00	\$113,479.00	
205-61100-2100-301-18-000	FICA BENEFITS	\$8,689.00	\$8,387.00	\$8,888.00	\$8,520.00	
205-61100-2210-301-18-000	VRS BENEFITS	\$19,957.00	\$10,513.00	\$11,176.00		
205-61100-2220-301-18-000	VRS-HYBRID		\$8,666.00	\$9,094.00	\$8,736.00	
205-61100-2300-301-18-000	HMP BENEFITS	\$13,680.00	\$16,980.00	\$16,980.00	\$9,312.00	
205-61100-2350-301-18-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$1,000.00		
205-61100-2400-301-18-000	GLI BENEFITS	\$1,609.00	\$1,547.00	\$1,634.00	\$677.00	
205-61100-2510-301-18-000	VLDP-HYBRID		\$124.00	\$130.00	\$137.00	
205-61100-2750-301-18-000	RHCC BENEFITS	\$1,452.00	\$1,396.00	\$1,476.00	\$694.00	
<b>ART TOTAL</b>		<b>\$166,460.00</b>	<b>\$164,010.00</b>	<b>\$172,341.00</b>	<b>\$141,555.00</b>	
<b>DRAMA</b>						
205-61100-1121-301-19-000	INSTRUCTIONAL SALARIES	\$25,313.00	\$27,346.00	\$28,530.00	\$57,357.00	\$63,330.00
205-61100-2100-301-19-000	FICA BENEFITS	\$1,778.00	\$1,894.00	\$2,183.00	\$4,275.00	\$4,583.00
205-61100-2210-301-19-000	VRS BENEFITS	\$4,207.00	\$4,545.00			
205-61100-2220-301-19-000	VRS-HYBRID				\$8,736.00	\$10,265.00
205-61100-2300-301-19-000	HMP BENEFITS	\$7,800.00	\$9,600.00		\$8,556.00	\$8,568.00
205-61100-2350-301-19-000	HSA CONTRIBUTIONS	\$750.00	\$750.00		\$1,000.00	\$1,000.00
205-61100-2400-301-19-000	GLI BENEFITS	\$339.00	\$366.00		\$677.00	\$747.00
205-61100-2510-301-19-000	VLDP-HYBRID				\$137.00	\$151.00
205-61100-2750-301-19-000	RHCC BENEFITS	\$306.00	\$331.00		\$694.00	\$766.00
<b>DRAMA TOTAL</b>		<b>\$40,493.00</b>	<b>\$44,832.00</b>	<b>\$30,713.00</b>	<b>\$81,432.00</b>	<b>\$89,410.00</b>
<b>EXCEPTIONAL EDUCATION</b>						
205-61100-1121-301-20-000	INSTRUCTIONAL SALARIES	\$47,571.00	\$70,463.00	\$19,844.00	\$20,949.00	\$21,556.00
205-61100-1125-301-20-000	SPEECH PATHOLOGIST SALARIES	\$11,286.00	\$12,240.00	\$13,887.00	\$20,461.00	\$20,169.00
205-61100-1140-301-20-000	TECHNICAL SALARIES & WAGES					\$20,000.00
205-61100-2100-301-20-000	FICA BENEFITS	\$4,442.00	\$5,920.00	\$2,479.00	\$3,038.00	\$4,612.00
205-61100-2210-301-20-000	VRS BENEFITS		\$3,106.00	\$3,298.00	\$6,216.00	\$6,265.00
205-61100-2220-301-20-000	VRS-HYBRID	\$1,875.00	\$10,639.00	\$2,210.00		
205-61100-2300-301-20-000	HMP BENEFITS	\$3,120.00	\$19,762.00	\$7,462.00	\$6,394.00	\$6,886.00
205-61100-2350-301-20-000	HSA CONTRIBUTIONS	\$1,800.00	\$2,100.00	\$600.00	\$300.00	\$600.00
205-61100-2400-301-20-000	GLI BENEFITS	\$151.00	\$1,108.00	\$443.00	\$481.00	\$485.00
205-61100-2510-301-20-000	VLDP-HYBRID	\$27.00	\$152.00	\$32.00		
205-61100-2750-301-20-000	RHCC BENEFITS	\$137.00	\$1,000.00	\$401.00	\$494.00	\$498.00
205-61100-6001-301-20-000	MATERIALS AND SUPPLIES	\$5,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
<b>EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$75,409.00</b>	<b>\$130,490.00</b>	<b>\$54,656.00</b>	<b>\$62,333.00</b>	<b>\$85,071.00</b>
<b>LEARNING DISABLED</b>						
205-61100-1121-301-21-000	INSTRUCTIONAL SALARIES	\$338,975.00	\$370,094.00	\$412,603.00	\$375,185.00	\$415,659.00
205-61100-1151-301-21-000	INSTRUCTIONAL AIDE SALARIES	\$20,168.00	\$11,381.00	\$13,667.00	\$15,846.00	\$16,330.00
205-61100-2100-301-21-000	FICA BENEFITS	\$26,645.00	\$27,457.00	\$30,962.00	\$28,396.00	\$30,889.00
205-61100-2210-301-21-000	VRS BENEFITS	\$44,557.00	\$36,659.00	\$37,289.00	\$28,661.00	\$43,957.00
205-61100-2220-301-21-000	VRS-HYBRID	\$17,504.00	\$26,744.00	\$33,556.00	\$30,892.00	\$23,639.00
205-61100-2300-301-21-000	HMP BENEFITS	\$29,492.00	\$62,513.00	\$73,869.00	\$78,101.00	\$77,936.00
205-61100-2350-301-21-000	HSA CONTRIBUTIONS	\$2,520.00	\$3,480.00	\$5,130.00	\$4,330.00	\$3,190.00
205-61100-2400-301-21-000	GLI BENEFITS	\$5,003.00	\$5,112.00	\$5,710.00	\$4,613.00	\$5,100.00
205-61100-2510-301-21-000	VLDP-HYBRID	\$250.00	\$384.00	\$480.00	\$483.00	\$322.00
205-61100-2750-301-21-000	RHCC BENEFITS	\$4,519.00	\$4,617.00	\$5,159.00	\$4,732.00	\$5,227.00
<b>LEARNING DISABLED TOTAL</b>		<b>\$489,633.00</b>	<b>\$548,441.00</b>	<b>\$618,425.00</b>	<b>\$571,239.00</b>	<b>\$622,249.00</b>
<b>EMOTIONAL DISABILITY</b>						
205-61100-1121-301-22-000	INSTRUCTIONAL SALARIES	\$9,468.00	\$3,538.00	\$18,841.00	\$15,770.00	\$25,367.00
205-61100-2100-301-22-000	FICA BENEFITS	\$725.00	\$270.00	\$1,387.00	\$1,155.00	\$1,872.00
205-61100-2210-301-22-000	VRS BENEFITS	\$1,108.00		\$1,953.00	\$711.00	\$2,836.00
205-61100-2220-301-22-000	VRS-HYBRID	\$466.00	\$587.00	\$1,178.00	\$1,690.00	\$1,095.00
205-61100-2300-301-22-000	HMP BENEFITS			\$1,915.00	\$3,130.00	\$2,457.00
205-61100-2350-301-22-000	HSA CONTRIBUTIONS			\$175.00	\$305.00	\$130.00
205-61100-2400-301-22-000	GLI BENEFITS	\$127.00	\$47.00	\$253.00	\$186.00	\$299.00
205-61100-2510-301-22-000	VLDP-HYBRID	\$7.00	\$8.00	\$17.00	\$27.00	\$16.00
205-61100-2750-301-22-000	RHCC BENEFITS	\$115.00	\$43.00	\$228.00	\$190.00	\$307.00
<b>EMOTIONAL DISABILITY TOTAL</b>		<b>\$12,016.00</b>	<b>\$4,493.00</b>	<b>\$25,947.00</b>	<b>\$23,164.00</b>	<b>\$34,379.00</b>
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1121-301-23-000	INSTRUCTIONAL SALARIES	\$38,149.00	\$26,052.00	\$29,368.00	\$44,170.00	\$39,262.00
205-61100-1151-301-23-000	INSTRUCTIONAL AIDE SALARIES	\$36,203.00	\$39,115.00		\$27,890.00	\$28,741.00
205-61100-2100-301-23-000	FICA BENEFITS	\$5,512.00	\$4,812.00	\$2,205.00	\$5,339.00	\$4,808.00
205-61100-2210-301-23-000	VRS BENEFITS	\$9,677.00	\$7,933.00	\$4,881.00	\$10,975.00	\$10,357.00
205-61100-2220-301-23-000	VRS-HYBRID	\$2,681.00	\$2,898.00			
205-61100-2300-301-23-000	HMP BENEFITS	\$7,656.00	\$9,120.00		\$8,556.00	\$16,766.00
205-61100-2350-301-23-000	HSA CONTRIBUTIONS	\$1,105.00	\$1,075.00		\$1,000.00	\$1,150.00
205-61100-2400-301-23-000	GLI BENEFITS	\$997.00	\$874.00	\$394.00	\$850.00	\$802.00
205-61100-2510-301-23-000	VLDP-HYBRID	\$38.00	\$42.00			
205-61100-2750-301-23-000	RHCC BENEFITS	\$900.00	\$788.00	\$355.00	\$871.00	\$824.00
<b>INTELLECTUAL DISABILITY TOTAL</b>		<b>\$102,918.00</b>	<b>\$92,709.00</b>	<b>\$37,203.00</b>	<b>\$99,651.00</b>	<b>\$102,710.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-301-25-000	INSTRUCTIONAL SALARIES	\$234,643.00	\$261,516.00	\$303,119.00	\$330,152.00	\$347,610.00
205-61100-1151-301-25-000	INSTRUCTIONAL AIDE SALARIES		\$6,402.00	\$27,536.00	\$31,915.00	\$32,893.00
205-61100-2100-301-25-000	FICA BENEFITS	\$17,219.00	\$19,275.00	\$24,126.00	\$26,364.00	\$27,542.00
205-61100-2210-301-25-000	VRS BENEFITS	\$27,462.00	\$24,557.00	\$32,002.00	\$35,727.00	\$42,278.00
205-61100-2220-301-25-000	VRS-HYBRID	\$11,535.00	\$19,971.00	\$22,954.00	\$19,416.00	\$16,628.00
205-61100-2300-301-25-000	HMP BENEFITS	\$24,721.00	\$43,290.00	\$61,403.00	\$68,520.00	\$63,053.00
205-61100-2350-301-25-000	HSA CONTRIBUTIONS	\$2,195.00	\$2,560.00	\$4,355.00	\$4,265.00	\$3,960.00
205-61100-2400-301-25-000	GLI BENEFITS	\$3,145.00	\$3,589.00	\$4,431.00	\$4,271.00	\$4,490.00
205-61100-2510-301-25-000	VLDP-HYBRID	\$165.00	\$286.00	\$330.00	\$303.00	\$227.00
205-61100-2750-301-25-000	RHCC BENEFITS	\$2,838.00	\$3,241.00	\$4,003.00	\$4,379.00	\$4,604.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>		<b>\$323,923.00</b>	<b>\$384,687.00</b>	<b>\$484,259.00</b>	<b>\$525,312.00</b>	<b>\$543,285.00</b>
<b>AUTISM</b>						
205-61100-1121-301-27-000	INSTRUCTIONAL SALARIES	\$26,103.00	\$39,504.00	\$53,251.00	\$68,172.00	\$48,108.00
205-61100-1151-301-27-000	INSTRUCTIONAL AIDE SALARIES					
205-61100-2100-301-27-000	FICA BENEFITS	\$1,910.00	\$2,798.00	\$3,898.00	\$4,943.00	\$3,408.00
205-61100-2210-301-27-000	VRS BENEFITS	\$2,863.00	\$5,012.00	\$6,249.00	\$7,703.00	\$4,537.00
205-61100-2220-301-27-000	VRS-HYBRID	\$1,476.00	\$1,554.00	\$2,599.00	\$2,680.00	\$2,904.00
205-61100-2300-301-27-000	HMP BENEFITS	\$3,219.00	\$7,537.00	\$6,537.00	\$14,600.00	\$9,025.00
205-61100-2350-301-27-000	HSA CONTRIBUTIONS	\$180.00	\$385.00	\$340.00	\$520.00	\$570.00
205-61100-2400-301-27-000	GLI BENEFITS	\$350.00	\$530.00	\$714.00	\$804.00	\$567.00
205-61100-2510-301-27-000	VLDP-HYBRID	\$21.00	\$22.00	\$38.00	\$42.00	\$42.00
205-61100-2750-301-27-000	RHCC BENEFITS	\$317.00	\$478.00	\$644.00	\$824.00	\$582.00
<b>AUTISM TOTAL</b>		<b>\$36,439.00</b>	<b>\$57,820.00</b>	<b>\$74,270.00</b>	<b>\$100,288.00</b>	<b>\$69,743.00</b>
<b>HEARING IMPAIRED</b>						
205-61100-1121-301-28-000	INSTRUCTIONAL SALARIES	\$8,241.00			\$4,410.00	\$4,478.00
205-61100-2100-301-28-000	FICA BENEFITS	\$625.00			\$334.00	\$328.00
205-61100-2210-301-28-000	VRS BENEFITS	\$561.00			\$671.00	\$682.00
205-61100-2220-301-28-000	VRS-HYBRID	\$809.00			\$684.00	
205-61100-2300-301-28-000	HMP BENEFITS					\$620.00
205-61100-2400-301-28-000	GLI BENEFITS	\$110.00			\$80.00	\$53.00
205-61100-2510-301-28-000	VLDP-HYBRID	\$12.00			\$52.00	
205-61100-2750-301-28-000	RHCC BENEFITS	\$100.00			\$11.00	\$54.00
<b>HEARING IMPAIRED TOTAL</b>		<b>\$10,458.00</b>			<b>\$6,295.00</b>	<b>\$6,215.00</b>
<b>VOCATIONAL EDUCATION</b>						
205-61100-1121-301-30-000	INSTRUCTIONAL SALARIES	\$704,107.00	\$758,345.00	\$787,019.00	\$743,886.00	\$712,486.00
205-61100-2100-301-30-000	FICA BENEFITS	\$50,750.00	\$54,973.00	\$58,474.00	\$55,237.00	\$52,599.00
205-61100-2210-301-30-000	VRS BENEFITS	\$84,477.00	\$73,457.00	\$73,334.00	\$57,618.00	\$40,536.00
205-61100-2220-301-30-000	VRS-HYBRID	\$24,391.00	\$52,581.00	\$57,470.00	\$47,319.00	\$76,433.00
205-61100-2300-301-30-000	HMP BENEFITS	\$109,740.00	\$119,940.00	\$85,800.00	\$112,020.00	\$136,950.00
205-61100-2350-301-30-000	HSA CONTRIBUTIONS	\$9,500.00	\$9,500.00	\$7,500.00	\$6,500.00	\$6,000.00
205-61100-2400-301-30-000	GLI BENEFITS	\$8,776.00	\$10,160.00	\$10,546.00	\$8,777.00	\$8,408.00
205-61100-2510-301-30-000	VLDP-HYBRID	\$349.00	\$752.00	\$823.00	\$740.00	\$1,036.00
205-61100-2750-301-30-000	RHCC BENEFITS	\$7,927.00	\$9,176.00	\$9,523.00	\$8,336.00	\$8,622.00
205-61100-6001-301-30-000	MATERIALS AND SUPPLIES	\$11,000.00	\$12,300.00	\$13,000.00	\$13,000.00	\$13,000.00
205-61100-6131-301-30-000	INSTRUCTIONAL MATERIALS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
205-61100-6135-301-30-000	WORKPLACE READINESS TEST			\$1,348.00	\$1,348.00	\$1,348.00
205-61100-6136-301-30-000	INDUSTRY CERTIFICATION EXAM			\$8,001.00	\$8,001.00	\$8,001.00
205-61100-6138-301-30-000	STEM-H INDUSTRY CERTIFICATION			\$2,184.00	\$2,184.00	\$2,184.00
205-61100-6139-301-30-000	HDHS CTE EQUIPMENT			\$6,555.00	\$6,555.00	\$6,555.00
205-61100-8110-301-30-000	TECHNOLOGY-HARDWARE			\$20,000.00	\$23,700.00	\$20,000.00
<b>VOCATIONAL EDUCATION TOTAL</b>		<b>\$1,011,517.00</b>	<b>\$1,101,684.00</b>	<b>\$1,142,077.00</b>	<b>\$1,095,721.00</b>	<b>\$1,094,658.00</b>
<b>WORK BASED LEARNING</b>						
205-61100-1140-301-31-000	TECHNICAL SALARIES & WAGES			\$16,200.00	\$16,200.00	\$16,200.00
205-61100-2100-301-31-000	FICA BENEFITS			\$1,239.00	\$1,239.00	\$1,239.00
<b>WORK BASED LEARNING TOTAL</b>				<b>\$17,439.00</b>	<b>\$17,439.00</b>	<b>\$17,439.00</b>
<b>GIFTED</b>						
205-61100-1121-301-40-000	INSTRUCTIONAL SALARIES	\$14,679.00	\$16,017.00	\$16,998.00	\$17,824.00	\$18,344.00
205-61100-2100-301-40-000	FICA BENEFITS	\$1,112.00	\$1,214.00	\$1,289.00	\$1,352.00	\$1,392.00
205-61100-2210-301-40-000	VRS BENEFITS	\$2,440.00	\$2,662.00	\$2,825.00	\$2,715.00	\$2,794.00
205-61100-2400-301-40-000	GLI BENEFITS	\$197.00	\$215.00	\$228.00	\$210.00	\$216.00
205-61100-2750-301-40-000	RHCC BENEFITS	\$178.00	\$194.00	\$206.00	\$216.00	\$222.00
<b>GIFTED TOTAL</b>		<b>\$18,606.00</b>	<b>\$20,302.00</b>	<b>\$21,546.00</b>	<b>\$22,317.00</b>	<b>\$22,968.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>REMEDATION SERVICES</b>						
205-61100-1121-301-50-000	INSTRUCTIONAL SALARIES	\$124,379.00	\$138,272.00	\$84,850.00	\$148,088.00	\$87,526.00
205-61100-1628-301-50-000	ATHLETIC COACHING STIPEND					\$199,664.00
205-61100-2100-301-50-000	FICA BENEFITS	\$9,003.00	\$10,103.00	\$5,941.00	\$10,729.00	\$24,691.00
205-61100-2210-301-50-000	VRS BENEFITS	\$12,004.00	\$13,200.00	\$14,102.00	\$13,181.00	\$13,330.00
205-61100-2220-301-50-000	VRS-HYBRID	\$8,668.00	\$9,781.00		\$9,372.00	
205-61100-2300-301-50-000	HMP BENEFITS	\$18,684.00	\$22,980.00	\$14,088.00	\$24,276.00	
205-61100-2350-301-50-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00		\$1,000.00	
205-61100-2400-301-50-000	GLI BENEFITS	\$1,667.00	\$1,853.00	\$1,137.00	\$1,747.00	\$1,033.00
205-61100-2510-301-50-000	VLDP-HYBRID	\$124.00	\$140.00		\$146.00	
205-61100-2750-301-50-000	RHCC BENEFITS	\$1,505.00	\$1,673.00	\$1,027.00	\$1,792.00	\$1,059.00
205-61100-3000-301-50-000	PURCHASED SERVICES					\$51,500.00
205-61100-6001-301-50-000	MATERIALS AND SUPPLIES					\$12,000.00
<b>REMEDATION SERVICES TOTAL</b>		<b>\$177,034.00</b>	<b>\$199,002.00</b>	<b>\$121,145.00</b>	<b>\$210,331.00</b>	<b>\$390,803.00</b>
<b>GED INSTRUCTION</b>						
205-61100-1121-301-70-000	INSTRUCTIONAL SALARIES	\$46,726.00	\$52,143.00			
205-61100-2100-301-70-000	FICA BENEFITS	\$3,536.00	\$3,930.00			
205-61100-2210-301-70-000	VRS BENEFITS					
205-61100-2220-301-70-000	VRS-HYBRID	\$7,766.00	\$8,666.00			
205-61100-2300-301-70-000	HMP BENEFITS		\$8,160.00			
205-61100-2350-301-70-000	HSA CONTRIBUTIONS		\$1,000.00			
205-61100-2400-301-70-000	GLI BENEFITS	\$626.00	\$699.00			
205-61100-2510-301-70-000	VLDP-HYBRID	\$111.00	\$124.00			
205-61100-2750-301-70-000	RHCC BENEFITS	\$565.00	\$631.00			
<b>GED INSTRUCTION TOTAL</b>		<b>\$59,330.00</b>	<b>\$75,353.00</b>			
<b>AT-RISK</b>						
205-61100-3830-301-70-000	TUITION PAID - PRIVATE SCHOOL				\$26,000.00	
<b>AT-RISK TOTAL</b>					<b>\$26,000.00</b>	
<b>STUDENT ACTIVITIES</b>						
205-61100-1121-301-99-000	INSTRUCTIONAL SALARIES	\$69,680.00	\$75,296.00	\$80,725.00	\$84,843.00	
205-61100-1628-301-99-00	ATHLETIC COACHING STIPENDS	\$183,000.00	\$190,000.00	\$186,848.00	\$200,500.00	
205-61100-2100-301-99-000	FICA BENEFITS	\$19,330.00	\$20,296.00	\$20,470.00	\$21,818.00	
205-61100-2210-301-99-000	VRS BENEFITS	\$11,581.00	\$12,514.00	\$13,416.00	\$12,922.00	
205-61100-2400-301-99-000	GLI BENEFITS	\$934.00	\$1,009.00	\$1,082.00	\$1,001.00	
205-61100-2750-301-99-000	RHCC BENEFITS	\$843.00	\$911.00	\$977.00	\$1,027.00	
205-61100-5810-301-99-000	EXTRA CURRICULAR ACTIVITIES	\$25,000.00	\$27,500.00	\$27,500.00	\$44,500.00	
205-61100-6001-301-99-000	MATERIALS AND SUPPLIES			\$5,000.00	\$5,000.00	
<b>STUDENT ACTIVITIES TOTAL</b>		<b>\$310,368.00</b>	<b>\$327,526.00</b>	<b>\$336,018.00</b>	<b>\$371,611.00</b>	
<b>GROUNDNS MAINTENANCE</b>						
205-64300-3315-301-99-000	CONTRACTED LANDSCAPE SERVICES	\$43,800.00	\$46,446.00	\$51,200.00	\$52,224.00	
<b>GROUNDNS MAINTENANCE TOTAL</b>		<b>\$43,800.00</b>	<b>\$46,446.00</b>	<b>\$51,200.00</b>	<b>\$52,224.00</b>	
<b>STUDENT ACTIVITIES TOTAL</b>		<b>\$354,168.00</b>	<b>\$373,972.00</b>	<b>\$387,218.00</b>	<b>\$423,835.00</b>	
<b>GUIDANCE SERVICES</b>						
205-61210-1150-301-00-000	CLERICAL SALARIES	\$39,686.00	\$42,890.00			
205-61210-2100-301-00-000	FICA BENEFITS	\$2,837.00	\$3,072.00			
205-61210-2210-301-00-000	VRS BENEFITS					
205-61210-2220-301-00-000	VRS-HYBRID	\$6,596.00	\$7,128.00			
205-61210-2300-301-00-000	HMP BENEFITS	\$6,564.00	\$8,160.00			
205-61210-2350-301-00-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00			
205-61210-2400-301-00-000	GLI BENEFITS	\$532.00	\$575.00			
205-61210-2510-301-00-000	VLDP-HYBRID	\$94.00	\$102.00			
205-61210-2750-301-00-000	RHCC BENEFITS	\$480.00	\$519.00			
205-61210-3000-301-00-000	PURCHASED SERVICES		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
205-61210-6001-301-00-000	MATERIALS AND SUPPLIES	\$6,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
<b>GUIDANCE SERVICES TOTAL</b>		<b>\$63,789.00</b>	<b>\$68,446.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>GUIDANCE SERVICES-REGULAR EDUCATION</b>						
205-61210-1123-301-10-000	GUIDANCE COUNSELOR SALARIES	\$151,273.00	\$164,238.00	\$274,823.00	\$283,166.00	\$352,577.00
205-61210-1150-301-10-000	CLERICAL SALARIES			\$34,148.00	\$35,849.00	\$49,254.00
205-61210-2100-301-10-000	FICA BENEFITS	\$11,140.00	\$12,036.00	\$22,587.00	\$23,421.00	\$29,681.00
205-61210-2210-301-10-000	VRS BENEFITS	\$16,236.00	\$17,668.00	\$29,607.00	\$28,455.00	\$14,977.00
205-61210-2220-301-10-000	VRS-HYBRID	\$8,906.00	\$9,628.00	\$21,743.00	\$20,130.00	\$49,039.00
205-61210-2300-301-10-000	HMP BENEFITS	\$24,425.00	\$30,182.00	\$53,775.00	\$47,889.00	\$57,876.00
205-61210-2350-301-10-000	HSA CONTRIBUTIONS	\$2,376.00	\$2,376.00	\$4,500.00	\$4,125.00	\$3,500.00
205-61210-2400-301-10-000	GLI BENEFITS	\$2,027.00	\$2,201.00	\$4,141.00	\$3,765.00	\$4,741.00
205-61210-2510-301-10-000	VLDP-HYBRID	\$128.00	\$138.00	\$311.00	\$314.00	\$721.00
205-61210-2750-301-10-000	RHCC BENEFITS	\$1,830.00	\$1,987.00	\$3,739.00	\$3,861.00	\$4,863.00
<b>GUIDANCE SERVICES-REGULAR EDUCATION TOTAL</b>		<b>\$218,341.00</b>	<b>\$240,454.00</b>	<b>\$449,374.00</b>	<b>\$450,975.00</b>	<b>\$567,229.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION</b>						
205-61210-1123-301-20-000	GUIDANCE COUNSELOR SALARIES	\$135,350.00	\$146,950.00	\$54,965.00	\$56,633.00	
205-61210-1150-301-20-000	CLERICAL SALARIES			\$6,830.00	\$7,170.00	
205-61210-2100-301-20-000	FICA BENEFITS	\$9,968.00	\$10,769.00	\$4,516.00	\$4,685.00	
205-61210-2210-301-20-000	VRS BENEFITS	\$14,526.00	\$15,808.00	\$5,921.00	\$5,690.00	
205-61210-2220-301-20-000	VRS-HYBRID	\$7,968.00	\$8,616.00	\$4,347.00	\$4,027.00	
205-61210-2300-301-20-000	HMP BENEFITS	\$21,854.00	\$27,005.00	\$10,755.00	\$9,577.00	
205-61210-2350-301-20-000	HSA CONTRIBUTIONS	\$2,126.00	\$2,126.00	\$900.00	\$825.00	
205-61210-2400-301-20-000	GLI BENEFITS	\$1,813.00	\$1,969.00	\$828.00	\$753.00	
205-61210-2510-301-20-000	VLDP-HYBRID	\$114.00	\$124.00	\$62.00	\$63.00	
205-61210-2750-301-20-000	RHCC BENEFITS	\$1,637.00	\$1,778.00	\$748.00	\$772.00	
<b>GUIDANCE SERVICES-EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$195,356.00</b>	<b>\$215,145.00</b>	<b>\$89,872.00</b>	<b>\$90,195.00</b>	
<b>GUIDANCE SERVICES-VOCATIONAL EDUCATION</b>						
205-61210-1123-301-30-000	GUIDANCE COUNSELOR SALARIES	\$31,847.00	\$34,577.00	\$36,643.00	\$37,756.00	
205-61210-1150-301-30-000	CLERICAL SALARIES			\$4,553.00	\$4,780.00	
205-61210-2100-301-30-000	FICA BENEFITS	\$2,346.00	\$2,534.00	\$3,011.00	\$3,124.00	
205-61210-2210-301-30-000	VRS BENEFITS	\$3,418.00	\$3,719.00	\$3,948.00	\$3,794.00	
205-61210-2220-301-30-000	VRS-HYBRID	\$1,874.00	\$2,028.00	\$2,900.00	\$2,684.00	
205-61210-2300-301-30-000	HMP BENEFITS	\$5,142.00	\$6,354.00	\$7,170.00	\$6,386.00	
205-61210-2350-301-30-000	HSA CONTRIBUTIONS	\$500.00	\$500.00	\$600.00	\$550.00	
205-61210-2400-301-30-000	GLI BENEFITS	\$427.00	\$463.00	\$552.00	\$501.00	
205-61210-2510-301-30-000	VLDP-HYBRID	\$27.00	\$29.00	\$42.00	\$42.00	
205-61210-2750-301-30-000	RHCC BENEFITS	\$386.00	\$419.00	\$499.00	\$515.00	
<b>GUIDANCE SERVICES-VOCATIONAL EDUCATION TOTAL</b>		<b>\$45,967.00</b>	<b>\$50,623.00</b>	<b>\$59,918.00</b>	<b>\$60,132.00</b>	
<b>DATA ANALYTIC SERVICES</b>						
205-61310-1130-301-00-000	OTHER PROFESSIONAL SALARIES	\$60,362.00	\$65,234.00	\$78,520.00		
205-61310-2100-301-00-000	FICA BENEFITS	\$4,617.00	\$4,991.00	\$5,947.00		
205-61310-2210-301-00-000	VRS BENEFITS	\$10,032.00	\$10,842.00			
205-61310-2220-301-00-000	VRS-HYBRID			\$13,050.00		
205-61310-2300-301-00-000	HMP BENEFITS			\$8,160.00		
205-61310-2350-301-00-000	HSA CONTRIBUTIONS			\$1,000.00		
205-61310-2400-301-00-000	GLI BENEFITS	\$809.00	\$874.00	\$1,052.00		
205-61310-2510-301-00-000	VLDP-HYBRID			\$187.00		
205-61310-2750-301-00-000	RHCC BENEFITS	\$730.00	\$789.00	\$950.00		
<b>DATA ANALYTIC SERVICES TOTAL</b>		<b>\$76,550.00</b>	<b>\$82,730.00</b>	<b>\$108,866.00</b>		
<b>MEDIA SERVICES</b>						
205-61320-1122-301-00-000	MEDIA SPECIALIST SALARIES	\$167,533.00	\$89,265.00	\$101,380.00	\$104,421.00	\$109,488.00
205-61320-1150-301-00-000	CLERICAL SALARIES	\$24,975.00	\$26,989.00	\$30,135.00	\$34,942.00	\$36,000.00
205-61320-2100-301-00-000	FICA BENEFITS	\$14,252.00	\$8,592.00	\$9,759.00	\$10,360.00	\$10,828.00
205-61320-2210-301-00-000	VRS BENEFITS	\$31,995.00	\$19,322.00	\$21,857.00	\$21,225.00	\$22,158.00
205-61320-2300-301-00-000	HMP BENEFITS	\$13,152.00	\$8,160.00	\$8,160.00	\$8,568.00	\$8,568.00
205-61320-2350-301-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
205-61320-2400-301-00-000	GLI BENEFITS	\$2,580.00	\$1,558.00	\$1,762.00	\$1,644.00	\$1,717.00
205-61320-2750-301-00-000	RHCC BENEFITS	\$2,329.00	\$1,407.00	\$1,592.00	\$1,687.00	\$1,761.00
205-61320-6001-301-00-000	MATERIALS AND SUPPLIES	\$3,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00
205-61320-6006-301-00-000	REPAIR / REPLACEMENT OF EQUIPMENT	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00
205-61320-6012-301-00-000	BOOKS AND SUPPLIES	\$6,545.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$270,711.00</b>	<b>\$165,643.00</b>	<b>\$184,995.00</b>	<b>\$193,197.00</b>	<b>\$200,870.00</b>
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1126-301-00-000	PRINCIPAL SALARIES	\$96,262.00	\$104,000.00	\$113,090.00	\$124,396.00	\$128,170.00
205-61410-1127-301-00-000	ASSISTANT PRINCIPAL SALARIES	\$237,141.00	\$241,026.00	\$288,213.00	\$382,251.00	\$394,335.00
205-61410-1150-301-00-000	CLERICAL SALARIES	\$126,303.00	\$155,893.00	\$133,587.00	\$143,942.00	\$149,451.00
205-61410-2100-301-00-000	FICA BENEFITS	\$34,002.00	\$36,533.00	\$38,768.00	\$47,222.00	\$48,532.00
205-61410-2210-301-00-000	VRS BENEFITS	\$69,074.00	\$50,261.00	\$34,898.00	\$63,559.00	\$65,566.00
205-61410-2220-301-00-000	VRS-HYBRID	\$7,330.00	\$32,992.00	\$54,003.00	\$35,502.00	\$40,968.00
205-61410-2300-301-00-000	HMP BENEFITS	\$85,704.00	\$82,956.00	\$95,220.00	\$147,876.00	\$157,392.00
205-61410-2350-301-00-000	HSA CONTRIBUTIONS	\$7,000.00	\$3,500.00	\$4,000.00	\$5,500.00	\$7,500.00
205-61410-2400-301-00-000	GLI BENEFITS	\$6,160.00	\$6,712.00	\$7,167.00	\$7,675.00	\$7,929.00
205-61410-2510-301-00-000	VLDP-HYBRID	\$105.00	\$472.00	\$774.00	\$555.00	\$575.00
205-61410-2750-301-00-000	RHCC BENEFITS	\$5,562.00	\$6,060.00	\$6,471.00	\$7,870.00	\$8,131.00
205-61410-3000-301-00-000	PURCHASED SERVICES		\$1,870.00	\$2,000.00	\$2,000.00	\$2,000.00
205-61410-5501-301-00-000	TRAVEL-MILEAGE				\$700.00	\$700.00
205-61410-5504-301-00-000	TRAVEL-CONFERENCE		\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00
205-61410-5800-301-00-000	MISCELLANEOUS OTHER CHARGES				\$3,000.00	\$5,000.00
205-61410-6001-301-00-000	MATERIALS AND SUPPLIES	\$30,205.00	\$27,905.00	\$31,100.00	\$23,175.00	
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$704,848.00</b>	<b>\$751,180.00</b>	<b>\$811,291.00</b>	<b>\$997,223.00</b>	<b>\$1,018,249.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ATTENDANCE SERVICES</b>						
205-62210-1150-301-00-000	CLERICAL SALARIES	\$30,257.00		\$34,709.00	\$36,439.00	\$37,548.00
205-62210-2100-301-00-000	FICA BENEFITS			\$2,655.00	\$2,787.00	\$2,459.00
205-62210-2210-301-00-000	VRS BENEFITS			\$5,769.00	\$5,550.00	\$5,719.00
205-62210-2300-301-00-000	HMP BENEFITS					\$15,732.00
205-62210-2400-301-00-000	GLI BENEFITS	\$405.00		\$465.00	\$430.00	\$443.00
205-62210-2750-301-000-00	RHCC BENEFITS	\$366.00		\$420.00	\$441.00	\$454.00
<b>ATTENDANCE SERVICES TOTAL</b>		<b>\$31,028.00</b>		<b>\$44,018.00</b>	<b>\$45,647.00</b>	<b>\$62,355.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-301-00-000	SCHOOL NURSE SALARIES	\$96,233.00	\$106,866.00	\$65,025.00	\$68,340.00	\$70,500.00
205-62220-2100-301-00-000	FICA BENEFITS	\$7,087.00	\$7,808.00	\$4,766.00	\$5,019.00	\$5,145.00
205-62220-2210-301-00-000	VRS BENEFITS	\$8,633.00	\$9,329.00	\$10,807.00	\$10,408.00	\$10,018.00
205-62200-2220-301-00-000	VRS-HYBRID		\$8,432.00			
205-62220-2300-301-00-000	HMP BENEFITS	\$13,680.00	\$8,820.00	\$8,820.00	\$9,312.00	\$10,332.00
205-62220-2350-301-00-000	HSA CONTRIBUTIONS	\$1,000.00				
205-62220-2400-301-00-000	GLI BENEFITS	\$1,289.00	\$1,432.00	\$871.00	\$806.00	\$832.00
205-62220-2510-301-00-000	VLDP-HYBRID		\$121.00			
205-62220-2750-301-00-000	RHCC BENEFITS	\$629.00	\$1,293.00	\$787.00	\$827.00	\$853.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$128,551.00</b>	<b>\$144,101.00</b>	<b>\$91,076.00</b>	<b>\$94,712.00</b>	<b>\$97,680.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1161-301-00-000	TRADES SALARIES	\$50,523.00			\$55,661.00	\$57,366.00
205-64200-1191-301-00-000	SERVICE SALARIES		\$47,611.00	\$53,040.00		
205-64200-2100-301-00-000	FICA BENEFITS	\$3,544.00	\$3,497.00	\$3,911.00	\$4,112.00	\$4,242.00
205-64200-2220-301-00-000	VRS-HYBRID	\$3,330.00	\$3,137.00	\$2,110.00	\$2,215.00	\$2,966.00
205-64200-2300-301-00-000	HMP BENEFITS	\$12,144.00	\$8,820.00	\$8,820.00	\$9,300.00	\$10,128.00
205-64200-2400-301-00-000	GLI BENEFITS	\$677.00	\$638.00	\$711.00	\$657.00	\$677.00
205-64200-2510-301-00-000	VLDP-HYBRID	\$267.00	\$251.00	\$280.00	\$294.00	\$303.00
205-64200-2750-301-00-000	RHCC BENEFITS	\$318.00	\$300.00	\$408.00	\$429.00	\$442.00
205-64200-5100-301-00-000	ELECTRICITY					\$631,185.00
205-64200-5120-301-00-000	FUEL OIL					\$9,150.00
205-64200-5130-301-00-000	WATER SEWER					\$13,408.00
205-64200-8100-301-00-000	CAPITAL OUTLAY REPLACEMENT				\$74,000.00	
<b>SERVICE SALARIES TOTAL</b>		<b>\$70,803.00</b>	<b>\$64,254.00</b>	<b>\$69,280.00</b>	<b>\$146,668.00</b>	<b>\$729,867.00</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-301-00-000	INSTRUCTIONAL SALARIES	\$62,709.00	\$68,528.00	\$72,972.00	\$61,902.00	\$63,702.00
205-68100-2100-301-00-000	FICA BENEFITS	\$4,747.00	\$5,192.00	\$5,532.00	\$4,574.00	\$4,712.00
205-68100-2210-301-00-000	VRS BENEFITS	\$10,422.00	\$11,389.00	\$12,128.00		
205-68100-2220-301-00-000	VRS-HYBRID				\$9,428.00	\$9,689.00
205-68100-2300-301-00-000	HMP BENEFITS				\$9,312.00	\$10,332.00
205-68100-2400-301-00-000	GLI BENEFITS	\$840.00	\$918.00	\$978.00	\$730.00	\$752.00
205-68100-2510-301-00-000	VLDP-HYBRID				\$147.00	\$152.00
205-68100-2750-301-00-000	RHCC BENEFITS	\$759.00	\$829.00	\$883.00	\$749.00	\$771.00
205-68100-6050-301-00-000	NON-CAPITALIZED TECHNOLOGY				\$2,000.00	\$2,000.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$79,477.00</b>	<b>\$86,856.00</b>	<b>\$92,493.00</b>	<b>\$88,842.00</b>	<b>\$92,110.00</b>
<b>TOTAL COST CENTER DINWIDDIE HIGH SCHOOL</b>		<b>\$9,241,045.00</b>	<b>\$9,991,037.00</b>	<b>\$10,516,698.00</b>	<b>\$11,014,758.00</b>	<b>\$12,033,189.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>DINWIDDIE MIDDLE SCHOOL</b>						
<b>ALL EXPENSES RELATED TO THE INSTRUCTION OF STUDENTS INCLUDING INSTRUCTIONAL SALARIES AND BENEFITS, GUIDANCE SERVICES, MEDIA SERVICES AND HEALTH SERVICES. ALL MATERIALS AND SUPPLIES USED IN THE DAILY OPERATIONS OF THE SCHOOL.</b>						
<b>REGULAR INSTRUCTION</b>						
205-61100-1121-302-10-000	INSTRUCTIONAL SALARIES					\$3,050,939.00
205-61100-1151-302-10-000	INSTRUCTIONAL AIDE SALARIES	\$36,136.00	\$35,923.00	\$39,048.00	\$22,637.00	\$23,328.00
205-61100-2100-302-10-000	FICA BENEFITS	\$2,464.00	\$2,748.00	\$2,988.00	\$1,731.00	\$225,654.00
205-61100-2210-302-10-000	VRS BENEFITS	\$3,269.00				\$208,524.00
205-61100-2220-302-10-000	VRS-HYBRID	\$2,737.00	\$5,971.00	\$6,489.00	\$3,447.00	\$289,016.00
205-61100-2300-302-10-000	HMP BENEFITS	\$10,068.00				\$437,220.00
205-61100-2350-302-10-000	HSA CONTRIBUTIONS	\$1,500.00				\$18,000.00
205-61100-2400-302-10-000	GLI BENEFITS	\$485.00	\$481.00	\$524.00	\$267.00	\$35,242.00
205-61100-2510-302-10-000	VLDP-HYBRID	\$39.00	\$85.00	\$92.00	\$54.00	\$3,994.00
205-61100-2750-302-10-000	RHCC BENEFITS	\$437.00	\$435.00	\$472.00	\$274.00	\$36,136.00
205-61100-3700-302-10-000	PROFESSIONAL DEVELOPMENT	\$9,000.00	\$8,000.00	\$4,000.00	\$4,000.00	\$4,000.00
205-61100-5800-302-10-000	MISCELLANEOUS OTHER CHARGES	\$2,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00
205-61100-5810-302-10-000	EXTRA CURRICULAR ACTIVITY	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00	\$6,964.00
205-61100-6001-302-10-000	MATERIALS AND SUPPLIES	\$5,417.00	\$5,000.00	\$5,000.00	\$6,500.00	\$7,250.00
205-61100-6004-302-10-000	FURNITURE	\$10,000.00	\$8,500.00	\$8,500.00	\$10,500.00	\$6,000.00
205-61100-6050-302-10-000	NON-CAPITALIZED TECHNOLOGY					
205-61100-6131-302-10-000	INSTRUCTIONAL MATERIALS	\$11,492.00	\$10,134.00	\$13,134.00	\$14,716.00	\$14,716.00
205-61100-6132-302-10-000	ART MATERIALS	\$500.00	\$500.00	\$1,028.00	\$2,000.00	\$2,000.00
<b>REGULAR INSTRUCTION TOTAL</b>		<b>\$96,544.00</b>	<b>\$80,777.00</b>	<b>\$85,275.00</b>	<b>\$72,126.00</b>	<b>\$4,371,983.00</b>
<b>ALGEBRA READINESS</b>						
205-61313-1121-302-10-007	INSTRUCTIONAL SALARIES		\$57,442.00	\$62,056.00	\$65,032.00	\$68,203.00
205-61313-1621-302-10-007	SUPPLEMENTAL WAGES			\$5,029.00		
205-61313-2100-302-10-007	FICA BENEFITS		\$4,394.00	\$3,956.00	\$4,183.00	\$4,333.00
205-61613-2210-302-10-007	VRS BENEFITS		\$9,547.00	\$10,314.00	\$9,904.00	\$10,387.00
205-61313-2300-302-10-007	HMP BENEFITS			\$19,620.00	\$20,952.00	\$20,952.00
205-61313-2400-302-10-007	GLI BENEFITS		\$770.00	\$832.00	\$767.00	\$805.00
205-61313-2750-302-10-007	RHCC BENEFITS		\$695.00	\$751.00	\$787.00	\$825.00
205-61313-5504-302-10-007	TRAVEL-CONFERENCE			\$500.00		
205-61313-6001-302-10-007	MATERIALS AND SUPPLIES			\$3,000.00		
<b>ALGEBRA READINESS TOTAL</b>			<b>\$72,848.00</b>	<b>\$106,058.00</b>	<b>\$101,625.00</b>	<b>\$105,505.00</b>
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-302-10-003	INSTRUCTIONAL SALARIES	\$16,074.00				
205-61100-2100-302-10-003	FICA BENEFITS	\$1,214.00				
205-61100-2220-302-10-003	VRS-HYBRID	\$2,671.00				
205-61100-2300-302-10-003	HMP BENEFITS	\$2,039.00				
205-61100-2350-302-10-003	HSA CONTRIBUTIONS	\$310.00				
205-61100-2400-302-10-003	GLI BENEFITS	\$215.00				
205-61100-2510-302-10-003	VLDP-HYBRID	\$38.00				
205-61100-2750-302-10-003	RHCC BENEFITS	\$195.00				
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>		<b>\$22,756.00</b>				
<b>ENGLISH LANGUAGE LEARNERS</b>						
205-61100-1121-302-20-003	INSTRUCTIONAL SALARIES		\$21,627.00	\$20,673.00	\$45,580.00	
205-61100-2100-302-20-003	FICA BENEFITS		\$1,636.00	\$1,293.00	\$3,192.00	
205-61100-2220-302-20-003	VRS-HYBRID		\$3,594.00	\$3,436.00	\$6,943.00	
205-61100-2300-302-20-003	HMP BENEFITS		\$3,427.00	\$7,456.00	\$15,828.00	
205-61100-2350-302-20-003	HSA CONTRIBUTIONS		\$420.00		\$1,170.00	
205-61100-2400-302-20-003	GLI BENEFITS		\$290.00	\$277.00	\$538.00	
205-61100-2510-302-20-003	VLDP-HYBRID		\$51.00	\$49.00	\$108.00	
205-61100-2750-302-20-003	RHCC BENEFITS		\$262.00	\$250.00	\$552.00	
<b>ENGLISH LANGUAGE LEARNERS TOTAL</b>			<b>\$31,307.00</b>	<b>\$33,434.00</b>	<b>\$73,911.00</b>	
<b>MATH</b>						
205-61100-1121-302-11-000	INSTRUCTIONAL SALARIES	\$647,825.00	\$605,778.00	\$648,575.00	\$715,739.00	
205-61100-2100-302-11-000	FICA BENEFITS	\$46,393.00	\$42,545.00	\$46,333.00	\$51,957.00	
205-61100-2210-302-11-000	VRS BENEFITS	\$83,318.00	\$75,111.00	\$57,224.00	\$87,460.00	
205-61100-2220-302-11-000	VRS-HYBRID	\$24,353.00	\$25,569.00	\$29,308.00	\$13,180.00	
205-61100-2300-302-11-000	HMP BENEFITS	\$122,148.00	\$148,734.00	\$131,034.00	\$134,958.00	
205-61100-2350-302-11-000	HSA CONTRIBUTIONS	\$8,500.00	\$8,500.00	\$8,500.00	\$4,000.00	
205-61100-2400-302-11-000	GLI BENEFITS	\$8,679.00	\$8,117.00	\$7,603.00	\$5,585.00	
205-61100-2510-302-11-000	VLDP-HYBRID	\$349.00	\$367.00	\$710.00	\$206.00	
205-61100-2750-302-11-000	RHCC BENEFITS	\$7,838.00	\$7,330.00	\$6,596.00	\$5,727.00	
<b>MATH TOTAL</b>		<b>\$949,403.00</b>	<b>\$922,051.00</b>	<b>\$935,883.00</b>	<b>\$1,018,812.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ENGLISH</b>						
205-61100-1121-302-12-000	INSTRUCTIONAL SALARIES	\$681,995.00	\$740,644.00	\$781,907.00	\$835,051.00	\$46,925.00
205-61100-2100-302-12-000	FICA BENEFITS	\$48,365.00	\$52,178.00	\$55,835.00	\$59,337.00	\$3,294.00
205-61100-2210-302-12-000	VRS BENEFITS	\$81,227.00	\$79,222.00	\$74,809.00	\$92,643.00	
205-61100-2220-302-12-000	VRS-HYBRID	\$32,121.00	\$43,872.00	\$55,410.00	\$34,537.00	\$8,789.00
205-61100-2300-302-12-000	HMP BENEFITS	\$113,208.00	\$131,400.00	\$113,184.00	\$130,656.00	\$15,828.00
205-61100-2350-302-12-000	HSA CONTRIBUTIONS	\$10,000.00	\$8,500.00	\$7,000.00	\$4,500.00	\$1,170.00
205-61100-2400-302-12-000	GLI BENEFITS	\$9,140.00	\$9,923.00	\$10,480.00	\$9,855.00	\$554.00
205-61100-2510-302-12-000	VLDP-HYBRID	\$461.00	\$628.00	\$790.00	\$540.00	\$112.00
205-61100-2750-302-12-000	RHCC BENEFITS	\$8,251.00	\$8,960.00	\$9,462.00	\$10,104.00	\$568.00
<b>ENGLISH TOTAL</b>		<b>\$984,768.00</b>	<b>\$1,075,327.00</b>	<b>\$1,108,877.00</b>	<b>\$1,177,223.00</b>	<b>\$77,240.00</b>
<b>SCIENCE</b>						
205-61100-1121-302-13-000	INSTRUCTIONAL SALARIES	\$413,804.00	\$463,194.00	\$486,444.00	\$508,549.00	
205-61100-2100-302-13-000	FICA BENEFITS	\$30,633.00	\$34,300.00	\$35,476.00	\$37,435.00	
205-61100-2210-302-13-000	VRS BENEFITS	\$36,562.00	\$26,575.00	\$35,311.00	\$20,314.00	
205-61100-2220-302-13-000	VRS-HYBRID	\$32,213.00	\$42,056.00	\$45,799.00	\$57,138.00	
205-61100-2300-302-13-000	HMP BENEFITS	\$63,216.00	\$50,850.00	\$99,090.00	\$82,734.00	
205-61100-2350-302-13-000	HSA CONTRIBUTIONS	\$5,500.00	\$1,000.00	\$2,500.00	\$2,000.00	
205-61100-2400-302-13-000	GLI BENEFITS	\$5,545.00	\$5,533.00	\$6,520.00	\$5,999.00	
205-61100-2510-302-13-000	VLDP-HYBRID	\$462.00	\$604.00	\$653.00	\$894.00	
205-61100-2750-302-13-000	RHCC BENEFITS	\$5,008.00	\$4,997.00	\$5,886.00	\$6,153.00	
<b>SCIENCE TOTAL</b>		<b>\$592,943.00</b>	<b>\$629,109.00</b>	<b>\$717,679.00</b>	<b>\$721,216.00</b>	
<b>HISTORY / SOCIAL SCIENCE</b>						
205-61100-1121-302-14-000	INSTRUCTIONAL SALARIES	\$412,781.00	\$437,207.00	\$437,427.00	\$456,145.00	
205-61100-2100-302-14-000	FICA BENEFITS	\$30,351.00	\$32,825.00	\$32,908.00	\$34,329.00	
205-61100-2210-302-14-000	VRS BENEFITS	\$36,283.00	\$29,246.00	\$9,422.00	\$9,065.00	
205-61100-2220-302-14-000	VRS-HYBRID	\$32,322.00	\$43,418.00	\$63,280.00	\$60,407.00	
205-61100-2300-302-14-000	HMP BENEFITS	\$49,572.00	\$33,960.00	\$33,960.00	\$35,748.00	
205-61100-2350-302-14-000	HSA CONTRIBUTIONS	\$3,500.00	\$2,000.00	\$2,000.00	\$2,000.00	
205-61100-2400-302-14-000	GLI BENEFITS	\$5,532.00	\$5,857.00	\$5,864.00	\$5,383.00	
205-61100-2510-302-14-000	VLDP-HYBRID	\$462.00	\$622.00	\$905.00	\$945.00	
205-61100-2750-302-14-000	RHCC BENEFITS	\$4,994.00	\$5,290.00	\$5,294.00	\$5,519.00	
<b>HISTORY / SOCIAL SCIENCE TOTAL</b>		<b>\$575,797.00</b>	<b>\$590,425.00</b>	<b>\$591,060.00</b>	<b>\$609,541.00</b>	
<b>HEALTH &amp; PE</b>						
205-61100-1121-302-15-000	INSTRUCTIONAL SALARIES	\$302,606.00	\$278,413.00	\$327,112.00	\$343,348.00	
205-61100-2100-302-15-000	FICA BENEFITS	\$22,855.00	\$20,327.00	\$24,358.00	\$25,433.00	
205-61100-2210-302-15-000	VRS BENEFITS	\$34,068.00	\$36,940.00	\$19,147.00	\$18,404.00	
205-61100-2220-302-15-000	VRS-HYBRID	\$16,224.00	\$8,502.00	\$35,220.00	\$33,889.00	
205-61100-2300-302-15-000	HMP BENEFITS	\$59,232.00	\$59,664.00	\$51,840.00	\$45,996.00	
205-61100-2350-302-15-000	HSA CONTRIBUTIONS	\$17,000.00	\$6,000.00	\$4,500.00	\$4,500.00	
205-61100-2400-302-15-000	GLI BENEFITS	\$4,055.00	\$3,663.00	\$4,385.00	\$4,052.00	
205-61100-2510-302-15-000	VLDP-HYBRID	\$233.00	\$122.00	\$504.00	\$529.00	
205-61100-2750-302-15-000	RHCC BENEFITS	\$3,662.00	\$3,309.00	\$3,958.00	\$4,154.00	
<b>HEALTH &amp; PE TOTAL</b>		<b>\$459,935.00</b>	<b>\$416,940.00</b>	<b>\$471,024.00</b>	<b>\$480,305.00</b>	
<b>FOREIGN LANGUAGE</b>						
205-61100-1121-302-16-000	INSTRUCTIONAL SALARIES	\$47,006.00	\$50,848.00			
205-61100-2100-302-16-000	FICA BENEFITS	\$3,561.00	\$3,822.00			
205-61100-2220-302-16-000	VRS-HYBRID	\$7,812.00	\$8,450.00			
205-61100-2300-302-16-000	HMP BENEFITS	\$6,564.00	\$8,160.00			
205-61100-2350-302-16-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00			
205-61100-2400-302-16-000	GLI BENEFITS	\$630.00	\$681.00			
205-61100-2510-302-16-000	VLDP-HYBRID	\$112.00	\$121.00			
205-61100-2750-302-16-000	RHCC BENEFITS	\$569.00	\$615.00			
<b>FOREIGN LANGUAGE TOTAL</b>		<b>\$67,254.00</b>	<b>\$73,697.00</b>			
<b>MUSIC</b>						
205-61100-1121-302-17-000	INSTRUCTIONAL SALARIES	\$95,730.00	\$50,848.00	\$53,450.00	\$56,122.00	
205-61100-2100-302-17-000	FICA BENEFITS	\$6,621.00	\$3,819.00	\$4,018.00	\$4,222.00	
205-61100-2210-302-17-000	VRS BENEFITS	\$8,098.00				
205-61100-2220-302-17-000	VRS-HYBRID	\$7,812.00	\$8,450.00	\$8,884.00	\$8,547.00	
205-61100-2300-302-17-000	HMP BENEFITS	\$22,152.00	\$8,160.00	\$8,160.00	\$8,568.00	
205-61100-2350-302-17-000	HSA CONTRIBUTIONS	\$2,500.00	\$1,000.00	\$1,000.00	\$1,000.00	
205-61100-2400-302-17-000	GLI BENEFITS	\$1,283.00	\$681.00	\$716.00	\$662.00	
205-61100-2510-302-17-000	VLDP-HYBRID	\$112.00	\$121.00	\$127.00	\$134.00	
205-61100-2750-302-17-000	RHCC BENEFITS	\$1,159.00	\$615.00	\$647.00	\$679.00	
<b>MUSIC TOTAL</b>		<b>\$145,467.00</b>	<b>\$73,694.00</b>	<b>\$77,002.00</b>	<b>\$79,934.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ART</b>						
205-61100-1121-302-18-000	INSTRUCTIONAL SALARIES	\$46,726.00	\$52,445.00	\$55,033.00	\$64,006.00	
205-61100-2100-302-18-000	FICA BENEFITS	\$3,575.00	\$4,012.00	\$4,210.00	\$4,457.00	
205-61100-2210-302-18-000	VRS BENEFITS				\$9,748.00	
205-61100-2220-302-18-000	VRS-HYBRID	\$7,766.00	\$8,716.00	\$9,146.00		
205-61100-2300-302-18-000	HMP BENEFITS				\$9,312.00	
205-61100-2350-302-18-000	HSA CONTRIBUTIONS					
205-61100-2400-302-18-000	GLI BENEFITS	\$626.00	\$703.00	\$737.00	\$755.00	
205-61100-2510-302-18-000	VLDP-HYBRID	\$111.00	\$125.00	\$131.00		
205-61100-2750-302-18-000	RHCC BENEFITS	\$565.00	\$635.00	\$666.00	\$774.00	
<b>ART TOTAL</b>		<b>\$59,369.00</b>	<b>\$66,636.00</b>	<b>\$69,923.00</b>	<b>\$89,052.00</b>	
<b>DRAMA</b>						
205-61100-1121-302-19-000	INSTRUCTIONAL SALARIES					\$78,263.00
205-61100-2100-302-19-000	FICA BENEFITS					\$5,745.00
205-61100-2210-302-19-000	VRS BENEFITS					\$11,919.00
205-61100-2300-302-19-000	HMP BENEFITS					\$10,332.00
205-61100-2400-302-19-000	GLI BENEFITS					\$924.00
205-61100-2750-302-19-000	RHCC BENEFITS					\$947.00
<b>DRAMA TOTAL</b>						<b>\$108,130.00</b>
<b>EXCEPTIONAL EDUCATION</b>						
205-61100-1121-302-20-000	INSTRUCTIONAL SALARIES	\$45,578.00	\$18,691.00	\$19,844.00	\$20,949.00	\$21,556.00
205-61100-1125-302-20-000	SPEECH PATHOLOGISTS SALARIES	\$43,255.00	\$46,588.00	\$50,513.00	\$30,692.00	\$30,255.00
205-61100-2100-302-20-000	FICA BENEFITS	\$6,773.00	\$4,959.00	\$5,252.00	\$3,770.00	\$3,803.00
205-61100-2210-302-20-000	VRS BENEFITS	\$2,495.00	\$5,759.00	\$3,298.00	\$7,729.00	\$7,756.00
205-61100-2220-302-20-000	VRS-HYBRID	\$4,693.00	\$5,089.00	\$8,070.00		
205-61100-2300-302-20-000	HMP BENEFITS	\$3,051.00	\$7,408.00	\$11,248.00	\$7,698.00	\$8,190.00
205-61100-2350-302-20-000	HSA CONTRIBUTIONS	\$464.00	\$764.00	\$1,064.00	\$450.00	\$750.00
205-61100-2400-302-20-000	GLI BENEFITS	\$579.00	\$874.00	\$916.00	\$599.00	\$601.00
205-61100-2510-302-20-000	VLDP-HYBRID	\$67.00	\$73.00	\$115.00		
205-61100-2750-302-20-000	RHCC BENEFITS	\$524.00	\$790.00	\$828.00	\$615.00	\$616.00
205-61100-6131-302-20-000	INSTRUCTIONAL MATERIALS	\$2,000.00	\$2,000.00	\$2,000.00	\$1,500.00	\$1,500.00
<b>EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$109,479.00</b>	<b>\$92,995.00</b>	<b>\$103,148.00</b>	<b>\$74,002.00</b>	<b>\$75,027.00</b>
<b>LEARNING DISABLED</b>						
205-61100-1121-302-21-000	INSTRUCTIONAL SALARIES	\$251,147.00	\$288,316.00	\$254,212.00	\$292,644.00	\$324,446.00
205-61100-1151-302-21-000	INSTRUCTIONAL AIDE SALARIES	\$55,546.00	\$80,850.00	\$65,218.00	\$81,989.00	\$56,964.00
205-61100-2100-302-21-000	FICA BENEFITS	\$22,453.00	\$26,435.00	\$23,333.00	\$27,355.00	\$27,579.00
205-61100-2210-302-21-000	VRS BENEFITS	\$22,927.00	\$26,598.00	\$15,941.00	\$20,452.00	\$14,301.00
205-61100-2220-302-21-000	VRS-HYBRID	\$29,380.00	\$36,252.00	\$36,787.00	\$38,124.00	\$48,241.00
205-61100-2300-302-21-000	HMP BENEFITS	\$48,049.00	\$75,678.00	\$42,886.00	\$61,361.00	\$79,014.00
205-61100-2350-302-21-000	HSA CONTRIBUTIONS	\$4,810.00	\$4,185.00	\$3,183.00	\$3,053.00	\$3,120.00
205-61100-2400-302-21-000	GLI BENEFITS	\$4,217.00	\$5,067.00	\$4,408.00	\$4,538.00	\$4,501.00
205-61100-2510-302-21-000	VLDP-HYBRID	\$421.00	\$519.00	\$600.00	\$594.00	\$630.00
205-61100-2750-302-21-000	RHCC BENEFITS	\$3,808.00	\$4,576.00	\$3,910.00	\$4,654.00	\$4,614.00
<b>LEARNING DISABLED TOTAL</b>		<b>\$442,758.00</b>	<b>\$548,476.00</b>	<b>\$450,478.00</b>	<b>\$534,764.00</b>	<b>\$563,410.00</b>
<b>EMOTIONALLY DISTURBED</b>						
205-61100-1121-302-22-000	INSTRUCTIONAL SALARIES	\$23,399.00	\$15,690.00	\$4,766.00	\$10,220.00	\$28,570.00
205-61100-2100-302-22-000	FICA BENEFITS	\$1,694.00	\$1,125.00	\$344.00	\$622.00	\$2,164.00
205-61100-2210-302-22-000	VRS BENEFITS	\$586.00	\$1,417.00	\$792.00		
205-61100-2220-302-22-000	VRS-HYBRID	\$3,303.00	\$1,191.00		\$1,556.00	\$4,762.00
205-61100-2300-302-22-000	HMP BENEFITS	\$4,257.00	\$2,864.00	\$653.00	\$3,562.00	\$723.00
205-61100-2350-302-22-000	HSA CONTRIBUTIONS	\$255.00	\$350.00	\$80.00		
205-61100-2400-302-22-000	GLI BENEFITS	\$314.00	\$210.00	\$64.00	\$121.00	\$338.00
205-61100-2510-302-22-000	VLDP-HYBRID	\$48.00	\$17.00		\$24.00	\$68.00
205-61100-2750-302-22-000	RHCC BENEFITS	\$284.00	\$190.00	\$58.00	\$124.00	\$346.00
<b>EMOTIONALLY DISTURBED TOTAL</b>		<b>\$34,140.00</b>	<b>\$23,054.00</b>	<b>\$6,757.00</b>	<b>\$16,229.00</b>	<b>\$36,971.00</b>
<b>INTELLECTUAL DISABILITY</b>						
205-61100-1121-302-23-000	INSTRUCTIONAL SALARIES				\$4,517.00	\$17,406.00
205-61100-1151-302-23-000	INSTRUCTIONAL AIDE SALARIES	\$38,291.00	\$45,193.00	\$50,260.00	\$58,280.00	\$28,143.00
205-61100-2100-302-23-000	FICA BENEFITS	\$2,724.00	\$3,134.00	\$3,542.00	\$4,478.00	\$3,273.00
205-61100-2210-302-23-000	VRS BENEFITS	\$6,364.00	\$7,511.00	\$8,354.00	\$8,877.00	\$3,999.00
205-61100-2220-302-23-000	VRS-HYBRID				\$688.00	\$2,954.00
205-61100-2300-302-23-000	HMP BENEFITS	\$6,576.00	\$16,320.00	\$16,320.00	\$17,881.00	\$13,099.00
205-61100-2350-302-23-000	HSA CONTRIBUTIONS	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,105.00
205-61100-2400-302-23-000	GLI BENEFITS	\$513.00	\$606.00	\$674.00	\$740.00	\$538.00
205-61100-2510-302-23-000	VLDP-HYBRID				\$11.00	\$41.00
205-61100-2750-302-23-000	RHCC BENEFITS	\$463.00	\$547.00	\$608.00	\$761.00	\$552.00
<b>INTELLECTUAL DISABILITY TOTAL</b>		<b>\$55,931.00</b>	<b>\$75,311.00</b>	<b>\$81,758.00</b>	<b>\$98,233.00</b>	<b>\$71,110.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>OTHER HEALTH IMPAIRMENTS</b>						
205-61100-1121-302-25-000	INSTRUCTIONAL SALARIES	\$154,998.00	\$209,810.00	\$233,846.00	\$288,251.00	\$216,722.00
205-61100-1151-302-25-000	INSTRUCTIONAL AIDE SALARIES				\$26,746.00	\$22,849.00
205-61100-2100-302-25-000	FICA BENEFITS	\$11,166.00	\$14,594.00	\$16,889.00	\$22,536.00	\$17,249.00
205-61100-2210-302-25-000	VRS BENEFITS	\$15,399.00	\$13,215.00	\$9,635.00	\$16,940.00	\$9,993.00
205-61100-2220-302-25-000	VRS-HYBRID	\$10,364.00	\$21,655.00	\$23,398.00	\$31,035.00	\$28,818.00
205-61100-2300-302-25-000	HMP BENEFITS	\$28,257.00	\$48,271.00	\$36,601.00	\$60,785.00	\$50,212.00
205-61100-2350-302-25-000	HSA CONTRIBUTIONS	\$2,515.00	\$2,175.00	\$3,035.00	\$2,925.00	\$965.00
205-61100-2400-302-25-000	GLI BENEFITS	\$2,075.00	\$2,812.00	\$3,134.00	\$3,717.00	\$2,829.00
205-61100-2510-302-25-000	VLDP-HYBRID	\$149.00	\$310.00	\$553.00	\$485.00	\$358.00
205-61100-2750-302-25-000	RHCC BENEFITS	\$1,875.00	\$2,538.00	\$2,626.00	\$3,811.00	\$2,898.00
<b>OTHER HEALTH IMPAIRMENTS TOTAL</b>		<b>\$226,798.00</b>	<b>\$315,380.00</b>	<b>\$329,717.00</b>	<b>\$457,231.00</b>	<b>\$352,893.00</b>
<b>AUTISM</b>						
205-61100-1121-302-27-000	INSTRUCTIONAL SALARIES	\$21,872.00	\$24,940.00	\$23,147.00	\$47,677.00	\$122,248.00
205-61100-1151-302-27-000	INSTRUCTIONAL AIDE SALARIES			\$4,615.00	\$20,828.00	\$49,942.00
205-61100-2100-302-27-000	FICA BENEFITS	\$1,612.00	\$1,845.00	\$2,010.00	\$4,954.00	\$12,523.00
205-61100-2210-302-27-000	VRS BENEFITS		\$1,575.00	\$1,651.00	\$1,032.00	\$7,810.00
205-61100-2220-302-27-000	VRS-HYBRID	\$3,636.00	\$2,570.00	\$2,963.00	\$6,228.00	\$19,285.00
205-61100-2300-302-27-000	HMP BENEFITS	\$3,223.00	\$2,505.00	\$3,529.00	\$10,486.00	\$33,029.00
205-61100-2350-302-27-000	HSA CONTRIBUTIONS	\$315.00	\$80.00	\$240.00	\$370.00	\$810.00
205-61100-2400-302-27-000	GLI BENEFITS	\$293.00	\$334.00	\$372.00	\$810.00	\$2,033.00
205-61100-2510-302-27-000	VLDP-HYBRID	\$52.00	\$37.00	\$42.00	\$97.00	\$246.00
205-61100-2750-302-27-000	RHCC BENEFITS	\$265.00	\$302.00	\$336.00	\$577.00	\$2,085.00
<b>AUTISM TOTAL</b>		<b>\$31,268.00</b>	<b>\$34,188.00</b>	<b>\$38,905.00</b>	<b>\$93,059.00</b>	<b>\$250,011.00</b>
<b>HEARING IMPAIRED</b>						
205-61100-1121-302-28-000	INSTRUCTIONAL SALARIES	\$3,523.00	\$7,162.00	\$6,453.00		
205-61100-2100-302-28-000	FICA BENEFITS	\$241.00	\$495.00	\$443.00		
205-61100-2210-302-28-000	VRS BENEFITS	\$586.00				
205-61100-2220-302-28-000	VRS-HYBRID		\$1,191.00	\$1,073.00		
205-61100-2300-302-28-000	HMP BENEFITS	\$1,092.00	\$1,722.00	\$1,476.00		
205-61100-2350-302-28-000	HSA CONTRIBUTIONS	\$105.00	\$210.00	\$180.00		
205-61100-2400-302-28-000	GLI BENEFITS	\$47.00	\$96.00	\$86.00		
205-61100-2510-302-28-000	VLDP-HYBRID		\$17.00	\$15.00		
205-61100-2750-302-28-000	RHCC BENEFITS	\$43.00	\$87.00	\$78.00		
<b>HEARING IMPAIRED TOTAL</b>		<b>\$5,637.00</b>	<b>\$10,980.00</b>	<b>\$9,804.00</b>		
<b>VOCATIONAL EDUCATION</b>						
205-61100-1121-302-30-000	INSTRUCTIONAL SALARIES	\$198,465.00	\$268,918.00	\$294,792.00	\$305,945.00	\$428,364.00
205-61100-2100-302-30-000	FICA BENEFITS	\$14,172.00	\$19,274.00	\$21,253.00	\$22,168.00	\$31,320.00
205-61100-2210-302-30-000	VRS BENEFITS	\$24,936.00	\$26,797.00	\$30,183.00	\$28,351.00	\$46,665.00
205-61100-2220-302-30-000	VRS-HYBRID	\$8,049.00	\$17,897.00	\$18,812.00	\$18,245.00	\$21,279.00
205-61100-2300-302-30-000	HMP BENEFITS	\$38,520.00	\$55,140.00	\$55,140.00	\$49,812.00	\$53,586.00
205-61100-2350-302-30-000	HSA CONTRIBUTIONS	\$2,500.00	\$3,500.00	\$3,500.00	\$2,500.00	\$2,000.00
205-61100-2400-302-30-000	GLI BENEFITS	\$2,659.00	\$3,604.00	\$3,950.00	\$3,609.00	\$5,055.00
205-61100-2510-302-30-000	VLDP-HYBRID	\$115.00	\$257.00	\$269.00	\$285.00	\$290.00
205-61100-2750-302-30-000	RHCC BENEFITS	\$2,401.00	\$3,254.00	\$3,566.00	\$3,702.00	\$5,184.00
205-61100-6131-302-30-000	INSTRUCTIONAL MATERIALS	\$1,000.00	\$1,000.00	\$1,000.00	\$2,500.00	\$2,500.00
205-61100-8110-302-30-000	TECHNOLOGY-HARDWARE			\$5,000.00	\$1,300.00	\$5,000.00
<b>VOCATIONAL EDUCATION TOTAL</b>		<b>\$292,817.00</b>	<b>\$399,641.00</b>	<b>\$437,465.00</b>	<b>\$438,417.00</b>	<b>\$601,243.00</b>
<b>SECONDARY GIFTED</b>						
205-61100-1121-302-40-000	INSTRUCTIONAL SALARIES	\$44,036.00	\$48,050.00	\$50,993.00	\$53,471.00	\$55,033.00
205-61100-2100-302-40-000	FICA BENEFITS	\$3,334.00	\$3,641.00	\$3,867.00	\$4,056.00	\$4,175.00
205-61100-2210-302-40-000	VRS BENEFITS	\$7,319.00	\$7,986.00	\$8,475.00	\$8,144.00	\$8,381.00
205-61100-2400-302-40-000	GLI BENEFITS	\$590.00	\$644.00	\$683.00	\$631.00	\$649.00
205-61100-2750-302-40-000	RHCC BENEFITS	\$533.00	\$581.00	\$617.00	\$647.00	\$666.00
<b>SECONDARY GIFTED TOTAL</b>		<b>\$55,812.00</b>	<b>\$60,902.00</b>	<b>\$64,635.00</b>	<b>\$66,949.00</b>	<b>\$68,904.00</b>
<b>REMEDIATION SERVICES</b>						
205-61100-1121-302-50-000	INSTRUCTIONAL SALARIES	\$59,651.00	\$64,625.00	\$68,191.00	\$76,039.00	
205-61100-1628-302-50-000	ATHLETIC COACHING STIPEND					\$35,563.00
205-61100-2100-302-50-000	FICA BENEFITS	\$4,446.00	\$4,797.00	\$5,071.00	\$5,575.00	
205-61100-2210-302-50-000	VRS BENEFITS	\$9,914.00	\$10,741.00	\$11,333.00	\$11,581.00	
205-61100-2300-302-50-000	HMP BENEFITS	\$7,092.00	\$8,820.00	\$8,820.00	\$9,312.00	
205-61100-2400-302-50-000	GLI BENEFITS	\$799.00	\$866.00	\$914.00	\$897.00	
205-61100-2750-302-50-000	RHCC BENEFITS	\$722.00	\$782.00	\$825.00	\$920.00	
<b>REMEDIATION SERVICES TOTAL</b>		<b>\$82,624.00</b>	<b>\$90,631.00</b>	<b>\$95,154.00</b>	<b>\$104,324.00</b>	<b>\$35,563.00</b>
<b>STUDENT ACTIVITIES &amp; ATHLETICS</b>						
205-61100-1628-302-99-000	ATHLETIC COACHING STIPEND			\$32,255.00	\$37,010.00	
205-61100-2100-302-99-000	FICA BENEFITS			\$2,467.00	\$2,831.00	
<b>STUDENT ACTIVITIES &amp; ATHLETICS TOTAL</b>				<b>\$34,722.00</b>	<b>\$39,841.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>GUIDANCE SERVICES</b>						
205-61210-1123-302-00-000	GUIDANCE COUNSELOR SALARIES					
205-61210-1150-302-00-000	CLERICAL SALARIES	\$37,461.00	\$40,456.00			
205-61210-2100-302-00-000	FICA BENEFITS	\$2,689.00	\$2,908.00			
205-61210-2210-302-00-000	VRS BENEFITS	\$6,226.00	\$6,724.00			
205-61210-2300-302-00-000	HMP BENEFITS	\$6,576.00	\$8,160.00			
205-61210-2350-302-00-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00			
205-61210-2400-302-00-000	GLI BENEFITS	\$502.00	\$542.00			
205-61210-2750-302-00-000	RHCC BENEFITS	\$453.00	\$490.00			
205-61210-6001-302-00-000	MATERIALS AND SUPPLIES	\$2,000.00	\$2,000.00	\$2,000.00	\$1,500.00	\$1,500.00
<b>GUIDANCE SERVICES TOTAL</b>		<b>\$56,907.00</b>	<b>\$62,280.00</b>	<b>\$2,000.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
<b>GUIDANCE SERVICES - REGULAR EDUCATION</b>						
205-61210-1123-302-10-000	GUIDANCE COUNSELOR SALARIES	\$97,104.00	\$100,156.00	\$181,240.00	\$189,047.00	\$259,453.00
205-61210-1150-302-10-000	CLERICAL SALARIES			\$32,230.00	\$33,836.00	\$46,488.00
205-61210-2100-302-10-000	FICA BENEFITS	\$6,919.00	\$7,294.00	\$15,487.00	\$16,313.00	\$22,467.00
205-61210-2210-302-10-000	VRS BENEFITS	\$16,139.00	\$16,646.00	\$35,479.00	\$26,835.00	\$36,838.00
205-61210-2220-302-10-000	VRS-HYBRID				\$7,111.00	\$9,744.00
205-61210-2300-302-10-000	HMP BENEFITS	\$8,535.00	\$11,708.00	\$28,350.00	\$32,193.00	\$44,964.00
205-61210-2350-302-10-000	HSA CONTRIBUTIONS	\$765.00		\$750.00	\$750.00	\$1,000.00
205-61210-2400-302-10-000	GLI BENEFITS	\$1,301.00	\$1,342.00	\$2,861.00	\$2,630.00	\$3,610.00
205-61210-2510-302-10-000	VLDP-HYBRID				\$111.00	\$152.00
205-61210-2750-302-10-000	RHCC BENEFITS	\$1,174.00	\$1,212.00	\$2,584.00	\$2,696.00	\$3,702.00
<b>GUIDANCE SERVICES - REGULAR EDUCATION TOTAL</b>		<b>\$131,937.00</b>	<b>\$138,358.00</b>	<b>\$298,981.00</b>	<b>\$311,522.00</b>	<b>\$428,418.00</b>
<b>GUIDANCE SERVICES - EXCEPTIONAL EDUCATION</b>						
205-61210-1123-302-20-000	GUIDANCE COUNSELOR SALARIES	\$104,745.00	\$109,338.00	\$36,248.00	\$37,809.00	
205-61210-1150-302-20-000	CLERICAL SALARIES			\$6,446.00	\$6,767.00	
205-61210-2100-302-20-000	FICA BENEFITS	\$7,480.00	\$7,953.00	\$3,097.00	\$3,262.00	
205-61210-2210-302-20-000	VRS BENEFITS	\$17,409.00	\$18,172.00	\$7,095.00	\$5,368.00	
205-61210-2220-302-20-000	VRS-HYBRID				\$1,422.00	
205-61210-2300-302-20-000	HMP BENEFITS	\$9,773.00	\$13,042.00	\$5,670.00	\$6,439.00	
205-61210-2350-302-20-000	HSA CONTRIBUTIONS	\$660.00		\$150.00	\$150.00	
205-61210-2400-302-20-000	GLI BENEFITS	\$1,403.00	\$1,465.00	\$572.00	\$526.00	
205-61210-2510-302-20-000	VLDP-HYBRID				\$22.00	
205-61210-2750-302-20-000	RHCC BENEFITS	\$1,268.00	\$1,323.00	\$517.00	\$539.00	
<b>GUIDANCE SERVICES - EXCEPTIONAL EDUCATION TOTAL</b>		<b>\$142,738.00</b>	<b>\$151,293.00</b>	<b>\$59,795.00</b>	<b>\$62,304.00</b>	
<b>GUIDANCE SERVICES - VOCATIONAL EDUCATION</b>						
205-61210-1123-302-30-000	GUIDANCE COUNSELOR SALARIES	\$36,207.00	\$39,002.00	\$24,166.00	\$25,206.00	
205-61210-1150-302-30-000	CLERICAL SALARIES			\$4,297.00	\$4,512.00	
205-61210-2100-302-30-000	FICA BENEFITS	\$2,602.00	\$2,826.00	\$2,064.00	\$2,175.00	
205-61210-2210-302-30-000	VRS BENEFITS	\$6,018.00	\$6,482.00	\$4,731.00	\$3,578.00	
205-61210-2220-302-30-000	VRS-HYBRID				\$948.00	
205-61210-2300-302-30-000	HMP BENEFITS	\$3,903.00	\$4,891.00	\$3,780.00	\$4,292.00	
205-61210-2350-302-30-000	HSA CONTRIBUTIONS	\$75.00		\$100.00	\$100.00	
205-61210-2400-302-30-000	GLI BENEFITS	\$485.00	\$523.00	\$382.00	\$350.00	
205-61210-2510-302-30-000	VLDP-HYBRID				\$15.00	
205-61210-2750-302-30-000	RHCC BENEFITS	\$438.00	\$472.00	\$344.00	\$359.00	
<b>GUIDANCE SERVICES - VOCATIONAL EDUCATION TOTAL</b>		<b>\$49,728.00</b>	<b>\$54,196.00</b>	<b>\$39,864.00</b>	<b>\$41,535.00</b>	
<b>MEDIA SERVICES</b>						
205-61320-1122-302-00-000	MEDIA SPECIALIST SALARIES	\$70,393.00	\$58,509.00	\$72,121.00	\$75,632.00	\$63,763.00
205-61320-1150-302-00-000	CLERICAL SALARIES					
205-61320-2100-302-00-000	FICA BENEFITS	\$5,385.00	\$4,476.00	\$5,518.00	\$5,786.00	\$4,664.00
205-61320-2210-302-00-000	VRS BENEFITS			\$11,987.00	\$11,519.00	
205-61320-2220-302-00-000	VRS-HYBRID	\$11,700.00	\$9,724.00			\$9,699.00
205-61320-2300-302-00-000	HMP BENEFITS					\$9,828.00
205-61320-2400-302-00-000	GLI BENEFITS	\$943.00	\$784.00	\$966.00	\$892.00	\$752.00
205-61320-2510-302-00-000	VLDP-HYBRID	\$168.00	\$139.00			\$152.00
205-61320-2750-302-00-000	RHCC BENEFITS	\$852.00	\$708.00	\$873.00	\$915.00	\$772.00
205-61320-6001-302-00-000	MATERIALS AND SUPPLIES	\$300.00				
205-61320-6012-302-00-000	BOOKS AND SUPPLIES	\$14,000.00	\$14,300.00	\$14,300.00	\$4,640.00	\$4,600.00
205-61320-6131-302-00-000	INSTRUCTIONAL MATERIALS	\$1,850.00	\$1,850.00	\$1,850.00	\$1,360.00	\$1,360.00
<b>MEDIA SERVICES TOTAL</b>		<b>\$105,591.00</b>	<b>\$90,490.00</b>	<b>\$107,615.00</b>	<b>\$100,744.00</b>	<b>\$95,590.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>OFFICE OF THE PRINCIPAL</b>						
205-61410-1121-302-00-000	INSTRUCTIONAL SALARIES				\$88,288.00	
205-61410-1126-302-00-000	PRINCIPAL SALARIES	\$94,494.00	\$100,110.00	\$110,644.00	\$123,552.00	\$128,518.00
205-61410-1127-302-00-000	ASSISTANT PRINCIPAL SALARIES	\$209,920.00	\$227,011.00	\$317,676.00	\$266,344.00	\$269,079.00
205-61410-1130-302-00-000	OTHER PROFESSIONAL SALARIES		\$54,297.00			
205-61410-1150-302-00-000	CLERICAL SALARIES	\$101,581.00	\$179,636.00	\$116,120.00	\$119,843.00	\$123,481.00
205-61410-2100-302-00-000	FICA BENEFITS	\$30,550.00	\$41,980.00	\$39,908.00	\$45,108.00	\$39,086.00
205-61410-2210-302-00-000	VRS BENEFITS	\$64,249.00	\$74,344.00	\$86,281.00	\$61,763.00	\$53,897.00
205-61410-2220-302-00-000	VRS HYBRID	\$3,228.00	\$18,905.00	\$4,099.00	\$22,784.00	\$23,738.00
205-61410-2300-302-00-000	HMP BENEFITS	\$42,132.00	\$106,284.00	\$76,560.00	\$61,512.00	\$34,668.00
205-61410-2350-302-00-000	HSA CONTRIBUTIONS	\$4,000.00	\$7,500.00	\$7,000.00	\$4,000.00	\$2,000.00
205-61410-2400-302-00-000	GLI BENEFITS	\$5,439.00	\$7,518.00	\$7,287.00	\$6,550.00	\$6,150.00
205-61410-2510-302-00-000	VLDP-HYBRID	\$46.00	\$271.00	\$59.00	\$356.00	\$369.00
205-61410-2750-302-00-000	RHCC BENEFITS	\$4,912.00	\$6,790.00	\$6,580.00	\$6,718.00	\$6,305.00
205-61410-3000-302-00-000	PURCHASED SERVICES	\$1,000.00				
205-61410-5501-302-00-000	TRAVEL - MILEAGE	\$500.00	\$500.00	\$500.00	\$500.00	\$200.00
205-61410-5800-302-00-000	MISCELLANEOUS OTHER CHARGES	\$1,500.00	\$2,500.00	\$3,500.00	\$4,500.00	\$4,800.00
205-61410-6001-302-00-000	MATERIALS AND SUPPLIES	\$4,645.00	\$4,600.00	\$6,600.00	\$6,600.00	\$6,600.00
<b>OFFICE OF THE PRINCIPAL TOTAL</b>		<b>\$568,196.00</b>	<b>\$832,246.00</b>	<b>\$782,814.00</b>	<b>\$818,418.00</b>	<b>\$698,891.00</b>
<b>ATTENDANCE SERVICES</b>						
205-62210-1150-302-00-000	CLERICAL SALARIES	\$29,081.00		\$33,298.00	\$34,944.00	\$36,019.00
205-62210-2100-302-00-000	FICA BENEFITS	\$2,048.00		\$2,438.00	\$2,565.00	\$2,647.00
205-62210-2210-302-00-000	VRS BENEFITS	\$4,833.00		\$5,534.00	\$5,322.00	\$5,486.00
205-62210-2300-302-00-000	HMP BENEFITS	\$6,576.00		\$8,160.00	\$8,568.00	\$8,568.00
205-62210-2350-302-00-000	HSA CONTRIBUTIONS	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00
205-62210-2400-302-00-000	GLI BENEFITS	\$390.00		\$446.00	\$412.00	\$425.00
205-62210-2750-302-00-000	RHCC BENEFITS	\$352.00		\$403.00	\$423.00	\$436.00
<b>ATTENDANCE SERVICES TOTAL</b>		<b>\$44,280.00</b>		<b>\$51,279.00</b>	<b>\$53,234.00</b>	<b>\$54,581.00</b>
<b>SCHOOL NURSE</b>						
205-62220-1131-302-00-000	SCHOOL NURSE SALARIES	\$59,670.00	\$63,210.00	\$72,630.00	\$57,255.00	\$59,070.00
205-62220-2100-302-00-000	FICA BENEFITS	\$4,502.00	\$4,774.00	\$5,494.00	\$3,981.00	\$4,120.00
205-62220-2210-302-00-000	VRS BENEFITS	\$9,917.00	\$10,506.00	\$12,071.00		
205-62220-2220-302-00-000	VRS-HYBRID				\$8,720.00	\$11,064.00
205-62220-2300-302-00-000	HMP BENEFITS				\$20,292.00	\$20,292.00
205-62220-2350-302-00-000	HSA CONTRIBUTIONS				\$1,500.00	\$1,500.00
205-62220-2400-302-00-000	GLI BENEFITS	\$800.00	\$847.00	\$973.00	\$676.00	\$697.00
205-62220-2510-302-00-000	VLDP-HYBRID				\$136.00	\$141.00
205-62220-2750-302-00-000	RHCC BENEFITS	\$722.00	\$765.00	\$879.00	\$693.00	\$715.00
<b>SCHOOL NURSE TOTAL</b>		<b>\$75,611.00</b>	<b>\$80,102.00</b>	<b>\$92,047.00</b>	<b>\$93,253.00</b>	<b>\$97,599.00</b>
<b>SERVICE SALARIES</b>						
205-64200-1161-302-00-000	TRADES SALARIES		\$54,746.00	\$61,381.00	\$64,418.00	\$66,373.00
205-64200-1191-302-00-000	SERVICE SALARIES	\$69,056.00				
205-64200-2100-302-00-000	FICA BENEFITS	\$5,283.00	\$3,775.00	\$4,283.00	\$4,515.00	\$4,664.00
205-64200-2220-302-00-000	VRS-HYBRID		\$3,608.00	\$2,443.00	\$2,563.00	\$3,764.00
205-64200-2350-302-00-000	HMP BENEFITS		\$14,820.00	\$14,820.00	\$15,732.00	\$15,732.00
205-64200-2400-302-00-000	GLI BENEFITS		\$734.00		\$760.00	\$783.00
205-64200-2510-302-00-000	VLDP-HYBRID			\$324.00	\$340.00	\$350.00
205-64200-2350-302-00-000	HSA CONTRIBUTIONS	\$1,500.00				
205-64220-2750-302-00-000	RHCC BENEFITS		\$289.00	\$823.00	\$496.00	\$511.00
205-64220-5100-302-00-000	ELECTRICITY					\$392,515.00
205-64220-5120-302-00-000	FUEL OIL					\$82,350.00
205-64220-5130-302-00-000	WATER SEWER					\$10,904.00
205-64200-6005-302-00-000	CUSTODIAL SUPPLIES		\$345.00	\$473.00		
<b>SERVICE SALARIES TOTAL</b>		<b>\$75,839.00</b>	<b>\$78,317.00</b>	<b>\$84,547.00</b>	<b>\$88,824.00</b>	<b>\$577,946.00</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-1121-302-00-000	INSTRUCTIONAL SALARIES	\$55,940.00	\$60,594.00	\$65,178.00	\$68,343.00	\$70,336.00
205-68100-2100-302-00-000	FICA BENEFITS	\$3,929.00	\$4,208.00	\$4,608.00	\$4,850.00	\$4,981.00
205-68100-2210-302-00-000	VRS BENEFITS	\$9,297.00	\$10,071.00	\$10,833.00	\$10,409.00	\$10,712.00
205-68100-2300-302-00-000	HMP BENEFITS	\$15,576.00	\$19,200.00	\$19,200.00	\$20,292.00	\$20,292.00
205-68100-2350-302-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
205-68100-2400-302-00-000	GLI BENEFITS	\$750.00	\$812.00	\$873.00	\$806.00	\$830.00
205-68100-2750-302-00-000	RHCC BENEFITS	\$677.00	\$733.00	\$789.00	\$827.00	\$851.00
205-68100-6050-302-00-000	NON-CAPITALIZED TECHNOLOGY					\$2,500.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>		<b>\$87,669.00</b>	<b>\$97,118.00</b>	<b>\$102,981.00</b>	<b>\$107,027.00</b>	<b>\$112,002.00</b>
<b>TOTAL COST CENTER DINWIDDIE MIDDLE SCHOOL</b>		<b>\$6,629,996.00</b>	<b>\$7,268,769.00</b>	<b>\$7,470,681.00</b>	<b>\$8,025,155.00</b>	<b>\$8,784,517.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ENCOMPASS LEARNING CENTER</b>						
<p><b>THE DINWIDDIE PATHWAYS PROGRAM IS DESIGNED TO MEET THE NEEDS OF HIGHLY AT-RISK STUDENTS WHO ARE NOT SUCCEEDING IN THE TRADITIONAL SETTING. STUDENTS ARE PROVIDED WITH A VARIETY OF OPTIONS THAT CAN LEAD TO GRADUATION AND ARE SUPPORTED BY SERVICES FOR THEMSELVES AND THEIR IMMEDIATE FAMILIES THAT ARE ESSENTIAL TO SUCCESS. WHILE EACH PROGRAM IS UNIQUE, THEY SHARE CHARACTERISTICS IDENTIFIED IN THE RESEARCH AS COMMON TO SUCCESSFUL ALTERNATIVE SCHOOLS.</b></p> <p align="center"> <b>• MAXIMUM TEACHER/STUDENT RATION OF 1:15</b>  <b>• SMALL STUDENT BASE</b>  <b>• CLEARLY STATED MISSION AND DISCIPLINE CODE</b>  <b>• CARING FACULTY WITH CONTINUAL STAFF DEVELOPMENT</b>  <b>• SCHOOL STAFF HAVING HIGH EXPECTATIONS FOR STUDENT ACHIEVEMENT</b>  <b>• LEARNING PROGRAM SPECIFIC TO THE STUDENTS EXPECTATIONS AND LEARNING STYLE</b>  <b>• FLEXIBLE SCHOOL SCHEDULE WITH COMMUNITY INVOLVEMENT AND SUPPORT</b>  <b>• TOTAL COMMITMENT TO HAVE EACH STUDENT BE A SUCCESS</b> </p>						
<b>ENCOMPASS</b>						
205-61100-1121-304-13-000	INSTRUCTIONAL SALARIES					\$59,021.00
205-61100-1127-304-13-000	ASSISTANT PRINCIPAL SALARIES					\$189,758.00
205-61100-1151-304-13-000	INSTRUCTIONAL AIDE SALARIES					\$23,820.00
205-61100-2100-304-13-000	FICA BENEFITS					\$20,081.00
205-61100-2210-304-13-000	VRS BENEFITS					\$28,900.00
205-61100-2220-304-13-000	VRS-HYBRID					\$15,159.00
205-61100-2300-304-13-000	HMP BENEFITS					\$47,796.00
205-61100-2350-304-13-000	HSA CONTRIBUTIONS					\$4,500.00
205-61100-2400-304-13-000	GLI BENEFITS					\$3,217.00
205-61100-2510-304-13-000	VLDP-HYBRID					\$197.00
205-61100-2750-304-13-000	RHCC BENEFITS					\$3,298.00
<b>ENCOMPASS TOTAL</b>						<b>\$395,747.00</b>
<b>ENCOMPASS</b>						
205-61100-1121-304-70-000	INSTRUCTIONAL SALARIES	\$70,798.00	\$76,718.00	\$109,875.00	\$179,532.00	
205-61100-1127-304-70-000	ASSISTANT PRINCIPAL SALARIES			\$80,725.00	\$89,170.00	
205-61100-1151-304-70-000	INSTRUCTIONAL AIDE SALARIES	\$16,133.00	\$17,436.00		\$21,267.00	
205-61100-2100-304-70-000	FICA BENEFITS	\$6,355.00	\$6,869.00	\$14,284.00	\$21,784.00	
205-61100-2210-304-70-000	VRS BENEFITS	\$11,767.00	\$12,751.00	\$22,583.00	\$33,130.00	
205-61100-2220-304-70-000	VRS-HYBRID	\$2,681.00	\$2,897.00	\$9,094.00	\$11,975.00	
205-61100-2300-304-70-000	HMP BENEFITS	\$13,680.00	\$16,980.00	\$16,320.00	\$26,448.00	
205-61100-2350-304-70-000	HSA CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00	
205-61100-2400-304-70-000	GLI BENEFITS	\$1,165.00	\$1,262.00	\$2,554.00	\$2,622.00	
205-61100-2510-304-70-000	VLDP-HYBRID	\$38.00	\$42.00	\$130.00	\$188.00	
205-61100-2750-304-70-000	RHCC BENEFITS	\$1,052.00	\$1,139.00	\$2,306.00	\$2,688.00	
205-61100-3000-304-70-000	PURCHASED SERVICES	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
205-61100-6001-304-70-000	MATERIALS AND SUPPLIES	\$3,000.00	\$3,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>ENCOMPASS TOTAL</b>						<b>\$7,500.00</b>
<b>INSTRUCTIONAL TECHNOLOGY</b>						
205-68100-6050-302-00-000	NON-CAPITALIZED TECHNOLOGY					\$1,000.00
<b>INSTRUCTIONAL TECHNOLOGY TOTAL</b>						<b>\$1,000.00</b>
<b>TOTAL COST CENTER ENCOMPASS LEARNING CENTER</b>		<b>\$130,169.00</b>	<b>\$142,594.00</b>	<b>\$267,371.00</b>	<b>\$398,304.00</b>	<b>\$404,247.00</b>
<b>TOTAL SCHOOL OPERATIONS FUND</b>		<b>\$50,446,855.00</b>	<b>\$54,004,896.00</b>	<b>\$55,282,304.00</b>	<b>\$61,180,089.00</b>	<b>\$61,944,842.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TEXTBOOK FUND</b>						
<b>ALL EXPENSES RELATED TO THE ADOPTION AND PURCHASE OF TEXTBOOKS AND ONLINE CONTENT K-12 SOFTWARE TO SUPPLEMENT INSTRUCTION.</b>						
<b>TEXTBOOKS FUND</b>						
206-61100-6020-101-00-000	TEXTBOOKS AND WORKBOOKS	\$250,000.00	\$500,000.00	\$763,109.00	\$800,000.00	\$1,218,717.00
206-68100-6040-101-00-000	SOFTWARE	\$150,000.00	\$150,000.00		\$180,000.00	\$160,000.00
<b>TOTAL TEXTBOOK FUND</b>		<b>\$400,000.00</b>	<b>\$650,000.00</b>	<b>\$763,109.00</b>	<b>\$980,000.00</b>	<b>\$1,378,717.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
SCHOOL NUTRITION SERVICES FUND						
ALL EXPENSES RELATED TO PROVIDING SCHOOL BREAKFAST AND SCHOOL LUNCHES TO STUDENTS INCLUDING SALARIES, BENEFITS FOOD AND SUPPLIES.						
<b>CENTRAL SERVICES</b>						
207-65100-1110-104-00-000	ADMINISTRATIVE SALARIES	\$102,440.00	\$110,698.00	\$98,787.00	\$103,717.00	\$106,941.00
207-65100-1130-104-00-000	OTHER PROFESSIONAL SALARIES			\$32,572.00	\$34,194.00	
207-65100-1150-104-00-000	CLERICAL SALARIES					
207-65100-2100-104-00-000	FICA BENEFITS	\$7,743.00	\$8,374.00	\$9,700.00	\$10,177.00	\$7,999.00
207-65100-2210-104-00-000	VRS BENEFITS	\$17,026.00	\$18,398.00	\$21,517.00	\$21,004.00	\$16,287.00
207-65100-2300-104-00-000	HMP BENEFITS	\$16,344.00	\$20,220.00	\$18,780.00	\$19,680.00	\$12,132.00
207-65100-2350-104-00-000	HSA CONTRIBUTIONS			\$1,000.00	\$1,000.00	
207-65100-2400-104-00-000	GLI BENEFITS	\$1,373.00	\$1,483.00	\$1,734.00	\$1,627.00	\$1,262.00
207-65100-2750-104-00-000	RHCC BENEFITS	\$1,240.00	\$1,339.00	\$1,566.00	\$1,669.00	\$1,294.00
207-65100-3000-104-00-000	PURCHASED SERVICES	\$40,000.00	\$40,000.00	\$25,000.00	\$30,000.00	\$35,000.00
207-65100-5501-104-00-000	TRAVEL - MILEAGE	\$2,000.00	\$500.00	\$500.00	\$500.00	\$700.00
207-65100-5504-104-00-000	TRAVEL - CONFERENCE	\$1,000.00		\$10,000.00	\$15,000.00	\$20,000.00
207-65100-5800-104-00-000	MISCELLANEOUS OTHER CHARGES	\$800.00	\$500.00	\$500.00	\$5,500.00	\$6,000.00
207-65100-6001-104-00-000	MATERIALS AND SUPPLIES		\$100,000.00		\$136,047.00	
207-65100-6002-104-00-000	FOOD SUPPLIES					
207-65100-6007-104-00-000	REPAIR AND MAINTENANCE SERVICES	\$10,000.00	\$10,000.00	\$15,000.00	\$70,000.00	\$71,069.00
207-65100-6040-104-00-000	TECHNOLOGY SOFTWARE					\$12,000.00
207-65100-6050-104-00-000	NON-CAPITALIZED TECHNOLOGY					\$2,500.00
207-65100-8100-104-00-000	CAPITAL OUTLAY REPLACEMENT			\$100,000.00	\$100,000.00	\$125,000.00
<b>CENTRAL SERVICES TOTAL</b>		\$199,966.00	\$311,512.00	\$336,656.00	\$550,115.00	\$418,184.00
<b>DINWIDDIE ELEMENTARY</b>						
207-65100-1114-201-00-000	ADMINISTRATIVE SALARIES	\$26,516.00				
207-65100-1130-201-00-000	OTHER PROFESSIONAL SALARIES		\$26,992.00	\$29,968.00	\$31,456.00	\$32,409.00
207-65100-1191-201-00-000	SERVICE SALARIES	\$35,610.00	\$47,445.00	\$65,332.00	\$63,726.00	\$55,509.00
207-65100-2100-201-00-000	FICA BENEFITS	\$4,611.00	\$5,570.00	\$7,167.00	\$7,156.00	\$6,645.00
207-65100-2210-201-00-000	VRS BENEFITS	\$6,753.00	\$2,533.00	\$1,704.00	\$1,790.00	\$754.00
207-65100-2220-201-00-000	VRS - HYBRID		\$4,486.00	\$4,981.00	\$5,537.00	\$7,410.00
207-65100-2300-201-00-000	HMP BENEFITS	\$13,152.00	\$8,160.00	\$8,160.00	\$8,568.00	\$8,568.00
207-65100-2350-201-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
207-65100-2400-201-00-000	GLI BENEFITS	\$833.00	\$877.00	\$976.00	\$1,123.00	\$1,037.00
207-65100-2510-201-00-000	VLDP - HYBRID		\$64.00	\$71.00	\$174.00	\$262.00
207-65100-2750-201-00-000	RHCC BENEFITS	\$545.00	\$569.00	\$692.00	\$872.00	\$820.00
207-65100-6001-201-00-000	MATERIALS AND SUPPLIES	\$9,100.00	\$10,920.00	\$13,104.00	\$15,725.00	\$19,656.25
207-65100-6002-201-00-000	FOOD SUPPLIES	\$65,000.00	\$78,000.00	\$93,600.00	\$142,320.00	\$177,900.00
<b>DINWIDDIE ELEMENTARY TOTAL</b>		\$164,120.00	\$186,616.00	\$226,755.00	\$279,447.00	\$310,970.25
<b>MIDWAY ELEMENTARY</b>						
207-65100-1114-202-00-000	ADMINISTRATIVE SALARIES	\$23,540.00				
207-65100-1130-202-00-000	OTHER PROFESSIONAL SALARIES		\$25,430.00	\$28,153.00	\$28,942.00	\$29,820.00
207-65100-1191-202-00-000	SERVICE SALARIES	\$31,053.00	\$33,517.00	\$37,326.00		\$18,000.00
207-65100-2100-202-00-000	FICA BENEFITS	\$3,834.00	\$4,078.00	\$4,915.00	\$2,185.00	\$3,306.00
207-65100-2210-202-00-000	VRS BENEFITS	\$1,045.00	\$1,128.00	\$756.00		
207-65100-2220-202-00-000	VRS-HYBRID	\$3,912.00	\$4,226.00	\$4,680.00	\$4,408.00	\$6,054.00
207-65100-2300-202-00-000	HMP BENEFITS	\$22,152.00	\$27,360.00	\$8,160.00		\$13,044.00
207-65100-2350-202-00-000	HSA CONTRIBUTIONS	\$2,500.00	\$2,500.00	\$1,000.00		
207-65100-2400-202-00-000	GLI BENEFITS	\$528.00	\$570.00	\$632.00	\$342.00	\$564.00
207-65100-2510-202-00-000	VLDP-HYBRID	\$56.00	\$61.00	\$67.00	\$69.00	\$166.00
207-65100-2750-202-00-000	RHCC BENEFITS	\$385.00	\$416.00	\$487.00	\$350.00	\$361.00
207-65100-6001-202-00-000	MATERIALS AND SUPPLIES	\$9,100.00	\$10,920.00	\$13,104.00	\$15,725.00	\$19,656.25
207-65100-6002-202-00-000	FOOD SUPPLIES	\$65,000.00	\$78,000.00	\$93,600.00	\$142,320.00	\$177,900.00
<b>MIDWAY ELEMENTARY TOTAL</b>		\$163,105.00	\$188,206.00	\$192,880.00	\$194,341.00	\$268,871.25
<b>SUNNYSIDE ELEMENTARY</b>						
207-65100-1114-203-00-000	ADMINISTRATIVE SALARIES	\$22,186.00				
207-65100-1130-203-00-000	OTHER PROFESSIONAL SALARIES		\$23,957.00	\$24,835.00	\$26,070.00	\$26,858.00
207-65100-1191-203-00-000	SERVICE SALARIES	\$32,762.00	\$44,552.00	\$54,350.00	\$51,152.00	\$65,523.00
207-65100-2100-203-00-000	FICA BENEFITS	\$3,856.00	\$4,800.00	\$5,425.00	\$5,597.00	\$6,595.00
207-65100-2210-203-00-000	VRS BENEFITS	\$2,159.00	\$2,331.00	\$5,076.00	\$4,966.00	\$6,120.00
207-65100-2220-203-00-000	VRS-HYBRID	\$3,688.00	\$3,982.00	\$1,214.00	\$645.00	
207-65100-2300-203-00-000	HMP BENEFITS	\$20,256.00	\$25,140.00	\$29,280.00	\$17,880.00	\$29,232.00
207-65100-2350-203-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$2,000.00	\$2,500.00	\$1,000.00	\$1,000.00
207-65100-2400-203-00-000	GLI BENEFITS	\$736.00	\$795.00	\$1,061.00	\$794.00	\$969.00
207-65100-2510-203-00-000	VLDP-HYBRID	\$53.00	\$57.00	\$161.00	\$86.00	
207-65100-2750-203-00-000	RHCC BENEFITS	\$474.00	\$513.00	\$719.00	\$633.00	\$750.00
207-65100-6001-203-00-000	MATERIALS AND SUPPLIES	\$9,100.00	\$10,920.00	\$13,104.00	\$15,725.00	\$19,656.25
207-65100-6002-203-00-000	FOOD SUPPLIES	\$65,000.00	\$78,000.00	\$93,600.00	\$136,320.00	\$170,400.00
<b>SUNNYSIDE ELEMENTARY TOTAL</b>		\$162,270.00	\$197,047.00	\$231,325.00	\$260,868.00	\$327,103.25

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SOUTHSIDE ELEMENTARY</b>						
207-65100-1114-205-00-000	ADMINISTRATIVE SALARIES	\$23,540.00				
207-65100-1130-205-00-000	OTHER PROFESSIONAL SALARIES		\$25,430.00	\$28,153.00	\$29,552.00	
207-65100-1191-205-00-000	SERVICE SALARIES	\$68,190.00	\$80,743.00	\$77,240.00	\$63,087.00	\$82,965.00
207-65100-2100-205-00-000	FICA BENEFITS	\$6,848.00	\$7,933.00	\$7,859.00	\$6,899.00	\$6,264.00
207-65100-2210-205-00-000	VRS BENEFITS	\$4,897.00	\$5,290.00	\$6,146.00	\$5,247.00	\$1,369.00
207-65100-2220-205-00-000	VRS-HYBRID		\$2,877.00	\$1,215.00	\$1,249.00	\$1,592.00
207-65100-2300-205-00-000	HMP BENEFITS	\$13,152.00	\$16,320.00	\$24,480.00	\$17,136.00	\$8,568.00
207-65100-2350-205-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$2,000.00	\$3,000.00	\$2,000.00	\$1,000.00
207-65100-2400-205-00-000	GLI BENEFITS	\$515.00	\$1,142.00	\$1,280.00	\$940.00	\$822.00
207-65100-2510-205-00-000	VLDP-HYBRID		\$231.00	\$161.00	\$166.00	\$170.00
207-65100-2750-205-00-000	RHCC BENEFITS	\$379.00	\$686.00	\$859.00	\$744.00	\$537.00
207-65100-6001-205-00-000	MATERIALS AND SUPPLIES	\$17,500.00	\$21,000.00	\$25,200.00	\$30,240.00	\$37,800.00
207-65100-6002-205-00-000	FOOD SUPPLIES	\$110,000.00	\$132,000.00	\$158,400.00	\$238,080.00	\$297,600.00
<b>SOUTHSIDE ELEMENTARY TOTAL</b>		<b>\$247,021.00</b>	<b>\$295,652.00</b>	<b>\$333,993.00</b>	<b>\$395,340.00</b>	<b>\$438,687.00</b>
<b>SUTHERLAND ELEMENTARY</b>						
207-65100-1114-206-00-000	ADMINISTRATIVE SALARIES	\$24,016.00				
207-65100-1130-206-00-000	OTHER PROFESSIONAL SALARIES		\$25,936.00	\$28,748.00	\$30,802.00	\$35,236.00
207-65100-1191-206-00-000	SERVICE SALARIES	\$74,902.00	\$87,471.00	\$91,775.00	\$81,032.00	\$83,437.00
207-65100-2100-206-00-000	FICA BENEFITS	\$7,418.00	\$8,557.00	\$9,160.00	\$8,557.00	\$8,866.00
207-65100-2210-206-00-000	VRS BENEFITS	\$5,169.00	\$5,582.00	\$4,778.00		\$5,366.00
207-65100-2220-206-00-000	VRS-HYBRID	\$3,018.00	\$2,214.00	\$1,932.00	\$6,732.00	\$2,800.00
207-65100-2300-206-00-000	HMP BENEFITS	\$19,728.00	\$16,320.00	\$8,160.00		\$8,568.00
207-65100-2350-206-00-000	HSA CONTRIBUTIONS	\$3,000.00	\$2,000.00	\$1,000.00		\$1,000.00
207-65100-2400-206-00-000	GLI BENEFITS	\$1,173.00	\$1,248.00	\$1,034.00	\$968.00	\$1,039.00
207-65100-2510-206-00-000	VLDP-HYBRID	\$241.00	\$178.00	\$256.00	\$344.00	\$278.00
207-65100-2750-206-00-000	RHCC BENEFITS	\$692.00	\$648.00	\$721.00	\$768.00	\$833.00
207-65100-6001-206-00-000	MATERIALS AND SUPPLIES	\$17,100.00	\$20,520.00	\$24,624.00	\$29,549.00	\$36,936.25
207-65100-6002-206-00-000	FOOD SUPPLIES	\$110,000.00	\$132,000.00	\$158,400.00	\$238,080.00	\$297,600.00
<b>SUTHERLAND ELEMENTARY TOTAL</b>		<b>\$266,457.00</b>	<b>\$302,674.00</b>	<b>\$330,588.00</b>	<b>\$396,832.00</b>	<b>\$481,959.25</b>
<b>DINWIDDIE HIGH SCHOOL</b>						
207-65100-1114-301-00-000	ADMINISTRATIVE SALARIES	\$51,753.00				
207-65100-1130-301-00-000	OTHER PROFESSIONAL SALARIES		\$55,934.00	\$28,153.00	\$29,552.00	\$30,444.00
207-65100-1191-301-00-000	SERVICE SALARIES	\$108,894.00	\$104,384.00	\$101,762.00	\$96,166.00	\$92,739.00
207-65100-2100-301-00-000	FICA BENEFITS	\$11,808.00	\$11,766.00	\$9,632.00	\$9,372.00	\$8,894.00
207-65100-2210-301-00-000	VRS BENEFITS	\$13,319.00	\$14,389.00	\$7,151.00	\$6,090.00	\$1,508.00
207-65100-2220-301-00-000	VRS-HYBRID	\$985.00	\$1,064.00	\$711.00	\$1,326.00	\$1,798.00
207-65100-2300-301-00-000	HMP BENEFITS	\$26,304.00	\$32,640.00	\$24,480.00	\$17,136.00	\$30,180.00
207-65100-2350-301-00-000	HSA CONTRIBUTIONS	\$4,500.00	\$4,000.00	\$3,000.00	\$2,000.00	\$2,000.00
207-65100-2400-301-00-000	GLI BENEFITS	\$1,852.00	\$2,002.00	\$1,448.00	\$1,214.00	\$1,298.00
207-65100-2510-301-00-000	VLDP-HYBRID	\$79.00	\$85.00	\$94.00	\$176.00	\$203.00
207-65100-2750-301-00-000	RHCC BENEFITS	\$1,170.00	\$1,266.00	\$956.00	\$922.00	\$685.00
207-65100-6001-301-00-000	MATERIALS AND SUPPLIES	\$17,500.00	\$21,000.00	\$25,200.00	\$30,240.00	\$37,800.00
207-65100-6002-301-00-000	FOOD SUPPLIES	\$110,000.00	\$132,000.00	\$280,352.00	\$396,422.00	\$495,527.50
<b>DINWIDDIE HIGH SCHOOL TOTAL</b>		<b>\$348,164.00</b>	<b>\$380,530.00</b>	<b>\$482,939.00</b>	<b>\$590,616.00</b>	<b>\$703,076.50</b>
<b>DINWIDDIE MIDDLE SCHOOL</b>						
207-65100-1114-302-00-000	ADMINISTRATIVE SALARIES	\$24,225.00				
207-65100-1130-302-00-000	OTHER PROFESSIONAL SALARIES		\$26,189.00	\$27,573.00	\$26,070.00	\$26,858.00
207-65100-1191-302-00-000	SERVICE SALARIES	\$123,022.00	\$116,331.00	\$115,564.00	\$78,461.00	\$57,301.00
207-65100-2100-302-00-000	FICA BENEFITS	\$10,983.00	\$10,594.00	\$10,639.00	\$7,836.00	\$6,378.00
207-65100-2210-302-00-000	VRS BENEFITS	\$3,878.00	\$2,733.00	\$1,087.00	\$1,141.00	
207-65100-2220-302-00-000	VRS-HYBRID	\$5,052.00	\$7,949.00	\$7,705.00	\$5,437.00	\$7,126.00
207-65100-2300-302-00-000	HMP BENEFITS	\$20,256.00	\$25,140.00	\$25,140.00	\$9,312.00	\$8,568.00
207-65100-2350-302-00-000	HSA CONTRIBUTIONS	\$1,000.00	\$2,000.00	\$2,000.00		
207-65100-2400-302-00-000	GLI BENEFITS	\$1,322.00	\$1,638.00	\$1,784.00	\$1,081.00	\$993.00
207-65100-2510-302-00-000	VLDP-HYBRID	\$140.00	\$350.00	\$480.00	\$257.00	\$366.00
207-65100-2750-302-00-000	RHCC BENEFITS	\$762.00	\$922.00	\$1,147.00	\$820.00	\$627.00
207-65100-6001-302-00-000	MATERIALS AND SUPPLIES	\$14,200.00	\$18,040.00	\$21,648.00	\$25,978.00	\$32,472.50
207-65100-6002-302-00-000	FOOD SUPPLIES	\$99,440.00	\$119,328.00	\$143,194.00	\$276,048.00	\$345,060.00
<b>DINWIDDIE MIDDLE SCHOOL TOTAL</b>		<b>\$304,280.00</b>	<b>\$331,214.00</b>	<b>\$357,961.00</b>	<b>\$432,441.00</b>	<b>\$485,749.50</b>
<b>TECHNOLOGY SUPPORT</b>						
207-68700-6040-104-000-000	TECHNOLOGY SOFTWARE			\$6,903.00		
<b>TECHNOLOGY SUPPORT TOTAL</b>				<b>\$6,903.00</b>		
<b>TOTAL SCHOOL NUTRITION FUND</b>		<b>\$1,855,383.00</b>	<b>\$2,193,451.00</b>	<b>\$2,500,000.00</b>	<b>\$3,100,000.00</b>	<b>\$3,434,601.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>CARES ACT FUND</b>						
<b>THE CARES ACT FUND SUPPORTS EFFORTS TO SUPPORT LEARNING AND SAFETY RELATED TO THE COVID-19 PANDEMIC. THESE ARE FEDERAL FUNDS AWARDED TO THE LOCAL EDUCATION AGENCY BY THE STATE.</b>						
<b>ESSER I</b>						
208-64200-8100-101-00-914	CAPITAL OUTLAY REPLACEMENT	\$384,000.00				
208-68100-5300-101-00-914	INSURANCE	\$98,000.00				
<b>ESSER I TOTAL</b>		<b>\$482,000.00</b>				
<b>CARES SET ASIDES</b>						
208-64200-6001-101-00-916	MATERIALS AND SUPPLIES	\$20,531.00				
208-64200-8100-101-00-916	CAPITAL OUTLAY REPLACEMENT	\$1,192,194.00				
208-65100-6001-101-00-916	MATERIALS AND SUPPLIES	\$10,072.00				
208-68100-5001-101-00-916	TELECOMMUNICATIONS	\$100,000.00				
208-68100-6040-101-20-916	TECHNOLOGY SOFTWARE	\$17,785.00				
208-68100-6050-101-00-916	NON-CAPITALIZED TECHNOLOGY	\$65,186.00				
<b>CARES SET ASIDES TOTAL</b>		<b>\$1,405,768.00</b>				
<b>ESSER II</b>						
208-61100-1621-101-00-918	INSTRUCTIONAL SALARIES	\$540,744.00	\$150,000.00	\$155,000.00		
208-61310-1124-101-00-918	SUPERVISORY SALARIES	\$128,448.00				
208-68200-1140-101-00-918	MATERIALS AND SUPPLIES	\$73,040.00		\$105,123.00		
208-63500-8100-102-00-918	CAPITAL OUTLAY REPLACEMENT	\$350,000.00		\$7,799.00		
208-64200-8100-205-00-918	CAPITAL OUTLAY REPLACEMENT		\$600,000.00			
208-66300-3000-205-00-918	PURCHASED SERVICES		\$138,000.00	\$10,620.00		
208-61100-1121-301-50-918	INSTRUCTIONAL SALARIES		\$79,422.00			
205-61100-2100-301-50-918	FICA BENEFITS		\$5,914.00			
205-61100-2300-301-50-918	HMP BENEFITS		\$8,820.00			
208-61310-1124-101-00-918	SUPERVISORY SALARIES		\$105,123.00			
208-61310-2100-101-00-918	FICA BENEFITS		\$7,796.00	\$275,956.00		
208-61310-2210-101-00-918	VRS BENEFITS		\$17,471.00	\$374,751.00		
208-61310-2300-101-00-918	HMP BENEFITS		\$10,620.00			
208-61310-2400-101-00-918	GLI BENEFITS		\$1,409.00			
208-61310-2750-101-00-918	RHCC BENEFITS		\$1,272.00			
208-64400-8200-302-00-918	CAPITAL OUTLAY ADDITIONS		\$125,000.00			
<b>ESSER II TOTAL</b>		<b>\$1,092,232.00</b>	<b>\$1,250,847.00</b>	<b>\$929,249.00</b>		
<b>ESSER III</b>						
208-61100-1121-101-00-919	INSTRUCTIONAL SALARIES		\$1,580,810.00			
208-61100-1625-101-00-919	BONUS PAY - CATEGORICAL		\$1,250,000.00			
208-62160-1130-101-00-919	OTHER PROFESSIONAL SALARIES			\$48,825.00		
208-62160-2100-101-00-919	FICA BENEFITS			\$3,605.00		
208-62160-2220-101-00-919	VRS-HYBRID			\$7,883.00		
208-62160-2300-101-00-919	HMP BENEFITS			\$6,465.00		
208-62160-2400-101-00-919	GLI BENEFITS			\$636.00		
208-62160-2510-101-00-919	VLDP-HYBRID			\$113.00		
208-62160-2750-101-00-919	RHCC BENEFITS			\$574.00		
208-63100-1130-102-00-919	OTHER PROFESSIONAL SALARIES			\$65,195.00		
208-63100-2100-102-00-919	FICA BENEFITS			\$4,943.00		
208-63100-2220-102-00-919	VRS-HYBRID			\$10,519.00		
208-63100-2300-102-00-919	HMP BENEFITS			\$8,160.00		
208-63100-2350-102-00-919	HSA CONTRIBUTIONS			\$1,000.00		
208-63100-2400-102-00-919	GLI BENEFITS			\$848.00		
208-63100-2510-102-00-919	VLDP-HYBRID			\$151.00		
208-63100-2750-102-00-919	RHCC BENEFITS			\$766.00		
208-64200-8100-201-00-919	CAPITAL OUTLAY REPLACEMENT			\$200,000.00		
208-64200-8100-202-00-919	CAPITAL OUTLAY REPLACEMENT			\$200,000.00		
208-64200-3000-203-00-919	PURCHASED SERVICES			\$190,000.00		
208-64200-8100-203-00-919	CAPITAL OUTLAY REPLACEMENT		\$562,500.00	\$372,500.00	\$258,359.00	
208-64200-3000-205-00-919	PURCHASED SERVICES				\$583,250.00	
208-64200-8100-205-00-919	CAPITAL OUTLAY REPLACEMENT		\$650,707.00	\$556,079.00	\$579,113.00	
208-64200-8100-302-00-919	CAPITAL OUTLAY REPLACEMENT			\$400,000.00		
208-62220-1131-301-00-919	SCHOOL NURSE SALARIES		\$47,910.00			
208-62220-2100-301-00-919	FICA BENEFITS		\$3,287.00			
208-62220-2220-301-00-919	VRS-HYBRID		\$7,963.00			
208-62220-2300-301-00-919	HMP BENEFITS		\$19,200.00			
208-62220-2400-301-00-919	GLI BENEFITS		\$642.00			
208-62220-2510-301-00-919	VLDP-HYBRID		\$114.00			
208-62220-2750-301-00-919	RHCC BENEFITS		\$580.00			
208-66300-3000-203-00-919					\$29,278.00	
<b>ESSER III TOTAL</b>			<b>\$4,123,713.00</b>	<b>\$2,078,262.00</b>	<b>\$1,450,000.00</b>	

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>ESSER III LEARNING LOSS</b>						
208-61100-1121-101-00-920	INSTRUCTIONAL SALARIES			\$32,129.00		
208-61100-1621-101-00-920	SUPPLEMENTAL WAGES			\$803,500.00		
208-61100-1627-101-00-920	CURRICULUM WRITING			\$212,368.00		
208-61100-2100-101-00-920	FICA BENEFITS			\$79,083.00		
208-61100-2210-101-00-920	VRS BENEFITS			\$5,340.00		
208-61100-2300-101-00-920	HMP BENEFITS			\$4,080.00		
208-61100-2350-101-00-920	HSA CONTRIBUTIONS			\$500.00		
208-61100-2400-101-00-920	GLI BENEFITS			\$431.00		
208-61100-2750-101-00-920	RHCC BENEFITS			\$389.00		
208-68100-3000-101-00-920	PURCHASED SERVICES		\$200,000.00			
208-61310-3000-101-00-920	PURCHASED SERVICES			\$156,000.00		
208-61310-3000-101-00-920	MATERIALS AND SUPPLIES				\$50,000.00	
208-61410-1127-201-00-920	ASSISTANT PRINCIPAL SALARIES		\$59,193.00	\$68,072.00		
208-61410-2100-201-00-920	FICA BENEFITS		\$4,150.00	\$4,795.00		
208-61410-2220-201-00-920	VRS-HYBRID			\$11,313.00		
208-61410-2210-201-00-920	VRS BENEFITS		\$9,838.00			
208-61410-2300-201-00-920	HMP BENEFITS		\$19,200.00	\$14,820.00		
208-61410-2350-201-00-920	HSA CONTRIBUTIONS		\$1,500.00			
208-61410-2400-201-00-920	GLI BENEFITS		\$793.00	\$912.00		
208-61410-2510-201-00-920	VLDP-HYBRID			\$162.00		
208-61410-2750-201-00-920	RHCC BENEFITS			\$824.00		
208-61410-1127-202-00-920	ASSISTANT PRINCIPAL SALARIES		\$59,193.00			
208-61410-2100-202-00-920	FICA BENEFITS		\$4,469.00			
208-61410-2220-202-00-920	VRS-HYBRID		\$9,838.00			
208-61410-2300-202-00-920	HMP BENEFITS		\$8,160.00			
208-61410-2350-202-00-920	HSA CONTRIBUTIONS		\$1,000.00			
208-61410-2400-202-00-920	GLI BENEFITS		\$793.00			
208-61410-2510-202-00-920	VLDP-HYBRID		\$141.00			
208-61410-2750-201-00-920	RHCC BENEFITS		\$716.00			
208-61410-1127-203-00-920	ASSISTANT PRINCIPAL SALARIES		\$62,777.00			
208-61410-2100-203-00-920	FICA BENEFITS		\$4,455.00			
208-61410-2210-203-00-920	VRS BENEFITS		\$10,434.00			
208-61410-2300-203-00-920	HMP BENEFITS		\$12,300.00			
208-61410-2350-203-00-920	HSA CONTRIBUTIONS		\$1,500.00			
208-61410-2400-203-00-920	GLI BENEFITS		\$841.00			
208-61410-2750-203-00-920	RHCC BENEFITS		\$760.00			
208-61100-1121-206-10-920	INSTRUCTIONAL SALARIES		\$52,396.00	\$52,502.00		
208-61100-2100-206-10-920	FICA BENEFITS		\$4,009.00	\$4,016.00		
208-61100-2210-206-10-920	VRS BENEFITS		\$8,708.00			
208-61100-2400-206-10-920	GLI BENEFITS		\$702.00			
208-61100-2750-206-10-920	RHCC BENEFITS		\$634.00			
208-61410-1127-301-00-920	ASSISTANT PRINCIPAL SALARIES		\$81,494.00	\$92,685.00		
208-61410-2100-301-00-920	FICA BENEFITS		\$6,204.00	\$7,060.00		
208-61410-2210-301-00-920	VRS BENEFITS		\$13,544.00	\$15,404.00		
208-61410-2300-301-00-920	HMP BENEFITS		\$24,144.00	\$24,144.00		
208-61410-2350-301-00-920	HSA CONTRIBUTIONS		\$2,000.00	\$2,000.00		
208-61410-2400-301-00-920	GLI BENEFITS		\$1,092.00	\$1,242.00		
208-61410-2750-301-00-920	RHCC BENEFITS		\$986.00	\$1,121.00		
208-61100-1121-301-50-920	INSTRUCTIONAL SALARIES			\$84,850.00		
208-61100-2100-301-50-920	FICA BENEFITS			\$6,330.00		
208-61100-2300-301-50-920	HMP BENEFITS			\$8,820.00		
<b>ESSER III LEARNING LOSS TOTAL</b>			\$667,964.00	\$1,694,892.00	\$50,000.00	
<b>HVAC</b>						
208-64200-3000-201-00-921	PURCHASED SERVICES			\$154,860.00		
208-64200-3000-202-00-921	PURCHASED SERVICES			\$154,860.00		
208-64200-3000-203-00-921	PURCHASED SERVICES			\$225,000.00		
208-64200-3000-302-00-921	PURCHASED SERVICES			\$300,000.00		
208-64200-8100-101-00-921	CAPITAL OUTLAY REPLACEMENT		\$834,720.00			
208-64400-3000-203-00-921	PURCHASED SERVICES				\$125,000.00	
<b>HVAC TOTAL</b>			\$834,720.00	\$834,720.00	\$125,000.00	
<b>HOMELESS</b>						
208-62220-6001-101-00-922	MATERIALS AND SUPPLIES		\$15,000.00			
<b>HOMELESS TOTAL</b>			\$15,000.00			
<b>ARP IDEA 611</b>						
208-61100-3000-101-20-923	PURCHASED SERVICES			\$25,000.00		
208-61100-3200-101-00-923	CONTRACTED SPEECH SERVICES		\$25,000.00			
208-61100-6001-101-20-923	MATERIALS AND SUPPLIES		\$10,570.00			
208-63500-8100-102-00-923	CAPITAL OUTLAY REPLACEMENT		\$116,308.00			
<b>ARP IDEA 611 TOTAL</b>			\$151,878.00	\$25,000.00		
<b>ARP IDEA 619</b>						
208-61100-3000-101-20-924	PURCHASED SERVICES			\$10,000.00		
208-61100-6001-101-20-924	MATERIALS AND SUPPLIES		\$15,000.00			
<b>ARP IDEA 619 TOTAL</b>			\$15,000.00	\$10,000.00		

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>HEALTH WORKFORCE GRANT</b>						
208-62200-1131-101-00-927	SCHOOL NURSE SALARIES			\$111,420.00		
208-62220-2100-101-00-927	FICA BENEFITS			\$8,124.00		
208-62220-2220-101-00-927	VRS-HYBRID			\$9,055.00		
208-62220-2300-101-00-927	HMP BENEFITS			\$19,200.00		
208-62220-2350-101-00-927	HSA CONTRIBUTIONS			\$1,500.00		
208-62220-2400-101-00-927	GLI BENEFITS			\$730.00		
208-62220-2510-101-00-927	VLDP-HYBRID			\$130.00		
208-62220-2750-101-00-927	RHCC BENEFITS			\$659.00		
208-62220-1131-301-00-930	SCHOOL NURSE SALARIES			\$24,840.00		
208-62220-2100-301-00-930	FICA BENEFITS			\$1,576.00		
208-62220-2220-301-00-930	VRS-HYBRID			\$988.00		
208-62220-2300-301-00-930	HMP BENEFITS			\$12,300.00		
208-62220-2350-301-00-930	HSA CONTRIBUTIONS			\$1,500.00		
208-62220-2400-301-00-930	GLI BENEFITS			\$333.00		
208-62220-2510-301-00-930	VLDP-HYBRID			\$131.00		
208-62220-2750-301-00-930	RHCC BENEFITS			\$191.00		
<b>HEALTH WORKFORCE GRANT TOTAL</b>						
				\$192,677.00		
<b>CARES ACT FUND TOTAL</b>		<b>\$2,980,000.00</b>	<b>\$7,059,122.00</b>	<b>\$5,764,800.00</b>	<b>\$1,625,000.00</b>	

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<b>BUS AND VEHICAL REPLACEMENT AND ADDITIONS ARE INCLUDED IN THIS FUND. THE BUS REPLACEMENT IS FUNDED THROUGH THE COUNTY CAPITAL IMPROVEMENT PLAN. ALL EXPENSES RELATED TO SMALL CAPITAL PROJECTS NOT INCLUDED IN THE COUNTY CAPITAL IMPROVEMENT PLAN ARE INCLUDED IN THIS FUND.</b>						
<b>CAPITAL PROJECTS</b>						
302-63500-8100-101-00-000	CAPITAL OUTLAY REPLACEMENT			\$565,000.00	\$220,000.00	\$643,750.00
302-63700-8100-101-00-000	CAPITAL OUTLAY REPLACEMENT			\$50,000.00		
302-64200-3000-101-00-000	PURCHASED SERVICES			\$780,000.00	\$581,967.00	\$1,015,000.00
302-64200-3000-205-00-000	PURCHASED SERVICES			\$464,137.00		
302-64200-3000-301-00-000	PURCHASED SERVICES			\$8,000.00		
302-64200-8100-101-00-000	CAPITAL OUTLAY REPLACEMENT	\$392,000.00	\$2,875,658.00		\$2,160,000.00	
302-64400-8100-101-00-000	CAPITAL OUTLAY REPLACEMENT	\$465,000.00				
302-64200-8100-201-00-000	CAPITAL OUTLAY REPLACEMENT			\$440,407.00	\$650,000.00	\$651,692.00
302-64200-8100-202-00-000						\$512,428.00
302-64200-8100-203-00-000	CAPITAL OUTLAY REPLACEMENT			\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
302-64200-8100-205-00-000	CAPITAL OUTLAY REPLACEMENT	\$1,432,000.00				
302-64200-8100-302-00-000	CAPITAL OUTLAY REPLACEMENT					\$517,000.00
302-64200-8100-305-00-000	CAPITAL OUTLAY REPLACEMENT			\$316,402.00		
302-64600-3000-101-00-000	PURCHASED SERVICES			\$16,461.00		
302-64600-3000-203-00-000	PURCHASED SERVICES				\$189,000.00	
302-65100-8100-301-00-000	CAPITAL OUTLAY REPLACEMENT			\$15,000.00		
302-66200-3000-305-00-000	PURCHASED SERVICES					
302-66200-8100-301-99-000	CAPITAL OUTLAY REPLACEMENT	\$310,000.00				
302-66200-8200-101-99-000	CAPITAL OUTLAY ADDITIONS			\$1,600,000.00		
302-66600-8100-101-00-000	CAPITAL OUTLAY REPLACEMENT					
302-66600-8100-205-00-000	CAPITAL OUTLAY REPLACEMENT					
302-66600-8100-302-00-000	CAPITAL OUTLAY REPLACEMENT					
302-64200-3000-101-00-701	CAPITAL OUTLAY REPLACEMENT				\$1,644,767.00	\$1,000,000.00
<b>TOTAL SCHOOL CAPITAL PROJECTS FUND</b>		<b>\$2,599,000.00</b>	<b>\$2,875,658.00</b>	<b>\$5,255,407.00</b>	<b>\$6,445,734.00</b>	<b>\$5,339,870.00</b>



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL GRANTS FUND</b>						
<b>THE SCHOOL GRANTS FUND CONTAINS ALL EXPENSES FOR LOCAL, STATE AND FEDERAL GRANT PROGRAMS INCLUDING TITLE I, CARL PERKINS, TITLE IIA, TITLE VIB AND EARLY READING INTERVENTION (PALS). THESE GRANTS SUPPORT INSTRUCTIONAL PROGRAMMING.</b>						
<b>PEER GRANT</b>						
303-61100-5504-101-30-000	TRAVEL - CONFERENCE	\$4,381.00			\$1,480.00	\$3,068.00
303-61100-5800-101-30-000	MISCELLANEOUS OTHER CHARGES	\$6,529.00	\$7,500.00		\$7,229.00	\$7,229.00
303-61100-9000-101-30-000	OTHER USES OF FUNDS	\$9,759.00				
<b>PEER GRANT TOTAL</b>		<b>\$20,669.00</b>	<b>\$7,500.00</b>		<b>\$8,709.00</b>	<b>\$10,297.00</b>
<b>BRIGHT STARS</b>						
303-61100-5504-101-80-002	TRAVEL - CONFERENCE					\$5,000.00
303-61100-5505-101-80-002	MISCELLANEOUS OTHER CHARGES					\$8,000.00
303-61100-5800-101-80-002	MISCELLANEOUS OTHER CHARGES					\$10,000.00
303-61100-6001-101-80-002	MATERIALS AND SUPPLIES					\$7,500.00
303-61100-6040-101-80-002	TECHNOLOGY SOFTWARE					\$20,250.00
303-61100-6131-101-80-002	INSTRUCTIONAL MATERIALS					\$10,000.00
303-61100-9000-101-80-002	OTHER USE OF FUNDS					\$55,741.00
<b>BRIGHT STARS GRANT TOTAL</b>						<b>\$116,491.00</b>
<b>BRIGHT STARS - DES</b>						
303-61100-1121-201-80-002	INSTRUCTIONAL SALARIES					\$69,741.00
303-61100-1124-201-80-002	SUPERVISORY SALARIES					\$5,490.00
303-61100-1151-201-80-002	INSTRUCTIONAL AIDE SALARIES					\$22,849.00
303-61100-2100-201-80-002	FICA BENEFITS					\$6,612.00
303-61100-2210-201-80-002	VRS BENEFITS					\$2,851.00
303-61100-2220-201-80-002	VRS-HYBRID					\$12,879.00
303-61100-2300-201-80-002	HMP BENEFITS					\$34,652.00
303-61100-2350-201-80-002	HSA CONTRIBUTIONS					\$305.00
303-61100-2400-201-80-002	GLI BENEFITS					\$1,158.00
303-61100-2510-201-80-002	VLDP-HYBRID					\$188.00
303-61100-2750-201-80-002	RHCC BENEFITS					\$1,186.00
<b>BRIGHT STARS - DES GRANT TOTAL</b>						<b>\$157,911.00</b>
<b>BRIGHT STARS - MIDWAY</b>						
303-61100-1121-202-80-002	INSTRUCTIONAL SALARIES					\$74,788.00
303-61100-1124-202-80-002	SUPERVISORY SALARIES					\$5,490.00
303-61100-1151-202-80-002	INSTRUCTIONAL AIDE SALARIES					\$24,831.00
303-61100-2100-202-80-002	FICA BENEFITS					\$7,280.00
303-61100-2210-202-80-002	VRS BENEFITS					\$2,851.00
303-61100-2220-202-80-002	VRS-HYBRID					\$15,560.00
303-61100-2300-202-80-002	HMP BENEFITS					\$32,828.00
303-61100-2350-202-80-002	HSA CONTRIBUTIONS					\$2,805.00
303-61100-2400-202-80-002	GLI BENEFITS					\$1,240.00
303-61100-2510-202-80-002	VLDP-HYBRID					\$206.00
303-61100-2750-202-80-002	RHCC BENEFITS					\$1,271.00
<b>BRIGHT STARS - MIDWAY GRANT TOTAL</b>						<b>\$169,150.00</b>
<b>BRIGHT STARS - SUNNYSIDE</b>						
303-61100-1121-203-80-002	INSTRUCTIONAL SALARIES					\$72,091.00
303-61100-1124-203-80-002	SUPERVISORY SALARIES					\$6,588.00
303-61100-1151-203-80-002	INSTRUCTIONAL AIDE SALARIES					\$25,363.00
303-61100-2100-203-80-002	FICA BENEFITS					\$7,500.00
303-61100-2210-203-80-002	VRS BENEFITS					\$3,018.00
303-61100-2220-203-80-002	VRS-HYBRID					\$14,386.00
303-61100-2300-203-80-002	HMP BENEFITS					\$17,104.00
303-61100-2350-203-80-002	HSA CONTRIBUTIONS					\$1,815.00
303-61100-2400-203-80-002	GLI BENEFITS					\$1,228.00
303-61100-2510-203-80-002	VLDP-HYBRID					\$200.00
303-61100-2750-203-80-002	RHCC BENEFITS					\$1,259.00
<b>BRIGHT STARS - SUNNYSIDE GRANT TOTAL</b>						<b>\$150,552.00</b>
<b>BRIGHT STARS - SOUTHSIDE</b>						
303-61100-1121-205-80-002	INSTRUCTIONAL SALARIES					\$71,737.00
303-61100-1124-205-80-002	SUPERVISORY SALARIES					\$7,686.00
303-61100-1151-205-80-002	INSTRUCTIONAL AIDE SALARIES					\$22,383.00
303-61100-2100-205-80-002	FICA BENEFITS					\$7,597.00
303-61100-2210-205-80-002	VRS BENEFITS					\$3,186.00
303-61100-2220-205-80-002	VRS-HYBRID					\$14,490.00
303-61100-2300-205-80-002	HMP BENEFITS					\$12,732.00
303-61100-2350-205-80-002	HSA CONTRIBUTIONS					\$1,325.00
303-61100-2400-205-80-002	GLI BENEFITS					\$1,193.00
303-61100-2510-205-80-002	VLDP-HYBRID					\$191.00
303-61100-2750-205-80-002	RHCC BENEFITS					\$1,224.00
<b>BRIGHT STARS - SOUTHSIDE GRANT TOTAL</b>						<b>\$143,744.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>BRIGHT STARS - SUTHERLAND</b>						
303-61100-1121-206-80-002	INSTRUCTIONAL SALARIES					\$138,610.00
303-61100-1124-206-80-002	SUPERVISORY SALARIES					\$14,274.00
303-61100-1151-206-80-002	INSTRUCTIONAL AIDE SALARIES					\$45,725.00
303-61100-2100-206-80-002	FICA BENEFITS					\$14,265.00
303-61100-2210-206-80-002	VRS BENEFITS					\$14,719.00
303-61100-2220-206-80-002	VRS-HYBRID					\$16,548.00
303-61100-2300-206-80-002	HMP BENEFITS					\$47,585.00
303-61100-2350-206-80-002	HSA CONTRIBUTIONS					\$2,110.00
303-61100-2400-206-80-002	GLI BENEFITS					\$2,343.00
303-61100-2510-206-80-002	VLDP-HYBRID					\$243.00
303-61100-2750-206-80-002	RHCC BENEFITS					\$2,402.00
<b>BRIGHT STARS - SUTHERLAND GRANT TOTAL</b>						<b>\$298,824.00</b>
<b>EARLY READING INTERVENTION</b>						
303-61100-1621-101-50-004	SUPPLEMENTAL WAGES	\$145,951.00	\$421,583.00	\$52,603.00		
303-61100-3000-101-50-004	PURCHASED SERVICES			\$5,000.00		
303-61100-2100-101-50-004	FICA BENEFITS	\$28,349.00				
303-61100-6040-101-50-004	TECHNOLOGY SOFTWARE	\$25,000.00	\$25,000.00	\$5,000.00		
303-61100-6131-101-50-004	INSTRUCTIONAL MATERIALS	\$14,000.00	\$14,000.00	\$14,000.00		
<b>EARLY READING INTERVENTION TOTAL</b>		<b>\$213,300.00</b>	<b>\$460,583.00</b>	<b>\$76,603.00</b>		
<b>EARLY READING INTERVENTION - DES</b>						
303-61100-1121-201-19-004	INSTRUCTIONAL SALARIES					\$20,735.00
303-61100-1124-201-19-004	SUPERVISORY SALARIES			\$19,208.00	\$20,145.00	\$3,039.00
303-61100-1151-201-19-004	INSTRUCTIONAL AIDE SALARIES			\$4,925.00	\$3,870.00	\$22,371.00
303-61100-2100-201-19-004	FICA BENEFITS			\$20,362.00	\$23,608.00	\$3,518.00
303-61100-2210-201-19-004	VRS BENEFITS		\$18,500.00			\$3,994.00
303-61100-2220-201-19-004	VRS-HYBRID		\$1,356.00	\$3,144.00	\$3,494.00	\$3,631.00
303-61100-2300-201-19-004	HMP BENEFITS		\$3,075.00	\$7,394.00	\$7,473.00	\$5,756.00
303-61100-2350-201-19-004	HSA CONTRIBUTIONS		\$8,160.00	\$13,512.00	\$14,273.00	\$50.00
303-61100-2400-201-19-004	GLI BENEFITS		\$12,000.00	\$1,050.00	\$1,050.00	\$574.00
303-61100-2510-201-19-004	VLDP-HYBRID		\$248.00	\$596.00	\$580.00	\$53.00
303-61100-2750-201-19-004	RHCC BENEFITS		\$224.00	\$538.00	\$594.00	\$588.00
<b>EARLY READING INTERVENTION - DES TOTAL</b>			<b>\$43,563.00</b>	<b>\$70,729.00</b>	<b>\$75,087.00</b>	<b>\$64,309.00</b>
<b>EARLY READING INTERVENTION - MIDWAY</b>						
303-61100-1121-202-19-004	INSTRUCTIONAL SALARIES			\$17,652.00		\$16,018.00
303-61100-1124-202-19-004	SUPERVISORY SALARIES			\$4,925.00		\$5,490.00
303-61100-1151-202-19-004	INSTRUCTIONAL AIDE SALARIES			\$18,726.00	\$21,719.00	\$22,371.00
303-61100-2100-202-19-004	FICA BENEFITS		\$17,091.00	\$3,108.00	\$2,064.00	\$3,246.00
303-61100-2210-202-19-004	VRS BENEFITS		\$1,308.00	\$3,752.00	\$810.00	\$3,276.00
303-61100-2220-202-19-004	VRS-HYBRID		\$2,840.00	\$3,113.00	\$3,307.00	\$4,078.00
303-61100-2300-202-19-004	HMP BENEFITS			\$2,652.00	\$467.00	\$4,451.00
303-61100-2350-202-19-004	HSA CONTRIBUTIONS			\$50.00	\$50.00	\$50.00
303-61100-2400-202-19-004	GLI BENEFITS		\$229.00	\$554.00	\$319.00	\$518.00
303-61100-2510-202-19-004	VLDP-HYBRID		\$41.00	\$45.00	\$52.00	\$53.00
303-61100-2750-202-19-004	RHCC BENEFITS		\$207.00	\$501.00	\$327.00	\$531.00
<b>EARLY READING INTERVENTION - MIDWAY TOTAL</b>			<b>\$21,716.00</b>	<b>\$55,078.00</b>	<b>\$29,115.00</b>	<b>\$60,082.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>EARLY READING INTERVENTION - SUNNYSIDE</b>						
303-61100-1121-203-19-004	INSTRUCTIONAL SALARIES			\$17,232.00	\$18,070.00	\$18,598.00
303-61100-1124-203-19-004	SUPERVISORY SALARIES			\$4,925.00	\$5,322.00	\$5,490.00
303-61100-1151-203-19-004	INSTRUCTIONAL AIDE SALARIES		\$20,841.00	\$23,076.00	\$22,171.00	\$22,849.00
303-61100-2100-203-19-004	FICA BENEFITS	\$1,535.00		\$3,383.00	\$3,480.00	\$3,587.00
303-61100-2210-203-19-004	VRS BENEFITS			\$3,682.00	\$3,562.00	\$3,668.00
303-61100-2220-203-19-004	VRS-HYBRID		\$3,463.00	\$3,836.00	\$3,377.00	\$3,708.00
303-61100-2300-203-19-004	HMP BENEFITS		\$8,160.00	\$8,607.00	\$467.00	\$518.00
303-61100-2350-203-19-004	HSA CONTRIBUTIONS		\$1,000.00	\$1,050.00	\$50.00	\$50.00
303-61100-2400-203-19-004	GLI BENEFITS		\$279.00	\$606.00	\$538.00	\$554.00
303-61100-2510-203-19-004	VLDP-HYBRID		\$50.00	\$55.00	\$53.00	\$54.00
303-61100-2750-203-19-004	RHCC BENEFITS		\$252.00	\$548.00	\$551.00	\$567.00
<b>EARLY READING INTERVENTION - SUNNYSIDE TOTAL</b>			<b>\$35,580.00</b>	<b>\$67,000.00</b>	<b>\$57,641.00</b>	<b>\$59,643.00</b>
<b>EARLY READING INTERVENTION - SOUTHSIDE</b>						
303-61100-1121-205-19-004	INSTRUCTIONAL SALARIES			\$16,295.00	\$17,086.00	\$17,584.00
303-61100-1124-205-19-004	SUPERVISORY SALARIES			\$4,925.00	\$5,322.00	\$5,490.00
303-61100-1151-205-19-004	INSTRUCTIONAL AIDE SALARIES		\$17,091.00	\$18,726.00	\$24,605.00	\$25,363.00
303-61100-2100-205-19-004	FICA BENEFITS	\$1,308.00		\$2,928.00	\$3,484.00	\$3,484.00
303-61100-2210-205-19-004	VRS BENEFITS			\$3,526.00	\$3,412.00	\$3,514.00
303-61100-2220-205-19-004	VRS-HYBRID		\$2,841.00	\$3,112.00	\$3,747.00	\$4,371.00
303-61100-2300-205-19-004	HMP BENEFITS			\$3,522.00	\$4,394.00	\$13,013.00
303-61100-2350-205-19-004	HSA CONTRIBUTIONS			\$425.00	\$50.00	\$50.00
303-61100-2400-205-19-004	GLI BENEFITS		\$229.00	\$535.00	\$555.00	\$571.00
303-61100-2510-205-19-004	VLDP-HYBRID		\$41.00	\$45.00	\$59.00	\$60.00
303-61100-2750-205-19-004	RHCC BENEFITS		\$207.00	\$484.00	\$569.00	\$586.00
<b>EARLY READING INTERVENTION - SOUTHSIDE TOTAL</b>			<b>\$21,717.00</b>	<b>\$54,523.00</b>	<b>\$63,283.00</b>	<b>\$74,086.00</b>
<b>EARLY READING INTERVENTION - SUTHERLAND</b>						
303-61100-1121-206-19-004	INSTRUCTIONAL SALARIES			\$19,965.00	\$20,939.00	\$21,553.00
303-61100-1124-206-19-004	SUPERVISORY SALARIES			\$4,925.00	\$5,322.00	\$5,490.00
303-61100-1151-206-19-004	INSTRUCTIONAL AIDE SALARIES		\$18,873.00	\$20,788.00	\$24,100.00	\$25,363.00
303-61100-2100-206-19-004	FICA BENEFITS	\$1,019.00		\$3,066.00	\$3,332.00	\$3,856.00
303-61100-2210-206-19-004	VRS BENEFITS			\$4,136.00	\$3,999.00	\$4,119.00
303-61100-2220-206-19-004	VRS-HYBRID		\$3,137.00	\$3,455.00	\$3,670.00	\$4,117.00
303-61100-2300-206-19-004	HMP BENEFITS		\$19,200.00	\$19,647.00	\$27,068.00	\$3,779.00
303-61100-2350-206-19-004	HSA CONTRIBUTIONS		\$1,500.00	\$1,550.00	\$1,550.00	\$425.00
303-61100-2400-206-19-004	GLI BENEFITS		\$253.00	\$613.00	\$594.00	\$618.00
303-61100-2510-206-19-004	VLDP-HYBRID		\$45.00	\$49.00	\$57.00	\$60.00
303-61100-2750-206-19-004	RHCC BENEFITS		\$228.00	\$554.00	\$609.00	\$634.00
<b>EARLY READING INTERVENTION - SUTHERLAND TOTAL</b>			<b>\$44,255.00</b>	<b>\$78,748.00</b>	<b>\$91,240.00</b>	<b>\$70,014.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>FISCAL SERVICES</b>						
303-62160-1130-101-00-000	OTHER PROFESSIONAL SALARIES				\$68,016.00	\$72,080.00
303-62160-2100-101-00-000	FICA BENEFITS				\$5,126.00	\$5,284.00
303-62160-2220-101-00-000	VRS-HYBRID				\$10,649.00	\$11,324.00
303-62160-2300-101-00-000	HMP BENEFITS				\$9,312.00	\$10,332.00
303-62160-2400-101-00-000	GLI BENEFITS				\$825.00	\$851.00
303-62160-2510-101-00-000	VLDP-HYBRID				\$166.00	\$172.00
303-62160-2750-101-00-000	RHCC BENEFITS				\$846.00	\$872.00
<b>FISCAL SERVICES TOTAL</b>					<b>\$94,940.00</b>	<b>\$100,915.00</b>
<b>TITLE I DIVISION WIDE</b>						
303-69110-1121-101-00-000	INSTRUCTIONAL SALARIES	\$163,259.00				\$66,255.00
303-69110-1124-101-00-000	SUPERVISORY SALARIES	\$45,542.00				
303-69100-1130-101-00-000	OTHER PROFESSIONAL SALARIES			\$7,513.00		
303-69110-2100-101-00-000	FICA BENEFITS	\$7,540.00		\$555.00		\$5,008.00
303-69110-2210-101-00-000	VRS BENEFITS	\$17,017.00				
303-69110-2220-101-00-000	VRS-HYBRID			\$1,214.00		\$10,906.00
303-69110-2300-101-00-000	HMP BENEFITS	\$15,732.00		\$995.00		\$8,568.00
303-69110-2350-101-00-000	HSA CONTRIBUTIONS	\$500.00				\$1,000.00
303-69110-2400-101-00-000	GLI BENEFITS	\$1,372.00		\$98.00		\$782.00
303-69100-2510-101-00-000	VLDP-HYBRID			\$17.00		\$158.00
303-69110-2750-101-00-000	RHCC BENEFITS	\$1,239.00		\$88.00		\$802.00
303-69110-3000-101-00-000	PURCHASED SERVICES	\$37,886.00	\$13,078.00	\$200,000.00	\$17,026.00	\$6,441.00
303-69110-5504-101-00-000	TRAVEL - CONFERENCE	\$2,000.00	\$2,000.00			
303-69110-6001-101-00-000	MATERIALS AND SUPPLIES	\$51,879.00	\$25,246.00	\$129,722.00	\$231,749.00	
303-69110-6009-101-00-000	EQUIPMENT SUPPLIES					
303-69110-6013-101-00-001	PARENTAL INVOLVEMENT		\$10,000.00		\$6,489.00	
303-69110-6040-101-00-000	TECHNOLOGY SOFTWARE					
303-69110-6050-101-00-000	NON-CAPITALIZED TECHNOLOGY	\$23,000.00				
303-69110-6131-101-00-000	INSTRUCTIONAL MATERIALS				\$23,712.00	\$200,000.00
<b>TITLE I DIVISION WIDE TOTAL</b>		<b>\$366,966.00</b>	<b>\$50,324.00</b>	<b>\$340,202.00</b>	<b>\$278,976.00</b>	<b>\$299,920.00</b>
<b>TITLE I DINWIDDIE ELEMENTARY SCHOOL</b>						
303-69110-1121-201-00-000	INSTRUCTIONAL SALARIES	\$60,528.00	\$99,700.00	\$97,666.00	\$110,840.00	\$37,129.00
303-69110-2100-201-00-000	FICA BENEFITS	\$4,194.00	\$7,453.00	\$6,862.00	\$7,844.00	\$2,666.00
303-69110-2210-201-00-000	VRS BENEFITS	\$10,060.00	\$16,569.00	\$16,232.00	\$16,881.00	\$5,478.00
303-69110-2300-201-00-000	HMP BENEFITS	\$15,600.00	\$6,840.00	\$20,640.00	\$22,944.00	\$7,212.00
303-69110-2350-201-00-000	HSA CONTRIBUTIONS	\$1,500.00	\$625.00	\$500.00	\$625.00	\$375.00
303-69110-2400-201-00-000	GLI BENEFITS	\$811.00	\$1,336.00	\$1,309.00	\$1,308.00	\$439.00
303-69110-2750-201-00-000	RHCC BENEFITS	\$732.00	\$1,206.00	\$1,182.00	\$1,342.00	\$450.00
303-69110-6013-201-00-000	PARENTAL INVOLVEMENT	\$2,500.00				
303-69110-3000-101-00-023	PURCHASED SERVICES			\$17,025.00		
303-69110-6013-101-00-023	PARENTAL INVOLVEMENT			\$6,849.00		
303-69110-6131-101-00-023	INSTRUCTIONAL MATERIALS			\$23,711.00		
<b>TITLE I DINWIDDIE ELEMENTARY SCHOOL TOTAL</b>		<b>\$95,925.00</b>	<b>\$133,729.00</b>	<b>\$191,976.00</b>	<b>\$161,784.00</b>	<b>\$53,749.00</b>
<b>TITLE I SUNNYSIDE ELEMENTARY SCHOOL</b>						
303-69110-1121-203-00-000	INSTRUCTIONAL SALARIES	\$69,921.00	\$114,188.00	\$113,485.00	\$127,451.00	\$131,189.00
303-69110-2100-203-00-000	FICA BENEFITS	\$4,969.00	\$8,086.00	\$8,050.00	\$9,047.00	\$9,345.00
303-69110-2210-203-00-000	VRS BENEFITS	\$11,621.00	\$18,977.00	\$18,862.00	\$19,411.00	\$14,344.00
303-69110-2300-203-00-000	HMP BENEFITS	\$12,144.00	\$21,660.00	\$20,868.00	\$22,164.00	\$22,164.00
303-69110-2350-203-00-000	HSA CONTRIBUTIONS		\$625.00	\$500.00	\$625.00	\$375.00
303-69110-2400-203-00-000	GLI BENEFITS	\$937.00	\$1,530.00	\$1,521.00	\$1,504.00	\$1,549.00
303-69110-2750-203-00-000	RHCC BENEFITS	\$846.00	\$1,382.00	\$1,373.00	\$1,543.00	\$1,588.00
303-69110-6013-203-00-000	PARENTAL INVOLVEMENT	\$2,500.00				
303-69110-2750-203-00-000	RHCC BENEFITS					
<b>TITLE I SUNNYSIDE ELEMENTARY SCHOOL TOTAL</b>		<b>\$102,938.00</b>	<b>\$166,448.00</b>	<b>\$164,659.00</b>	<b>\$181,745.00</b>	<b>\$180,554.00</b>
<b>TITLE I SOUTHSIDE ELEMENTARY SCHOOL</b>						
303-69110-1121-205-00-000	INSTRUCTIONAL SALARIES	\$137,199.00	\$182,767.00	\$190,270.00	\$207,949.00	\$264,364.00
303-69110-2100-205-00-000	FICA BENEFITS	\$9,798.00	\$13,051.00	\$13,522.00	\$14,841.00	\$19,130.00
303-69110-2210-205-00-000	VRS BENEFITS	\$22,802.00	\$30,375.00	\$31,624.00	\$31,670.00	\$40,086.00
303-69110-2300-205-00-000	HMP BENEFITS	\$16,644.00	\$27,300.00	\$26,940.00	\$29,568.00	\$30,588.00
303-69110-2350-205-00-000	HSA CONTRIBUTIONS	\$2,500.00	\$3,125.00	\$2,000.00	\$2,125.00	\$1,875.00
303-69110-2400-205-00-000	GLI BENEFITS	\$1,838.00	\$2,450.00	\$2,550.00	\$2,454.00	\$3,120.00
303-69110-2750-205-00-000	RHCC BENEFITS	\$1,660.00	\$2,212.00	\$2,302.00	\$2,516.00	\$3,199.00
303-69110-6013-205-00-000	PARENTAL INVOLVEMENT	\$3,500.00				
<b>TITLE I SOUTHSIDE ELEMENTARY SCHOOL TOTAL</b>		<b>\$195,941.00</b>	<b>\$261,280.00</b>	<b>\$269,208.00</b>	<b>\$291,123.00</b>	<b>\$362,362.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TITLE I SUTHERLAND ELEMENTARY SCHOOL</b>						
303-69110-1121-206-00-000	INSTRUCTIONAL SALARIES	\$117,706.00	\$160,615.00	\$165,442.00	\$167,022.00	\$171,919.00
303-69110-1151-206-00-000	INSTRUCTIONAL AIDE SALARIES					
303-69110-2100-206-00-000	FICA BENEFITS	\$8,677.00	\$11,787.00	\$12,158.00	\$12,401.00	\$12,805.00
303-69110-2210-206-00-000	VRS BENEFITS	\$19,562.00	\$26,693.00	\$27,496.00	\$25,437.00	\$26,007.00
303-69110-2300-206-00-000	HMP BENEFITS	\$13,140.00	\$23,160.00	\$22,140.00	\$15,780.00	\$15,780.00
303-69110-2350-206-00-000	HSA CONTRIBUTIONS	\$2,000.00	\$2,625.00	\$2,500.00	\$1,625.00	\$1,375.00
303-69110-2400-206-00-000	GLI BENEFITS	\$1,577.00	\$2,152.00	\$2,217.00	\$1,972.00	\$2,029.00
303-69110-2750-206-00-000	RHCC BENEFITS	\$1,424.00	\$1,944.00	\$2,002.00	\$2,022.00	\$2,081.00
303-69110-6013-206-00-000	PARENTAL INVOLVEMENT	\$3,500.00				
<b>TITLE I SUTHERLAND ELEMENTARY SCHOOL TOTAL</b>		<b>\$167,586.00</b>	<b>\$228,976.00</b>	<b>\$233,955.00</b>	<b>\$226,259.00</b>	<b>\$231,996.00</b>
<b>TOTAL TITLE I</b>		<b>\$929,356.00</b>	<b>\$840,757.00</b>	<b>\$1,200,000.00</b>	<b>\$1,139,887.00</b>	<b>\$1,128,581.00</b>
<b>CARL PERKINS DIVISION WIDE</b>						
303-69120-1621-101-00-000	SUPPLEMENTAL WAGES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
303-69120-2100-101-00-000	FICA BENEFITS	\$77.00	\$76.00	\$77.00	\$77.00	\$77.00
303-69120-3000-101-10-000	PURCHASED SERVICES	\$2,000.00	\$8,160.00	\$35,890.00	\$35,890.00	\$35,890.00
303-39120-3170-101-10-000	SOFTWARE FEES		\$19,823.00			
303-69120-3000-101-20-000	PURCHASED SERVICES	\$1,000.00				
303-69120-4000-101-10-000	INTERNAL SERVICES	\$3,000.00				
303-69120-5504-101-20-000	TRAVEL - CONFERENCE	\$200.00				
303-69120-3000-101-30-000	PURCHASED SERVICES	\$1,000.00				
303-69120-3000-101-40-000	PURCHASED SERVICES	\$5,326.00				
303-69120-6040-101-00-000	TECHNOLOGY SOFTWARE	\$27,048.00				
303-69120-8110-101-00-000	TECHNOLOGY HARDWARE REPLACEMENT			\$48,628.00	\$48,627.00	\$48,627.00
303-69120-8110-101-99-000	HARDWARE REPLACEMENT	\$1,000.00				
<b>CARL PERKINS DIVISION WIDE TOTAL</b>		<b>\$41,651.00</b>	<b>\$29,059.00</b>	<b>\$85,595.00</b>	<b>\$85,594.00</b>	<b>\$85,594.00</b>
<b>CARL PERKINS DINWIDDIE HIGH SCHOOL</b>						
303-69120-8110-301-40-000	HARDWARE REPLACEMENT	\$45,689.00	\$36,873.00			
<b>CARL PERKINS DINWIDDIE HIGH SCHOOL TOTAL</b>		<b>\$45,689.00</b>	<b>\$36,873.00</b>			
<b>CARL PERKINS DINWIDDIE MIDDLE SCHOOL</b>						
303-69120-8110-302-40-000	HARDWARE REPLACEMENT					
<b>CARL PERKINS DINWIDDIE MIDDLE SCHOOL TOTAL</b>						
<b>CARL PERKINS TOTAL</b>		<b>\$87,340.00</b>	<b>\$65,932.00</b>	<b>\$85,595.00</b>	<b>\$85,594.00</b>	<b>\$85,594.00</b>
<b>TITLE VIB FLOW THROUGH FUND DIVISION WIDE</b>						
303-69130-1121-101-00-000	INSTRUCTIONAL SALARIES			-\$234,801.00		\$142,949.00
303-69130-1130-101-00-000	OTHER PROFESSIONAL SALARIES			\$8,253.00		
303-69130-2100-101-00-000	FICA BENEFITS			\$610.00		
303-69130-2220-101-00-000	VRS-HYBRID			\$1,332.00		
303-69130-2300-101-00-000	HMP BENEFITS			\$1,093.00		
303-69130-2400-101-00-000	GLI BENEFITS			\$107.00		
303-69130-2510-101-00-000	VLDP-HYBRID			\$19.00		
303-69130-2750-101-00-000	RHCC BENEFITS			\$97.00		
303-69130-3000-101-00-000	PURCHASED SERVICES				\$127,942.00	
303-69130-5003-101-00-000	INDIRECT COSTS				\$8,000.00	
<b>TITLE VIB FLOW THROUGH FUND DIVISION WIDE TOTAL</b>				<b>-\$223,290.00</b>	<b>\$135,942.00</b>	<b>\$142,949.00</b>
<b>TITLE VIB DINWIDDIE ELEMENTARY - LEARNING DISABILITIES</b>						
203-69130-1121-201-21-000	INSTRUCTIONAL SALARIES				\$15,209.00	\$43,380.00
303-69130-1151-201-21-000	INSTRUCTIONAL AIDE SALARIES	\$13,071.00	\$3,981.00			
303-69130-2100-201-21-000	FICA BENEFITS	\$902.00	\$296.00		\$1,081.00	\$3,230.00
303-69130-2210-201-21-000	VRS BENEFITS	\$782.00	\$662.00		\$2,316.00	
303-69130-2220-201-21-000	VRS-HYBRID	\$1,390.00				\$7,518.00
303-69130-2300-201-21-000	HMP BENEFITS	\$4,778.00	\$1,469.00		\$2,328.00	\$7,099.00
303-69130-2350-201-21-000	HSA CONTRIBUTIONS	\$230.00	\$180.00			\$310.00
303-69130-2400-201-21-000	GLI BENEFITS	\$175.00	\$53.00		\$179.00	\$512.00
303-69130-2510-201-21-000	VLDP-HYBRID	\$20.00				\$103.00
303-69130-2750-201-21-000	RHCC BENEFITS	\$158.00	\$48.00		\$184.00	\$525.00
<b>TITLE VIB DINWIDDIE ELEMENTARY - LEARNING DISABILITIES</b>		<b>\$21,506.00</b>	<b>\$6,689.00</b>		<b>\$21,297.00</b>	<b>\$62,677.00</b>
<b>TITLE VIB DINWIDDIE ELEMENTARY - INTELLECTUAL DISABILITIES</b>						
303-69130-1121-201-23-000	INSTRUCTIONAL SALARIES	\$22,661.00	\$34,432.00	\$8,704.00		\$7,440.00
303-69130-1151-201-23-000	INSTRUCTIONAL AIDE SALARIES	\$15,053.00	\$12,455.00	\$38,483.00	\$44,615.00	\$2,684.00
303-69130-2100-201-23-000	FICA BENEFITS	\$2,666.00	\$3,264.00	\$3,526.00	\$3,362.00	\$771.00
303-69130-2210-201-23-000	VRS BENEFITS	\$6,268.00	\$7,793.00	\$7,843.00	\$6,795.00	\$1,057.00
303-69130-2220-201-23-000	VRS-HYBRID					\$436.00
303-69130-2300-201-23-000	HMP BENEFITS	\$5,790.00	\$6,150.00	\$9,483.00	\$8,556.00	\$2,866.00
303-69130-2350-201-23-000	HSA CONTRIBUTIONS	\$870.00	\$750.00	\$1,000.00	\$1,000.00	
303-69130-2400-201-23-000	GLI BENEFITS	\$506.00	\$628.00	\$633.00	\$526.00	\$120.00
303-69130-2510-201-23-000	VLDP-HYBRID					\$6.00
303-69130-2750-201-23-000	RHCC BENEFITS	\$456.00	\$568.00	\$570.00	\$540.00	\$122.00
<b>TITLE VIB DINWIDDIE ELEMENTARY - INTELLECTUAL DISABILITIES</b>		<b>\$54,270.00</b>	<b>\$66,040.00</b>	<b>\$70,242.00</b>	<b>\$65,394.00</b>	<b>\$15,502.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TITLE VIB DINWIDDIE ELEMENTARY - DEVELOPMENTALLY DELAYED</b>						
303-69130-1121-201-24-000	INSTRUCTIONAL AIDE SALARIES		\$6,886.00	\$26,693.00	\$21,790.00	
303-69130-1151-201-24-000	INSTRUCTIONAL AIDE SALARIES		\$8,463.00	\$2,784.00	\$3,228.00	
303-69130-2100-201-24-000	FICA BENEFITS		\$1,098.00	\$2,132.00	\$1,822.00	
303-69130-2210-201-24-000	VRS BENEFITS		\$2,552.00	\$4,899.00	\$3,810.00	
303-69130-2300-201-24-000	HMP BENEFITS		\$3,433.00	\$4,057.00	\$3,352.00	
303-69130-2350-201-24-000	HSA CONTRIBUTIONS		\$420.00			
303-69130-2400-201-24-000	GLI BENEFITS		\$205.00	\$395.00	\$295.00	
303-69130-2750-201-24-000	RHCC BENEFITS		\$185.00	\$357.00	\$303.00	
<b>TITLE VIB DINWIDDIE ELEMENTARY - DEVELOPMENTALLY DELAYED</b>			\$23,242.00	\$41,317.00	\$34,600.00	
<b>TITLE VIB DINWIDDIE ELEMENTARY - OTHER HEALTH IMPAIRMENTS</b>						
303-69130-1121-201-25-000	INSTRUCTIONAL SALARIES	\$23,290.00	\$20,659.00	\$13,927.00	\$62,954.00	\$72,435.00
303-69130-1151-201-25-000	INSTRUCTIONAL AIDE SALARIES	\$20,919.00	\$13,445.00	\$8,351.00	\$9,684.00	\$37,614.00
303-69130-2100-201-25-000	FICA BENEFITS	\$3,097.00	\$2,403.00	\$1,640.00	\$5,293.00	\$8,306.00
303-69130-2210-201-25-000	VRS BENEFITS	\$6,411.00	\$5,669.00	\$3,703.00	\$11,063.00	\$9,295.00
303-69130-2220-201-25-000	VRS-HYBRID	\$936.00				\$7,988.00
303-69130-2300-201-25-000	HMP BENEFITS	\$8,093.00	\$5,893.00	\$2,117.00	\$9,684.00	\$29,246.00
303-69130-2350-201-25-000	HSA CONTRIBUTIONS	\$885.00	\$720.00			\$1,310.00
303-69130-2400-201-25-000	GLI BENEFITS	\$593.00	\$457.00	\$299.00	\$857.00	\$1,299.00
303-69130-2510-201-25-000	VLDP-HYBRID	\$13.00				\$110.00
303-69130-2750-201-25-000	RHCC BENEFITS	\$535.00	\$412.00	\$270.00	\$879.00	\$1,607.00
<b>TITLE VIB DINWIDDIE ELEMENTARY - OTHER HEALTH IMPAIRMENTS</b>			\$64,772.00	\$49,658.00	\$30,307.00	\$169,210.00
<b>TITLE VIB DINWIDDIE ELEMENTARY - AUTISM</b>						
303-69130-1121-201-27-000	INSTRUCTIONAL SALARIES	\$16,995.00	\$6,886.00	\$8,704.00	\$21,135.00	\$56,809.00
303-69130-1151-201-27-000	INSTRUCTIONAL AIDE SALARIES	\$10,405.00	\$6,472.00	\$2,784.00	\$3,228.00	\$4,922.00
303-69130-2100-201-27-000	FICA BENEFITS	\$1,896.00	\$949.00	\$839.00	\$1,787.00	\$4,638.00
303-69130-2210-201-27-000	VRS BENEFITS	\$3,859.00	\$2,221.00	\$1,910.00	\$3,711.00	\$1,938.00
303-69130-2220-201-27-000	VRS-HYBRID	\$696.00				\$8,390.00
303-69130-2300-201-27-000	HMP BENEFITS	\$4,352.00	\$2,699.00	\$1,323.00	\$3,259.00	\$12,126.00
303-69130-2350-201-27-000	HSA CONTRIBUTIONS	\$405.00	\$330.00			\$380.00
303-69130-2400-201-27-000	GLI BENEFITS	\$367.00	\$178.00	\$154.00	\$287.00	\$728.00
303-69130-2510-201-27-000	VLDP-HYBRID	\$10.00				\$115.00
303-69130-2750-201-27-000	RHCC BENEFITS	\$332.00	\$161.00	\$139.00	\$295.00	\$747.00
<b>TITLE VIB DINWIDDIE ELEMENTARY - AUTISM</b>			\$39,317.00	\$19,896.00	\$15,853.00	\$90,793.00
<b>TITLE VIB DINWIDDIE ELEMENTARY - HEARING IMPAIRED</b>						
303-69130-1151-201-28-000	INSTRUCTIONAL AIDE SALARIES	\$2,252.00	\$2,212.00			
303-69130-2100-201-28-000	FICA BENEFITS	\$168.00	\$165.00			
303-69130-2210-201-28-000	VRS BENEFITS	\$374.00	\$368.00			
303-69130-2300-201-28-000	HMP BENEFITS	\$722.00	\$816.00			
303-69130-2350-201-28-000	HSA CONTRIBUTIONS	\$110.00	\$100.00			
303-69130-2400-201-28-000	GLI BENEFITS	\$30.00	\$30.00			
303-69130-2750-201-28-000	RHCC BENEFITS	\$27.00	\$27.00			
<b>TITLE VIB DINWIDDIE ELEMENTARY - HEARING IMPAIRED TOTAL</b>			\$3,683.00	\$3,718.00		
<b>TITLE VIB DINWIDDIE ELEMENTARY TOTAL</b>			<b>\$183,548.00</b>	<b>\$169,243.00</b>	<b>\$157,719.00</b>	<b>\$255,407.00</b>
						<b>\$338,182.00</b>
<b>TITLE VIB MIDWAY ELEMENTARY - LEARNING DISABILITIES</b>						
303-69130-1121-202-21-000	INSTRUCTIONAL SALARIES			\$49,006.00	\$30,704.00	\$30,970.00
303-69130-1151-202-21-000	INSTRUCTIONAL AIDE SALARIES	\$6,542.00				
303-69130-1151-202-21-000	INSTRUCTIONAL AIDE SALARIES	\$9,980.00	\$3,628.00	\$5,981.00		
303-69130-2100-202-21-000	FICA BENEFITS	\$1,229.00	\$202.00	\$3,769.00	\$2,198.00	\$2,218.00
303-69130-2210-202-21-000	VRS BENEFITS			\$5,401.00	\$3,521.00	\$3,291.00
303-69130-2220-202-21-000	VRS-HYBRID	\$2,746.00	\$603.00	\$3,738.00	\$1,156.00	\$1,267.00
303-69130-2300-202-21-000	HMP BENEFITS		\$3,840.00	\$20,202.00	\$8,825.00	\$8,622.00
303-69130-2350-202-21-000	HSA CONTRIBUTIONS		\$300.00	\$1,590.00	\$700.00	\$685.00
303-69130-2400-202-21-000	GLI BENEFITS	\$222.00	\$49.00	\$736.00	\$363.00	\$365.00
303-69130-2510-202-21-000	VLDP-HYBRID	\$40.00	\$9.00	\$53.00	\$18.00	\$19.00
303-69130-2750-202-21-000	RHCC BENEFITS	\$200.00	\$44.00	\$665.00	\$372.00	\$374.00
<b>TITLE VIB MIDWAY ELEMENTARY - LEARNING DISABILITIES</b>			\$20,959.00	\$8,675.00	\$91,141.00	\$47,857.00
						\$47,811.00
<b>TITLE VIB MIDWAY ELEMENTARY - EMOTIONALLY DISTURBED</b>						
303-69130-1151-202-22-000	INSTRUCTIONAL AIDE SALARIES	\$1,960.00				
303-69130-2100-202-22-000	FICA BENEFITS	\$143.00				
303-69130-2220-202-22-000	VRS-HYBRID	\$327.00				
303-69130-2400-202-22-000	GLI BENEFITS	\$26.00				
303-69130-2510-202-22-000	VLDP-HYBRID	\$5.00				
303-69130-2750-202-22-000	RHCC BENEFITS	\$24.00				
<b>TITLE VIB MIDWAY ELEMENTARY - EMOTIONALLY DISTURBED TOTAL</b>			\$2,485.00			
<b>TITLE VIB MIDWAY ELEMENTARY - INTELLECTUAL DISABILITY</b>						
303-69130-1121-202-23-000	INSTRUCTIONAL SALARIES	\$13,551.00				
303-69130-2100-202-23-000	FICA BENEFITS	\$1,036.00				
303-69130-2220-202-23-000	VRS-HYBRID	\$2,253.00				
303-69130-2400-202-23-000	GLI BENEFITS	\$182.00				
303-69130-2510-202-23-000	VLDP-HYBRID	\$32.00				
303-69130-2750-202-23-000	RHCC BENEFITS	\$164.00				

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
TITLE VIB MIDWAY ELEMENTARY - INTELLECTUAL DISABILITY TOTAL		\$17,218.00				
TITLE VIB MIDWAY ELEMENTARY - DEVELOPMENTALLY DELAYED						
303-69130-1121-202-24-000	INSTRUCTIONAL SALARIES	\$6,542.00		\$11,886.00	\$14,007.00	\$14,413.00
303-69130-1151-202-24-000	INSTRUCTIONAL AIDE SALARIES	\$1,960.00		\$1,994.00		
303-69130-2100-202-24-000	FICA BENEFITTS	\$644.00		\$946.00	\$1,057.00	\$1,082.00
303-69130-2210-202-24-000	VRS BENEFITTS			\$1,061.00		
303-69130-2220-202-24-000	VRS-HYBRID	\$1,414.00		\$1,246.00	\$2,133.00	\$2,339.00
303-69130-2300-202-24-000	HMP BENEFITTS			\$5,262.00	\$2,056.00	\$2,056.00
303-69130-2350-202-24-000	HSA CONTRIBUTIONS			\$415.00	\$240.00	\$240.00
303-69130-2400-202-24-000	GLI BENEFITTS	\$114.00		\$187.00	\$165.00	\$170.00
303-69130-2510-202-24-000	VLDP-HYBRID	\$21.00		\$18.00	\$33.00	\$34.00
303-69130-2750-202-24-000	RHCC BENEFITTS	\$103.00		\$168.00	\$169.00	\$174.00
TITLE VIB MIDWAY ELEMENTARY - DEVELOPMENTALLY DELAYED TOTAL		\$10,798.00		\$23,183.00	\$19,860.00	\$20,508.00
TITLE VIB MIDWAY ELEMENTARY - OTHER HEALTH IMPAIRMENTS						
303-69130-1121-202-25-000	INSTRUCTIONAL SALARIES	\$13,551.00		\$35,660.00	\$45,294.00	\$50,992.00
303-69130-1151-202-25-000	INSTRUCTIONAL AIDE SALARIES	\$3,921.00	\$10,885.00	\$5,981.00		
303-69130-2100-202-25-000	FICA BENEFITTS	\$1,322.00	\$606.00	\$2,835.00	\$3,299.00	\$3,699.00
303-69130-2210-202-25-000	VRS BENEFITTS			\$3,183.00	\$3,521.00	\$4,003.00
303-69130-2220-202-25-000	VRS-HYBRID	\$2,904.00	\$1,809.00	\$3,738.00	\$3,378.00	\$3,704.00
303-69130-2300-202-25-000	HMP BENEFITTS		\$11,520.00	\$15,786.00	\$10,967.00	\$12,387.00
303-69130-2350-202-25-000	HSA CONTRIBUTIONS		\$900.00	\$1,245.00	\$950.00	\$1,055.00
303-69130-2400-202-25-000	GLI BENEFITTS	\$235.00	\$146.00	\$558.00	\$535.00	\$601.00
303-69130-2510-202-25-000	VLDP-HYBRID	\$41.00	\$26.00	\$53.00	\$53.00	\$54.00
303-69130-2750-202-25-000	RHCC BENEFITTS	\$211.00	\$132.00	\$504.00	\$548.00	\$617.00
TITLE VIB MIDWAY ELEMENTARY - OTHER HEALTH IMPAIRMENTS TOTAL		\$22,185.00	\$26,024.00	\$69,543.00	\$68,545.00	\$77,112.00
TITLE VIB MIDWAY ELEMENTARY - AUTISM						
303-69130-1121-202-27-000	INSTRUCTIONAL SALARIES	\$6,542.00		\$16,510.00	\$29,190.00	\$26,283.00
303-69130-1151-202-27-000	INSTRUCTIONAL AIDE SALARIES		\$3,628.00	\$5,981.00		
303-69130-2100-202-27-000	FICA BENEFITTS	\$501.00	\$202.00	\$1,495.00	\$2,129.00	\$1,921.00
303-69130-2210-202-27-000	VRS BENEFITTS				\$2,224.00	\$1,601.00
303-69130-2220-202-27-000	VRS-HYBRID	\$1,087.00	\$603.00	\$3,738.00	\$2,222.00	\$2,437.00
303-69130-2300-202-27-000	HMP BENEFITTS		\$3,840.00	\$9,450.00	\$7,012.00	\$5,795.00
303-69130-2350-202-27-000	HSA CONTRIBUTIONS		\$300.00	\$750.00	\$610.00	\$520.00
303-69130-2400-202-27-000	GLI BENEFITTS	\$88.00	\$49.00	\$301.00	\$344.00	\$310.00
303-69130-2510-202-27-000	VLDP-HYBRID	\$16.00	\$9.00	\$53.00	\$35.00	\$36.00
303-69130-2750-202-27-000	RHCC BENEFITTS	\$79.00	\$44.00	\$272.00	\$354.00	\$318.00
TITLE VIB MIDWAY ELEMENTARY - AUTISM TOTAL		\$8,313.00	\$8,675.00	\$38,550.00	\$44,120.00	\$39,221.00
TITLE VIB MIDWAY ELEMENTARY TOTAL		\$81,958.00	\$43,374.00	\$222,417.00	\$180,382.00	\$184,652.00
TITLE VIB SUNNYSIDE ELEMENTARY - LEARNING DISABILITIES						
303-69130-1121-203-21-000	INSTRUCTIONAL SALARIES	\$24,414.00	\$13,628.00			
303-69130-1151-203-21-000	INSTRUCTIONAL AIDE SALARIES		\$4,152.00		\$24,100.00	
303-69130-2100-203-21-000	FICA BENEFITTS	\$1,730.00	\$1,268.00		\$1,784.00	
303-69130-2210-203-21-000	VRS BENEFITTS	\$4,058.00	\$2,265.00			
303-69130-2220-203-21-000	VRS-HYBRID		\$691.00		\$3,670.00	
303-69130-2300-203-21-000	HMP BENEFITTS	\$5,222.00	\$3,260.00			
303-69130-2400-203-21-000	GLI BENEFITTS	\$327.00	\$239.00		\$284.00	
303-69130-2510-203-21-000	VLDP-HYBRID		\$10.00		\$57.00	
303-69130-2750-203-21-000	RHCC BENEFITTS	\$295.00	\$215.00		\$292.00	
TITLE VIB SUNNYSIDE ELEMENTARY - LEARNING DISABILITIES		\$36,046.00	\$25,728.00		\$30,187.00	
TITLE VIB SUNNYSIDE ELEMENTARY -INTELLECTUAL DISABILITIES						
303-69130-1151-203-23-000	INSTRUCTIONAL AIDE SALARIES			\$20,788.00	\$19,989.00	\$24,831.00
303-69130-2100-203-23-000	FICA BENEFITTS			\$1,590.00	\$1,409.00	\$1,900.00
303-69130-2220-203-23-000	VRS-HYBRID			\$3,455.00	\$3,044.00	\$4,340.00
303-69130-2400-203-23-000	GLI BENEFITTS			\$279.00	\$4,562.00	\$293.00
303-69130-2510-203-23-000	VLDP-HYBRID			\$49.00	\$236.00	\$59.00
303-69130-2750-203-23-000	RHCC BENEFITTS			\$252.00	\$242.00	\$300.00
TITLE VIB SUNNYSIDE ELEMENTARY - INTELLECTUAL DISABILITIES				\$26,413.00	\$29,482.00	\$31,723.00
TITLE VIB SUNNYSIDE ELEMENTARY - DEVELOPMENTALLY DELAYED						
303-69130-1121-203-24-000	INSTRUCTIONAL SALARIES	\$24,414.00	\$27,257.00	\$21,693.00		\$9,222.00
303-69130-1151-203-24-000	INSTRUCTIONAL AIDE SALARIES		\$8,304.00			
303-69130-2100-203-24-000	FICA BENEFITTS	\$1,730.00	\$2,539.00	\$1,523.00		\$652.00
303-69130-2210-203-24-000	VRS BENEFITTS	\$4,058.00	\$4,530.00	\$3,605.00		\$1,405.00
303-69130-2220-203-24-000	VRS-HYBRID		\$1,380.00			
303-69130-2300-203-24-000	HMP BENEFITTS	\$5,222.00	\$6,521.00	\$4,891.00		\$2,045.00
303-69130-2400-203-24-000	GLI BENEFITTS	\$327.00	\$476.00	\$291.00		\$109.00
303-69130-2510-203-24-000	VLDP-HYBRID		\$20.00			
303-69130-2750-203-24-000	RHCC BENEFITTS	\$295.00	\$430.00	\$262.00		\$112.00
TITLE VIB SUNNYSIDE ELEMENTARY - DEVELOPMENTALLY DELAYED		\$36,046.00	\$51,457.00	\$32,265.00		\$13,545.00



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TITLE VIB SUNNYSIDE ELEMENTARY - OTHER HEALTH IMPAIRMENTS</b>						
303-69130-1121-203-25-000	INSTRUCTIONAL SALARIES	\$7,949.00	\$21,062.00	\$32,869.00	\$29,639.00	\$43,982.00
303-69130-1151-203-25-000	INSTRUCTIONAL AIDE SALARIES		\$6,417.00			
303-69130-2100-203-25-000	FICA BENEFITS	\$563.00	\$1,962.00	\$2,307.00	\$2,090.00	\$3,108.00
303-69130-2210-203-25-000	VRS BENEFITS	\$1,321.00	\$3,501.00	\$5,463.00	\$4,514.00	\$6,698.00
303-69130-2220-203-25-000	VRS-HYBRID		\$1,066.00			
303-69130-2300-203-25-000	HMP BENEFITS	\$1,700.00	\$5,039.00	\$7,410.00	\$6,765.00	\$9,754.00
303-69130-2400-203-25-000	GLI BENEFITS	\$107.00	\$368.00	\$440.00	\$350.00	\$519.00
303-69130-2510-203-25-000	VLDP-HYBRID		\$15.00		\$359.00	\$532.00
303-69130-2750-203-25-000	RHCC BENEFITS	\$96.00	\$333.00	\$398.00		
<b>TITLE VIB SUNNYSIDE ELEMENTARY - OTHER HEALTH IMPAIRMENTS</b>		<b>\$11,736.00</b>	<b>\$39,763.00</b>	<b>\$48,887.00</b>	<b>\$43,717.00</b>	<b>\$64,593.00</b>
<b>TITLE VIB SUNNYSIDE ELEMENTARY - AUTISM</b>						
303-69130-1121-203-27-000	INSTRUCTIONAL SALARIES			\$11,175.00	\$19,300.00	\$17,735.00
303-69130-2100-203-27-000	FICA BENEFITS			\$785.00	\$1,361.00	\$1,254.00
303-69130-2210-203-27-000	VRS BENEFITS			\$1,857.00	\$2,939.00	\$2,701.00
303-69130-2300-203-27-000	HMP BENEFITS			\$2,519.00	\$4,405.00	\$3,933.00
303-69130-2400-203-27-000	GLI BENEFITS			\$150.00	\$228.00	\$209.00
303-69130-2750-203-25-000	RHCC BENEFITS			\$135.00	\$234.00	\$215.00
<b>TITLE VIB SUNNYSIDE ELEMENTARY - AUTISM</b>				<b>\$16,621.00</b>	<b>\$28,467.00</b>	<b>\$26,047.00</b>
<b>TITLE VIB SUNNYSIDE ELEMENTARY TOTAL</b>		<b>\$83,828.00</b>	<b>\$116,948.00</b>	<b>\$124,186.00</b>	<b>\$131,853.00</b>	<b>\$135,908.00</b>
<b>TITLE VIB SOUTHSIDE ELEMENTARY - LEARNING DISABILITIES</b>						
303-69130-1121-205-21-000	INSTRUCTIONAL SALARIES		\$8,592.00	\$40,080.00	\$5,982.00	
303-69130-1151-205-21-000	INSTRUCTIONAL AIDE SALARIES	\$4,456.00	\$3,084.00			
303-69130-2100-205-21-000	FICA BENEFITS	\$341.00	\$880.00	\$2,792.00	\$452.00	
303-69130-2210-205-21-000	VRS BENEFITS			\$6,661.00		
303-69130-2220-205-21-000	VRS-HYBRID	\$741.00	\$1,940.00		\$912.00	
303-69130-2300-205-21-000	HMP BENEFITS		\$1,387.00	\$7,410.00	\$857.00	
303-69130-2350-205-21-000	HSA CONTRIBUTIONS		\$170.00		\$100.00	
303-69130-2400-205-21-000	GLI BENEFITS	\$60.00	\$156.00	\$537.00	\$71.00	
303-69130-2510-205-21-000	VLDP-HYBRID	\$11.00	\$27.00		\$14.00	
303-69130-2750-205-21-000	RHCC BENEFITS	\$54.00	\$141.00	\$485.00	\$72.00	
<b>TITLE VIB SOUTHSIDE ELEMENTARY - LEARNING DISABILITIES</b>		<b>\$5,663.00</b>	<b>\$16,377.00</b>	<b>\$57,965.00</b>	<b>\$8,460.00</b>	
<b>TITLE VIB SOUTHSIDE ELEMENTARY - INTELLECTUAL DISABILITIES</b>						
303-69130-1121-205-23-000	INSTRUCTIONAL SALARIES		\$25,272.00		\$11,963.00	
303-69130-1151-205-23-000	INSTRUCTIONAL AIDE SALARIES	\$4,456.00	\$9,071.00	\$19,937.00	\$6,241.00	
303-69130-2100-205-23-000	FICA BENEFITS	\$341.00	\$2,588.00	\$1,447.00	\$1,381.00	
303-69130-2220-205-23-000	VRS-HYBRID	\$741.00	\$5,707.00	\$3,313.00	\$1,822.00	
303-69130-2300-205-23-000	HMP BENEFITS		\$4,080.00	\$8,160.00	\$1,714.00	
303-69130-2350-205-23-000	HSA CONTRIBUTIONS		\$500.00	\$1,000.00	\$200.00	
303-69130-2400-205-23-000	GLI BENEFITS	\$60.00	\$461.00	\$267.00	\$141.00	
303-69130-2510-205-23-000	VLDP-HYBRID	\$11.00	\$82.00	\$47.00	\$28.00	
303-69130-2750-205-23-000	RHCC BENEFITS	\$54.00	\$416.00	\$241.00	\$145.00	
<b>TITLE VIB SOUTHSIDE ELEMENTARY - INTELLECTUAL DISABILITIES</b>		<b>\$5,663.00</b>	<b>\$48,177.00</b>	<b>\$34,412.00</b>	<b>\$23,635.00</b>	
<b>TITLE VIB SOUTHSIDE ELEMENTARY - DEVELOPMENTALLY DELAYED</b>						
303-69130-1121-205-24-000	INSTRUCTIONAL SALARIES	\$41,119.00		\$26,251.00	\$17,945.00	
303-69130-1151-205-24-000	INSTRUCTIONAL AIDE SALARIES	\$4,456.00				
303-69130-2100-205-24-000	FICA BENEFITS	\$3,486.00		\$2,009.00	\$1,355.00	
303-69130-2220-205-24-000	VRS-HYBRID	\$7,575.00		\$4,363.00	\$2,733.00	
303-69130-2300-205-24-000	HMP BENEFITS				\$2,570.00	
303-69130-2350-205-24-000	HSA CONTRIBUTIONS				\$300.00	
303-69130-2400-205-24-000	GLI BENEFITS	\$611.00		\$352.00	\$212.00	
303-69130-2510-205-24-000	VLDP-HYBRID	\$109.00		\$62.00	\$43.00	
303-69130-2750-205-24-000	RHCC BENEFITS	\$552.00		\$318.00	\$217.00	
<b>TITLE VIB SOUTHSIDE ELEMENTARY - DEVELOPMENTALLY DELAYED</b>		<b>\$57,908.00</b>		<b>\$33,355.00</b>	<b>\$25,375.00</b>	
<b>TITLE VIB SOUTHSIDE ELEMENTARY - OTHER HEALTH IMPAIREMENT</b>						
303-69130-1121-205-25-000	INSTRUCTIONAL SALARIES	\$5,607.00	\$16,680.00	\$43,779.00	\$17,945.00	
303-69130-1151-205-25-000	INSTRUCTIONAL AIDE SALARIES	\$4,456.00	\$5,987.00		\$23,115.00	\$23,820.00
303-69130-2100-205-25-000	FICA BENEFITS	\$770.00	\$1,708.00	\$3,168.00	\$3,045.00	\$1,745.00
303-69130-2210-205-25-000	VRS BENEFITS			\$4,396.00		
303-69130-2220-205-25-000	VRS-HYBRID	\$1,673.00	\$3,767.00	\$2,880.00	\$6,253.00	\$4,104.00
303-69130-2300-205-25-000	HMP BENEFITS		\$2,693.00	\$4,891.00	\$11,138.00	\$8,568.00
303-69130-2350-205-25-000	HSA CONTRIBUTIONS		\$330.00		\$1,300.00	\$1,000.00
303-69130-2400-205-25-000	GLI BENEFITS	\$135.00	\$304.00	\$586.00	\$485.00	\$281.00
303-69130-2510-205-25-000	VLDP-HYBRID	\$24.00	\$54.00	\$41.00	\$98.00	\$57.00
303-69130-2750-205-25-000	RHCC BENEFITS	\$122.00	\$274.00	\$530.00	\$497.00	\$288.00
<b>TITLE VIB SOUTHSIDE ELEMENTARY - OTHER HEALTH IMPAIREMENT</b>		<b>\$12,787.00</b>	<b>\$31,797.00</b>	<b>\$60,271.00</b>	<b>\$63,876.00</b>	<b>\$39,863.00</b>

**FY 2026 BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION		FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
TITLE VIB SOUTHSIDE ELEMENTARY - AUTISM								
303-69130-1121-205-27-000		INSTRUCTIONAL SALARIES				\$22,552.00	\$5,982.00	
303-69130-2100-205-27-000		FICA BENEFITTS				\$1,631.00	\$452.00	
303-69130-2210-205-27-000		VRS BENEFITTS				\$2,265.00		
303-69130-2220-205-27-000		VRS-HYBRID				\$1,484.00	\$912.00	
303-69130-2300-205-27-000		HMP BENEFITTS				\$2,519.00	\$857.00	
303-69130-2350-205-27-000		HSA CONTRIBUTIONS					\$100.00	
303-69130-2400-205-27-000		GLI BENEFITTS				\$303.00	\$71.00	
303-69130-2510-205-27-000		VLDP-HYBRID				\$21.00	\$14.00	
303-69130-2750-205-27-000		RHCC BENEFITTS				\$273.00	\$72.00	
						\$31,048.00	\$8,460.00	
TITLE VIB SOUTHSIDE ELEMENTARY TOTAL				\$82,021.00	\$96,351.00	\$217,051.00	\$129,806.00	\$39,863.00
TITLE VIB SUTHERLAND ELEMENTARY - LEARNING DISBILITIES								
303-69130-1151-206-21-000		INSTRUCTIONAL AIDE SALARIES		\$6,755.00				\$11,425.00
303-69130-2100-206-21-000		FICA BENEFITTS		\$517.00				\$874.00
303-69130-2210-206-21-000		VRS BENEFITTS		\$1,123.00				
303-69130-2220-206-21-000		VRS-HYBRID						\$2,140.00
303-69130-2400-206-21-000		GLI BENEFITTS		\$91.00				\$135.00
303-69130-2510-206-21-000		VLDP-HYBRID						\$27.00
303-69130-2750-206-21-000		RHCC BENEFITTS		\$82.00				\$138.00
				\$8,568.00				\$14,739.00
TITLE VIB SUTHERLAND ELEMENTARY - LEARNING DISBILITIES								
303-69130-1121-206-23-000		INSTRUCTIONAL SALARIES		\$37,535.00	\$38,038.00			
303-69130-1151-206-23-000		INSTRUCTIONAL AIDE SALARIES			\$15,322.00			
303-69130-2100-206-23-000		FICA BENEFITTS		\$2,615.00	\$3,798.00			
303-69130-2210-206-23-000		VRS BENEFITTS			\$2,546.00			
303-69130-2220-206-23-000		VRS-HYBRID		\$6,238.00	\$6,322.00			
303-69130-2300-206-23-000		HMP BENEFITTS		\$7,551.00	\$14,400.00			
303-69130-2350-206-23-000		HSA CONTRIBUTIONS		\$1,125.00	\$13,500.00			
303-69130-2400-206-23-000		GLI BENEFITTS		\$503.00	\$715.00			
303-69130-2510-206-23-000		VLDP-HYBRID		\$89.00	\$91.00			
303-69130-2750-206-23-000		RHCC BENEFITTS		\$454.00	\$645.00			
TITLE VIB SUTHERLAND ELEMENTARY - INTELLECTUAL DISABILITIES TOTAL				\$56,110.00	\$95,377.00			
TITLE VIB SUTHERLAND ELEMENTARY - DEVELOPMENTALLY DELAYED								
303-69130-1121-206-24-000		INSTRUCTIONAL SALARIES						
303-69130-1151-206-24-000		INSTRUCTIONAL AIDE SALARIES		\$205.00		\$9,968.00	\$4,161.00	
303-69130-2100-206-24-000		FICA BENEFITTS		\$16.00		\$749.00	\$318.00	
303-69130-2210-206-24-000		VRS BENEFITTS		\$34.00				
303-69130-2220-206-24-000		VRS-HYBRID				\$1,657.00		
303-69130-2300-206-24-000		HMP BENEFITTS						
303-69130-2350-206-24-000		HSA CONTRIBUTIONS						
303-69130-2400-206-24-000		GLI BENEFITTS		\$3.00		\$134.00		
303-69130-2510-206-24-000		VLDP-HYBRID				\$24.00		
303-69130-2750-206-24-000		RHCC BENEFITTS		\$2.00		\$121.00		
TITLE VIB SUTHERLAND ELEMENTARY - DEVELOPMENTALLY DELAYED				\$260.00		\$12,653.00	\$4,479.00	
TITLE VIB SUTHERLAND ELEMENTARY - OTHER HEALTH IMPAIRMENTS								
303-69130-1151-206-25-000		INSTRUCTIONAL AIDE SALARIES		\$13,509.00		\$6,579.00	\$10,633.00	\$11,425.00
303-69130-2100-206-25-000		FICA BENEFITTS		\$1,034.00		\$494.00	\$813.00	\$874.00
303-69130-2210-206-25-000		VRS BENEFITTS		\$2,245.00				
303-69130-2220-206-25-000		VRS-HYBRID				\$1,094.00		\$2,140.00
303-69130-2400-206-25-000		GLI BENEFITTS		\$181.00		\$88.00		\$135.00
303-69130-2510-206-25-000		VLDP-HYBRID				\$16.00		\$27.00
303-69130-2750-206-25-000		RHCC BENEFITTS		\$163.00		\$80.00		\$138.00
TITLE VIB SUTHERLAND ELEMENTARY - OTHER HEALTH IMPAIRMENTS				\$17,132.00		\$8,351.00	\$11,446.00	\$14,739.00
TITLE VIB SUTHERLAND ELEMENTARY - AUTISM								
303-69130-1121-206-27-000		INSTRUCTIONAL SALARIES		\$12,512.00	\$12,679.00			
303-69130-1151-206-27-000		INSTRUCTIONAL AIDE SALARIES			\$5,107.00	\$3,389.00	\$2,080.00	
303-69130-2100-206-27-000		FICA BENEFITTS		\$871.00	\$1,266.00	\$254.00	\$159.00	
303-69130-2210-206-27-000		VRS BENEFITTS			\$849.00			
303-69130-2220-206-27-000		VRS-HYBRID		\$2,080.00	\$2,108.00	\$563.00		
303-69130-2300-206-27-000		HMP BENEFITTS		\$2,517.00	\$4,800.00			
303-69130-2350-206-27-000		HSA CONTRIBUTIONS		\$375.00	\$4,500.00			
303-69130-2400-206-27-000		GLI BENEFITTS		\$168.00	\$238.00	\$45.00		
303-69130-2510-206-27-000		VLDP-HYBRID		\$30.00	\$30.00	\$8.00		
303-69130-2750-206-27-000		RHCC BENEFITTS		\$151.00	\$215.00	\$41.00		
TITLE VIB SUTHERLAND ELEMENTARY - AUTISM				\$18,704.00	\$31,792.00	\$4,300.00	\$2,239.00	
TITLE VIB SUTHERLAND ELEMENTARY TOTAL				\$100,774.00	\$127,169.00	\$25,304.00	\$18,164.00	\$29,478.00

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TITLE VIB HIGH SCHOOL - LEARNING DISABILITIES</b>						
303-69130-1151-301-21-000	INSTRUCTIONAL AIDE SALARIES	\$22,158.00				
303-69130-2100-301-21-000	FICA BENEFITS	\$1,513.00				
303-69130-2210-301-21-000	VRS BENEFITS	\$3,683.00				
303-69130-2300-301-21-000	HMP BENEFITS	\$6,576.00				
303-69130-2350-301-21-000	HSA CONTRIBUTIONS	\$1,000.00				
303-69130-2400-301-21-000	GLI BENEFITS	\$297.00				
303-69130-2750-301-21-000	RHCC BENEFITS	\$268.00				
<b>TITLE VIB HIGH SCHOOL - LEARNING DISABILITIES TOTAL</b>		<b>\$35,495.00</b>				
<b>TITLE VIB HIGH SCHOOL - INTELLECTUAL DISABILITIES</b>						
303-69130-1121-301-23-000	INSTRUCTIONAL SALARIES	\$27,788.00	\$34,156.00	\$38,687.00	\$37,951.00	\$28,845.00
303-69130-1151-301-23-000	INSTRUCTIONAL AIDE SALARIES	\$20,469.00	\$22,118.00	\$48,625.00	\$28,475.00	\$29,340.00
303-69130-2100-301-23-000	FICA BENEFITS	\$3,527.00	\$4,088.00	\$6,349.00	\$4,874.00	\$4,368.00
303-69130-2210-301-23-000	VRS BENEFITS	\$8,020.00	\$9,353.00	\$14,512.00	\$10,117.00	\$8,861.00
303-69130-2300-301-23-000	HMP BENEFITS	\$3,624.00	\$5,166.00	\$13,326.00	\$5,218.00	\$2,485.00
303-69130-2350-301-23-000	HSA CONTRIBUTIONS	\$540.00	\$630.00	\$1,630.00	\$600.00	\$290.00
303-69130-2400-301-23-000	GLI BENEFITS	\$646.00	\$754.00	\$1,169.00	\$784.00	\$686.00
303-69130-2750-301-23-000	RHCC BENEFITS	\$584.00	\$681.00	\$1,056.00	\$804.00	\$704.00
<b>TITLE VIB HIGH SCHOOL - INTELLECTUAL DISABILITIES</b>		<b>\$65,198.00</b>	<b>\$76,946.00</b>	<b>\$125,354.00</b>	<b>\$88,823.00</b>	<b>\$75,579.00</b>
<b>TITLE VIB HIGH SCHOOL - OTHER HEALTH IMPAIRMENTS</b>						
303-69130-1121-301-25-000	INSTRUCTIONAL SALARIES	\$41,682.00	\$33,342.00	\$37,766.00	\$37,951.00	\$27,850.00
303-69130-1151-301-25-000	INSTRUCTIONAL AIDE SALARIES	\$21,293.00	\$46,949.00	\$26,706.00	\$30,962.00	
303-69130-2100-301-25-000	FICA BENEFITS	\$4,526.00	\$5,667.00	\$4,561.00	\$4,904.00	\$2,082.00
303-69130-2210-301-25-000	VRS BENEFITS	\$10,466.00	\$13,345.00	\$10,716.00	\$10,496.00	\$4,242.00
303-69130-2300-301-25-000	HMP BENEFITS	\$12,001.00	\$21,363.00	\$13,203.00	\$13,786.00	\$2,399.00
303-69130-2350-301-25-000	HSA CONTRIBUTIONS	\$1,810.00	\$2,615.00	\$1,615.00	\$1,600.00	\$280.00
303-69130-2400-301-25-000	GLI BENEFITS	\$844.00	\$1,076.00	\$864.00	\$813.00	\$329.00
303-69130-2750-301-25-000	RHCC BENEFITS	\$519.00	\$971.00	\$780.00	\$834.00	\$337.00
<b>TITLE VIB HIGH SCHOOL - OTHER HEALTH IMPAIRMENTS</b>		<b>\$93,141.00</b>	<b>\$125,328.00</b>	<b>\$96,211.00</b>	<b>\$101,346.00</b>	<b>\$37,519.00</b>
<b>TITLE VIB HIGH SCHOOL - AUTISM</b>						
303-69130-1121-301-27-000	INSTRUCTIONAL SALARIES	\$7,719.00	\$13,825.00	\$15,659.00	\$74,103.00	\$100,232.00
303-69130-1151-301-27-000	INSTRUCTIONAL AIDE SALARIES					
303-69130-2100-301-27-000	FICA BENEFITS	\$554.00	\$983.00	\$1,124.00	\$5,151.00	\$7,269.00
303-69130-2210-301-27-000	VRS BENEFITS	\$1,283.00	\$2,298.00	\$2,603.00	\$2,890.00	\$6,514.00
303-69130-2220-301-27-000	VRS-HYBRID				\$8,396.00	\$9,326.00
303-69130-2300-301-27-000	HMP BENEFITS	\$1,007.00	\$2,091.00	\$2,091.00	\$18,341.00	\$16,728.00
303-69130-2350-301-27-000	HSA CONTRIBUTIONS	\$150.00	\$255.00	\$255.00	\$300.00	\$430.00
303-69130-2400-301-27-000	GLI BENEFITS	\$103.00	\$185.00	\$210.00	\$875.00	\$1,183.00
303-69130-2510-301-27-000	VLDP-HYBRID				\$131.00	\$137.00
303-69130-2750-301-27-000	RHCC BENEFITS	\$93.00	\$167.00	\$189.00	\$897.00	\$1,213.00
<b>TITLE VIB HIGH SCHOOL -AUTISM TOTAL</b>		<b>\$10,909.00</b>	<b>\$19,804.00</b>	<b>\$22,131.00</b>	<b>\$111,084.00</b>	<b>\$143,032.00</b>
<b>TOTAL TITLE VIB HIGH SCHOOL</b>		<b>\$204,743.00</b>	<b>\$222,078.00</b>	<b>\$243,696.00</b>	<b>\$301,253.00</b>	<b>\$256,130.00</b>
<b>TITLE VIB MIDDLE SCHOOL - LEARNING DISABILITIES</b>						
303-69130-1121-302-21-000	INSTRUCTIONAL SALARIES	\$53,756.00	\$22,882.00	\$64,365.00		\$4,120.00
303-69130-2100-302-21-000	FICA BENEFITS	\$3,955.00	\$1,678.00	\$4,729.00		\$315.00
303-69130-2210-302-21-000	VRS BENEFITS					
303-69130-2220-302-21-000	VRS-HYBRID	\$8,934.00	\$3,803.00	\$10,696.00		\$771.00
303-69130-2300-302-21-000	HMP BENEFITS					
303-69130-2350-302-21-000	HSA CONTRIBUTIONS		\$3,969.00	\$10,584.00		
303-69130-2400-302-21-000	GLI BENEFITS	\$720.00	\$307.00	\$862.00		\$49.00
303-69130-2510-302-21-000	VLDP-HYBRID	\$128.00	\$54.00	\$154.00		\$10.00
303-69130-2750-302-21-000	RHCC BENEFITS	\$650.00	\$277.00	\$778.00		\$50.00
<b>TITLE VIB MIDDLE SCHOOL - LEARNING DISABILITIES</b>		<b>\$68,143.00</b>	<b>\$32,970.00</b>	<b>\$92,168.00</b>		<b>\$5,315.00</b>
<b>TITLE VIB MIDDLE SCHOOL- INTELLECTUAL DISABILITIES</b>						
303-69130-1121-302-23-000	INSTRUCTIONAL SALARIES	\$28,363.00	\$67,526.00	\$61,555.00	\$63,317.00	\$38,730.00
303-69130-2100-302-23-000	FICA BENEFITS	\$2,003.00	\$5,104.00	\$4,535.00	\$4,621.00	\$2,808.00
303-69130-2210-302-23-000	VRS BENEFITS		\$7,437.00	\$4,442.00	\$5,727.00	\$5,899.00
303-69130-2220-302-23-000	VRS-HYBRID	\$4,715.00	\$3,786.00	\$5,789.00	\$3,916.00	
303-69130-2300-302-23-000	HMP BENEFITS	\$6,908.00			\$6,239.00	\$6,922.00
303-69130-2400-302-23-000	GLI BENEFITS	\$380.00	\$905.00	\$825.00	\$747.00	\$457.00
303-69130-2510-302-23-000	VLDP-HYBRID	\$68.00	\$54.00	\$83.00	\$61.00	
303-69130-2750-302-23-000	RHCC BENEFITS	\$343.00	\$817.00	\$744.00	\$766.00	\$469.00
<b>TITLE VIB MIDDLE SCHOOL- INTELLECTUAL DISABILITIES</b>		<b>\$42,780.00</b>	<b>\$85,629.00</b>	<b>\$77,973.00</b>	<b>\$85,394.00</b>	<b>\$55,285.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TITLE VIB MIDDLE SCHOOL - OTHER HEALTH IMPAIRMENTS</b>						
303-69130-1121-302-25-000	INSTRUCTIONAL SALARIES	\$36,323.00	\$47,806.00	\$68,863.00	\$38,633.00	\$29,786.00
303-69130-1151-302-25-000	INSTRUCTIONAL AIDE SALARIES					\$22,371.00
303-69130-2100-302-25-000	FICA BENEFITS	\$2,685.00	\$3,597.00	\$5,060.00	\$2,834.00	\$3,939.00
303-69130-2210-302-25-000	VRS BENEFITS			\$1,777.00	\$1,880.00	\$1,937.00
303-69130-2220-302-25-000	VRS-HYBRID	\$6,038.00	\$7,946.00	\$9,667.00	\$4,003.00	\$6,829.00
303-69130-2300-302-25-000	HMP BENEFITS	\$1,697.00	\$3,263.00	\$6,350.00	\$2,049.00	\$2,273.00
303-69130-2350-302-25-000	HSA CONTRIBUTIONS					
303-69130-2400-302-25-000	GLI BENEFITS	\$486.00	\$640.00	\$923.00	\$456.00	\$615.00
303-69130-2510-302-25-000	VLDP-HYBRID	\$86.00	\$114.00	\$138.00	\$63.00	\$94.00
303-69130-2750-302-25-000	RHCC BENEFITS	\$439.00	\$579.00	\$833.00	\$467.00	\$632.00
<b>TITLE VIB MIDDLE SCHOOL - OTHER HEALTH IMPAIRMENTS</b>		<b>\$47,754.00</b>	<b>\$63,945.00</b>	<b>\$93,611.00</b>	<b>\$50,385.00</b>	<b>\$68,476.00</b>
<b>TITLE VIB MIDDLE SCHOOL - DEVELOPMENTALLY DELAYED</b>						
303-69130-1121-302-24-000	INSTRUCTIONAL SALARIES					\$17,069.00
303-69130-2100-302-24-000	FICA BENEFITS					\$1,306.00
303-69130-2220-302-24-000	VRS-HYBRID					\$3,198.00
303-69130-2400-302-24-000	GLI BENEFITS					\$201.00
303-69130-2510-302-24-000	VLDP-HYBRID					\$41.00
303-69130-2750-302-24-000	RHCC BENEFITS					\$207.00
<b>TITLE VIB MIDDLE SCHOOL - DEVELOPMENTALLY DELAYED</b>						<b>\$22,022.00</b>
<b>TITLE VIB MIDDLE SCHOOL - AUTISM</b>						
303-69130-1121-302-27-000	INSTRUCTIONAL SALARIES	\$26,182.00	\$15,255.00	\$20,311.00	\$11,316.00	\$26,959.00
303-69130-2100-302-27-000	FICA BENEFITS	\$1,918.00	\$1,130.00	\$1,522.00	\$827.00	\$2,037.00
303-69130-2210-302-27-000	VRS BENEFITS		\$1,014.00	\$2,665.00	\$940.00	\$968.00
303-69130-2220-302-27-000	VRS-HYBRID	\$4,352.00	\$1,522.00	\$711.00	\$783.00	\$3,858.00
303-69130-2300-302-27-000	HMP BENEFITS	\$3,515.00	\$1,588.00	\$706.00	\$1,024.00	\$1,137.00
303-69130-2350-302-27-000	HSA CONTRIBUTIONS					
303-69130-2400-302-27-000	GLI BENEFITS	\$350.00	\$205.00	\$272.00	\$134.00	\$318.00
303-69130-2510-302-27-000	VLDP-HYBRID	\$62.00	\$22.00	\$10.00	\$12.00	\$49.00
303-69130-2750-302-27-000	RHCC BENEFITS	\$317.00	\$185.00	\$246.00	\$137.00	\$326.00
<b>TITLE VIB MIDDLE SCHOOL - AUTISM</b>		<b>\$36,696.00</b>	<b>\$20,921.00</b>	<b>\$26,443.00</b>	<b>\$15,173.00</b>	<b>\$35,652.00</b>
<b>TITLE VIB MIDDLE SCHOOL TOTAL</b>		<b>\$195,373.00</b>	<b>\$203,465.00</b>	<b>\$290,195.00</b>	<b>\$150,952.00</b>	<b>\$186,750.00</b>
<b>TITLE VIB TOTAL</b>		<b>\$932,245.00</b>	<b>\$978,628.00</b>	<b>\$1,057,278.00</b>	<b>\$1,303,759.00</b>	<b>\$1,313,912.00</b>
<b>PRESCHOOL</b>						
303-69131-1121-101-26-000	INSTRUCTIONAL SALARIES	\$9,085.00				
303-69131-1130-101-00-000	OTHER PROFESSIONAL SALARIES			\$267.00		
303-69131-1151-101-26-000	INSTRUCTIONAL AIDE SALARIES	\$16,133.00	\$17,436.00	\$38,694.00	\$22,171.00	
303-69131-2100-101-26-000	FICA BENEFITS	\$1,234.00	\$1,334.00	\$1,306.00	\$1,535.00	
303-69131-2220-101-26-000	VRS-HYBRID	\$2,681.00	\$2,898.00	\$3,222.00	\$3,377.00	
303-69131-2300-101-26-000	HMP BENEFITS		\$7,427.00	\$8,855.00	\$9,312.00	
303-69131-2350-101-26-000	HSA CONTRIBUTIONS					
303-69131-2400-101-26-000	GLI BENEFITS	\$216.00	\$234.00	\$259.00	\$262.00	
303-69131-2510-101-26-000	VLDP-HYBRID	\$38.00	\$42.00	\$47.00	\$53.00	
303-69131-2750-101-26-000	RHCC BENEFITS	\$195.00	\$211.00	\$234.00	\$268.00	
303-69131-3000-101-00-000	PURCHASED SERVICES				\$19,369.00	
303-69131-6001-101-26-000	MATERIALS AND SUPPLIES					
<b>PRESCHOOL TOTAL</b>		<b>\$29,582.00</b>	<b>\$29,582.00</b>	<b>\$52,884.00</b>	<b>\$56,347.00</b>	
<b>PRESCHOOL - MIDWAY</b>						
303-69131-1151-202-26-000	INSTRUCTIONAL AIDE SALARIES					\$22,849.00
303-69131-2100-202-26-000	FICA BENEFITS					\$1,748.00
303-69131-2220-202-26-000	VRS-HYBRID					\$3,708.00
303-69131-2300-202-26-000	HMP BENEFITS					
303-69131-2400-202-26-000	GLI BENEFITS					\$270.00
303-69131-2510-202-26-000	VLDP-HYBRID					\$54.00
303-69131-2750-202-26-000	RHCC BENEFITS					\$276.00
<b>PRESCHOOL SOUTHSIDE TOTAL</b>						<b>\$28,905.00</b>
<b>PRESCHOOL SOUTHSIDE TOTAL</b>						
303-69131-1151-205-26-000	INSTRUCTIONAL AIDE SALARIES					\$30,000.00
303-69131-6001-205-26-000	MATERIALS AND SUPPLIES					\$2,904.00
<b>PRESCHOOL SOUTHSIDE TOTAL</b>						<b>\$32,904.00</b>
<b>REGIONAL SPECIAL EDUCATION SERVICES GRANT DIVISION WIDE</b>						
303-69132-1121-101-00-000	INSTRUCTIONAL SALARIES			\$-216,070.00		
303-69132-3000-101-00-000	PURCHASED SERVICES	\$28,765.00				
303-69132-3240-101-00-000	CONTRACTED THERAPY SERVICES					\$13,954.00
<b>REGIONAL SPECIAL EDUCATION SERVICES GRANT DIVISION WIDE TOTAL</b>				<b>-\$216,070.00</b>		<b>\$13,954.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS FY 2026 BUDGET						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - TRANSPORTATION</b>						
303-69132-1172-102-20-000	BUS AIDE SALARIES				\$700.00	
303-69132-2100-102-20-000	FICA BENEFITS				\$53.00	
303-69132-1171-102-27-000	BUS DRIVER SALARIES			\$4,128.00	\$3,998.00	\$3,850.00
303-69132-1172-102-27-000	BUS AIDE SALARIES			\$1,982.00	\$1,935.00	\$1,375.00
303-69132-1174-102-27-000	FT BUS DRIVER SALARIES			\$4,459.00	\$4,682.00	\$4,823.00
303-69132-2100-102-27-000	FICA BENEFITS			\$787.00	\$791.00	\$749.00
303-69132-2210-102-27-000	VRS BENEFITS				\$141.00	\$134.00
303-69132-2220-102-27-000	VRS-HYBRID				\$47.00	\$62.00
303-69132-2300-102-27-000	HMP BENEFITS			\$1,157.00	\$1,151.00	\$1,134.00
303-69132-2350-102-27-000	HSA CONTRIBUTIONS			\$77.00	\$69.00	\$60.00
303-69132-2400-102-27-000	GLI BENEFITS				\$56.00	\$57.00
303-69132-2510-102-27-000	VLDP-HYBRID				\$6.00	\$6.00
303-69132-2750-102-27-000	RHCC BENEFITS				\$36.00	\$37.00
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - TRANS TOTAL</b>				<b>\$12,590.00</b>	<b>\$13,665.00</b>	<b>\$12,287.00</b>
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - DES</b>						
303-69132-1121-201-27-000	INSTRUCTIONAL SALARIES	\$33,275.00		\$144,362.00	\$83,410.00	\$33,485.00
303-69132-1125-201-27-000	SPEECH PATHOLOGISTS SALARIES	\$10,337.00	\$11,209.00	\$14,416.00		
303-69132-1151-201-27-000	INSTRUCTIONAL AIDE SALARIES	\$25,009.00	\$75,815.00	\$87,449.00	\$55,906.00	\$64,570.00
303-69132-2100-201-27-000	FICA BENEFITS	\$5,047.00		\$17,754.00	\$10,325.00	\$7,170.00
303-69132-2210-201-27-000	VRS BENEFITS	\$4,150.00		\$14,338.00	\$11,648.00	\$10,271.00
303-69132-2220-201-27-000	VRS-HYBRID	\$7,259.00	\$9,308.00	\$25,057.00	\$10,322.00	\$4,969.00
303-69132-2300-201-27-000	HMP BENEFITS	\$10,725.00	\$60,532.00	\$46,702.00	\$35,328.00	\$15,090.00
303-69132-2350-201-27-000	HSA CONTRIBUTIONS	\$856.00	\$3,966.00	\$3,172.00	\$2,770.00	\$750.00
303-69132-2400-201-27-000	GLI BENEFITS	\$920.00	\$2,849.00	\$3,176.00	\$1,702.00	\$1,158.00
303-69132-2510-201-27-000	VLDP-HYBRID	\$104.00	\$334.00	\$358.00	\$160.00	\$73.00
303-69132-2750-201-27-000	RHCC BENEFITS	\$830.00	\$2,569.00	\$2,869.00	\$1,746.00	\$1,186.00
303-69132-3000-201-27-000	PURCHASED SERVICES					
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - DES TOTAL</b>		<b>\$98,512.00</b>	<b>\$166,582.00</b>	<b>\$359,653.00</b>	<b>\$213,317.00</b>	<b>\$138,722.00</b>
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - DES</b>						
303-69132-1121-201-10-000	INSTRUCTIONAL SALARIES		\$3,348.00	\$3,568.00	\$3,747.00	\$3,859.00
303-69132-2100-201-10-000	FICA BENEFITS		\$228.00	\$244.00	\$262.00	\$270.00
303-69132-2210-201-10-000	VRS BENEFITS		\$556.00	\$593.00	\$571.00	\$588.00
303-69132-2300-201-10-000	HMP BENEFITS		\$960.00	\$960.00	\$652.00	\$652.00
303-69132-2350-201-10-000	HSA CONTRIBUTIONS		\$75.00	\$75.00	\$75.00	\$75.00
303-69132-2400-201-10-000	GLI BENEFITS		\$45.00	\$48.00	\$44.00	\$46.00
303-69132-2750-201-10-000	RHCC BENEFITS		\$41.00	\$43.00	\$45.00	\$47.00
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - DES TOTAL</b>			<b>\$5,253.00</b>	<b>\$5,531.00</b>	<b>\$5,396.00</b>	<b>\$5,537.00</b>
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - DMS</b>						
303-69132-1121-302-27-000	INSTRUCTIONAL SALARIES		\$50,242.00	\$42,253.00		
303-69132-1151-302-27-000	INSTRUCTIONAL AIDE SALARIES		\$19,631.00	\$18,460.00		
303-69132-2100-302-27-000	FICA BENEFITS		\$5,124.00	\$4,453.00		
303-69132-2210-302-27-000	VRS BENEFITS		\$11,613.00	\$7,022.00		
303-69132-2220-302-27-000	VRS-HYBRID			\$3,068.00		
303-69132-2300-302-27-000	HMP BENEFITS		\$16,980.00	\$7,056.00		
303-69132-2350-302-27-000	HSA CONTRIBUTIONS		\$1,000.00			
303-69132-2400-302-27-000	GLI BENEFITS		\$936.00	\$813.00		
303-69132-2510-302-27-000	VLDP-HYBRID			\$44.00		
303-69132-2750-302-27-000	RHCC BENEFITS		\$846.00	\$734.00		
<b>REGIONAL SPECIAL EDUCATION'S SERVICES GRANT - DMS TOTAL</b>			<b>\$106,372.00</b>	<b>\$83,903.00</b>		
<b>REGIONAL SPECIAL EDUCATION - TRANSPORTATION</b>						
303-69132-1174-102-20-000	FT BUS DRIVER SALARIES		\$1,375.00			
303-69132-2100-102-20-000	FICA BENEFITS		\$100.00			
303-69132-2210-102-20-000	VRS BENEFITS		\$91.00			
303-69132-2300-102-20-000	HMP BENEFITS		\$490.00			
303-69132-2350-102-20-000	HSA CONTRIBUTIONS		\$60.00			
303-69132-2400-102-20-000	GLI BENEFITS		\$18.00			
303-69132-2750-102-20-000	RHCC BENEFITS		\$9.00			
<b>REGIONAL SPECIAL EDUCATION - TRANSPORTATION TOTAL</b>			<b>\$2,143.00</b>			
<b>REGIONAL SPECIAL EDUCATION - GRAND TOTAL</b>		<b>\$98,512.00</b>	<b>\$280,350.00</b>	<b>\$245,607.00</b>	<b>\$232,378.00</b>	<b>\$170,500.00</b>
<b>TITLE III</b>						
303-69140-1121-101-12-000	INSTRUCTIONAL SALARIES	\$2,100.00	\$4,500.00			
303-69140-1621-101-12-000	SUPPLEMENTAL WAGES			\$3,523.00		\$6,000.00
303-69140-2100-101-12-000	FICA BENEFITS	\$500.00	\$350.00			\$460.00
303-69140-3000-101-12-000	PURCHASED SERVICES	\$2,600.00	\$3,500.00	\$4,000.00	\$4,500.00	\$4,050.00
303-69140-6001-101-12-000	MATERIALS AND SUPPLIES	\$2,444.00	\$2,670.00	\$3,498.00	\$4,646.00	\$3,602.00
303-69140-6040-101-12-000	TECHNOLOGY SOFTWARE	\$545.00				
<b>TITLE III TOTAL</b>		<b>\$8,189.00</b>	<b>\$11,020.00</b>	<b>\$11,021.00</b>	<b>\$9,146.00</b>	<b>\$14,112.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>TITLE II A</b>						
303-69151-1621-101-10-000	SUPPLEMENTAL WAGES	\$12,000.00	\$20,000.00	\$52,000.00	\$55,000.00	
303-69151-2100-101-10-000	FICA BENEFITS	\$921.00	\$1,530.00	\$5,226.00	\$4,208.00	
303-69151-1621-101-40-000	SUPPLEMENTAL WAGES	\$30,000.00	\$35,000.00			
303-69151-2100-101-40-000	FICA BENEFITS	\$2,304.00	\$2,678.00			
303-69151-3000-101-40-000	PURCHASED SERVICES	\$26,040.00	\$23,560.00	\$80,792.00	\$75,235.00	
303-69151-6001-101-40-000	MATERIALS AND SUPPLIES	\$3,000.00	\$5,000.00	\$3,000.00	\$3,000.00	\$2,000.00
303-69151-3000-101-50-000	PURCHASED SERVICES	\$20,000.00	\$70,000.00			
303-69151-3005-101-60-000	REIMBURSEMENT OF COURSES	\$48,343.00	\$28,320.00	\$50,943.00	\$37,418.00	
303-69151-5005-101-60-000	REIMBURSEMENT OF ASSESSMENTS			\$2,500.00	\$1,500.00	\$1,000.00
<b>TITLE II A TOTAL</b>		<b>\$142,608.00</b>	<b>\$186,088.00</b>	<b>\$194,461.00</b>	<b>\$176,361.00</b>	<b>\$3,000.00</b>
<b>TITLE II A</b>						
303-69151-1621-101-10-101	SUPPLEMENTAL WAGES					\$47,519.00
303-69151-2100-101-10-101	FICA BENEFITS					\$2,919.00
303-69151-6040-101-10-101	TECHNOLOGY SOFTWARE					\$13,840.00
<b>TITLE II A TOTAL</b>						<b>\$64,278.00</b>
<b>TITLE II A</b>						
303-69151-3000-101-40-101	PURCHASED SERVICES					\$115,920.00
<b>TITLE II A TOTAL</b>						<b>\$115,920.00</b>
<b>TITLE II A</b>						
303-69151-3005-101-60-101	REIMBURSEMENT OF COURSES					\$21,436.00
<b>TITLE II A TOTAL</b>						<b>\$21,436.00</b>
<b>TITLE II A - TRANSPORTATION</b>						
303-69151-1130-102-00-000	OTHER PROFESSIONAL SALARIES			\$1,213.00		
303-69151-2100-102-00-000	FICA BENEFITS			\$90.00		
303-69151-2220-102-00-000	VRS-HYBRID			\$196.00		
303-69151-2300-102-00-000	HMP BENEFITS			\$161.00		
303-69151-2400-102-00-000	GLI BENEFITS			\$16.00		
303-69151-2510-102-00-000	VLDP-HYBRID			\$3.00		
303-69151-2750-102-00-000	RHCC BENEFITS			\$14.00		
<b>TITLE II A - TRANSPORTATION TOTAL</b>				<b>\$1,693.00</b>		
<b>TITLE IV STUDENT SUPPORT AND ACADEMIC ENRICHMENT</b>						
303-69160-1130-101-00-000	OTHER PROFESSIONAL SALARIES			\$539.00		
303-69160-1621-101-00-000	SUPPLEMENTAL WAGES	\$20,000.00	\$4,015.00			
303-69160-2100-101-00-000	FICA BENEFITS	\$1,530.00	\$750.00	\$40.00		
303-69160-2220-101-00-000	VRS-HYBRID			\$87.00		
303-69160-2300-101-00-000	HMP BENEFITS			\$71.00		
303-69160-2400-101-00-000	GLI BENEFITS			\$7.00		
303-69160-2510-101-00-000	VLDP-HYBRID			\$1.00		
303-69160-2750-101-00-000	RHCC BENEFITS			\$6.00		
303-69160-3000-101-00-000	PURCHASED SERVICES	\$25,000.00	\$15,750.00	\$29,948.00	\$65,921.00	
303-69160-3000-101-00-101	PURCHASED SERVICES					\$90,019.00
303-69160-4000-101-00-000	INTERNAL SERVICES		\$567.00	\$29,813.00		
303-69160-5800-101-00-000	MISCELLANEOUS OTHER CHARGES	\$6,500.00				
303-69160-6001-101-00-000	MATERIALS AND SUPPLIES	\$21,970.00	\$39,430.00			
<b>TITLE IV STUDENT SUPPORT &amp; ACADEMIC ENRICHMENT TOTAL</b>		<b>\$75,000.00</b>	<b>\$60,512.00</b>	<b>\$60,512.00</b>	<b>\$65,921.00</b>	<b>\$90,019.00</b>
<b>DMS TEACHER CORPS</b>						
303-69329-1621-101-10-000				\$10,000.00	\$10,000.00	\$10,000.00
<b>DMS TEACHER CORPS TOTAL</b>				<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>SECURITY GRANT</b>						
303-69330-5002-301-00-000	RADIOS				\$1,597.00	
303-69330-6001-302-00-000	MATERIALS AND SUPPLIES				\$2,826.00	
303-69330-8200-101-00-000	CAPITAL OUTLAY ADDITIONS	\$250,000.00	\$250,000.00	\$250,000.00	\$245,577.00	\$250,000.00
<b>SECURITY GRANT TOTAL</b>		<b>\$250,000.00</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>
<b>PROJECT GRADUATION</b>						
303-69331-1621-101-00-000	SUPPLEMENTAL WAGES	\$4,956.00	\$4,956.00	\$6,221.00	\$4,956.00	
303-69331-1621-301-00-000	SUPPLEMENTAL WAGES					\$4,956.00
303-69331-2100-101-00-000	FICA BENEFITS	\$484.00	\$484.00	\$484.00	\$484.00	
303-69331-2100-301-00-000	FICA BENEFITS					\$484.00
303-69331-6001-101-00-000	MATERIALS AND SUPPLIES	\$1,920.00	\$1,423.00	\$1,423.00	\$1,232.00	
303-69331-6001-301-00-000	MATERIALS AND SUPPLIES					\$1,232.00
303-69331-6040-101-00-000	TECHNOLOGY SOFTWARE					
<b>PROJECT GRADUATION TOTAL</b>		<b>\$7,360.00</b>	<b>\$6,863.00</b>	<b>\$8,128.00</b>	<b>\$6,672.00</b>	<b>\$6,672.00</b>

**DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>iDCPS CONFERENCE</b>						
303-69335-3000-101-00-000	PURCHASED SERVICES			\$15,000.00		
303-69335-5800-101-10-000	MISCELLANEOUS OTHER CHARGES	\$6,000.00	\$6,000.00			
303-69335-6001-101-00-000	MATERIALS AND SUPPLIES					\$15,000.00
303-69335-6001-101-10-000	MATERIALS AND SUPPLIES	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
<b>iDCPS CONFERENCE TOTAL</b>		<b>\$16,000.00</b>	<b>\$16,000.00</b>	<b>\$25,000.00</b>	<b>\$10,000.00</b>	<b>\$15,000.00</b>
<b>CAMERON FOUNDATION GRANT - CTE</b>						
303-69338-6020-301-00-000	TEXTBOOKS AND WORKBOOKS	\$1,000.00				
303-69338-6131-301-00-000	INSTRUCTIONAL MATERIALS	\$22,944.00				
<b>CAMERON FOUNDATION GRANT - CTE TOTAL</b>		<b>\$23,944.00</b>				
<b>SECLUSION &amp; RESTRAINT GRANT</b>						
303-69340-9700-101-20-000	TRANSFER TO INTER-AGENCY			\$102,860.00	\$102,860.00	\$102,860.00
<b>SECLUSION &amp; RESTRAINT GRANT TOTAL</b>				<b>\$102,860.00</b>	<b>\$102,860.00</b>	<b>\$102,860.00</b>
<b>BACK TO SCHOOL BASH</b>						
303-69342-6001-101-00-000	MATERIALS AND SUPPLIES					\$4,200.00
<b>BACK TO SCHOOL BASH TOTAL</b>						<b>\$4,200.00</b>
<b>ALL IN - VIRGINIA INITIATIVE - DIVISION</b>						
303-69345-1121-101-00-000	INSTRUCTIONAL SALARIES				\$88,992.00	\$97,746.00
303-69345-1130-101-00-000	OTHER PROFESSIONAL SALARIES				\$65,144.00	\$68,779.00
303-69345-1621-101-00-000	SUPPLEMENTAL WAGES				\$386,197.00	\$50,000.00
303-69345-1632-101-00-000	ALL IN STIPEND					\$254,700.00
303-69345-2100-101-00-000	FICA BENEFITS				\$66,522.00	\$37,736.00
303-69345-2210-101-00-000	VRS BENEFITS					\$11,720.00
303-69345-2220-101-00-000	VRS-HYBRID					\$9,677.00
303-69345-2300-101-00-000	HMP BENEFITS					\$32,124.00
303-69345-2400-101-00-000	GLI BENEFITS					\$1,720.00
303-69345-2510-101-00-000	VLDP-HYBRID					\$164.00
303-69345-2750-101-00-000	RHCC BENEFITS					\$1,763.00
303-69345-3000-101-00-000	PURCHASED SERVICES				\$33,500.00	\$53,845.00
303-69345-6001-101-00-000	MATERIALS AND SUPPLIES				\$308,637.00	\$4,712.00
<b>ALL IN - VIRGINIA INITIATIVE - DIVISION TOTAL</b>					<b>\$948,992.00</b>	<b>\$624,686.00</b>
<b>ALL IN - VIRGINIA INITIATIVE TRANSPORTATION</b>						
303-69345-1171-102-00-000	BUS DRIVER SALARIES				\$51,008.00	\$25,000.00
303-69345-2100-102-00-000	FICA BENEFITS					\$1,913.00
<b>ALL IN - VIRGINIA INITIATIVE TRANSPORTATION TOTAL</b>					<b>\$51,008.00</b>	<b>\$26,913.00</b>
<b>KINDERGARTEN CAMP</b>						
303-69347-1121-101-00-000	INSTRUCTIONAL SALARIES					\$12,000.00
303-69347-1151-101-00-000	INSTRUCTIONAL AIDE SALARIES					\$3,000.00
303-69347-2100-101-00-000	FICA BENEFITS					\$1,000.00
303-69347-6001-101-00-000	MATERIALS AND SUPPLOES					\$2,000.00
303-69347-6013-101-00-000	PARENTAL INVOLVEMENT					
303-69347-6131-101-00-000	INSTRUCTIONAL MATERIALS					\$1,500.00
<b>KINDERGARTEN CAMP TOTAL</b>						<b>\$19,500.00</b>
<b>MISCELLANEOUS GRANTS</b>						
303-69999-3000-101-00-000	PURCHASED SERVICES					\$5,800.00
303-69999-6001-101-00-000	MATERIALS AND SUPPLIES					\$50,000.00
303-69999-9000-101-00-000	OTHER USES OF FUNDS	\$25,000.00	\$25,000.00			
<b>MISCELLANEOUS GRANTS TOTAL</b>		<b>\$25,000.00</b>	<b>\$25,000.00</b>			<b>\$55,800.00</b>
<b>TOTAL SCHOOL GRANTS FUND</b>		<b>\$2,821,334.00</b>	<b>\$3,064,445.00</b>	<b>\$3,101,160.00</b>	<b>\$3,260,220.00</b>	<b>\$5,660,810.00</b>




DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>SCHOOL DEBT SERVICE FUND</b>						
<b>ALL EXPENSES RELATED TO THE REPAYMENT OF DEBT INCLUDING PRINCIPAL AND INTEREST.</b>						
<b>SCHOOL DEBT SERVICE FUND</b>						
402-67100-9100-101-00-000	REDEMPTION OF PRINCIPAL	\$2,425,025.00	\$2,514,931.00	\$2,595,128.00	\$2,648,584.00	\$2,711,548.00
402-67100-9200-101-00-000	INTEREST EXPENSE	\$940,857.00	\$836,870.00	\$747,928.00	\$672,476.00	\$592,809.00
402-67100-9210-101-00-000	DEBT SERVICE FEES	\$1,550.00	\$1,550.00	\$1,700.00	\$1,700.00	\$1,700.00
<b>SCHOOL DEBT SERVICE FUND TOTAL</b>		<b>\$3,367,432.00</b>	<b>\$3,353,351.00</b>	<b>\$3,344,756.00</b>	<b>\$3,322,760.00</b>	<b>\$3,306,057.00</b>
<b>TOTAL ALL FUNDS</b>		<b>\$61,490,004.00</b>	<b>\$73,200,923.00</b>	<b>\$76,011,536.00</b>	<b>\$79,913,803.00</b>	<b>\$81,064,897.00</b>

DINWIDDIE COUNTY PUBLIC SCHOOLS  
FY 2026 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ADOPTED BUDGET	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 AMENDED BUDGET	FY 2026 AMENDED BUDGET
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS ARE LOCAL MATCH REQUIREMENTS THAT MOVE FROM ONE FUND TO ANOTHER FUND AND SHOULD NOT BE INCLUDED IN TOTAL EXPENDITURES</b>						
<b>INTERFUND TRANSFERS</b>						
	TRANSFER TO TEXTBOOKS	(\$128,404.00)	(\$158,051.00)	(\$158,051.00)	(\$195,528.00)	(\$189,567.00)
	TRANSFER TO SCHOOL CAPITAL	(\$1,000,000.00)	(\$759,102.00)		(\$350,000.00)	(\$500,000.00)
	TRANSFER TO GRANTS - PALS	(\$56,292.00)	(\$158,604.00)	(\$88,141.00)	(\$90,009.00)	(\$439,856.00)
	TRANSFER TO GRANTS - SCHOOL SECURITY	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>(\$1,234,696.00)</b>	<b>(\$1,125,757.00)</b>	<b>(\$296,192.00)</b>	<b>(\$685,537.00)</b>	<b>(\$1,129,423.00)</b>
<b>TOTAL SCHOOL DIVISION EXPENDITURES</b>		<b>\$60,255,308.00</b>	<b>\$72,075,166.00</b>	<b>\$75,715,344.00</b>	<b>\$79,228,266.00</b>	<b>\$79,935,474.00</b>

The logo for Dinwiddie County Public Schools is centered behind the title. It features a stylized tree with a grey trunk and branches, and several colorful stars (yellow, green, blue) in the canopy. Below the tree, the text "DINWIDDIE COUNTY PUBLIC SCHOOLS" is written in a small, sans-serif font.

# INFORMATIONAL SECTION

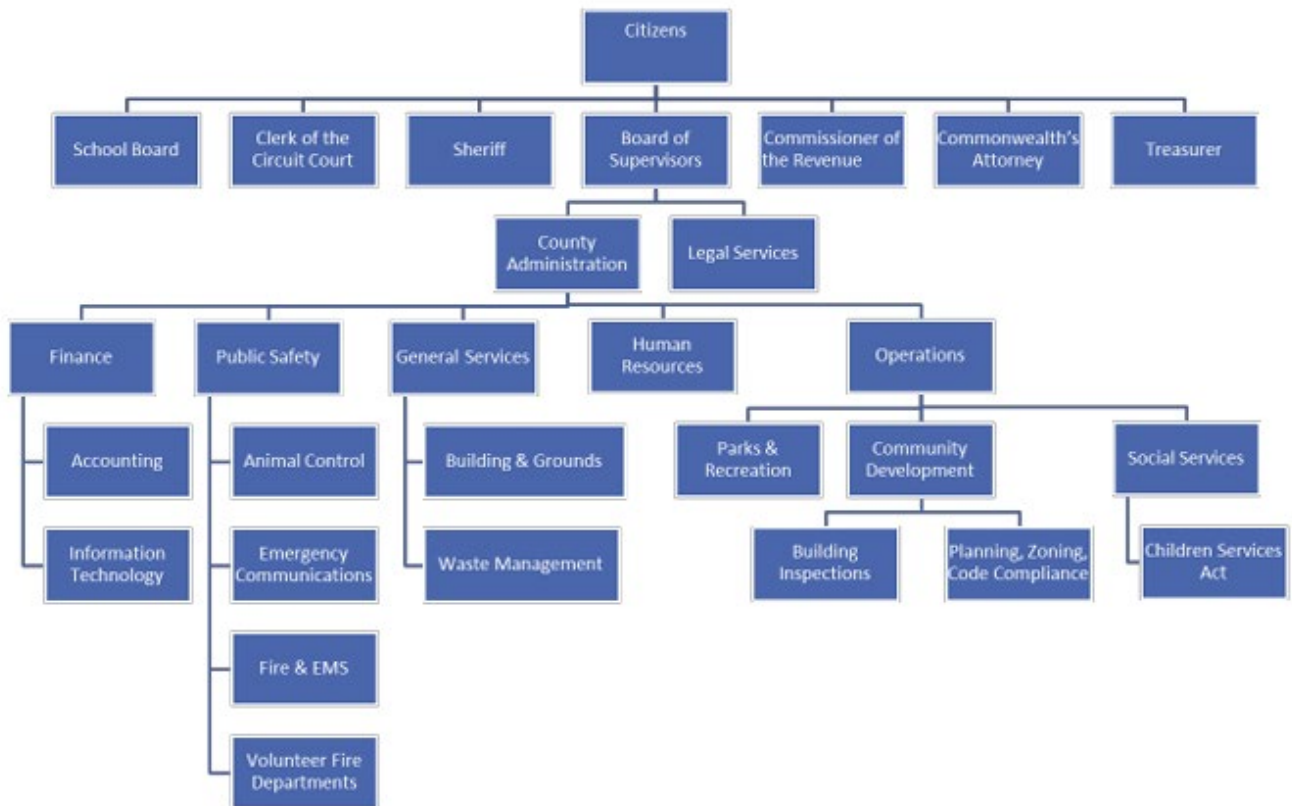
The Informational Section of the budget provides additional data to provide a broader context of Dinwiddie County Public Schools.

## DINWIDDIE COUNTY PUBLIC SCHOOLS TAX BASE AND LOCAL REVENUE OVERVIEW

Dinwiddie County Public Schools (DCPS) is a fiscally dependent school division under Virginia law and does not have independent taxing authority. Consequently, the assessed and market value of taxable property, tax rates, and debt service funds are managed by the Dinwiddie County Board of Supervisors. The School Division relies on appropriations from the County, State, and Federal governments to support its operations. State law prohibits the School Division from incurring debt that extends beyond a fiscal year without approval from the local governing body.

This section presents key background and trend data regarding Dinwiddie County's property tax base, tax rates, and collections that indirectly impact school funding.

### Dinwiddie County Organizational Chart



County general revenues primarily include real estate taxes, personal property taxes, some other local taxes, and investment income tax minus the recordation tax. Real estate taxes are collected on taxable residential and commercial property. Personal property taxes are collected on vehicles and business equipment. Other taxable property includes automobiles, mobile homes, commercial machinery and tools, and aircraft. Other local revenue sources include a portion of the sales tax, license and utility taxes, and vehicle registrations.

## Assessed Value of Taxable Property

Tax rates in Dinwiddie County are calculated using assessed property values, which are established at 100% of fair market value, as mandated by the Virginia Constitution. General reassessments are conducted every six years, with new construction and changes evaluated annually by the Commissioner of the Revenue.

### *Assessed Property Value Timeline*

Property within Dinwiddie County is assessed at 100% of fair market value, as required by the Constitution of Virginia. Reassessments are conducted on a six-year cycle, with interim assessments for new construction, parcel changes, and substantial improvements.

Assessed values over an eight-year span, including actuals, current year estimates, and forecasts, are shown below:

<b>Fiscal Year</b>	<b>Assessed Value of Taxable Property</b>
FY2019	\$2,233,000,000
FY2020	\$2,259,000,000
FY2021	\$2,285,000,000
FY2022	\$2,316,000,000
FY2023	\$2,389,000,000
FY2024	\$2,500,000,000
<b>FY2025 (Current)</b>	<b>\$2,620,000,000</b>
<b>FY2026 (Proposed)</b>	<b>\$2,700,000,000</b>
<b>FY2027 (Forecast)</b>	<b>\$2,750,000,000</b>
<b>FY2028 (Forecast)</b>	<b>\$2,800,000,000</b>

The tax rate per \$100 of assessed valuation is applied to these values to determine tax bills. For example, a real estate property assessed at \$200,000 in 2025 would generate a tax bill of \$1,280 at the \$0.64 rate.

## Property Tax Rates and Collections

Dinwiddie County's real estate tax rates have remained relatively stable over time, with modest changes to respond to fiscal needs. In 2024, the rate increased from \$0.79 to \$0.84 per \$100 of assessed value, before being reduced significantly to \$0.64 in 2025.

Collections for real estate and personal property taxes are billed semiannually, due June 5 and December 5, and supported by a robust online payment system. The FY2026 budget assumes a 96% collection rate for real estate taxes.

Year	Real Estate	Personal Property	Collection Rate (Est.)
2021	\$0.79	\$4.75	95%
2022	\$0.79	\$4.60	95%
2023	\$0.79	\$4.60	96%
2024	\$0.84	\$4.60	96%
<b>2025</b>	<b>\$0.64</b>	<b>\$4.60</b>	<b>96%</b>
<b>2026</b>	<b>\$0.64</b>	<b>\$4.60</b>	<b>96% (proposed)</b>

## Calendar Year Tax Rates

### Unit Levy – All Districts – \$100 Assessed Valuations

Description	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Real Estate</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Mobile Homes</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Mineral Lands</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Public Services</b>	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.79	\$0.84	<b>\$0.64</b>
<b>Personal Property</b>	\$4.90	\$4.90	\$4.75	\$4.75	\$4.75	\$4.60	\$4.60	\$4.60	<b>\$4.60</b>
<b>Personal Property Volunteer Vehicle</b>	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	<b>\$0.25</b>
<b>Machinery &amp; Tools</b>	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	<b>\$3.30</b>
<b>Certified Recycling Equipment</b>	\$3.30	\$3.30	\$3.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$0.00</b>
<b>Heavy Construction Machinery</b>	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	<b>\$3.30</b>
<b>Airplanes</b>	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	<b>\$0.50</b>

Over the span of 2017 to 2025, Dinwiddie County's tax rates have reflected both stability and recent adjustments aimed at balancing economic growth and fiscal responsibility for its residents and businesses. For many years, the Real Estate, Mobile Homes, Mineral Lands, and Public Services tax rates remained consistent at \$0.79 per \$100 of assessed valuation from 2017 through 2023. However, in 2024, the county increased these rates to \$0.84, likely in response to rising operational costs or inflationary pressures. Interestingly, in 2025, these same rates saw a significant decrease to \$0.64, signaling an effort to ease the tax burden on property owners.

For Personal Property, the rate experienced a minor adjustment over the years, decreasing from \$4.90 in 2017 and 2018 to \$4.75 between 2019 and 2021. In 2022, the county made another

downward adjustment to \$4.60, where the rate has remained steady through 2025. This rate stability suggests a careful balance between generating county revenue and maintaining affordability for vehicle and personal property owners.

The Personal Property Volunteer Vehicle tax rate has held firm at a significantly reduced rate of \$0.25 throughout the entire period, showcasing Dinwiddie County's continued support and incentive for volunteer emergency service personnel.

The Machinery & Tools and Heavy Construction Machinery tax rates have remained unchanged at \$3.30, reinforcing consistency for businesses that rely on industrial equipment, which likely helps promote economic stability for manufacturers and contractors in the region.

The rate for Certified Recycling Equipment stood at \$3.30 until 2019 but was reduced to \$0.00 starting in 2020 and has remained at zero through 2025. This change likely reflects Dinwiddie

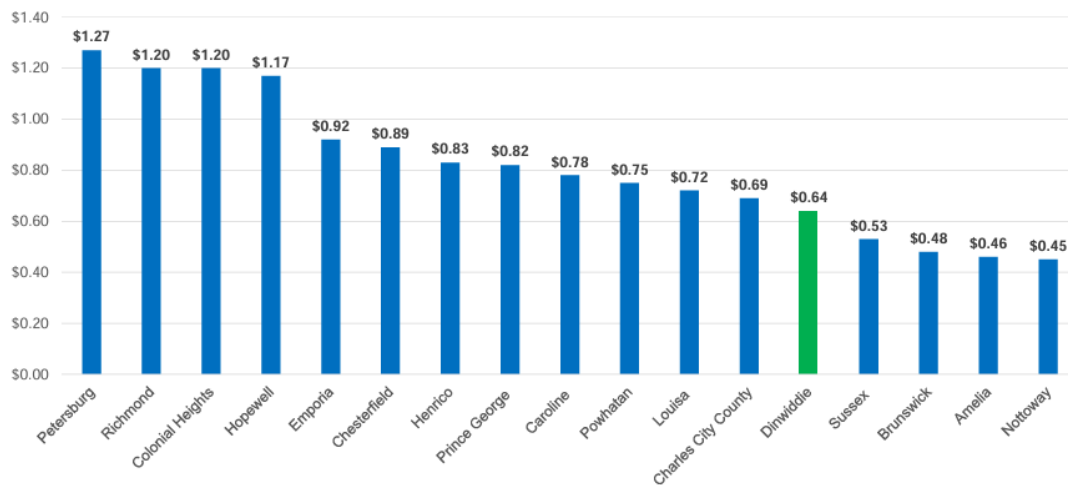


County's commitment to encouraging environmentally responsible business practices by eliminating the tax burden on recycling equipment.

Lastly, the tax rate for Airplanes has remained consistently low at \$0.50 throughout the entire period, which suggests the county's intention to

maintain a light tax load for aircraft owners.

### Surrounding Counties' Real Estate Tax Rates in Comparison to Dinwiddie County.





## Impact of Local Real Estate Tax on Taxpayers

Real Estate in Dinwiddie County is taxed at 100 percent of fair market value as required by the state constitution. This is determined by conducting a thorough sales study immediately prior to each general reassessment of real property.

Reassessments are conducted every six years. In between assessments, the commissioner of the revenue and her field assessors value any new construction and other changes to the real property. In addition, new subdivisions of property and improvements are taxed when they are substantially complete.

Based on the assessed evaluations, the annual tax rate (set by the Board of Supervisors each April for that calendar year) is applied to real property in Dinwiddie County. The real estate tax bills are then generated based on all information available as of the printing date.

The county bills real estate taxes in halves, with first half taxes being due by June 5 and second half due by December 5. Items of new construction and corrections for items previously under billed are supplemented, resulting in an additional bill being sent with another due date. Citizens can use the county's simple, user-friendly online payment system to pay their real estate tax bills.

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.

### *Taxpayer Impact (Five-Year Trend)*

Using an average home assessed at \$200,000:

- In 2021–2023, the tax bill would have remained at \$1,580 (\$0.79 x \$100 per \$200,000).
- In 2024, the bill would have increased to \$1,680 due to the \$0.84 rate.
- In 2025 and 2026, the bill would drop to \$1,280 (\$0.64 rate), reflecting a significant tax relief effort.

This change demonstrates a strategic decision by the county to ease the tax burden on residents despite inflationary pressures and high home values.

## ALTERNATIVE TAX REVENUES

### Local Sales Tax

Local sales tax revenue, which can also be an indication of the overall condition of the County's economy, increased in FY 2024 with receipts 10.3% higher than FY 2023. New home construction in FY 2024 yielded 136 homes added to the County's real estate tax book, a decrease from last fiscal year which yielded an additional 4 homes. FY 2024 experienced an aggressive real estate market with the sales ratio finishing at approximately 56% overall. This is an indication that sales to assessments reflected an aggressive confidence in the market.

Overall, Dinwiddie County has demonstrated a steadily increasing real estate market over the course of the last fiscal year, considering continued effects from high inflation, high mortgage rates, and limited supply of homes for sale.

### State Sales Taxes

The School-Age Population Estimates are required by the Code of Virginia, Section 58.1-638, to distribute sales and use tax among the school divisions of Virginia. This data is produced annually by the Demographics Research Group at the Weldon Cooper Center for Public Service of the University of Virginia to distribute each year one and one-quarter percent (1.125%) state sales and use taxes to Virginia's 135 school divisions.

Demographics Research Group report is based on estimates of school-age population 5- to 19-year-old as of July 1, 2023 with adjustments as required by the Code of Virginia, Section 58.1-638 D, to account for 18- and 19-year-olds living at a college or on a military base outside the locality where their parents/guardians reside. The Virginia Department of Education adds the number of special education students (ages 2 through 4 and 20 through 21) as reported on the December 1, 2023, special education child count to Weldon Cooper Center's estimates.

One and one-quarter percent of the net revenue from the state sales and use tax is dedicated to K-12 education. Of this amount collected for public education, one and one-eighth percent is returned to school divisions as sales tax revenue and the remaining one-eighth percent is used for the state's share of SOQ funding. The state distributes sales tax revenue monthly to school districts from retail sales receipts two months in arrears based on each locality's number of school-age children.



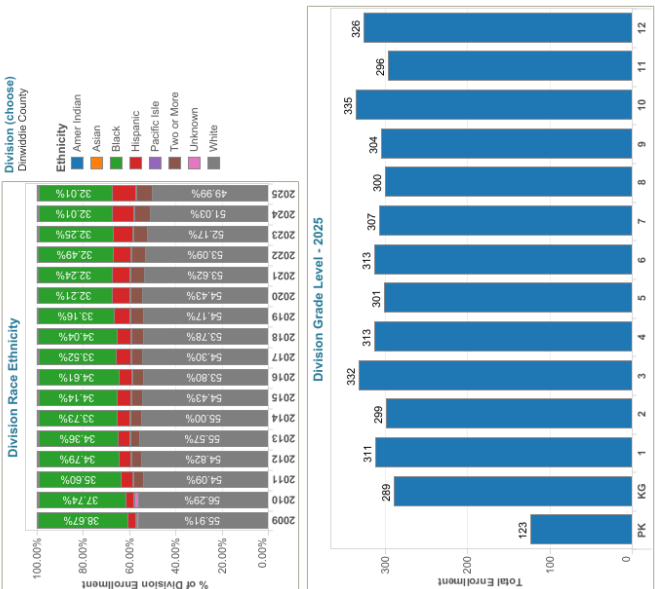
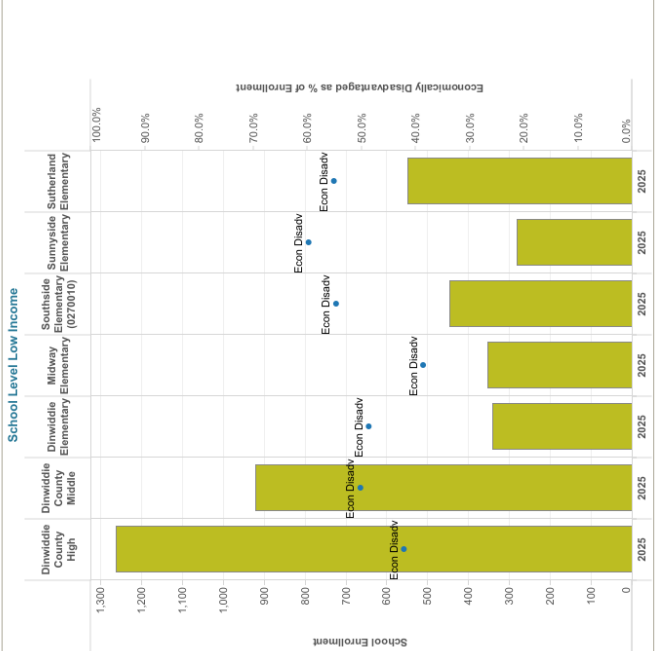
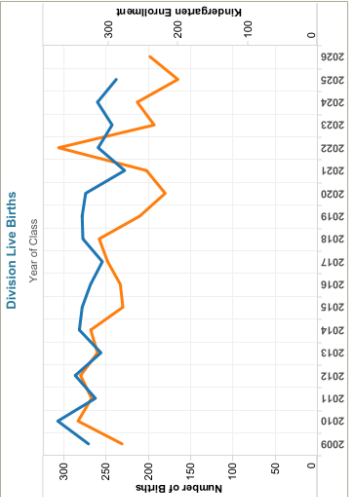
<b>Fiscal Year</b>	<b>Local Sales Tax</b>	<b>State Sales Tax (K-12 Allocation)</b>
FY2021	\$2,100,000	\$5,920,000
FY2022	\$2,300,000	\$6,180,000
FY2023	\$2,450,000	\$6,520,000
FY2024 (Est.)	\$2,710,000	\$6,900,000
<b>FY2025 (Proposed)</b>	<b>\$2,850,000</b>	<b>\$7,100,000</b>

Local economic growth, especially retail development and housing turnover, has led to increased revenue from both sources. This trend supports broader educational programming and capital improvement efforts.

ENROLLMENT & DEMOGRAPHIC TRENDS

Dinwiddie County Public Schools continues to monitor and analyze demographic and enrollment trends to guide resource allocation and instructional planning. The following highlights are based on current data provided by the Virginia Department of Education

Source: Virginia DOE Enrollment Data



## Overall Enrollment Stability

- Total student enrollment has remained relatively steady over time, with fluctuations influenced by regional birth trends and economic conditions.
- Grade-level enrollment projections for 2025 show the highest enrollment in 10th grade (335 students) and 12th grade (326 students), with lower numbers in pre-kindergarten (123 students) and kindergarten (289 students).

## Economically Disadvantaged Students

- The percentage of students identified as economically disadvantaged peaked at 77.2% in 2021, followed by a decline to 57.1% in 2024 and 48.4% in 2025.
- Despite this recent decline, nearly half of the division's student population is economically disadvantaged, which continues to impact instructional support services and nutrition program needs.

## School-Level Low Income Distribution

- All schools in the division report a significant percentage of students identified as economically disadvantaged.
- Dinwiddie County High School and Dinwiddie Middle School show the largest concentrations, with over 1,200 and 900 students enrolled, respectively, and high percentages of low-income students.

## Racial and Ethnic Diversity

- As of 2025, DCPS enrollment is 48.99% White and 32.01% Black, with Hispanic students making up 12.30% of the population.
- This represents a gradual trend toward a more racially and ethnically diverse student body, necessitating continued focus on culturally responsive teaching and equity-based initiatives.

## Birth Trends and Kindergarten Enrollment

- The number of live births in the county has generally declined since 2009, with some variability year-to-year.
- Kindergarten enrollment mirrors these trends, indicating that lower birth rates may continue to impact early grade enrollment in future years.

## Future Kindergarten Class Enrollment

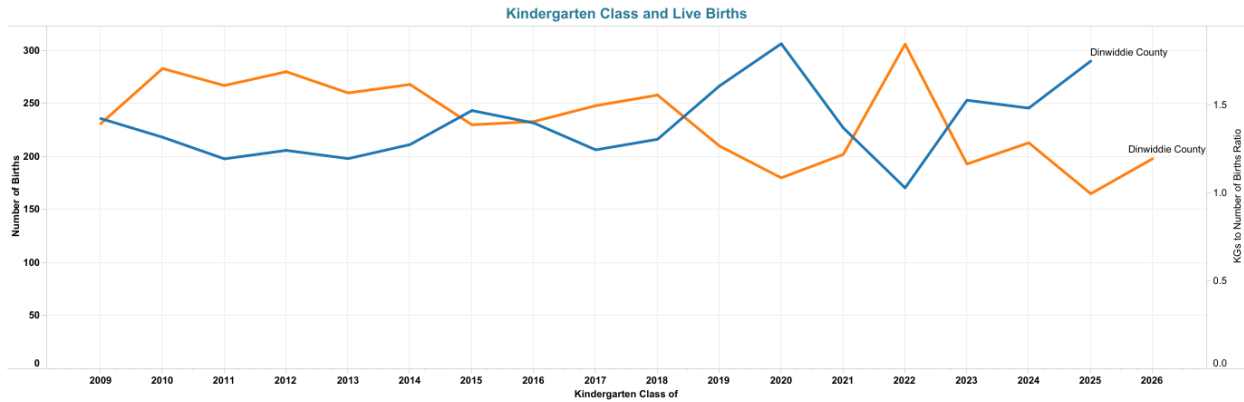
Dinwiddie County has experienced notable fluctuations in both live birth rates and kindergarten enrollment over the past two decades. While the number of live births has generally declined, with recent lows of 193 births in 2023 and 165 births in 2025, kindergarten enrollment has remained relatively stable, showing a KG-to-birth ratio of 1.75 in 2025, the highest in the 17-year trend.

This suggests that while fewer children are being born in the county, a higher percentage of them are enrolling in public kindergarten programs, possibly due to stronger outreach efforts or decreased use of private or home schooling options.

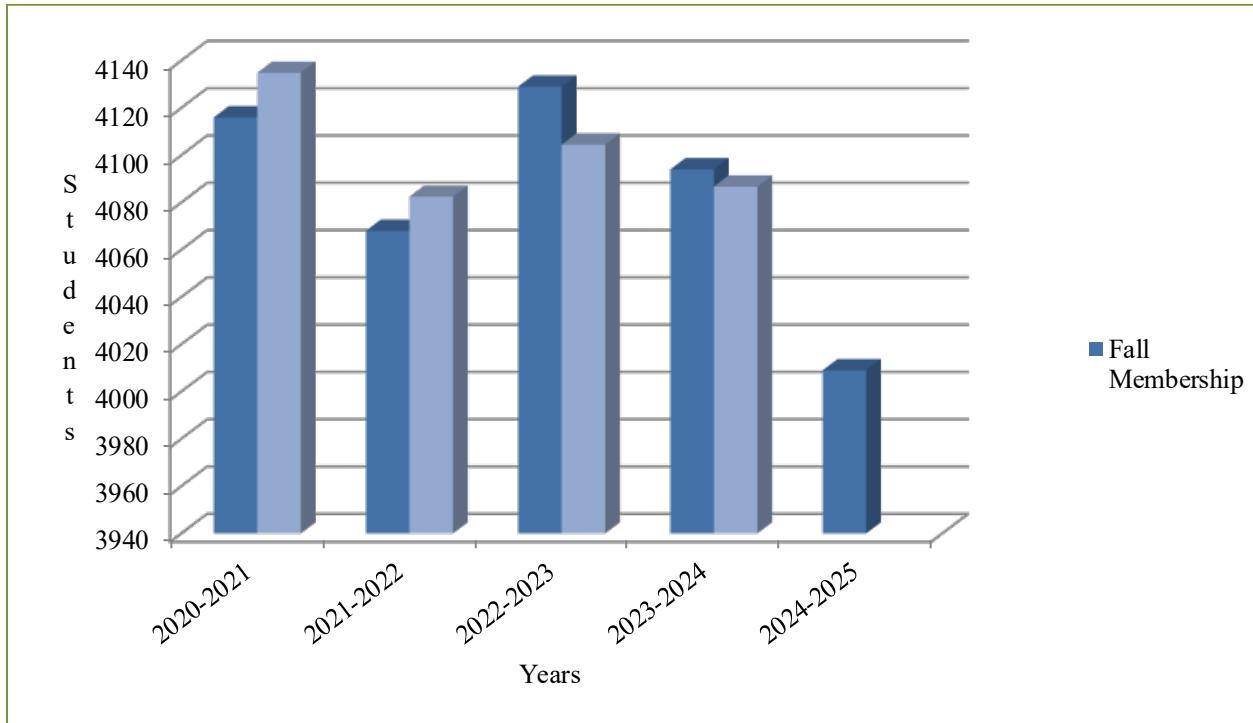
These trends are critical for future enrollment projections and long-term staffing, facility, and resource planning.

**Kindergarten and Live Birth Ratio**  
Source: Live Births - Virginia Department of Public Health, K Enrollment - Virginia DOE  
Division: Dinwiddie County

Division		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Dinwiddie County	KGs to Number of Births Ratio	1.42	1.32	1.19	1.24	1.20	1.28	1.47	1.40	1.25	1.31	1.61	1.85	1.37	1.03	1.53	1.48	1.75	
	Number of Births	231.0	283.0	267.0	280.0	260.0	268.0	230.0	233.0	248.0	258.0	210.0	180.0	202.0	306.0	193.0	213.0	165.0	198.0
	KG Enrollment	329.0	373.0	319.0	348.0	311.0	342.0	338.0	326.0	309.0	337.0	338.0	333.0	277.0	315.0	295.0	316.0	289.0	



## Student Enrollment History



- Enrollment has remained fairly consistent between 4,075 and 4,115 students from FY2021 to FY2025.
- Despite fluctuations, the district maintained relative stability until FY2025.
- FY2026, however, reflects a notable planned reduction, prompting strategic adjustments in staffing and resources.

## FY 2026 Enrollment Forecast: FY2026-FY2028

Our FY 2026 budget is based on an ADM (Average Daily Membership) of 3,975 students, representing a decline of 125 students from the prior fiscal year.

This is the most significant year-over-year decline in the past five years and indicates the need for proactive strategies to align instructional and operational services accordingly.

## Membership Statistics

Over the past five school years, Dinwiddie County Public Schools has seen a gradual decline in student enrollment based on Fall Membership, which is measured each year on September 30.

In the 2020-2021 school year, Fall Membership stood at 4,116 students. The following year, 2021-2022, enrollment dropped slightly to 4,068 — a decrease of 48 students. Interestingly, there was a brief rebound in 2022-2023, with membership rising to 4,129, showing a short-lived growth of 61 students compared to the previous year.

However, this increase did not hold. In the 2023-2024 school year, membership decreased again to 4,094 students, and for the current school year, 2024-2025, Fall Membership has dropped further to 4,009.

This steady decline reflects a net loss of 107 students over five years, from 4,116 in 2020-2021 to 4,009 in 2024-2025. While the shifts from year to year aren't drastic, the trend shows a consistent, gradual reduction in enrollment, which is a factor the school division must consider for planning future staffing, resources, and budget projections.

	<b>FALL MEMBERSHIP</b>	<b>ADM</b>	<b>ADM</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>SCHOOL YEAR</b>	<b>(Taken September 30)</b>	<b>(As of March 31)</b>	<b>+ / -</b>	<b>BASED ON</b>	<b>+ / -</b>
2020-2021	4116	4134.86	19	4250	(115)
2021-2022	4068	4082.44	14	4150	(68)
2022-2023	4129	4104.47	(25)	4100	4
2023-2024	4094	4086.72	(7)	4100	(13)
2024-2025	4009			4100	



### 3-Year Enrollment Forecast: FY2026-FY2028

Using a linear trend analysis and incorporating the FY2026 Budget ADM:

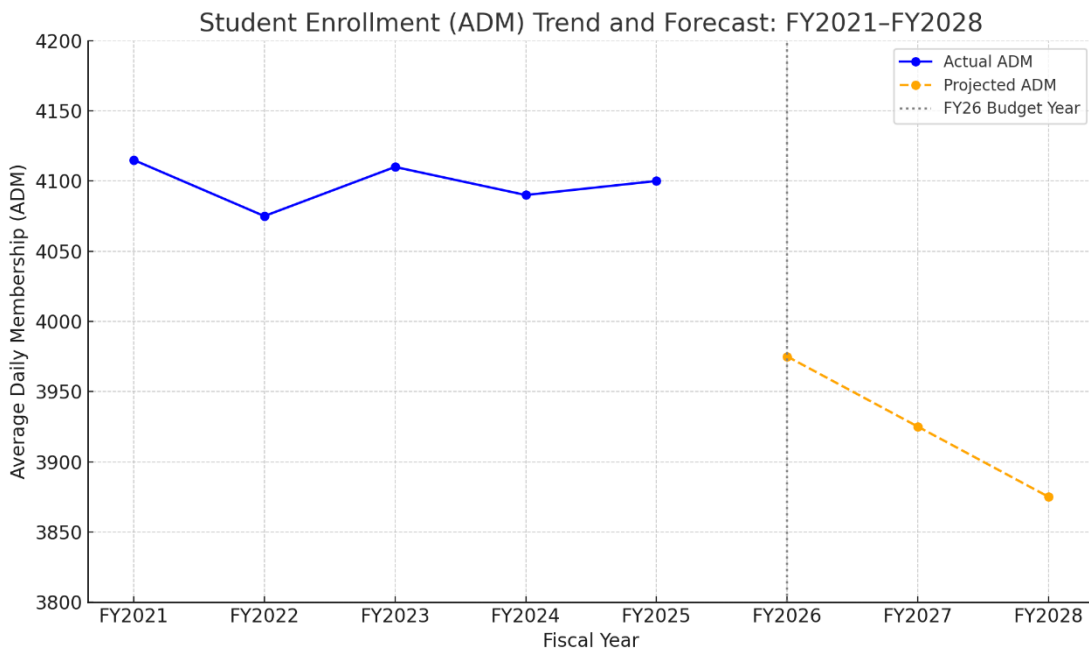
Fiscal Year	Projected Enrollment
FY 2026	3,975 ( <i>budgeted</i> )
FY 2027	~3,925 students
FY 2028	~3,875 students

#### Forecast Methodology:

- Based on a trend of ~50 student reduction per year, aligned with recent declines and the FY2026 budgeted ADM.
- Assumes no major population influxes, new residential development, or rezoning adjustments.
- Allows for planning in key areas such as staffing, transportation, and school nutrition.

#### Strategic Considerations for Planning

- Staffing adjustments may be required in grade levels or buildings most impacted by the enrollment decline.
- ADM-based state funding will decrease proportionally, requiring careful budget controls.
- Opportunities exist to retain and attract students through expanded program offerings (e.g., CTE, early learning, dual enrollment).
- Ongoing demographic monitoring and community engagement will be critical to stabilizing enrollment trends.



## Budget Impact Implications

The shifting demographic and economic profiles of students call for sustained investment in:

- Title I programs
- Early childhood education
- Student support services
- Culturally responsive instruction

Enrollment and socioeconomic trends reinforce the need to maintain flexibility in staffing and programming, particularly in areas like mental health, special education, and family engagement.



**Personnel Allocation by FTE with Vacancy Breakdown (FY22–FY26)**

FTE Summary Table: Filled vs. Vacant

<b>FY</b>	<b>Group</b>	<b>Filled FTE</b>	<b>Vacant FTE</b>	<b>Total FTE</b>
<b>FY22</b>	Administrators	25.25	2.00	27.25
	Teachers	293.00	17.00	310.00
	Support Staff	156.75	18.50	175.25
	Transportation	46.50	7.00	53.50
	Maintenance	15.00	1.00	16.00
	Nutrition	31.83	4.50	36.33
	Student Support Services	17.00	1.00	18.00
	Administrators	29.25	0.00	29.25
<b>FY23</b>	Teachers	306.00	7.00	313.00
	Support Staff	172.25	6.50	178.75
	Transportation	44.50	8.00	52.50
	Maintenance	17.00	0.00	17.00
	Nutrition	39.18	0.00	39.18
	Student Support Services	21.00	0.00	21.00
	Administrators	32.25	1.00	33.25
	Teachers	300.00	16.00	316.00
<b>FY24</b>	Support Staff	167.75	10.50	178.25
	Transportation	45.00	4.00	49.00
	Maintenance	14.00	0.00	14.00
	Nutrition	35.01	4.50	39.51
	Student Support Services	21.00	1.00	22.00
	Administrators	35.25	0.00	35.25
	Teachers	302.00	11.00	313.00
	Support Staff	160.75	11.00	171.75
<b>FY25</b>	Transportation	44.50	3.00	47.50
	Maintenance	14.00	0.00	14.00
	Nutrition	31.92	7.34	39.26
	Student Support Services	19.00	2.00	21.00
	Administrators	35.00	1.00	36.00
	Teachers	286.00	28.00	314.00
	Support Staff	165.25	9.00	174.25
	Transportation	47.50	0.50	48.00
<b>FY26</b>	Maintenance	16.00	1.00	17.00
	Nutrition	25.01	14.17	39.18
	Student Support Services	20.00	1.00	21.00

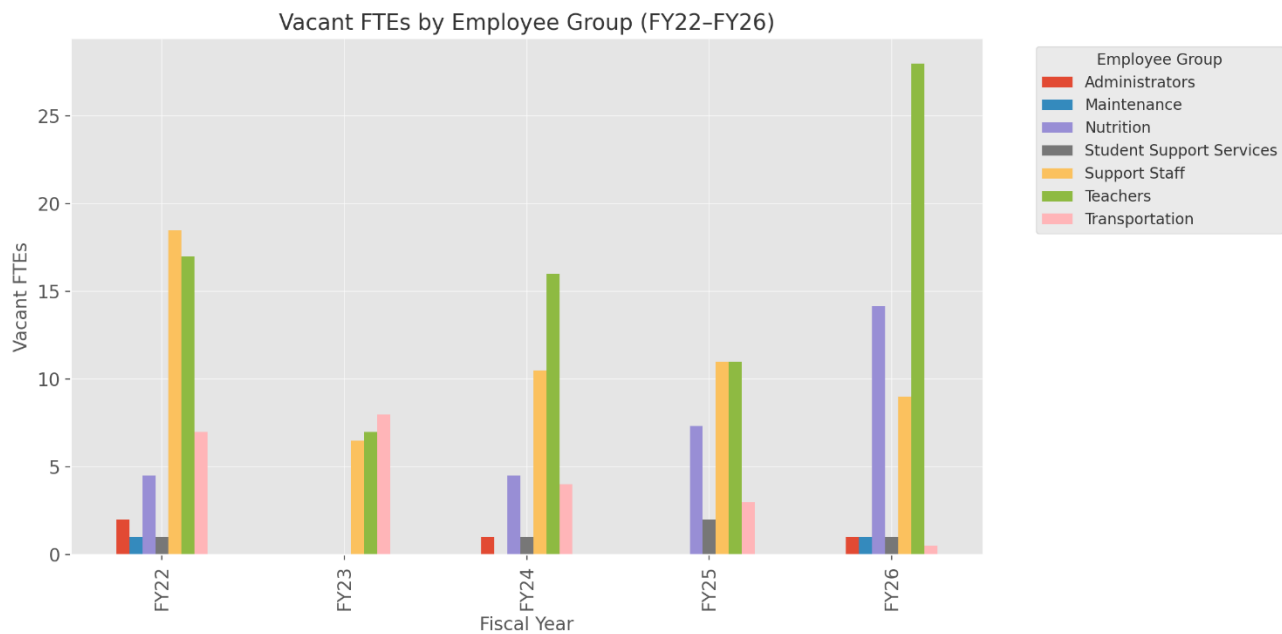
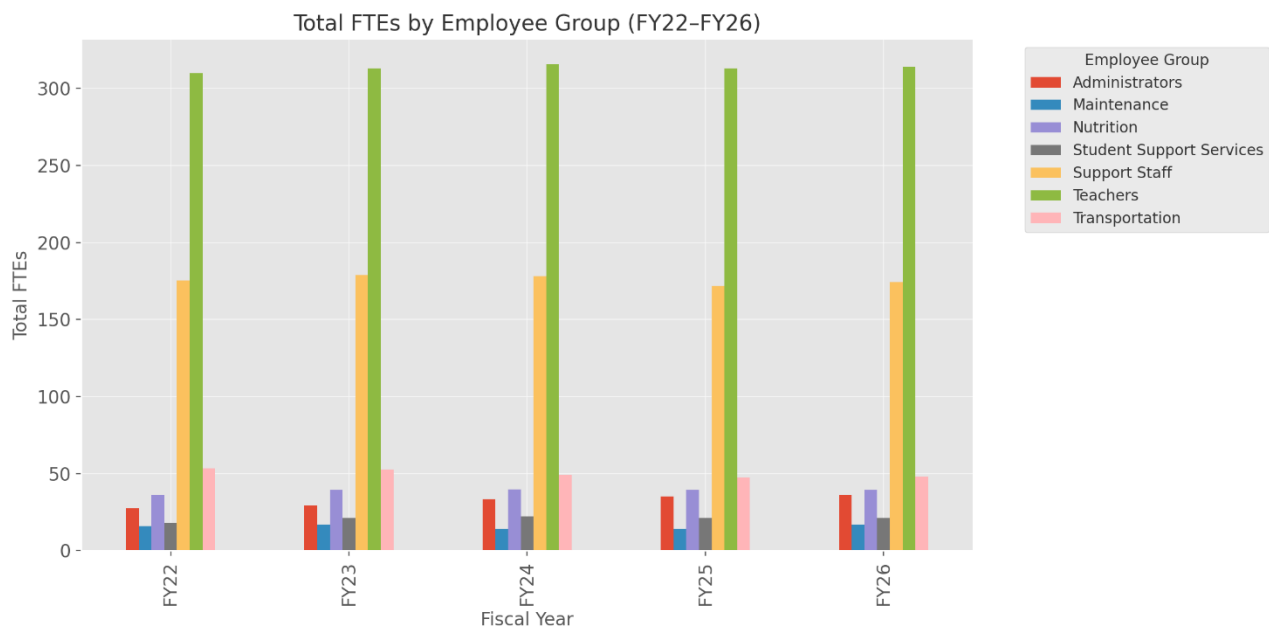
**FTE Definitions by Group**

<b>Employee Group</b>	<b>Description of Positions Included</b>
<b>Administrators</b>	Superintendent, Chief Officers, Directors, Coordinators, Principals, Assistant Principals, Admin Interns
<b>Teachers</b>	Classroom Teachers, Special Education Teachers, Title I, CTE, ESL, and other certified instructional staff
<b>Support Staff</b>	Clerical staff, paraprofessionals, administrative assistants, tech support, office assistants
<b>Transportation</b>	Bus drivers (including special education drivers), transportation aides
<b>Maintenance</b>	Maintenance technicians (HVAC, plumbing, electrical, general maintenance)
<b>Nutrition Services</b>	School nutrition managers and cafeteria staff at both elementary and secondary levels
<b>Student Support Services</b>	Nurses (RN, LPN), Social Workers, Psychologists, Occupational/Speech Therapists

**Key Observations and Trends**

- Teacher Vacancies steadily rose from 17.0 in FY22 to 28.0 in FY26, even as filled FTEs decreased slightly in FY26. This highlights a growing recruitment gap that may require incentives or hiring initiatives.
- Support Staff vacancies peaked in FY22 (18.5) and again in FY25 (11.0), emphasizing continued staffing challenges in non-certified operational roles like paraprofessionals and office staff.
- Nutrition Services experienced a sharp increase in vacancies from FY24 onward, reaching 14.17 in FY26. This may be attributed to wage competition or workforce attrition and should be closely monitored.
- Transportation showed modest improvement in vacancies over time, falling from 7.0 in FY22 to just 0.5 in FY26, likely due to recruitment and route optimization efforts.
- Administrators and Maintenance remained consistently filled across years, reflecting strong retention or limited turnover in leadership and facilities roles.
- Student Support Services vacancies have stayed low (1–2 FTEs), showing relative stability in nursing, counseling, and specialist support positions.

From FY22 to FY26, Dinwiddie County Public Schools made measured adjustments to staffing to align with instructional and operational priorities. While most employee groups maintained consistent filled FTE levels, ongoing vacancies in teachers, nutrition services, and support staff reveal areas where recruitment, retention, and competitive compensation may be warranted. The division remains focused on stabilizing its workforce to ensure every student has access to high-quality instruction and essential support services.



### *Next Steps*

Hiring and retaining a highly qualified staff has become increasingly challenging as teacher education programs graduate fewer and fewer students. It is important that DCPS nurtures and retains the current staff and fosters new opportunities to grow from within. The establishment of professional learning partnerships that support paraprofessionals to become teachers, develop teachers into school administrators, and principals into division leaders is vital.

Dinwiddie County Public Schools understands that investing in people results in greater student outcomes and division excellence. It is our foundational belief that talented individuals have the option to work wherever they choose and we want that place to be Dinwiddie County Schools.

We are known as a nurturing and close-knit division, offering exciting opportunities for dynamic learning, upward growth and shared success, using core values of "Excellence, Integrity & Equity" as our guide. It is the intent of DCPS that the recruitment and retention plan is strategic to not only hire highly qualified staff who are an excellent match for the school division but also to develop staff to promote employee retention. These ideas align with our division's comprehensive plan, priority #3.

#### ***Goal 1: Improve processes to maintain and attract talent.***

##### Strategies

- Remain focused on providing a competitive compensation and benefits plan that includes differentiated compensation for hard-to-staff positions and schools.
- Actively communicate with stakeholders through LinkedIn, Facebook, and the school division's website and ensure marketing strategy highlights the values and accomplishments of the school division and community.
- Develop partnerships with community organizations to foster a diverse talent pool and improve diversity among staff.
- Collaborate with Dinwiddie County and local stakeholders to provide options for prospective candidates to come to and stay in Dinwiddie, such as vacant properties, services, discounts, or housing and tax credits.

#### ***Goal 2: Develop a highly effective and responsible workforce.***

##### Strategies

- Collaborate with the Office of Innovation and Development to provide a variety of relevant and meaningful professional development for all employees, according to position and job type.
- Identify and provide leadership opportunities for aspiring leaders.
- Attract top talent through ongoing recruiting efforts.
- Create an internal pipeline for key professional and support staff positions, identifying potential successors for future growth.
- Recruit and retain teachers to the classroom by sustaining our New Teacher Induction Program, providing mentor support beyond the first year.

- Increase budget to expand tuition reimbursement or advanced degree/certification supplement options for staff furthering their education beyond the position's minimum requirements.
- Improve retention of provisionally licensed teachers after year three by requiring teachers receiving tuition reimbursement to continue teaching two additional years after certification is obtained.
- Develop a systematic process for tracking license renewal and professional development training. Provide resources to employees to create and manage a personalized professional development plan.
- Utilize systems data to review and analyze division-wide talent development, management, and retention.
- Create a professional development management process that promotes a culture of growth and development with classified employees.
- Develop, encourage and promote work-life wellness and balance through various programs.

***Goal 3: Develop principals and district administrators as effective leaders of people.***

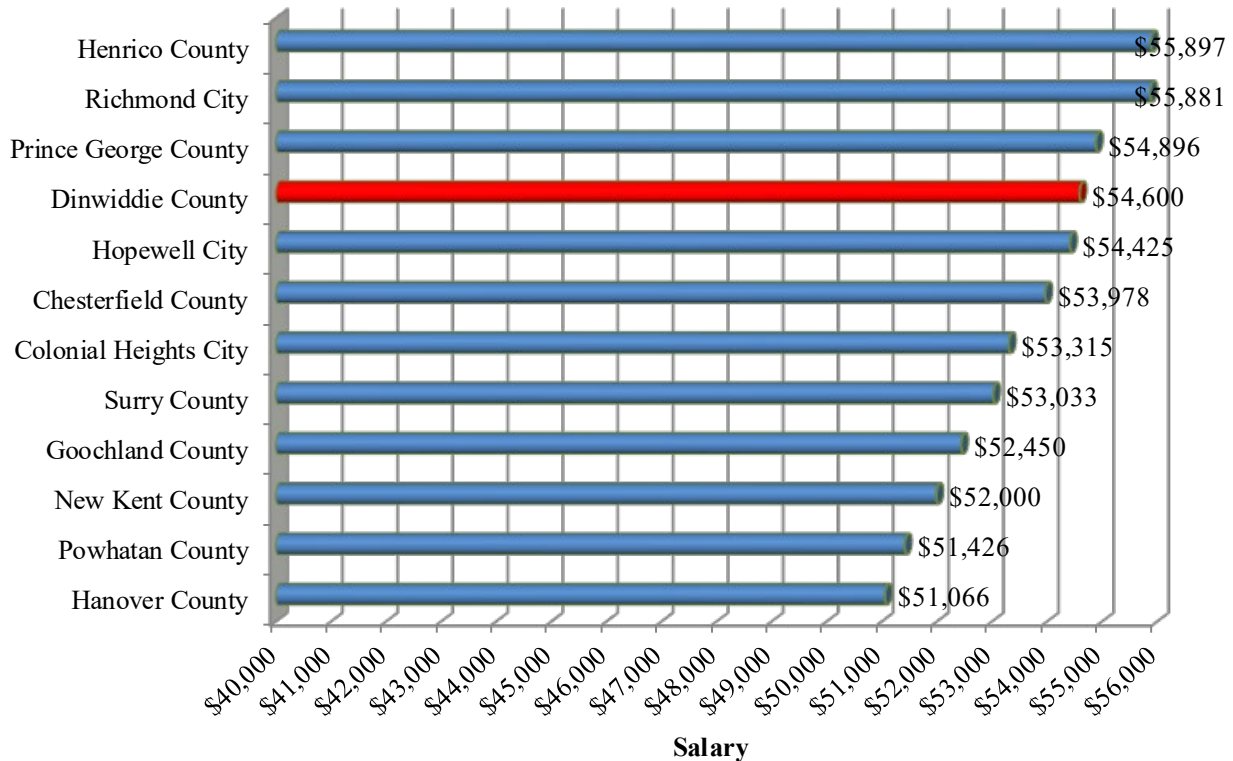
**Strategies**

- Implement a standard professional development program for principals and district administrators to build leadership capacity and train on best leadership practices.
- Develop a standard lens through which principals and district administrators define/understand exemplary performance.
- Provide structured training and support in performance management, evaluation, and feedback.



## FY25 Starting Teaching Salary

### FY 2025 Teacher Salary - Entry Level



Dinwiddie County Public Schools currently holds a strong position in the region when it comes to entry-level teacher salaries, ranking fourth out of thirteen surrounding school divisions. With a starting salary of \$54,600 for FY2025, Dinwiddie has strategically placed itself above several neighboring counties, such as Hopewell City, Chesterfield County, Colonial Heights City, and Surry County, while maintaining proximity to the starting salaries offered by higher-paying divisions like Prince George County, Richmond City, and Henrico County.

Despite this competitive standing, Dinwiddie County still trails the highest-paying division, Henrico County, by approximately \$1,297. Henrico and Richmond City have set the pace for regional salary offerings, each exceeding \$55,800 for entry-level teachers. This gap highlights the need for Dinwiddie to remain mindful of ongoing adjustments in neighboring districts, particularly as many divisions continue to raise salaries to address teacher shortages and to remain attractive in a highly competitive labor market.

Looking ahead, Dinwiddie County Public Schools has already committed to improving its position by increasing the starting salary for teachers to **\$55,970 for FY2026**. This planned increase not only narrows the gap with the region's top-paying divisions but also demonstrates the county's dedication to both attracting and retaining highly qualified educators. This forward-looking adjustment signals Dinwiddie's recognition of the evolving market and its commitment to maintaining a competitive edge in teacher recruitment and retention.



## REGULATIONS ESTABLISHING STANDARDS FOR ACCREDITING PUBLIC SCHOOLS IN VIRGINIA

### 8VAC20-131-240. Administrative and Support Staff; Staffing Requirements.

- A. Each school shall have at a minimum the staff as specified in the Standards of Quality with proper licenses and endorsements for the positions they hold.
- B. The principal of each middle and secondary school shall be employed on a 12-month basis.
- C. Each elementary, middle, and secondary school shall employ school counseling staff as prescribed by the Standards of Quality. School counseling shall be provided for students to ensure that a program of studies contributing to the student's academic achievement and meeting the graduation requirements specified in this chapter being followed.
- D. Each member of the counseling staff in the counseling program for elementary, middle, and secondary schools shall spend at least 80% of his staff time during normal hours in direct counseling of individual students or groups of students.
- E. A middle school classroom teacher's standard load shall be based on teaching no more than the instructional day minus one planning period per day or the equivalent with no more than 150 students or 25 class periods per week. If a middle school classroom teacher teaches more than 150 students or 25 class periods per week, an appropriate contractual arrangement and compensation shall be provided.
- F. The secondary classroom teacher's standard load shall be based on teaching no more than the instructional day minus one planning period per day or the equivalent with no more than 150 students or 25 class periods per week. If a secondary school classroom teacher teaches more than 150 students or 25 class periods per week, an appropriate contractual arrangement and compensation shall be provided.
- G. Middle or secondary school teachers shall teach no more than 150 students per week; however, physical education and music teachers may teach 200 students per week. If a middle or secondary school physical education or music teacher teaches more than 200 students per week, an appropriate contractual arrangement and compensation shall be provided.
- H. Each elementary classroom teacher shall be provided at least an average of 30 minutes per day during the students' school week as planning time. Each full-time middle and secondary classroom teacher shall be provided one planning period per day or the equivalent, as defined in 8VAC20-131-5, unencumbered of any teaching or supervisory duties.
- I. Staff-student ratios in special and career and technical education classrooms shall comply with regulations of the Board of Education.
- J. Student services personnel as defined in the Standards of Quality shall be available as necessary to promote academic achievement and to provide support services to the students in the school.

Statutory Authority §§ 22.1-16 and 22.1-253.13:3 of the Code of Virginia. Volume 36, Issue 3, eff. October 30, 2019.

## Virginia Standards of Quality (SOQ)

In the early 1970's the Virginia General Assembly developed a funding formula called the Standards of Quality (SOQ) to prescribe a minimum foundation program for all public schools in Virginia. Personnel costs are the majority of expenses for all school budgets, and the SOQ specifies staff-to-pupil ratios for positions the State chooses to recognize for funding purposes. Adjustments can be made to the SOQ during the State budget process, and there have been over \$1,000,000,000 in adjustments to the SOQ since fiscal year 2009-2010 to reduce funding for public education. Localities, on average spend more than double beyond the SOQ requirement to fund their public schools (source: *Virginia's Budget Choices presentation, Fiscal Analytics, Ltd. - December 2018*).

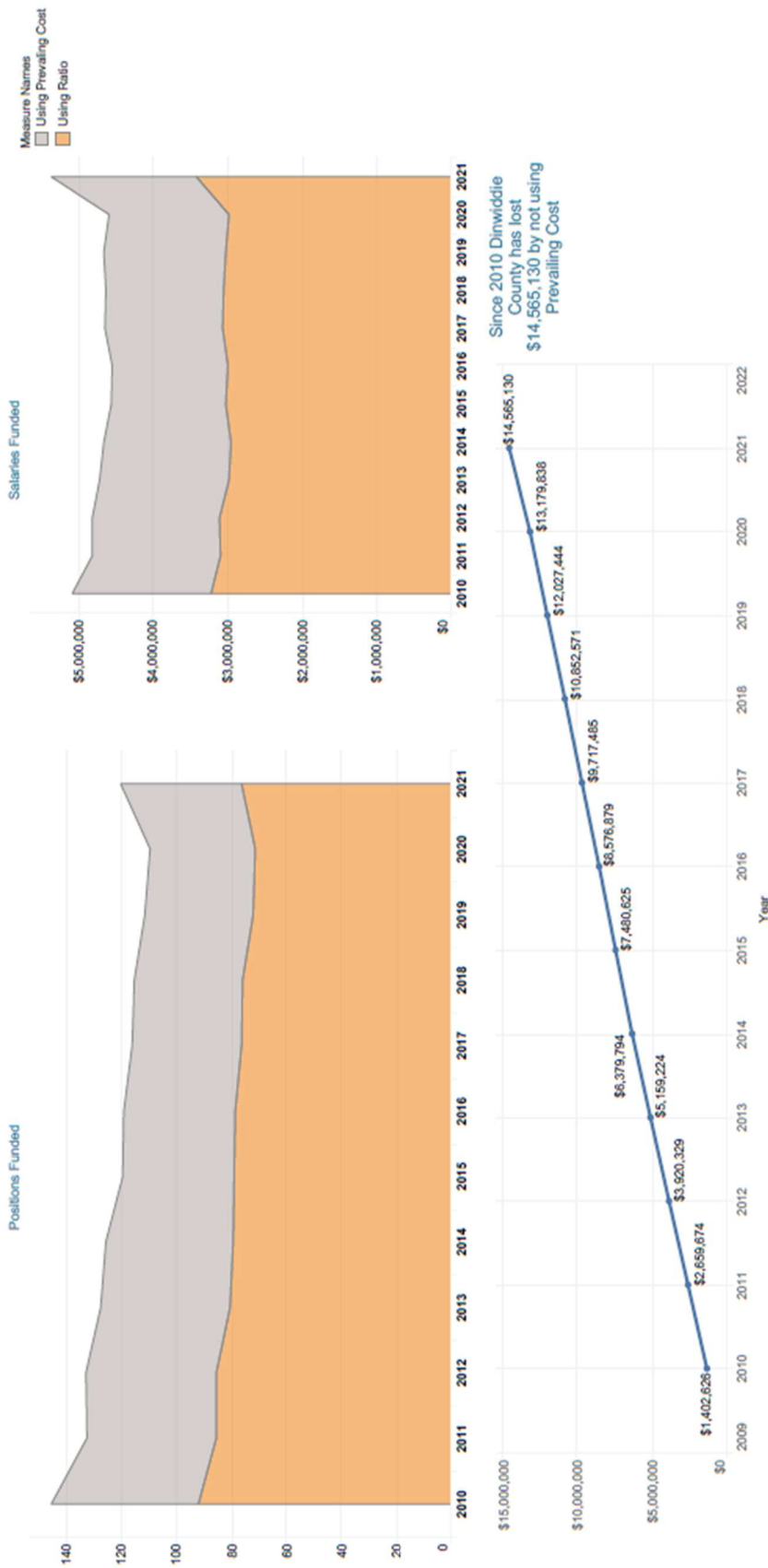
The School Board is required to design and implement an instructional program that is aligned with the Standards of Learning set forth by the Virginia Board of Education. These standards encompass the requirements that must be met by the school division. Additionally, the Virginia Board of Education has established maximum student-to-teacher ratios for the following areas:

- Elementary homeroom
- Special education
- English
- Reading
- Prevention, intervention, and remediation
- English learners
- Principals and Assistant Principals
- Librarians
- School Counselors
- Art, music, and physical education (K-5)
- Technology support
- Instructional technology resource

DCPS routinely confirms that staffing across all schools meets or exceeds the ratios established by the Virginia Board of Education.

### SOQ Support Positions Loss

Source: VDOE Direct Aid Calculations



Virginia SOQ-funded positions refer to the minimum staffing standards established by the state of Virginia for public schools. These standards specify the number of teachers, support staff, and other personnel that should be employed in each school based on the student enrollment and grade levels served. The state provides funding to school districts to support these positions, which are meant to ensure that students receive adequate education and that schools are adequately staffed to meet their needs. The specific positions and funding amounts vary depending on the district and the needs of the schools within it.

## DCPS Ranked 64 in Virginia Niche

The 2025 Best School Districts ranking by Niche (niche.com) is based on academic and student life data from the U.S. Department of Education along with test scores, college data, and ratings collected from Niche users including parents and students. DCPS is ranked number 49 in the state of Virginia as the best district for athletes, 22 of 130 as most diverse in Virginia, 54 of 131 as the best place to teach in Virginia, 39 of 130 as best teachers in Virginia, and 64 of 130 as the best school district overall.

## PROGRAMS AND DEPARTMENTS

### Academic Services

The Academic Services department ensures the success for every student in grades PreK through 12. The department facilitates and oversees the development, evaluation, revision, and implementation of all district curriculum and assessments. To fulfill our commitment of success for all, the academic services department utilizes evidence-based instructional practices to ensure the literacy and numeracy proficiency as well as the socio-emotional well being of the students of Dinwiddie County Public Schools. By providing quality and rigorous instructional programming, we create pathways which ensures the Dinwiddie graduate is life ready.

The Academic Services Department includes but is not limited to:

- Elementary Education
- Secondary Education
- Student Support Services
- Virginia Assessment Program
- Exceptional Education
- New Teacher Induction
- Professional Development
- School and Community Relations
- Student Registration
- Promotion/Retention
- Appomattox Regional Governor's School (ARGS)

### Innovation and Development

The Office of Innovation and Development oversees alternative education including the Pathways Learning Center, DCPS professional development, the Title IIA grant, the Title IV grant, and the DCPS Innovation Specialists.

Excellence is one of our core values at DCPS and the Department of Innovation and Development is committed to supporting excellence in education and life. We are committed to developing our teachers and staff so they may bring out the best in our students.

## Planning and Accountability

The Director of Planning and Accountability oversees the organizational research and evaluation, federal and state accountability reporting, new staff accounts management, Strategic Plan progress monitoring, research study approval process, software committee program evaluation/ROI analysis among other areas of division planning and accountability. In addition, this includes such items as the student information system, State testing, Application to Conduct Research or Distribute Surveys, and enrollments and registrations.

## Student Services

This department administers all student services within our division by coordinating a number of federal and state grants and serving as chair on a number of committees (including Gifted Advisory Board, Health Services Board, and the Safe and Drug Free Schools Board). From developing resources to meeting student needs, evaluating existing plans, implementing student health and safety related curriculum, overseeing the gifted program plus many other areas, Dinwiddie County Public Schools is committed in the overall well-being of the total student to help them succeed in life.

## Elementary Education

This department is responsible for elementary educational programming which includes: coordination of curriculum and local assessments, elementary guidance, elementary enrichment and remedial summer school, character education, family life education, field trips, textbooks, Title I, Art, Music, Physical Education, and remediation programs. The director oversees Title I grant compliance and funding as well as all state and local budgets specific to elementary education. She works closely with Principals, Interventionists, Specialists, and the Literacy Coordinator to collectively provide effective instruction and resources for all teachers and students in Dinwiddie County.

The School Readiness & Literacy Coordinator for Dinwiddie County Public Schools oversees the following programs and services: the Virginia Preschool Initiative Program (Bright Stars), the English Learners (EL) program in grades Preschool through 12, literacy development in grades Preschool through Grade 5 including reading curriculum resources, tiered supports, early reading interventions, and PALS/VKRP. Ms. Brooks also provides professional development and support to the early childhood staff, Reading Specialists, Reading Interventionists, PALS Tutors, and EL staff.

## Exceptional Education

The Director of Exceptional Education oversees the many aspects of the department. This department supports various staff from social workers, psychologists, and therapists who assists Dinwiddie County Public Schools' special education population. The Child Study process, evaluation for services, development of Individualized Education Plans (IEP) and their implementation, Homebound Services coordination, Gifted Education, education of homeless and foster children programs all fall under the exceptional education department.



## Facilities Operations

The Director of Facilities Operations is responsible for the general operations and maintenance for all division facilities. Some responsibilities include:

- General Operations and Maintenance
- Facilities Use
- Construction and Renovations
- Landscaping and Grounds
- Custodial Services
- Vehicle/Fleet Management and Repair
- Key Control
- Pest Control
- Emergency/Inclement Weather Response and Support
- Storm Water Management

## Finance

The Chief Financial Officer administers controls and directs all financial services, accounting, and auditing activities and functions for Dinwiddie County Public Schools. Payroll, accounts payable, accounts receivable, purchasing functions, fiscal policies, grants management, and procedures, and monitoring of division-wide accounts are also performed by a highly detailed team to ensure the fiscal health of the division.

## Human Resources

This department strives to be a catalyst in sustaining a highly-engaged and diverse staff, eager to grow and reach great heights together.

Here are some great highlights of what HR has to offer:

- Highly-engaged, competent, and responsive leadership
- Competitive salaries
- Convenient access to many activities and a short distance to several metropolitan areas
- Innovative professional development and mentorship
- Worthwhile resources to sustain employee health and well-being.

## Nutrition Services

The Director of School Nutrition leads a school division staff of 45 that prepares and serves approximately 630,000 meals annually in seven schools. School Nutrition is unique in the school system because they are self-supporting; they pay for all direct costs, payroll and administrative expenses. About 35% of School Nutrition's income comes from the sale of meals and A la Carte items. The remaining amount comes from state and federal reimbursements for meals served.

## School and Community Relations

The School & Community Relations Department is responsible for media and community relations, marketing, branding, school division publications, social media, emergency notifications, and recognition.

Ensuring staff efficacy and excellence to develop a highly effective and accountable workforce is a Strategic Plan goal for Dinwiddie County Public Schools. DCPS offers a variety of professional development opportunities to help staff stay abreast of current research and best practices that apply to each department and staff.

A main priority of Dinwiddie County Public Schools is to provide a safe, secure, and orderly environment that is conducive to learning by working collaboratively with our students, staff, parents, community members, and our school resource officers.

## Secondary and Career & Technical Education

The Director supervises all aspects of the 6th- 12th grade curriculum development and implementation as well as the development and supervision of related grants. Additionally, the director represents the division at Brightpoint Community College for Career and Education Consortium (<https://www.jtcc.edu/workforce/cec/>), serves as the Adult Education point of contact, and is a member of the Crater Regional Workforce Development Board (<https://vcwcraterregion.com>).

## Technology

The Technology Department provides technological training, guidance, service and information to school personnel, students, and school administrators. This enables Dinwiddie County Public Schools to function more efficiently and assists individual schools as they use technology to improve the teaching and learning process for their students.

## Transportation

The Director of Transportation is responsible for the supervision, operation, and transporting of all Dinwiddie County Public School students. The Director works closely with all building principals with regard to discipline and the loading and unloading of school buses or special transportation vehicles. The department is responsible for all routing of school buses for Dinwiddie County Public Schools including Special Education, Appomattox Regional Governor's School, Rowanty Vocational Technical Center, and Alternative Education. The Director also oversees the usage of buses for field trips, athletic trips, SODA, TATU, and gifted education.

## FY2026 DEBT SCHEDULE

Dinwiddie County's Debt Service Fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should also be used to report financial resources being accumulated for future debt service. The Debt Service Fund accounts for debt service expenditures for the county and school system. Payment of principal and interest on the school system's general long-term debt financing is provided by appropriations from the General Fund.

School or Project	Balance as of 07/01/2025	Principal	Interest	Total Payable	Ending Balance as of 6/30/2026	# Yrs. Remaining	FY Last Payment
CIP - VPSA 2007 A (New High Schl)	\$1,075,384.00	\$347,774.00	\$45,976.35	\$393,750.35	\$727,610.00	2	2028
CIP - VPSA 2007 B (New Elem Schl)	\$1,075,384.00	\$347,774.00	\$45,976.35	\$393,750.35	\$727,610.00	2	2028
CIP - BAPCC 2020 Southside HVAC	\$966,000.00	\$156,000.00	\$11,989.78	\$167,989.78	\$810,000.00	6	2031
	<b>\$3,116,768.00</b>	<b>\$851,548.00</b>	<b>\$103,942.48</b>	<b>\$955,490.48</b>	<b>\$2,265,220.00</b>		
VRA 2019C - Refunding of 2012A	\$18,630,000.00	1,860,000.00	488,865.60	2,348,865.60	16,770,000.00	8	2034
<b>TOTAL</b>	<b>\$21,746,768.00</b>	<b>\$2,711,548.00</b>	<b>\$592,808.08</b>	<b>\$3,304,356.08</b>	<b>\$19,035,220.00</b>		
				\$1,700.00			
				<b>\$3,306,056.08</b>			
			Change Over				
			Previous Year	(\$16,703.62)			

Dinwiddie County Public Schools continues to responsibly manage its long-term debt obligations with structured payments supporting capital improvements. As of July 1, 2025, the school division's outstanding debt totals \$21.75 million, with \$3.3 million scheduled for repayment in FY2026. These payments include both principal (\$2.71 million) and interest (\$592,808).

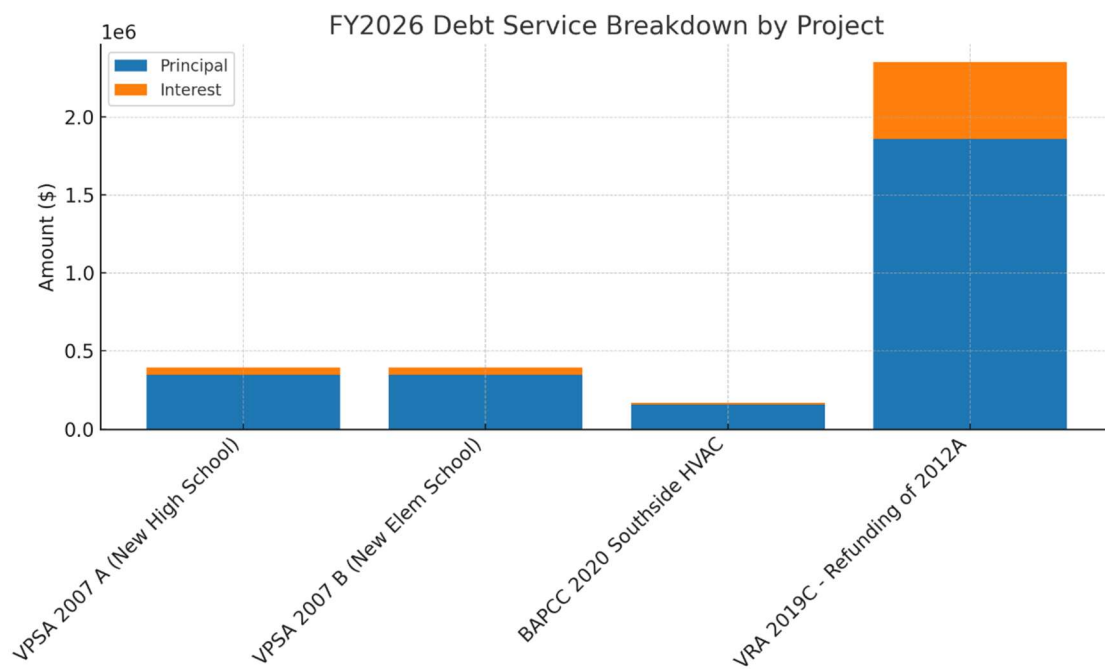


The projects supported by this debt include:

- **VPSA 2007 A & B Bonds** for new high school and elementary school construction, with two years remaining.
- **BAPCC 2020 Southside HVAC project**, with six years remaining.
- **VRA 2019C Refunding of 2012A**, which represents the largest portion of debt, with eight years remaining.

The FY2026 projected debt service cost is \$3,306,056.08, reflecting a \$16,703.62 decrease from the previous year.

This debt is repaid through the General Fund, demonstrating the County's commitment to prudent financial planning and investment in educational infrastructure.



## SCHOOL DIVISION ACCOUNTABILITY

Accreditation standards developed by the Virginia Board of Education measure performance on multiple school-quality indicators, not just on overall student achievement on state tests. Specific measures for both elementary and secondary grade levels are detailed below:

Elementary and middle schools are evaluated on the following indicators:

- Overall proficiency and growth in English reading/writing achievement (including progress of English learners toward English-language proficiency);
- Overall proficiency and growth in mathematics;
- Overall proficiency in science;
- English achievement gaps among student groups;
- Mathematics achievement gaps among student groups; and
- Absenteeism.

High schools are evaluated on the following school-quality indicators:

- Overall proficiency in English reading/writing and progress of English learners toward English-language proficiency;
- Overall proficiency in mathematics;
- Overall proficiency in science;
- English achievement gaps among student groups;
- Mathematics achievement gaps among student groups;
- Graduation and completion;
- Dropout rate;
- Absenteeism; and
- College, career and civic readiness.

Performance on each school-quality indicator is rated at one of three levels:

**Level One: Meets or exceeds standard or sufficient improvement**

**Level Two: Near standard or making sufficient improvement**

**Level Three: Below standard**

Schools earn one of the following three accreditation ratings based on performance levels the school received on each school-quality indicator:

- 1) **Accredited** — Schools with all school-quality indicators at either Level One or Level Two;
- 2) **Accredited with Conditions** — Schools with one or more school-quality indicators at Level Three;
- 3) **Accreditation Denied** — Schools that fail to adopt or fully implement required corrective actions to address Level Three school-quality indicators. A school rated as Accreditation Denied may regain state accreditation by demonstrating to the Board of Education that it is fully implementing all required corrective action plans.

*One hundred percent of DCPS Schools received a rating of "Accredited".*

The following table shows the 2024-2025 accreditation ratings as determined by the Virginia Department of Education.

School	Performance Level						Accreditation Rating
	Academic Achievement English	Achievement Gap English	Academic Achievement Math	Achievement Gap Math	Academic Achievement Science	Chronic Absenteeism	
Dinwiddie High School	L1	L3	L1	L1	L1	L3	Accredited with Conditions
Dinwiddie Middle School	L2	L3	L2	L3	L2	L2	Accredited
Dinwiddie Elementary School	L1	L1	L1	L1	L3	L1	Accredited
Midway Elementary School	L1	L1	L1	L1	L1	L1	Accredited
Southside Elementary School	L1	L1	L1	L1	L1	L1	Accredited
Sunnyside Elementary School	L1	L1	L1	L1	L1	L2	Accredited
Sutherland Elementary School	L1	L2	L1	L2	L3	L2	Accredited

**Performance Level Legend:**

L1 - Level One: Meets or exceeds standard or sufficient improvement

L2 - Level Two: Near standard or making improvement

L3 - Level Three: Below standard

## DCPS SOL/Assessment Performance

Source: VDOE's School Quality Profiles

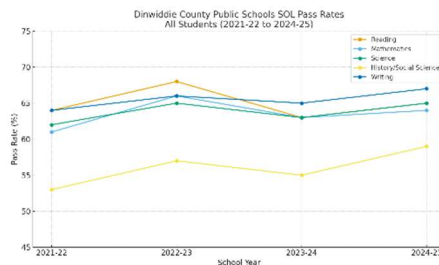
### 2024-2025 Pass Rates (All Students)

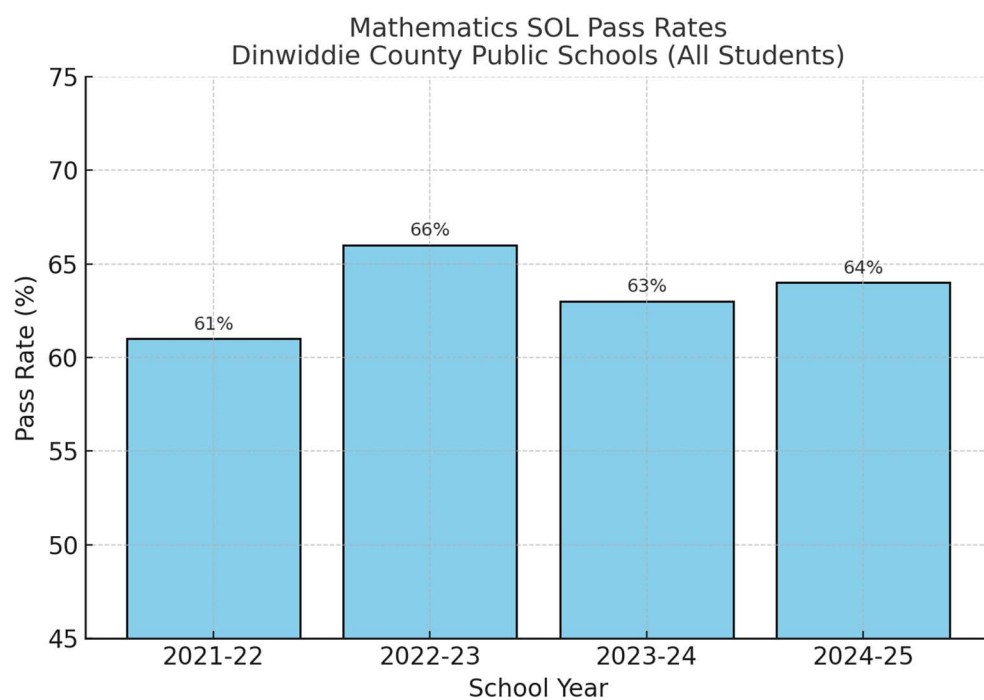
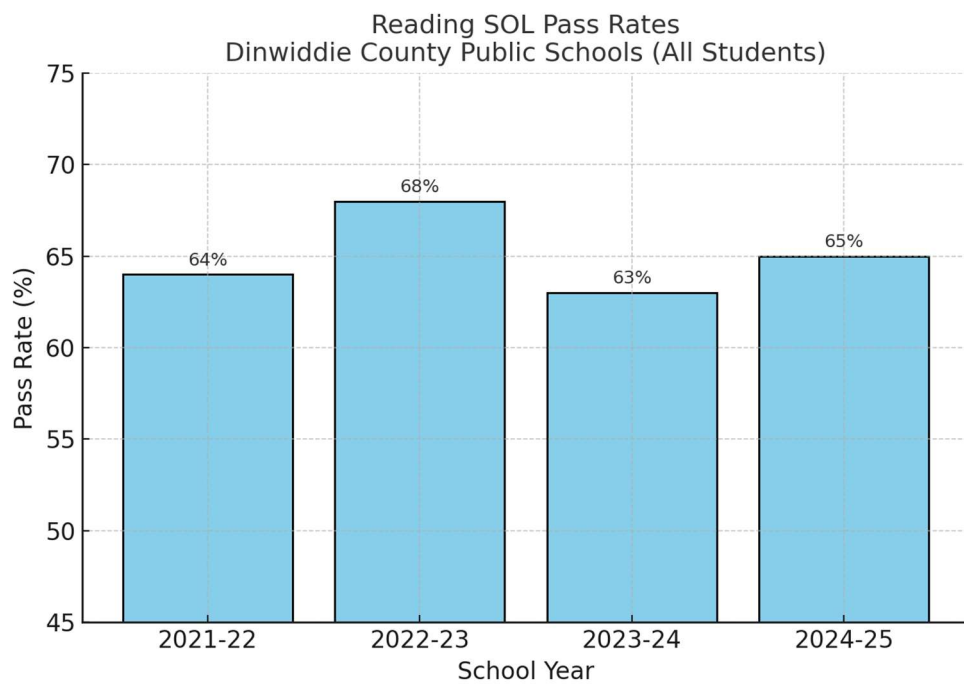
Dinwiddie County Public Schools posted broad gains across SOL subjects in 2024–2025. Division-wide pass rates reached 65% in Reading, 64% in Mathematics, 65% in Science, 59% in History/Social Science, and 67% in Writing. Compared with 2023–2024, Reading (+2), Math (+1), Science (+2), and History (+4) improved, while Writing held roughly steady (+2) at a strong level. These results reflect continued recovery and targeted supports in literacy and numeracy, with notable improvement in History/Social Science. Ongoing focus on early literacy, middle-grades math, and subgroup supports remains central to lifting overall proficiency.

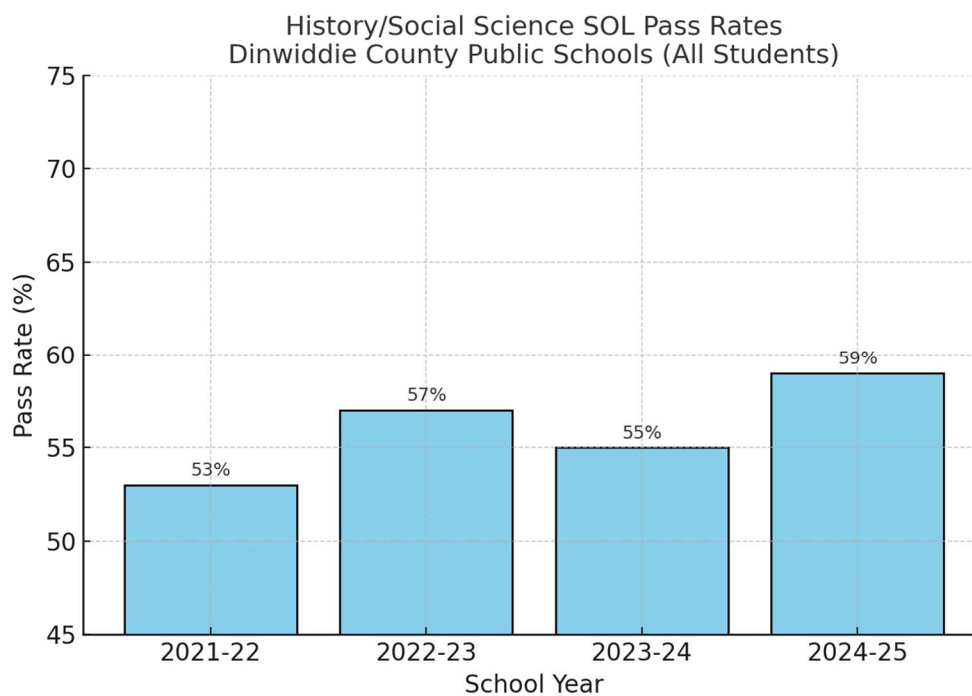
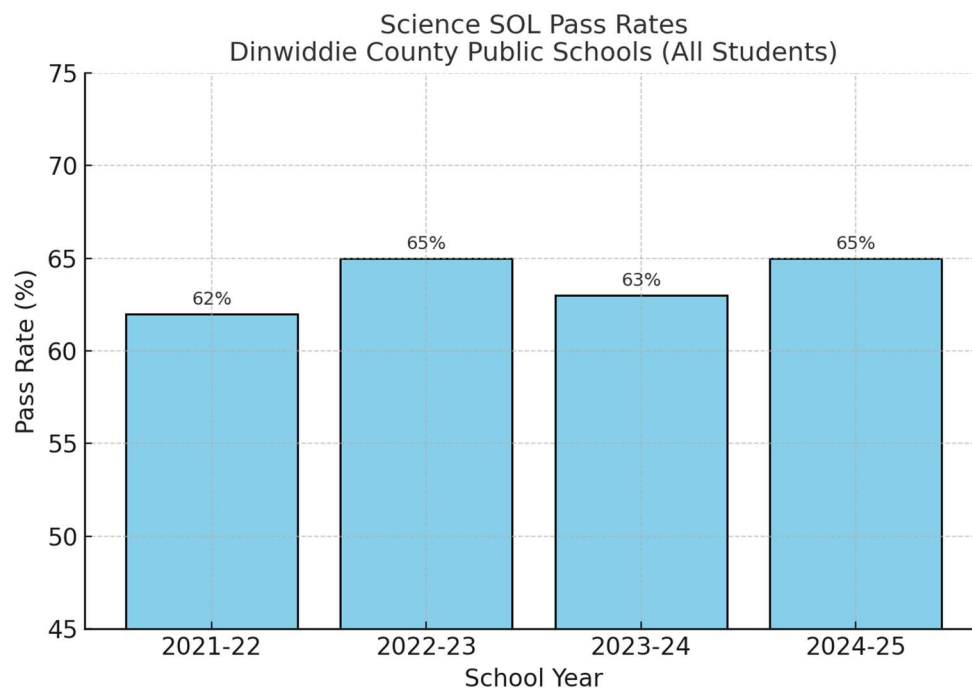
- Reading: 65% (up from 63% in 2023–2024)
- Mathematics: 64% (up from 63% in 2023–2024)
- Science: 65% (up from 63% in 2023–2024)
- History/Social Science: 59% (up from 55% in 2023–2024)
- Writing: 67% (about level with 65% in 2023–2024)

### Student Achievement: SOL Performance Trends

Over the last four years, Dinwiddie County Public Schools has shown steady progress in SOL performance across all core subject areas. The 2024–2025 results reflect continued recovery and targeted academic supports, with Reading at 65%, Mathematics at 64%, Science at 65%, History/Social Science at 59%, and Writing at 67%. Compared to earlier years, gains are most evident in History/Social Science and Science, while Reading and Writing remain consistently strong. These results highlight the division's ongoing commitment to improving instructional quality, providing intervention supports, and ensuring that all students are prepared for college, career, and civic life.







## Federal Graduation Indicator

For federal accountability purposes, Virginia reports a graduation rate known as the Federal Graduation Indicator, which, unlike the Virginia On-Time Graduation Rate, does not adjust high school cohorts to account for students' English language learner or disability status, and only includes Standard Diplomas and Advanced Studies Diplomas in the numerator.

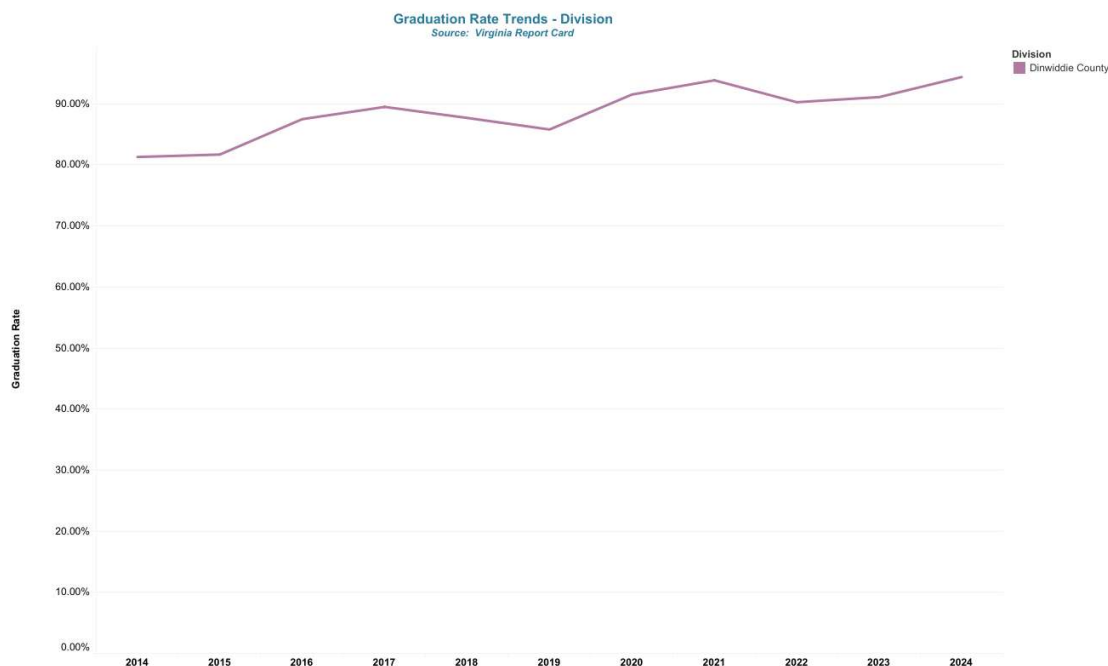
Like the Virginia On-Time Graduation Rate, the Federal Graduation Indicator is an adjusted cohort graduation rate based on cohorts of students who enter ninth grade for the first time; it is adjusted for students who transfer in or transfer out of high school, school division, or the commonwealth.

## On-Time Graduation and Dropout Rates

The Virginia Department of Education (VDOE) publishes annual state-level, division-level and school level cohort reports that detail outcomes for students who entered the ninth-grade for the first time together and were scheduled to graduate four years later. Cohort reports include the Virginia On-Time Graduation Rate for the commonwealth, school divisions and high schools and data on dropouts, students still in school, and students on long-term leave.

The on-time graduation rate is based on individual student data, tracked over time, and accounts for student mobility and retention and promotion patterns. An on-time graduate is a student who graduates from high school in four years or less and earns one of five types (Advanced Studies, Standard, Modified Standard, Special and General Achievement) of diplomas. The rate is modeled on a formula endorsed by the National Governors Association.

## Graduation Rate Trend



## STAFFING DEMOGRAPHICS, RECRUITMENT AND RETENTION

**Teachers and Paraprofessionals Staff Profile**

Recruiting, hiring, and retaining highly qualified, diverse staff remain a priority for the school division. All students benefit when the division hires a diverse teaching staff. Continuous efforts are made to provide the students and families of Dinwiddie County Public Schools with a staff reflective of the student population. The division continues to:

- Create and nurture a culture of equity and inclusivity integrated through collaborative partnerships, recruitment practices, and performance evaluations.
- Partner with colleges and universities; mentor prospective teachers and foster new opportunities for paraprofessionals to become teachers.
- Expand professional learning opportunities for all staff.

**Employee Retention and Turnover (2021-2024)**

	<b><u>21-22</u></b>	<b><u>22-23</u></b>	<b><u>23-24</u></b>	<b><u>24-25</u></b>	<b><u>Change</u></b>
<b># of employees at the beginning of the SY</b>	647	618	622	609	-13
<b># of employees who left during the SY</b>	73	87	112	98	-14
<b># of employees that remained with DCPS at the end of the SY</b>	574	531	510	511	1
<b>Returned Exit Survey</b>	9.59%	11.86%	6.25%	23.47%	0.17
<b>Employee Retention Rate</b>	88.72%	85.92%	81.99%	83.91%	0.02
<b>Exit Rate</b>	11.28%	14.08%	18.01%	16.09%	-0.02

Dinwiddie County Public Schools has experienced a steady decline in employee retention and a rise in turnover over the past three school years. The number of employees at the start of the year dropped from 647 in 2021–2022 to 618 in 2022–2023, with a slight rebound to 622 in 2023–2024. Despite this small increase, more staff are leaving each year — departures grew from 73 in 2021–2022 to 112 in 2023–2024.

As a result, the number of employees remaining at the end of the school year decreased from 574 to 510 over the same period. The retention rate has declined from 88.72% to 81.99%, while the exit rate has increased from 11.28% to 18.01%. Additionally, the percentage of exit surveys returned dropped significantly from 11.86% to 6.25% this past year, limiting valuable feedback.

This trend highlights the need for targeted efforts in recruitment, retention, and employee engagement to maintain a stable and committed workforce in the years ahead.



2025 - 2026 SCHOOL CALENDAR

School Year 25-26 Calendar

July 2025							August 2025							September 2025						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5									1	2	3	4	5	6	
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				
							31													

October 2025							November 2025							December 2025						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4										1	2	3	4	5	6	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31			
							30													

January 2026							February 2026							March 2026						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
														1	2	3	4	5	6	7
4	5	6	7	8	9	10	1	2	3	4	5	6	7	8	9	10	11	12	13	14
11	12	13	14	15	16	17	8	9	10	11	12	13	14	15	16	17	18	19	20	21
18	19	20	21	22	23	24	15	16	17	18	19	20	21	22	23	24	25	26	27	28
25	26	27	28	29	30		22	23	24	25	26	27	28	29	30	31				

April 2026							May 2026							June 2026						
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT
														1	2	3	4	5	6	
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

COLOR GUIDE

Professional Development	Teacher Workday	Early Release Day/ Teacher Workday PM
School Begins	Student/Staff Holiday	End of the 9 Weeks

IMPORTANT DATES

- July**
- 3-4: Holiday-Independence Day (All Schools/Offices Closed)
  - 11-18: and 25: All Offices Closed
  - 31: New Teachers Report
- August**
- 1: New Teachers Report
  - 4: All Teachers Report
  - 6: IODPS
  - 7: IODPS
  - 13: Secondary Open House
  - 14: Elementary Open House
  - 18: First Day - PK, K, 6th, and 9th
  - 18: 1st Quarter Begins
  - 19: First Day- All Other Students
  - 25: Holiday- Labor Day (All Schools/Offices Closed)
- September**
- 1: Holiday-Labor Day (All Schools/Offices Closed)
  - 18: Interim Grades Posted
- October**
- 17: End of the 1st Quarter
  - 20: Teacher Workday/Student Holiday
  - 21: Begin 2nd Quarter
  - 24: Report Card Distribution
- November**
- 4: Professional Development/Student Holiday
  - 20: Interim Grades Posted
  - 24-26: Holiday-Thanksgiving Break (All Schools/Offices Closed)
- December**
- 22-31: Holiday-Winter Break (All Schools/Offices Closed)
- January**
- 1-2: Winter Break (All Schools/Offices Closed)
  - 9: End of 2nd Quarter
  - 9: Early Release Day
  - 12: Teacher Workday/Student Holiday
  - 13: Begin 3rd Quarter
  - 16: Report Card Distribution
  - 19: Holiday- Martin Luther King, Jr. (All Schools/Offices Closed)
- February**
- 2: Professional Development/Student Holiday
  - 17: Interim Grades Posted
- March**
- 20: End of 3rd Quarter
  - 23: Teacher Workday/Student Holiday
  - 24: Begin 4th Quarter
  - 27: Report Card Distribution
  - 30-31: Holiday-Spring Break
- April**
- 1-3: Holiday-Spring Break
  - 26: Interim Grades Posted
- May**
- 25: Holiday- Memorial Day (All Schools/Offices Closed)
  - 26: End of 4th Quarter
  - 26: Student Last Day/ Elem. Report Cards/Early Release
  - 25: Teacher Workday/DHS Graduation
- June**
- 5,12,19, 26: All Offices Closed
  - 18-19: Holiday- Juneteenth (All Schools/Offices Closed)

Dates are subject to change due to inclement weather or other emergencies. The Superintendent determines makeup times. The School Board retains the right to modify the calendar.



DINWIDDIE COUNTY PUBLIC SCHOOLS

Dates are subject to change due to inclement weather or other emergencies. The Superintendent determines makeup times. The School Board retains the right to modify the calendar.

INTERIM REPORT DISTRIBUTION DATES	NUMBER OF STUDENT DAYS	EARLY RELEASE DAYS
Quarter 1- September 18 Quarter 2- November 20 Quarter 3- February 17 Quarter 4- April 28	August: 9 days/54 hours September: 21 days/126 hours October: 22 days/132 hours November: 14 days/84 hours December: 15 days/90 hours January: 17.5 days/105 hours February: 19 days/114 hours March: 19 days/114 hours April: 19 days/114 hours May: 18.5 days/111 hours	Quarter 1- January 9 Quarter 4- May 28
END OF THE QUARTER DATES		
Quarter 1- October 17 Quarter 2- January 9 Quarter 3- March 20 Quarter 4- May 28		
ELECTRONIC REPORT CARD POSTING	DCPS OPEN HOUSE INFORMATION	
Quarter 1- October 24 Quarter 2- January 16 Quarter 3- March 27 Quarter 4- May 28	Secondary Open House: August 13, 2025 Elementary Open House: August 14, 2025	
INSTRUCTIONAL DAYS	DCPS STAFF INFORMATION	
Quarter 1- 43 Days Quarter 2- 43 Days Quarter 3- 47 Days Quarter 4- 42 Days	<b>** August 4- FLEX DAY FOR TEACHERS**</b>  SPRING BREAK WEEK: 12 MONTH EMPLOYEES WORK MARCH 31-APRIL 3, 2026  SUMMER HOURS FOR STAFF: JULY 1-25, 2025 JUNE 1-30, 2026	

D E E P R O O T S ★ G R E A T H E I G H T S

SCHOOL BOARD'S FY26 AMENDED BUDGET

INFORMATIONAL

SALARY SCHEDULES

UPP Salary Scale FY2026

ALPHA	GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
A	01	\$ 13.33	\$ 13.61	\$ 13.90	\$ 14.19	\$ 14.49	\$ 14.80	\$ 15.11	\$ 15.43	\$ 15.75	\$ 16.08	\$ 16.42	\$ 16.77	\$ 17.12	\$ 17.48	\$ 17.85	\$ 18.23	\$ 18.61	\$ 19.01	\$ 19.41	\$ 19.82	\$ 20.23	\$ 20.66	\$ 21.10	\$ 21.54	\$ 21.99
B	02	\$ 14.01	\$ 14.31	\$ 14.61	\$ 14.91	\$ 15.23	\$ 15.55	\$ 15.88	\$ 16.21	\$ 16.55	\$ 16.90	\$ 17.26	\$ 17.62	\$ 18.00	\$ 18.38	\$ 18.76	\$ 19.16	\$ 19.56	\$ 19.97	\$ 20.40	\$ 20.83	\$ 21.27	\$ 21.71	\$ 22.17	\$ 22.64	\$ 23.12
C	03	\$ 14.72	\$ 15.03	\$ 15.35	\$ 15.68	\$ 16.01	\$ 16.34	\$ 16.69	\$ 17.04	\$ 17.40	\$ 17.77	\$ 18.14	\$ 18.52	\$ 18.91	\$ 19.31	\$ 19.72	\$ 20.14	\$ 20.56	\$ 20.99	\$ 21.44	\$ 21.89	\$ 22.35	\$ 22.82	\$ 23.30	\$ 23.79	\$ 24.30
D	04	\$ 15.48	\$ 15.80	\$ 16.13	\$ 16.47	\$ 16.82	\$ 17.18	\$ 17.54	\$ 17.91	\$ 18.29	\$ 18.67	\$ 19.07	\$ 19.47	\$ 19.88	\$ 20.30	\$ 20.73	\$ 21.16	\$ 21.61	\$ 22.06	\$ 22.53	\$ 23.00	\$ 23.49	\$ 23.98	\$ 24.49	\$ 25.01	\$ 25.53
E	05	\$ 16.26	\$ 16.61	\$ 16.96	\$ 17.32	\$ 17.68	\$ 18.05	\$ 18.43	\$ 18.82	\$ 19.22	\$ 19.62	\$ 20.04	\$ 20.46	\$ 20.89	\$ 21.33	\$ 21.78	\$ 22.24	\$ 22.71	\$ 23.19	\$ 23.68	\$ 24.18	\$ 24.69	\$ 25.21	\$ 25.74	\$ 26.28	\$ 26.84
F	06	\$ 17.09	\$ 17.45	\$ 17.82	\$ 18.20	\$ 18.58	\$ 18.97	\$ 19.37	\$ 19.78	\$ 20.20	\$ 20.63	\$ 21.06	\$ 21.50	\$ 21.96	\$ 22.42	\$ 22.89	\$ 23.38	\$ 23.87	\$ 24.37	\$ 24.89	\$ 25.41	\$ 25.95	\$ 26.49	\$ 27.05	\$ 27.62	\$ 28.21
G	07	\$ 17.97	\$ 18.34	\$ 18.73	\$ 19.13	\$ 19.53	\$ 19.94	\$ 20.36	\$ 20.79	\$ 21.23	\$ 21.68	\$ 22.13	\$ 22.60	\$ 23.08	\$ 23.56	\$ 24.06	\$ 24.57	\$ 25.09	\$ 25.62	\$ 26.16	\$ 26.71	\$ 27.27	\$ 27.84	\$ 28.43	\$ 29.03	\$ 29.64
H	08	\$ 18.88	\$ 19.28	\$ 19.69	\$ 20.10	\$ 20.53	\$ 20.96	\$ 21.40	\$ 21.85	\$ 22.31	\$ 22.78	\$ 23.26	\$ 23.75	\$ 24.25	\$ 24.77	\$ 25.29	\$ 25.82	\$ 26.37	\$ 26.92	\$ 27.49	\$ 28.07	\$ 28.66	\$ 29.26	\$ 29.88	\$ 30.51	\$ 31.16
I	09	\$ 19.85	\$ 20.26	\$ 20.69	\$ 21.13	\$ 21.57	\$ 22.03	\$ 22.49	\$ 22.97	\$ 23.45	\$ 23.94	\$ 24.45	\$ 24.97	\$ 25.49	\$ 26.03	\$ 26.58	\$ 27.14	\$ 27.71	\$ 28.29	\$ 28.89	\$ 29.50	\$ 30.12	\$ 30.76	\$ 31.41	\$ 32.07	\$ 32.74
J	10	\$ 20.86	\$ 21.30	\$ 21.75	\$ 22.20	\$ 22.67	\$ 23.15	\$ 23.64	\$ 24.14	\$ 24.65	\$ 25.17	\$ 25.70	\$ 26.24	\$ 26.79	\$ 27.36	\$ 27.93	\$ 28.52	\$ 29.12	\$ 29.74	\$ 30.36	\$ 31.00	\$ 31.66	\$ 32.33	\$ 33.01	\$ 33.70	\$ 34.41
K	11	\$ 21.02	\$ 22.38	\$ 22.85	\$ 23.34	\$ 23.83	\$ 24.33	\$ 24.84	\$ 25.37	\$ 25.90	\$ 26.45	\$ 27.01	\$ 27.58	\$ 28.16	\$ 28.75	\$ 29.36	\$ 29.98	\$ 30.61	\$ 31.25	\$ 31.91	\$ 32.59	\$ 33.27	\$ 33.97	\$ 34.69	\$ 35.42	\$ 36.17
L	12	\$ 23.04	\$ 23.52	\$ 24.02	\$ 24.53	\$ 25.04	\$ 25.57	\$ 26.11	\$ 26.66	\$ 27.22	\$ 27.80	\$ 28.38	\$ 28.98	\$ 29.59	\$ 30.22	\$ 30.86	\$ 31.51	\$ 32.17	\$ 32.85	\$ 33.54	\$ 34.25	\$ 34.97	\$ 35.71	\$ 36.46	\$ 37.23	\$ 38.01
M	13	\$ 24.21	\$ 24.72	\$ 25.25	\$ 25.78	\$ 26.32	\$ 26.88	\$ 27.44	\$ 28.02	\$ 28.61	\$ 29.22	\$ 29.83	\$ 30.46	\$ 31.10	\$ 31.76	\$ 32.43	\$ 33.11	\$ 33.81	\$ 34.52	\$ 35.25	\$ 35.99	\$ 36.75	\$ 37.53	\$ 38.32	\$ 39.13	\$ 39.95
N	14	\$ 25.45	\$ 25.99	\$ 26.53	\$ 27.09	\$ 27.66	\$ 28.25	\$ 28.84	\$ 29.45	\$ 30.07	\$ 30.71	\$ 31.35	\$ 32.01	\$ 32.69	\$ 33.38	\$ 34.08	\$ 34.80	\$ 35.53	\$ 36.28	\$ 37.05	\$ 37.83	\$ 38.63	\$ 39.44	\$ 40.27	\$ 41.12	\$ 41.99
O	15	\$ 26.75	\$ 27.31	\$ 27.89	\$ 28.47	\$ 29.07	\$ 29.69	\$ 30.31	\$ 30.95	\$ 31.61	\$ 32.27	\$ 32.95	\$ 33.65	\$ 34.36	\$ 35.08	\$ 35.82	\$ 36.58	\$ 37.35	\$ 38.13	\$ 38.94	\$ 39.76	\$ 40.60	\$ 41.45	\$ 42.33	\$ 43.22	\$ 44.13
P	16	\$ 28.11	\$ 28.74	\$ 29.38	\$ 30.04	\$ 30.71	\$ 31.40	\$ 32.10	\$ 32.82	\$ 33.55	\$ 34.30	\$ 35.07	\$ 35.85	\$ 36.65	\$ 37.47	\$ 38.31	\$ 39.17	\$ 40.04	\$ 40.94	\$ 41.85	\$ 42.79	\$ 43.74	\$ 44.72	\$ 45.72	\$ 46.74	\$ 47.79
Q	17	\$ 29.54	\$ 30.20	\$ 30.88	\$ 31.57	\$ 32.28	\$ 33.00	\$ 33.74	\$ 34.49	\$ 35.26	\$ 36.05	\$ 36.85	\$ 37.68	\$ 38.52	\$ 39.38	\$ 40.26	\$ 41.16	\$ 42.08	\$ 43.02	\$ 43.99	\$ 44.97	\$ 45.97	\$ 47.00	\$ 48.05	\$ 49.13	\$ 50.23
R	18	\$ 31.05	\$ 31.75	\$ 32.45	\$ 33.18	\$ 33.92	\$ 34.68	\$ 35.46	\$ 36.25	\$ 37.06	\$ 37.89	\$ 38.73	\$ 39.60	\$ 40.49	\$ 41.39	\$ 42.32	\$ 43.26	\$ 44.23	\$ 45.22	\$ 46.23	\$ 47.26	\$ 48.32	\$ 49.40	\$ 50.50	\$ 51.63	\$ 52.79
S	19	\$ 32.63	\$ 33.36	\$ 34.11	\$ 34.87	\$ 35.65	\$ 36.45	\$ 37.26	\$ 38.10	\$ 38.95	\$ 39.82	\$ 40.71	\$ 41.62	\$ 42.55	\$ 43.50	\$ 44.47	\$ 45.47	\$ 46.48	\$ 47.52	\$ 48.59	\$ 49.67	\$ 50.78	\$ 51.92	\$ 53.08	\$ 54.27	\$ 55.48
T	20	\$ 34.30	\$ 35.07	\$ 35.85	\$ 36.65	\$ 37.47	\$ 38.31	\$ 39.16	\$ 40.04	\$ 40.94	\$ 41.85	\$ 42.79	\$ 43.74	\$ 44.72	\$ 45.72	\$ 46.74	\$ 47.79	\$ 48.86	\$ 49.95	\$ 51.06	\$ 52.21	\$ 53.37	\$ 54.57	\$ 55.79	\$ 57.03	\$ 58.31
U	21	\$ 36.05	\$ 36.85	\$ 37.68	\$ 38.52	\$ 39.38	\$ 40.26	\$ 41.16	\$ 42.08	\$ 43.02	\$ 43.98	\$ 44.97	\$ 45.97	\$ 47.00	\$ 48.05	\$ 49.13	\$ 50.22	\$ 51.35	\$ 52.50	\$ 53.67	\$ 54.87	\$ 56.10	\$ 57.35	\$ 58.63	\$ 59.94	\$ 61.28
V	22	\$ 37.89	\$ 38.73	\$ 39.60	\$ 40.48	\$ 41.39	\$ 42.32	\$ 43.26	\$ 44.23	\$ 45.22	\$ 46.23	\$ 47.26	\$ 48.32	\$ 49.40	\$ 50.50	\$ 51.63	\$ 52.79	\$ 53.97	\$ 55.17	\$ 56.41	\$ 57.67	\$ 58.96	\$ 60.27	\$ 61.62	\$ 63.00	\$ 64.41
W	23	\$ 39.82	\$ 40.71	\$ 41.62	\$ 42.55	\$ 43.50	\$ 44.47	\$ 45.47	\$ 46.48	\$ 47.52	\$ 48.59	\$ 49.67	\$ 50.78	\$ 51.92	\$ 53.08	\$ 54.26	\$ 55.48	\$ 56.72	\$ 57.99	\$ 59.28	\$ 60.61	\$ 61.96	\$ 63.35	\$ 64.76	\$ 66.21	\$ 67.69
X	24	\$ 41.85	\$ 42.79	\$ 43.74	\$ 44.72	\$ 45.72	\$ 46.74	\$ 47.79	\$ 48.85	\$ 49.95	\$ 51.06	\$ 52.21	\$ 53.37	\$ 54.57	\$ 55.79	\$ 57.03	\$ 58.31	\$ 59.61	\$ 60.94	\$ 62.31	\$ 63.70	\$ 65.12	\$ 66.58	\$ 68.07	\$ 69.59	\$ 71.14
Y	25	\$ 43.98	\$ 44.97	\$ 45.97	\$ 47.00	\$ 48.05	\$ 49.13	\$ 50.22	\$ 51.35	\$ 52.49	\$ 53.67	\$ 54.87	\$ 56.09	\$ 57.35	\$ 58.63	\$ 59.94	\$ 61.28	\$ 62.65	\$ 64.05	\$ 65.48	\$ 66.95	\$ 68.44	\$ 69.97	\$ 71.54	\$ 73.14	\$ 74.77
Z	26	\$ 46.23	\$ 47.26	\$ 48.32	\$ 49.40	\$ 50.50	\$ 51.63	\$ 52.78	\$ 53.97	\$ 55.17	\$ 56.40	\$ 57.67	\$ 58.95	\$ 60.27	\$ 61.62	\$ 63.00	\$ 64.41	\$ 65.85	\$ 67.32	\$ 68.82	\$ 70.36	\$ 71.93	\$ 73.54	\$ 75.19	\$ 76.87	\$ 78.59
AA	27	\$ 48.58	\$ 49.67	\$ 50.78	\$ 51.92	\$ 53.08	\$ 54.26	\$ 55.48	\$ 56.72	\$ 57.99	\$ 59.28	\$ 60.61	\$ 61.96	\$ 63.35	\$ 64.76	\$ 66.21	\$ 67.69	\$ 69.20	\$ 70.75	\$ 72.33	\$ 73.95	\$ 75.60	\$ 77.29	\$ 79.02	\$ 80.79	\$ 82.59
AB	28	\$ 51.06	\$ 52.20	\$ 53.37	\$ 54.56	\$ 55.78	\$ 57.03	\$ 58.31	\$ 59.61	\$ 60.94	\$ 62.30	\$ 63.70	\$ 65.12	\$ 66.58	\$ 68.07	\$ 69.59	\$ 71.14	\$ 72.73	\$ 74.36	\$ 76.02	\$ 77.72	\$ 79.46	\$ 81.24	\$ 83.05	\$ 84.91	\$ 86.81
AC	29	\$ 53.67	\$ 54.87	\$ 56.09	\$ 57.35	\$ 58.63	\$ 59.94	\$ 61.28	\$ 62.65	\$ 64.05	\$ 65.48	\$ 66.95	\$ 68.44	\$ 69.97	\$ 71.54	\$ 73.14	\$ 74.77	\$ 76.44	\$ 78.15	\$ 79.90	\$ 81.69	\$ 83.51	\$ 85.38	\$ 87.29	\$ 89.24	\$ 91.23



**DINWIDDIE COUNTY PUBLIC SCHOOLS  
TEACHER SALARY SCALE  
FY2026**

<b><u>Yrs Exp</u></b>	<b><u>10 Month 200 Days</u></b>	<b><u>10 1/2 Month 210 Days</u></b>	<b><u>11 Month 220 Days</u></b>	<b><u>12 Month 260 Days</u></b>	<b><u>2026 Daily Rate (10M)</u></b>
0	\$55,970	\$58,769	\$61,567	\$72,761	\$279.85
1	\$56,238	\$59,050	\$61,862	\$73,109	\$281.19
2	\$56,508	\$59,333	\$62,159	\$73,460	\$282.54
3	\$56,782	\$59,621	\$62,460	\$73,817	\$283.91
4	\$57,120	\$59,976	\$62,832	\$74,256	\$285.60
5	\$57,462	\$60,335	\$63,208	\$74,701	\$287.31
6	\$57,806	\$60,696	\$63,587	\$75,148	\$289.03
7	\$58,154	\$61,062	\$63,969	\$75,600	\$290.77
8	\$58,504	\$61,429	\$64,354	\$76,055	\$292.52
9	\$58,858	\$61,801	\$64,744	\$76,515	\$294.29
10	\$59,210	\$62,171	\$65,131	\$76,973	\$296.05
11	\$59,654	\$62,637	\$65,619	\$77,550	\$298.27
12	\$60,100	\$63,105	\$66,110	\$78,130	\$300.50
13	\$60,702	\$63,737	\$66,772	\$78,913	\$303.51
14	\$61,308	\$64,373	\$67,439	\$79,700	\$306.54
15	\$61,922	\$65,018	\$68,114	\$80,499	\$309.61
16	\$62,542	\$65,669	\$68,796	\$81,305	\$312.71
17	\$63,168	\$66,326	\$69,485	\$82,118	\$315.84
18	\$63,800	\$66,990	\$70,180	\$82,940	\$319.00
19	\$64,436	\$67,658	\$70,880	\$83,767	\$322.18
20	\$65,176	\$68,435	\$71,694	\$84,729	\$325.88
21	\$65,926	\$69,222	\$72,519	\$85,704	\$329.63
22	\$66,686	\$70,020	\$73,355	\$86,692	\$333.43
23	\$67,850	\$71,243	\$74,635	\$88,205	\$339.25
24	\$69,038	\$72,490	\$75,942	\$89,749	\$345.19
25	\$70,248	\$73,760	\$77,273	\$91,322	\$351.24
26	\$71,476	\$75,050	\$78,624	\$92,919	\$357.38
27	\$72,726	\$76,362	\$79,999	\$94,544	\$363.63
28	\$74,182	\$77,891	\$81,600	\$96,437	\$370.91
29	\$75,666	\$79,449	\$83,233	\$98,366	\$378.33
30	\$77,178	\$81,037	\$84,896	\$100,331	\$385.89
31	\$78,722	\$82,658	\$86,594	\$102,339	\$393.61
32	\$80,296	\$84,311	\$88,326	\$104,385	\$401.48
33	\$82,106	\$86,211	\$90,317	\$106,738	\$410.53
34	\$83,954	\$88,152	\$92,349	\$109,140	\$419.77
35	\$85,840	\$90,132	\$94,424	\$111,592	\$429.20
35+	\$87,770	\$92,159	\$96,547	\$114,101	\$438.85

FT DRIVER SALARY SCALE  
182 DAYS PER YEAR  
BASED ON 6 HOURS PER DAY

Step	Years Exp	Hourly	Daily
1	0	\$19.18	\$115.08
2	1	\$19.33	\$115.98
3	2	\$19.48	\$116.88
4	3	\$19.62	\$117.72
5	4	\$19.78	\$118.68
6	5	\$19.92	\$119.52
7	6	\$20.06	\$120.36
8	7	\$20.22	\$121.32
9	8	\$20.38	\$122.28
10	9	\$20.54	\$123.24
11	10	\$20.69	\$124.14
12	11	\$20.85	\$125.10
13	12	\$21.00	\$126.00
14	13	\$21.22	\$127.32
15	14	\$21.42	\$128.52
16	15	\$21.64	\$129.84
17	16	\$21.86	\$131.16
18	17	\$22.07	\$132.42
19	18	\$22.30	\$133.80
20	19	\$22.63	\$135.78
21	20	\$22.97	\$137.82
22	21	\$23.32	\$139.92
23	22	\$23.67	\$142.02
24	23	\$24.02	\$144.12
25	24	\$24.38	\$146.28
26	25	\$24.75	\$148.50
27	26	\$25.12	\$150.72
28	27	\$25.49	\$152.94
29	28	\$25.87	\$155.22
30	29	\$26.40	\$158.40
31	30	\$26.92	\$161.52
32	31	\$27.46	\$164.76
33	32	\$28.01	\$168.06
34	33	\$28.57	\$171.42
35	34	\$29.14	\$174.84
36	35	\$29.73	\$178.38
37	36 & 36+	\$30.32	\$181.92

**PT DRIVER SALARY SCALE**  
**182 DAYS PER YEAR**

<b>Step</b>	<b>Years Exp</b>	<b>Hourly</b>
1	0	\$18.28
2	1	\$18.42
3	2	\$18.56
4	3	\$18.69
5	4	\$18.84
6	5	\$18.98
7	6	\$19.12
8	7	\$19.26
9	8	\$19.41
10	9	\$19.56
11	10	\$19.70
12	11	\$19.85
13	12	\$20.00
14	13	\$20.20
15	14	\$20.40
16	15	\$20.60
17	16	\$20.81
18	17	\$21.02
19	18	\$21.23
20	19	\$21.55
21	20	\$21.87
22	21	\$22.20
23	22	\$22.54
24	23	\$22.87
25	24	\$23.22
26	25	\$23.56
27	26	\$23.92
28	27	\$24.28
29	28	\$24.64
30	29	\$25.13
31	30	\$25.64
32	31	\$26.14
33	32	\$26.67
34	33	\$27.20
35	34	\$27.75
36	35	\$28.30
37	36 & 36+	\$28.87

CAR DRIVER SALARY SCALE  
182 DAYS PER YEAR

Step	Years Exp	Hourly
1	0	\$17.37
2	1	\$17.50
3	2	\$17.63
4	3	\$17.76
5	4	\$17.91
6	5	\$18.05
7	6	\$18.18
8	7	\$18.31
9	8	\$18.46
10	9	\$18.59
11	10	\$18.74
12	11	\$18.87
13	12	\$19.01
14	13	\$19.20
15	14	\$19.39
16	15	\$19.59
17	16	\$19.79
18	17	\$19.98
19	18	\$20.18
20	19	\$20.49
21	20	\$20.80
22	21	\$21.10
23	22	\$21.42
24	23	\$21.74
25	24	\$22.07
26	25	\$22.40
27	26	\$22.73
28	27	\$23.07
29	28	\$23.42
30	29	\$23.90
31	30	\$24.37
32	31	\$24.85
33	32	\$25.35
34	33	\$25.86
35	34	\$26.38
36	35	\$26.90
37	36 & 36+	\$27.44

BUS AIDE SALARY SCALE  
182 DAYS PER YEAR

Step	Years Exp	Hourly
1	0	\$13.53
2	1	\$13.62
3	2	\$13.71
4	3	\$13.81
5	4	\$13.92
6	5	\$14.03
7	6	\$14.13
8	7	\$14.23
9	8	\$14.34
10	9	\$14.45
11	10	\$14.55
12	11	\$14.67
13	12	\$14.78
14	13	\$14.92
15	14	\$15.08
16	15	\$15.22
17	16	\$15.38
18	17	\$15.53
19	18	\$15.69
20	19	\$15.92
21	20	\$16.16
22	21	\$16.41
23	22	\$16.64
24	23	\$16.90
25	24	\$17.15
26	25	\$17.41
27	26	\$17.67
28	27	\$17.93
29	28	\$18.20
30	29	\$18.57
31	30	\$18.94
32	31	\$19.32
33	32	\$19.70
34	33	\$20.10
35	34	\$20.50
36	35	\$20.91
37	36 & 36+	\$21.33



## SCHOOL PROFILES AT A GLANCE

## Dinwiddie Elementary

## GENERAL SCHOOL INFORMATION

Category: Elementary (PK-05) School

Phone: 804-469-4580

Address: 13811 Boydton Plank Rd Dinwiddie, VA 23841

Principal: Mrs. Leigh Ann Adams

Superintendent: Dr. Kari Weston

Region: 1

School Number: 310

Division: Dinwiddie County Public Schools

Division Number: 27

Accreditation: Accredited

## Enrollment

American Indian: 0%

Asian: 0.3%

Black: 26.4%

Hispanic: 5.9%

Multiple Races: 4.4%

Native Hawaiian: 0%

White: 63.1%

Students with Disabilities: 22.9%

Economically Disadvantaged: 48.7%

English Learners: 2.6%

## Accreditation School Quality Indicator Dashboard

## Academic Achievement

English	Level One
Mathematics	Level One
Science	Level Three

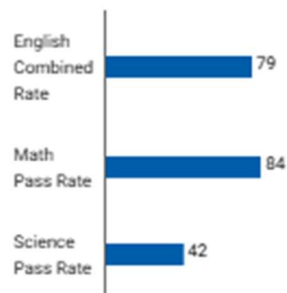
## Achievement Gaps

English	Level One
Mathematics	Level One

## Student Engagement And Outcomes

Chronic Absenteeism	Level One
---------------------	-----------

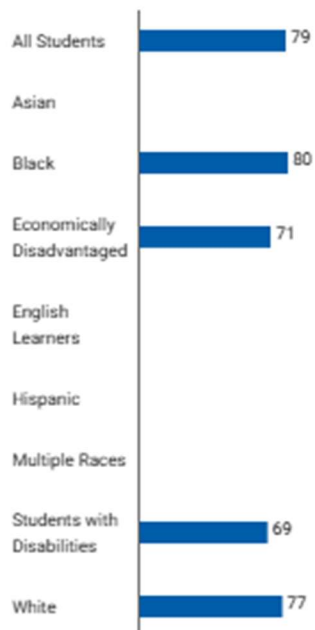
## Academic Achievement



## Student Engagement and Outcomes

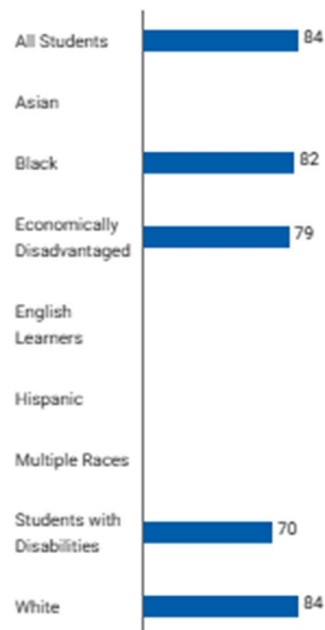


## English Achievement Gaps



Portion or all of graph unavailable due to small values

## Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values

## Midway Elementary

### GENERAL SCHOOL INFORMATION

Category: Elementary (PK-05) School  
 Phone: 804-265-4205  
 Address: 5511 Midway Rd Church Road, VA 23833  
 Principal: Mr. Randal W. Johnson  
 Superintendent: Dr. Kari Weston  
 Region: 1  
 School Number: 250  
 Division: Dinwiddie County Public Schools  
 Division Number: 27  
 Accreditation: Accredited

### Enrollment

American Indian: 0%  
 Asian: 0.3%  
 Black: 10.5%  
 Hispanic: 4%  
 Multiple Races: 6.5%  
 Native Hawaiian: 0%  
 White: 78.7%  
 Students with Disabilities: 10.2%  
 Economically Disadvantaged: 38.6%  
 English Learners: 2.6%

## Accreditation School Quality Indicator Dashboard

### Academic Achievement

English	Level One
Mathematics	Level One
Science	Level One

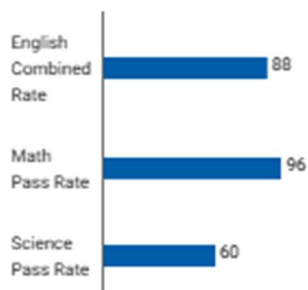
### Achievement Gaps

English	Level One
Mathematics	Level One

### Student Engagement And Outcomes

Chronic Absenteeism	Level One
---------------------	-----------

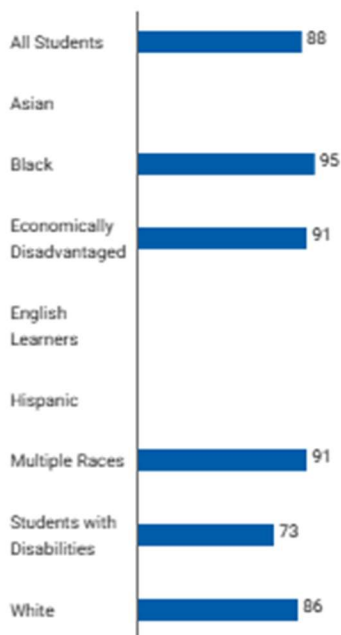
### Academic Achievement



### Student Engagement and Outcomes

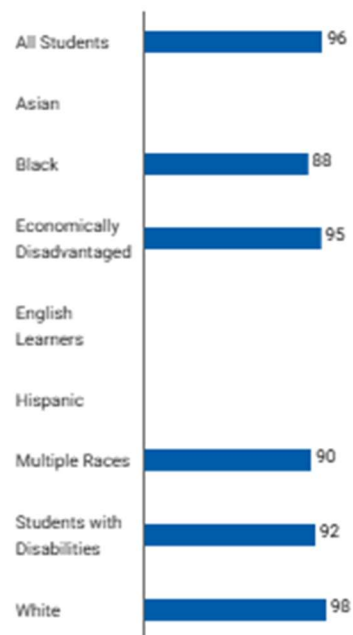


### English Achievement Gaps



Portion or all of graph unavailable due to small values

### Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values

## Southside Elementary

### GENERAL SCHOOL INFORMATION

Category: Elementary (PK-05) School  
 Phone: 804-469-4480  
 Address: 10305 Boydton Plank Rd Dinwiddie, VA 23841  
 Principal: Mrs. Sheri D. Culbreath  
 Superintendent: Dr. Kari Weston  
 Region: 1  
 School Number: 10  
 Division: Dinwiddie County Public Schools  
 Division Number: 27  
 Accreditation: Accredited

### Enrollment

American Indian: 0%  
 Asian: 0.4%  
 Black: 34.5%  
 Hispanic: 21.3%  
 Multiple Races: 8.1%  
 Native Hawaiian: 0%  
 White: 35.7%  
 Students with Disabilities: 12.8%  
 Economically Disadvantaged: 54.7%  
 English Learners: 11.2%

## Accreditation School Quality Indicator Dashboard

### Academic Achievement

English	Level One
Mathematics	Level One
Science	Level Three

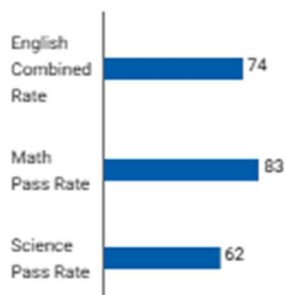
### Achievement Gaps

English	Level One
Mathematics	Level One

### Student Engagement And Outcomes

Chronic Absenteeism	Level One
---------------------	-----------

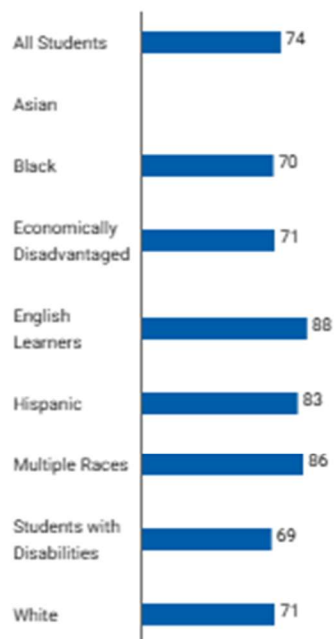
### Academic Achievement



### Student Engagement and Outcomes

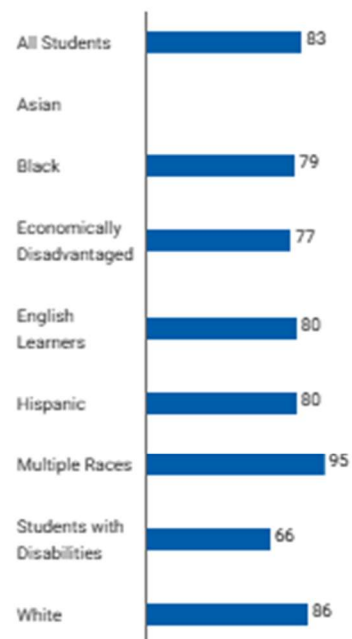


### English Achievement Gaps



Portion or all of graph unavailable due to small values

### Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values

## Sunnyside Elementary

### GENERAL SCHOOL INFORMATION

Category: Elementary (PK-05) School

Phone: 804-478-2313

Address: 10203 Melvin B. Alsbrooks Avenue Mckenney, VA 23872

Principal: Mrs. Danielle Hawkins

Superintendent: Dr. Kari Weston

Region: 1

School Number: 180

Division: Dinwiddie County Public Schools

Division Number: 27

Accreditation: Accredited

### Enrollment

American Indian: 1.4%

Asian: 0%

Black: 22.1%

Hispanic: 7.8%

Multiple Races: 10%

Native Hawaiian: 0%

White: 58.7%

Students with Disabilities: 14.9%

Economically Disadvantaged: 59.8%

English Learners: 2.1%

## Accreditation School Quality Indicator Dashboard

### Academic Achievement

English	Level One
Mathematics	Level One
Science	Level One

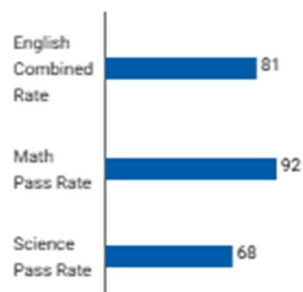
### Achievement Gaps

English	Level One
Mathematics	Level One

### Student Engagement And Outcomes

Chronic Absenteeism	Level Two
---------------------	-----------

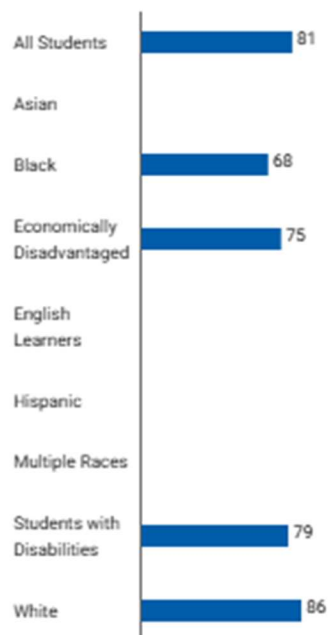
### Academic Achievement



### Student Engagement and Outcomes

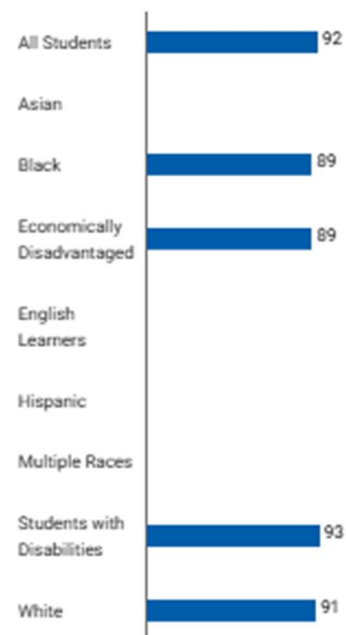


### English Achievement Gaps



Portion or all of graph unavailable due to small values

### Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values

## Sutherland Elementary

### GENERAL SCHOOL INFORMATION

Category: Elementary (PK-05) School

Phone: 804-732-4168

Address: 6000 R. B. Pamplin Drive Sutherland, VA 23885

Principal: Dr. Brandi Walker

Superintendent: Dr. Kari Weston

Region: 1

School Number: 520

Division: Dinwiddie County Public Schools

Division Number: 27

Accreditation: Accredited

### Enrollment

American Indian: 0.5%

Asian: 0.2%

Black: 41.4%

Hispanic: 13.1%

Multiple Races: 9.7%

Native Hawaiian: 0%

White: 35%

Students with Disabilities: 12.2%

Economically Disadvantaged: 55.1%

English Learners: 6.4%

## Accreditation School Quality Indicator Dashboard

### Academic Achievement

English	Level One
Mathematics	Level One
Science	Level Three

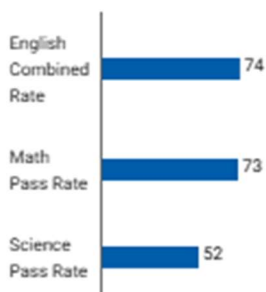
### Achievement Gaps

English	Level Two
Mathematics	Level Two

### Student Engagement And Outcomes

Chronic Absenteeism	Level Two
---------------------	-----------

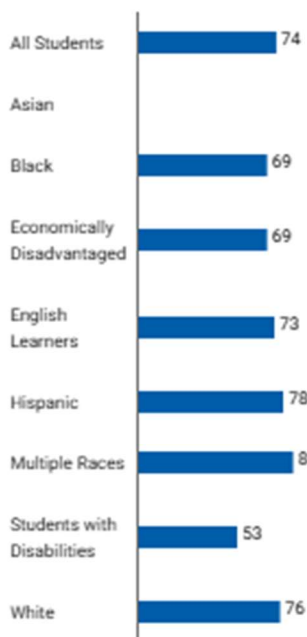
### Academic Achievement



### Student Engagement and Outcomes

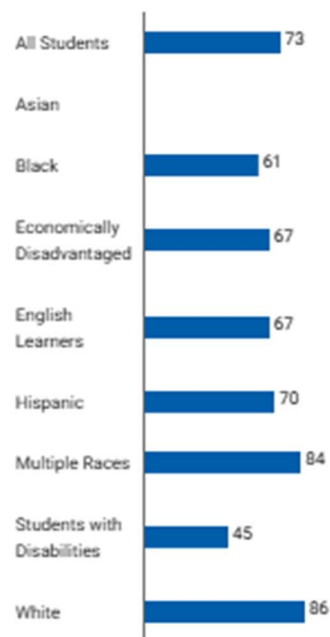


### English Achievement Gaps



Portion or all of graph unavailable due to small values

### Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values

## Dinwiddie County Middle

## GENERAL SCHOOL INFORMATION

Category: Middle (06-08) School

Phone: 804-469-5430

Address: 11608 Courthouse Road Dinwiddie, VA 23841

Principal: Dr. Torrie S. Walker

Superintendent: Dr. Kari Weston

Region: 1

School Number: 471

Division: Dinwiddie County Public Schools

Division Number: 27

Accreditation: Accredited

## Enrollment

American Indian: 0.3%

Asian: 0.3%

Black: 36.2%

Hispanic: 8.8%

Multiple Races: 6%

Native Hawaiian: 0%

White: 48.4%

Students with Disabilities: 14.5%

Economically Disadvantaged: 50.2%

English Learners: 4.1%

## Accreditation School Quality Indicator Dashboard

## Academic Achievement

English	Level Two
Mathematics	Level Two
Science	Level Two

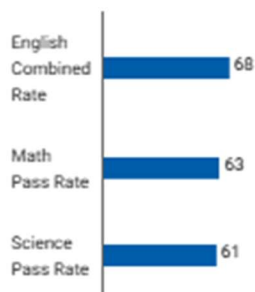
## Achievement Gaps

English	Level Three
Mathematics	Level Three

## Student Engagement And Outcomes

Chronic Absenteeism	Level Two
---------------------	-----------

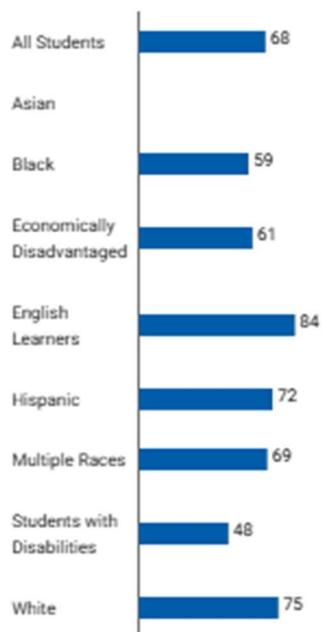
## Academic Achievement



## Student Engagement and Outcomes

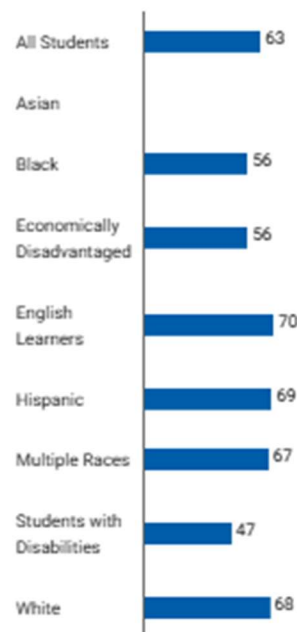


## English Achievement Gaps



Portion or all of graph unavailable due to small values

## Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values

## Dinwiddie County High

### GENERAL SCHOOL INFORMATION

Category: High (09-12) School  
 Phone: 804-469-4280  
 Address: 11501 Boisseau Road Dinwiddie, VA 23841  
 Principal: Mr. Robbie Gaines  
 Superintendent: Dr. Kari Weston  
 Region: 1  
 School Number: 500  
 Division: Dinwiddie County Public Schools  
 Division Number: 27  
 Accreditation: Accredited with Conditions

### Enrollment

American Indian: 0.2%  
 Asian: 0.2%  
 Black: 33.7%  
 Hispanic: 9.4%  
 Multiple Races: 6.9%  
 Native Hawaiian: 0.2%  
 White: 49.2%  
 Students with Disabilities: 15.3%  
 Economically Disadvantaged: 42.2%  
 English Learners: 2.5%

## Accreditation School Quality Indicator Dashboard

### Academic Achievement

English	Level One
Mathematics	Level One
Science	Level One

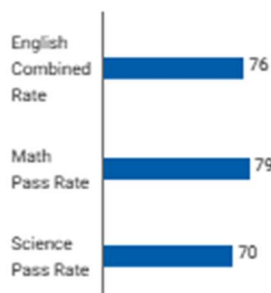
### Achievement Gaps

English	Level Three
Mathematics	Level One

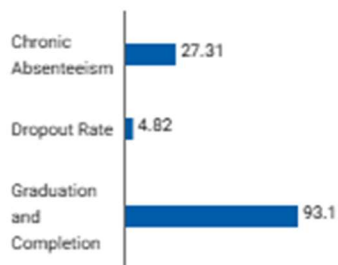
### Student Engagement And Outcomes

Chronic Absenteeism	Level Three
College, Career, and Civic Readiness Index (CCCRI)	Level Two
Dropout Rate	Level One
Graduation and Completion	Level One

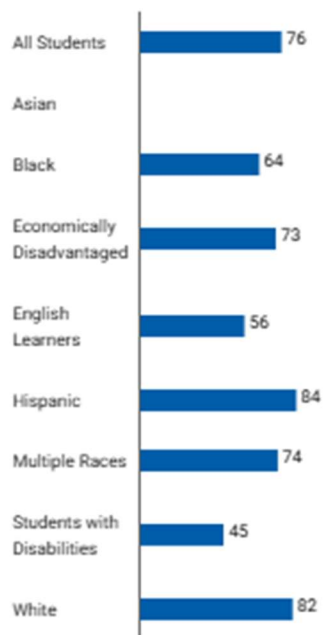
### Academic Achievement



### Student Engagement and Outcomes

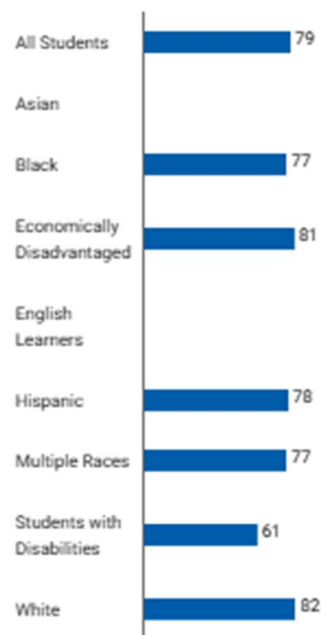


### English Achievement Gaps



Portion or all of graph unavailable due to small values

### Mathematics Achievement Gaps



Portion or all of graph unavailable due to small values



## GLOSSARY OF TERMS

*This glossary includes definitions of terms used in this budget document and other terms that seem necessary for an understanding of financial accounting procedures for Dinwiddie County Public Schools.*

**Accrual Basis** – The basis of accounting which indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

**Allocation** – The amount of funding appropriated to an agency. Types of allocations include per-pupil allocations, fixed allocations and replacement equipment allocations.

**American Recovery and Reinvestment Act (ARRA)** – An act initiated and signed by U.S. President Barack Obama in February 2009 in response to weak economic conditions. The act was created to stimulate the economy through individual and corporate tax cuts, leniency in unemployment benefits, increased domestic spending, and increased social welfare funding.

**Appropriation** – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**ASBO** – Association of School Business Officials.

**Audit** – The examination of documents and procedure to ascertain that school operations have been handled accurately, legally and responsibly.

**Average Daily Membership (ADM)** – The average daily membership for grades K-12 is the enrollment figure used to distribute state per-pupil funding. It includes students with disabilities ages five to 21 and students for whom English is a second language who entered school for the first time after reaching their 12th birthday and who have not reached their 22nd birthday. Preschool and post-graduate students are not included in the ADM.

**Balanced Budget** – A budget for which the planned revenues and sources of funds are equal to or less than the planned expenditures for the same period.

**Basis of Accounting** – Method of recognizing revenues and expenditures.

**Basis of Budgeting** – Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**BOS** – Board of Supervisors.

**Bonds** – A written promise to pay a specific amount of money (face value) and interest over a specific period of time. Bonds for school purposes are either General Obligation Bonds or Virginia Public School Authority Bonds.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**Budget Calendar** – Timeline and course of action related to budget development and adoption.

**Capital Budget** – A plan of proposed capital outlays and the means of financing them for the current fiscal period.

**Capital Expenditures** – Tangible assets with a value greater than \$5,000 that are likely to remain for an extended period of time. Examples are equipment, building improvements, land, and vehicles. Desktop, laptop computers, and textbooks are capitalized regardless of value.

**Capital Improvement Plan** – The five-year plan for school division construction projects.

**Capital Outlay** – Expenditures for fixed assets or additions to fixed assets, i.e., land, existing buildings, construction, major equipment.

**Cash Basis** – The basis of accounting, which indicates transactions are recognized only when cash is received or disbursed.

**City** – Any independent incorporated community which became a city as provided by law before noon on the first day of July, nineteen hundred seventy-one, or which has within defined boundaries a population of 5,000 or more and which has become a city as provided by law.

**Co-curricular** – Programs offered that have a direct relation to a class or course, e.g., Future Business Leaders of America (FBLA)–business, Future Farmers of America (FFA)–agriculture.

**Compensation Supplement** – Provides for the state's share of salary increases including related fringe benefit costs to school division for instructional and support positions funded through the SOQ and other state-funded accounts.

**Composite Index** – Measure in Article VIII, Section 2 of the Constitution of Virginia that authorizes the General Assembly to determine the cost of education as prescribed by the Standards of Quality and to apportion those costs between the state and local governments. Local governments are required to pay their respective shares of this prescribed cost from local taxes and other sources of local revenue. The composite index of local ability-to-pay is the measure used to determine the state and local shares of education costs, and it is based on local sources of revenue. The composite index is expressed as a ratio, indicating the local percentage share of the cost of education programs. For example, if a given locality has a composite index of 0.5000, then it would pay 50 percent of the costs and the state would pay 50 percent of the costs of the applicable program. If a locality's index is 0.3000, then it must pay 30 percent of the cost of education and the state will pay 70 percent.

**Contracted Services** – Labor, material and other costs for services rendered by personnel who are not on the payroll of the school division.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act** – A law passed by Congress to address the economic fallout of the COVID-19 pandemic in the United States by providing fast and direct economic assistance for American workers and families, small businesses, and preserving jobs for American industries.

**Council** – The governing body of a city or town.

**Curriculum** – A plan or document that a school or school system uses to define what a teacher will teach and describes the methods that will be used to teach the students and assess their achievement.

**Debt Service** – Expenditures for the retirement of debt and expenditures for interest on debt.

**Direct Aid** – Funding appropriated for the operation of the Commonwealth's public schools that is generally divided among categorical payments, funding for school employee benefits, funding of the Standards of Quality, incentive-based programs, allotment of sales tax and lottery revenues, and specific appropriations for programs such as Governor's Schools and adult literacy initiatives. Both state and federal funds are appropriated in direct aid. All lottery proceeds are earmarked for public education.

**Encumbrances** – Obligations in the form of purchase orders, contracts, salaries or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Every Student Succeeds Act (ESSA)** – A U.S. law passed in December 2015 that governs the United States K–12 public education policy. The law replaced its predecessor, the No Child Left Behind Act (NCLB), and modified but did not eliminate provisions relating to the periodic standardized tests given to students.

**Expenditures** – Total charges incurred, whether paid or unpaid, for current costs.

**Extracurricular** – Programs offered that do not have a direct link to a class or course, such as field trips, clubs, assemblies and performances, interscholastic activities, and publication productions.

**Fair Labor Standards Act (FLSA)** – The federal law that establishes minimum wage, overtime pay, record keeping, and child labor standards affecting full-time and part-time workers.

**Fiscal Year** – Any 12-month period concluded by determination of financial conditions and closing of financial records. Dinwiddie County Public Schools has a fiscal year of July 1 to June 30.

**Fixed Allocation** – An allocation to an agency for costs of personnel, services and supplies common to agencies regardless of size or student enrollment.

**Fixed Costs** – Costs for personnel and resources that remain constant regardless of student enrollment. Examples include salaries, interest expense, depreciation, and insurance expenses.

**Function** – Expenditure classification or category as defined by the Virginia Department of Education.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording assets and liabilities for specific activities of the school division.

**Fund Balance** – The excess of assets of a fund over its liabilities and reserves.

**Fund Statement** – A financial accounting statement that shows all the financial sources available and uses with beginning and ending balances within a fund for a given fiscal year.

**General Long-Term Debt** – Long-term debt legally payable from general revenues and backed by the full faith and credit of a government unit.

**Generally Accepted Accounting Principles** – Standard framework of guidelines for financial accounting and reporting.

**Governing Body** – The council of a city responsible for appropriating funds for such locality.

**Impact Aid** – Directly reimburse public school districts for the loss of traditional revenue sources due to a federal presence or federal activity in order to assist with the basic educational needs of its students.

**Indirect Costs** – Costs necessary for the functioning of the organization as a whole but which cannot be specifically associated with a given service, program or department, and thus, cannot be clearly associated with a particular category.

**Individualized Education Program (IEP)** – A written statement for a child with a disability that is developed, reviewed, and revised in a team meeting in accordance with the Regulations Governing Special Education Programs for Children with Disabilities in Virginia. The IEP specifies the individual educational needs of the child and what special education and related services are necessary to meet the needs.

**Individuals with Disabilities Education Act (IDEA)** – The law pledged the availability of federal funding for states to provide a "free and appropriate public education" for every school-age child with a disability. Renamed the Individuals with Disabilities Education Act in 1990, and reauthorized in 1997, the act emphasizes quality teaching, learning, and the establishment of high expectations for disabled children.

**Instruction** – The activities dealing directly with the teaching of students or improving the quality of teaching.

**Linear Weighted Average** – A calculation that approximates what most school divisions spend to operate their schools. The formula incorporates the costs for every school division but is not unduly influenced by divisions with unusually high or low expenditures. The formula weights

division costs at the median at five and the most extreme costs (high and low) at one. It is used to establish the funded cost of many components of the Standards of Quality, such as instructional salaries.

**Line Item** – A detailed item (expenditure/revenue) classified by object within each organizational unit that details the purpose for which the items are planned and lists them individually on separate lines.

**Literary Fund** – A permanent and perpetual fund established in the Constitution of Virginia (Article VIII, Section 8). The Literary Fund provides low-interest loans to school divisions for capital expenditures, such as construction of new buildings or remodeling of existing buildings.

**Member of the Council** – A member of the governing body of a city or town.

**Modified Accrual Basis** – Basis of accounting, which indicates expenditures other than accrued interest on general long-term debt recorded at the time liabilities are incurred and revenues recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**Object Code** – The line-item description that denotes the purpose of expenditure.

**Operating Fund** – Fund that provides for the day-to-day operations and maintenance of the schools and is funded primarily through county, state and federal funds.

**Other Post-Employment Benefits (OPEB)** – an accounting concept created by the Governmental Accounting Standards Board (GASB) by pronouncements designed to address expenses that entities may or may not be legally bound to pay, but pay as a moral obligation, to employees at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, health care premiums, and deferred-compensation arrangements

**Per Pupil Allocation** – An allocation to an agency based on the type and/or number of students enrolled.

**Proprietary Funds** – Internal service fund account for health insurance, self-insurance and warehouse services provided to departments of FCPS on a cost reimbursement basis. The Health Insurance Fund pays claims and related expenses for the health care program.

**Required Local Expenditures** – Local funds appropriated to maintain the locality's share of the SOQ.

**Revenue** – The income of a government agency from taxation and other sources.

**School Board** – Governs a school division.

**School Construction Grant** – funding to school divisions for nonrecurring expenditures, including: school construction, additions, infrastructure, site acquisition, renovations, technology, and other expenditures related to modernizing classroom equipment, payments to escrow accounts, school safety equipment or renovations, and debt service payments on school projects completed during the last ten years.

**SOA** – Standards of Accreditation.

**SOL** – Standards of Learning.

**Standards of Quality (SOQ)** – The prescribed minimum program that all public school divisions in Virginia must meet as established in the Constitution of Virginia (Article VIII, Section 22.1) and defined in the Code of Virginia (Sections 22.1-253.13:1 through 22.1-253.13:8). The Board of Education prescribes the Standards of Quality, subject to revision only by the General Assembly. A major portion of state funding for direct aid to public education is based on the Standards of Quality. The Standards of Quality address basic skills, programs, and personnel; support services; accreditation and assessment; graduation requirements; training and professional development; planning and public involvement; policy manual; and compliance and enforcement.

**Standards of Accreditation (SOA)** – The Board of Education's regulations that establish criteria for approving public schools in Virginia as authorized in the SOQ (Sections 22.1-253.13:3 of the Code of Virginia), Standards of Accreditation.

**Standards of Learning (SOL)** – The minimum grade level and subject matter educational objectives that students are expected to meet in Virginia public schools as specified by the SOQ (Sections 22.1-253.13:1 of the Code of Virginia). The educational objectives describe the knowledge and skills "necessary for success in school and for preparation for life."

**State Category** – The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows:

- Administration, Health, and Attendance
- Instruction
- Debt Service
- Maintenance and Operations
- Pupil Transportation
- Food Services and Other Non-Instructional Operations
- Facilities

**State Funding Formula** – Funding for 136 public school divisions provided by Virginia through the commonwealth's direct aid to public education budget. The three types of education programs funded in Virginia are Standards of Quality (SOQ), Incentive-Based Programs, and Categorical Programs. SOQ funding is prescribed by statute and includes basic aid, special education, vocational education, remedial education, gifted education, and related fringe benefits for each of these programs. It also includes the one-cent state sales tax dedicated to public education. Incentive-based programs provide additional education funding that goes beyond the

levels required to meet the Standards of Quality. The programs are voluntary, but in order to receive state funds, school divisions must certify that they will offer the program and provide a local match of funds for the program. Incentive-based programs include the following: at-risk, primary class size reduction, at-risk four-year-olds, early reading intervention, maintenance supplements, and distribution of lottery profits. Categorical funding also provides for additional education programs that go beyond the Standards of Quality. These programs focus on particular needs of special populations or fulfill particular state obligations. State and federal statutes and regulations mandate much of this funding. Examples of categorical funding include alternative education, funding for limited-English proficient students, school nutrition, adult education, and various regional programs.



## ABBREVIATIONS AND ACRONYMS

AAL- Actuarial Accrued Liability  
ACCESS- Assessing Comprehension and Communication in English State-to-State  
ACFR- Comprehensive Annual School Report  
ACT- American College Testing  
ADM- Average Daily Membership  
AEFLA- Adult Education and Family Literacy Act  
AP- Advanced Placement  
ASBO- Association of School Business Officials International  
ASSIST- Advanced Students Supporting Innovative Systematic Technology

BIP- Behavior Intervention Plan

C&D- Curriculum & Development  
CARES- Coronavirus Aid, Relief, and Economic Security Act  
CASTL- Center for Advance Study of Teaching and Learning  
CAO- Chief Academic Officer  
CAT- Combat Application Tourniquet  
CBO- Congressional Budget Office  
CBRS- Child Behavior Rating Scale  
CCC- Certified Cooperative Communicator  
CEP- Community Eligibility Program  
CFDA- Catalog of Federal Domestic Assistance  
CFO- Chief Financial Officer  
CIP- Capital Improvement Project or Plan  
CLASS- Classroom Assessment Scoring System  
CNU- Christopher Newport University  
COO- Chief Operations Officer  
COS- Chief of Staff  
CPR- Cardiopulmonary Resuscitation  
CTE- Career Technical Education  
CY- Calendar Year

DCPS- Dinwiddie County Public Schools  
DOD- Department of Defense  
DOE- Department of Education  
DMV- Division of Motor Vehicles

EAGER- Early-Concept Grants for Exploratory Research  
EBRW- Evidence Based Reading and Writing  
ECC- Early Childcare Center  
ED- Emotionally Disturbed  
ELC- Early Learning Center  
ELs- English Learners  
ELL- English Language Learner

ENG- Electronic News-Gathering  
EPI- Exocrine Pancreatic Insufficiency  
EPO- Exclusive Provider Organization  
ERP- Enterprise Resource Planning  
ES- Elementary School  
ESEA- Elementary and Secondary Education Act  
ESL- English as A Second Language  
ESSA- Every Student Succeeds Act

FACS- Family and Consumer Sciences  
FBA- Functional Behavioral Assessment  
FERPA- Family Educational Rights and Privacy Act  
FFCRA- Families First Coronavirus Response Act  
FICA- Federal Insurance Contributions Act  
FLSA- Fair Labor Standards Act  
FRED- Federal Reserve Economic Data  
FTE- Full Time Equivalent  
FY- Fiscal Year

GPA- Grade Point Average  
GPS- Global Positioning System  
GDP- Gross Domestic Product  
GEAR UP- Gaining Early Awareness and Readiness for Undergraduate Programs  
GED- General Education Diploma  
GFOA- Government Finance Officers Association  
GOB- General Obligation Bond

HB- House Bill  
HEA- Higher Education Act  
HOPE- Homeless Outreach Proactive Engagement  
HR- Human Resources  
HS- High School  
HSA- Health Savings Account  
HUNCH- High Schools United with NASA to Create Hardware  
IDEA- Individuals with Disabilities Education Act

IEP- Individualized Education Program  
IGNITE- Innovating Growing Nurturing Inspiring Training Entrepreneurs  
ISAE- Individual Student Alternative Education Plan  
ITC- Instructional Technology Coach

JROTC- Junior Reserve Officer Training Corps

K- Kindergarten

LCI- Local Composite Index

LEA- Local Educational Agency  
LED- Light-Emitting Diode  
LEP- Limited English Proficiency  
LETRS- Language Essentials for Teachers of Reading and Spelling  
LGBTQ- Lesbian, Gay, Bisexual, Transgender and Queer or Questioning  
LIFT- Leadership in Flight Training

M&HS- Middle and High School  
M&S- Materials & Supplies  
MS- Middle School  
MVP- Most Valuable Player  
MWEE- Meaningful Watershed Educational Experiences

NASA- National Aeronautics and Space Administration  
NCAA- National Collegiate Athletic Association  
NCLB- No Child Left Behind  
NOC- Network Operations Center  
NMSI- National Math and Science Initiative  
NMSQT- National Merit Scholarship Qualifying Test  
NTI- Non-Traditional Instruction

ODU- Old Dominion University  
OLSAT- Otis-Lennon School Ability Test  
OPEB- Other Post-Employment Benefits  
ORT- On-Going Reliability Test  
OT- Overtime

PA- Public Address  
PALS- Phonological Awareness Literacy Screening  
PAYGO- Pay as You Go  
PBIS- Positive Behavioral Interventions and Supports  
PD- Professional Development  
PEEP- Program for Educating Exceptional Preschoolers  
PK- Pre-Kindergarten  
PL- Public Law  
PLC- Professional Learning Community  
PLMS- Professional Learning Management System  
PPO- Preferred Provider Organization  
PPRA- Protection of Pupil Rights Amendment  
PSAT- Preliminary Scholastic Aptitude Test  
P-TAG- Primary Talented and Gifted

RHCC- Retiree Health Care Credit  
RN- Registered Nurse  
RTI- Response to Intervention

S&L- State & Local  
SADD- Students Against Drunk Drivers  
SAT- Scholastic Assessment Test  
SB- Senate Bill  
SCA- Student Council Association  
SCMP- School Crisis Management Plan  
SCOT- Service Center for Operations and Transportation  
SLIFE- Students with Limited or Interrupted Formal Education  
SMART- Specific, Measurable, Achievable, Relevant, Time-Bound  
SMARTER- Specific, Meaningful, Achievable, Relevant, Time-Bound, Evaluate, Readjust  
SOA- Standards of Accreditation  
SOL- Standards of Learning  
SOP- Standard Operating Procedures  
SOQ- Standards of Quality  
SOR- State of the Region  
SPARK- Summer Program for Arts, Recreation and Knowledge  
SPED- Special Education  
SRO- School Resource Officer  
SST- Student Support Team  
STAND- Students Taking Action, Not Drugs  
STEM- Science, Technology, Engineering and Mathematics  
STEP- Summer Training and Enrichment Program  
SWD- Students with Disabilities  
SY- School Year

TCJA- Tax Cuts and Jobs Act  
TDEP- Technical Directive Execution Plan  
TNCC- Thomas Nelson Community College  
TSS- Technical Support Personnel

U-ED- University of Employee Development  
UPS- United Postal Service or Interrupted Power Supply  
USDA- United States Department of Agriculture  
UVA- University of Virginia

VACTEA- Virginia Association of Career & Technical Education Administrators  
VDOE- Virginia Department of Education  
VESA- The Virginia EL Supervisors' Association  
VHSL- Virginia High School League  
VOACC- Volunteers of America, Chesapeake and Carolina's  
VPI- Virginia Preschool Initiative  
VPPA- Virginia Public Procurement Act  
VPSA- Virginia Public School Authority  
VRS- Virginia Retirement System  
VSBA- Virginia School Board Association  
VTSS- Virginia Tiered Systems of Supports

W2- Wage and Tax Statement

WC- Worker's Compensation

WE LEAP- Wonderful Extended Learning, Enrichment and Advancement Program

WIDA- World- Class Instructional Design and Assessment

WISE- Working in Support of Education

*This page intentionally left blank.*





EXCELLENCE★EQUITY★INTEGRITY

For the latest budget information,  
visit [www.dinwiddie.k12.va.us](http://www.dinwiddie.k12.va.us)