

COUNTY OF CAMPBELL

**SYNOPSIS OF THE PROPOSED BUDGET FOR
CAMPBELL COUNTY, VIRGINIA, FISCAL YEAR
ENDING JUNE 30, 2019**

REAL RATE 0.52 per \$100
P.P. RATE 2.23 Effective Rate/\$4.45
Nominal Rate per \$100

Estimated Unassigned General Fund Balance 15,155,000

Admin Recommends

ESTIMATED EXPENDITURES

SOURCE OF REVENUE

GENERAL FUND	AMOUNT FY 18	FY19 Transfers	AMOUNT FY 19	GENERAL FUND	FY19 Transfers	AMOUNT FY 19
Board of Supervisors	90,493		94,400	Estimated Beginning Unassigned General Fund Balance		15,155,000
Non-Departmental Expenses	900,340		776,465			
County Administrator	326,477		332,211	LOCAL REVENUE:		
Legal Services	278,521		280,697	Real Property Tax \$3,818,387,885 @ \$0.52		19,855,617
Accounting Services	62,300		62,800	Real Property Tax - Special Use \$33,471,667 @ \$0.60		200,830
Commissioner of the Revenue	378,968		381,501	Real Property Special Tax		22,248
Business Auditor	115,918		121,338	Personal Property Tax \$470,492,601 @ \$2.23 Effective Rate/\$4.45 Nominal Rate		10,491,985
Locally Funded Treasurer's Office	26,255		26,255	Personal Property Motor Homes & Campers/Trailers \$8,855,403 @ \$3.85		340,933
Real Estate Office	322,613		326,888	Manufactured Home Tax \$29,926,154 @ \$0.52		155,616
Treasurer's Office	556,319		609,178	Public Ser. Corporation Tax		2,016,580
Finance & Management Services	381,987		399,861	Personal Property Apportioned Vehicle for Hire \$7,413,323 @ \$3.25		240,933
Public And Employee Relations	331,443		336,443	Machinery & Tools Tax \$730,518,769 @ \$.8125 Effective Rate/\$3.25 Nominal Rate		5,935,465
Information Technology	783,523		778,056	Delinquent Penalties		402,600
Fuel Services	260,000		210,000	Interest on Delinquent Taxes		171,800
Central Purchasing	155,055		157,261	Debt Set Off Admin		10,765
Central Stores Service	35,000		0			
Communications Services	104,500		101,000	OTHER LOCAL TAXES		
Organizational Memberships	48,001		47,653	Local Sales and Use Tax		5,339,905
Registrar's Office	244,901		253,252	Meals Tax Revenue Sharing with Altavista		85,000
Circuit Court	84,886		86,001	Transient Occupancy Tax		211,000
Commissioner of Accounts	1,320		1,320	Consumer Utility Tax		865,997
General District Court	9,964		13,405	Electric Gross Receipts		201,423
Magistrates' Office	1,415		1,766	County Licenses		700
Juvenile & Domestic Relations Court	16,541		17,196	BPOL Tax		2,200,000
Clerk, Circuit Court	561,105		582,949	Animal Friendly License Plates		1,253
Victim/Witness Program	221,717		217,111	Bank Franchise Tax		279,354
CommonWealth Attorney	830,090		799,302	Recordation Tax Grantor		95,000
Locally Funded CommonWealth Attorney	76,461		87,783	County Recordation Tax Grantee		374,524
Sheriff's Department	4,225,531		4,434,097	Local Probate Tax		10,148

Off Duty Sheriff	165,120		192,693	Vehicle License Fee		1,625,285
Sheriff County	494,722		558,644			
E911 System	1,072,919		1,100,103	PERMITS, FEES AND REGULATORY LICENSES		
School Funded Resource Officer	465,696		474,374	Dog Licenses		21,568
Volunteer Fire Departments	613,497		629,639	Land Use Application Fees		7,215
Volunteer Ambulance/Rescue Squads	357,410		313,812	Land Transfer Fees		1,600
Forestry Service	20,780		20,780	Rezoning Permit Fees		9,200
EMS Service	2,205,830		2,648,105	Building Permit Fees		225,000
Local Corrections - Blue Ridge Regional Jail	2,900,000		2,800,000	Building Inspection Fees		350
Probation Office	4,900		4,800	Erosion & Sediment Control Fees		59,519
Detention	370,037		364,513	Storm Water Mgmt Fees		9,800
Building Inspections	335,062		323,953	2.00% Levy Building Permits		4,500
Animal Control	255,591		259,302	Plat Fees		6,000
Medical Examiner	1,000		860	Zoning Exceptions/Setbacks		100
Public Safety	257,182		292,998	Plan Review Fee Towers		6,500
Highway Services	22,000		23,000	Fireworks Permits		350
Street Lights	7,700		9,200	Plan Review Fee/PEC Applications		1,800
Maintenance, Buildings & Grounds	1,511,830		1,539,497			
Public Works	286,434		293,005	FINES AND FORFEITURES		
Local Health Department	409,181		409,181	County Court Fines & Forfeitures		61,462
Community Services Board	182,485		182,485	Courthouse Maintenance Fee		15,763
Social Services Administration	4,401,730		4,636,951	Courthouse Security Fee		52,256
Public Assistance Services	2,996,499		3,167,751	Jail Admission Fees		6,378
Senior Citizens Services-CVACL	65,745		65,745	Parking Fines		500
Volunteer Program	102,863		100,508			
Community Support Grants	5,000		5,000	REVENUE FROM USE OF MONEY AND PROPERTY		
Housing Assistance Services	137,861		144,398	Interest on Investments		113,220
Children's Services Act	2,599,858		2,594,594	Rental General Property		153,883
Youth Adult and Community Services	113,829		112,855			
Health/Education/Welfare	16,976		16,961			

ESTIMATED EXPENDITURES

SOURCE OF REVENUE

GENERAL FUND	AMOUNT FY 18	FY19 Transfers	AMOUNT FY 19	GENERAL FUND	FY19 Transfers	AMOUNT FY 19
Parks & Recreation	498,319		484,725	CHARGES FOR SERVICES		0
Community Recreation Programs	192,131		202,141	Excess Fees of Clerks		0
Historic Landmarks	0		0	Sheriff's Fees		3,992
Library Administration	1,118,381		1,175,805	Court Appointed Attorney		393
Literacy Program	41,438		43,616	Commonwealth's Attorney Fees		5,551
Planning/Zoning	518,625		510,873	Off Duty Deputy Fees		192,693
Economic Development	480,283		521,466	Group Home Reimbursement		0
Planning & Development	76,000		76,000	Felons Fluid Withdrawal Fees		850
CC Utility Service Authority	73,964		98,715	Animal Control Service Fees		150
Robert E. Lee Soil Conservation District	10,000		10,000	Animal Shelter Fees		120
TLAC	5,186		1,886	Home Study Fees		1,582
Environmental Management	138,129		143,910	Sale of County Maps/Ordinances		200
Cooperative Extension Service	107,890		111,420	Parks & Recreation		202,141
Undistributed Expenditures - FICA Savings	-75,000		-75,000	Library Receipts - Fines		16,000
Undistributed Expenditures - Vacancy Savings	-275,000		-285,000	Library Receipts - Copier / Fax		15,000
Undistributed Expenditures - Schools	0		0			
Undistributed Expenditure - Debt	0		0	MISCELLANEOUS REVENUE		
Debt Service	4,624,320		4,426,066	Gifts & Donations/Literacy		3,800
				Sale of Salvage and Surplus		20,000
				Sale of School Buses		5,000
				Leesville Lake Waterline		72,570
				Miscellaneous Refunds		3,000
				Miscellaneous Fees and Charges		32,500
				Fees and Delinquent Collection		100,779
				Altavista EMS Reimbursement		0
				EMS Billing		1,810,000
				Special Investigations Restitution		8,073
				DMV Stop		65,000
				CC Youth Adv Council Revenues		100
				Health Department Earned		20,000
				Library Cleaning-Altavista		10,834
				Vending Machine Commissions		1,000
				Fuel Sales		210,000
				Stores Sales		0
				Telephone Charges Collected		129,000
				BIOSolid Reimbursement		0
				School Funded Resource Officer		362,806
				REVENUE FROM THE COMMONWEALTH		
				NON-CATEGORICAL AID		
				Communications Tax		1,324,000
				Manufactured Home Titling Tax		120,000
				Railroad Rolling Stock Tax		148,780
				Motor Vehicle Rental Tax		238,000

			CATEGORICAL AID - STATE SHARED EXPENSES		
			Commonwealth Attorney		513,568
			Sheriff's Department		2,399,164
			Commissioner of the Revenue		181,704
			Treasurer		120,959
			Registrar & Electoral Board		46,300
			Clerk of Circuit Court		348,323
			CATEGORICAL AID SOCIAL SERV STATE		
			Social Services Administration/Public Assistance Reimbursement		2,969,348
			Children At Risk Pool		1,500,000
			CSA State Allocation for Administration		11,000
			OTHER CATEGORICAL AID - STATE		
			Library Grants, State Aid		153,584
			VA Domestic Violence Victim Grant		40,000
			Wireless E-911 Reimbursement		299,679
			Juv Crime Control Act & First Offender		53,204
			Commonwealth Tax Credit - PPTRA		3,456,013
			Recordation Tax State		116,382
SUBTOTAL:	41,346,047	42,268,519	Literacy Grant - State		5,000

ESTIMATED EXPENDITURES				SOURCE OF REVENUE		
GENERAL FUND	AMOUNT FY 18	FY19 Transfers	AMOUNT FY 19	GENERAL FUND	FY19 Transfers	AMOUNT FY 19
				Jury Claims Reimbursement		7,500
Transfer to Schools - Buses	0	0		VITA CAD Upgrade Grant		75,000
Transfer to Schools	27,320,682	27,536,460				
Transfer to Schools - Step Down				CATEGORICAL AID FEDERAL GOVERNMENT		
Transfer to Schools - Carryover Step Down				Victim Witness Grant		217,111
Transfer to Schools - Antic Property Taxes				ERATE Reimbursement - Library		5,609
Transfer to Schools CIP - Future School Needs				RSVP Grant		34,490
Transfer to CIP-Econ Dev Site Dev/Enhance		125,000				
Transfer to Solid Waste Management Fund	940,432	1,100,000		CATEGORICAL AID SOCIAL SERVICES FEDERAL GOV'T		
Transfer to Capital Improvement Fund	1,300,000	1,550,000		Social Services Administration/Public Assistance Reimbursement		3,515,243
Transfer to Heath Insurance Fund	20,000	20,000		Housing Assistance -SS		57,358
Total Transfers Out To Other Funds:	29,581,114		30,331,460	Cost Allocation Recovery		140,000
Expenditures Plus Transfers	70,927,161		72,599,979			
Estimated Unassigned General Fund Balance - Ending	15,050,000		15,155,000			
Assigned To Schools for Future Maintenance	184,145		382,399			
Assigned To EMS for Future Needs			300,000			
TOTAL GENERAL FUND	86,161,306		88,437,378	TOTAL GENERAL FUND		88,437,378
=====	=====		=====	=====	=====	=====
SCHOOL OPERATION FUND				SCHOOL OPERATION FUND		
Instruction	56,051,216		56,346,165			
Administration / Attendance & Health	4,320,148		4,335,357	Other Local Revenue		337,250
Pupil Transportation	5,208,980		4,966,331			
Operation & Maintenance	7,899,984		7,875,651	Transfer From School CIP Fund	0	
Technology	4,479,195		3,611,041	Transfer From General Fund For Operations	27,536,460	
School Construction Grant	0		0	Transfer From General Fund - Future School	0	
Federal Programs and Grants	5,072,250		4,694,303	Reduction in Transfer from General Fund		
School Buses				Reversion Carryover Request	0	
Expenditure Reduction to Account for Carryover Request				Reduction to Balance Transfer In From Gene	0	
Reduce for Textbooks budgeted instead in School CIP Fund				Total Transfers In From General Fund		27,536,460
Reduce for School Buses included in Pupil Transportation						
Reduce to Balance to the Transfer From General Fund	-2,217,783			Receipts From Commonwealth		49,272,318

Addition to Balance to Transfer From General Fund			11,483	Receipts From Federal Government		4,694,303
TOTAL SCHOOL OPERATION FUND	80,813,990		81,840,331	TOTAL SCHOOL OPERATION FUND		81,840,331
=====						
SCHOOL CAFETERIA FUND				SCHOOL CAFETERIA FUND		
School Food Service Expenses	3,782,994		3,807,427	Estimated Beginning Cash Balance		0
				Charges for Services:		
				Cash Sales - Meals & Milk		1,243,402
				Interest on Investments		260
				Rebates		3,000
				State Funds:		57,527
				Federal Funds:		
				School Food - Breakfast & Lunch		2,503,238
TOTAL SCHOOL CAFETERIA FUND	3,782,994		3,807,427	TOTAL SCHOOL CAFETERIA FUND		3,807,427
=====						
CAPITAL IMPROVEMENT FUND - SCHOOLS				CAPITAL IMPROVEMENT FUND - SCHOOLS		
Textbooks	0		0	Estimated Beginning Balance		0
Expenses (Future Commitments)	0		0	Transfer In From GF - County	0	
TOTAL CAPITAL IMPROVEMENT FUND - SCHOOLS	0		0	TOTAL CAPITAL IMPROVEMENT FUND - SCHOOLS		0
=====						

ESTIMATED EXPENDITURES				SOURCE OF REVENUE		
CAPITAL IMPROVEMENT FUND - COUNTY	AMOUNT FY 18	FY19 Transfers	AMOUNT FY 19	CAPITAL IMPROVEMENT FUND - COUNTY	FY19 Transfers	AMOUNT FY 19
Expenses (Future Commitments)	793,068		115,101	Estimated Balance-CIP Available Funds Beginning of Year		948,068
Expenses (Current Commitments)	4,952,180		2,786,407	Interest On Investments		40,000
				Fire Apparatus		155,000
SUBTOTAL	5,745,248		2,901,508	EMS Apparatus		50,000
				SS Vehicle Replacement		33,440
Transfer Out to School CIP Fund		0		SUBTOTAL		1,226,508
Transfer Out to Solid Waste Fund	0	0		Transfer In From General Fund	1,550,000	
Total Transfers Out To Other Funds	0		0	Transfer to CIP-Econ Dev Site Dev/Enhar	125,000	
				Transfer In From Solid Waste	0	
				Total Transfers In From Other Funds		1,675,000
TOTAL CAPITAL IMPROVEMENT FUND - COUNTY	5,745,248		2,901,508	TOTAL CAPITAL IMPROVEMENT FUND - COUNTY		2,901,508
=====				=====		
SOLID WASTE MANAGEMENT FUND				SOLID WASTE FUND		
In-House Construction	120,668		111,111	Estimated Balance - Solid Waste Funds Available		1,450,956
Landfill Phase III	808,000		677,000	Interest On Investments		0
Transfer Sites	615,473		627,770	Revenue Recovery		662,027
LF Phase II	257,000		312,100	Litter Control Grant		16,033
Recycling/Litter Commission	42,534		49,734	SUBTOTAL		2,129,016
Future Commitment	578,311		1,451,301			
SUBTOTAL	2,421,986		3,229,016			
Transfer Out to Capital Improvement	300,000			Transfer In From General Fund	1,100,000	
Total Transfers Out To Other Funds			0	Transfer In From Capital Improvement Fund	0	
				Total Transfers In From Other Funds		1,100,000
TOTAL SOLID WASTE FUND	2,721,986		3,229,016	TOTAL SOLID WASTE FUND		3,229,016
=====				=====		
COUNTY FIDUCIARY FUND	AMOUNT FY 18	FY19 Transfers	AMOUNT FY 19	COUNTY FIDUCIARY FUND		AMOUNT FY 19
Expenditures	0		0	Amount In Trust		0
Amount In Trust	0		0	Estimated Revenue		0

TOTAL COUNTY FIDUCIARY FUND			0	TOTAL COUNTY FIDUCIARY FUND		0
=====	=====		=====	=====	=====	=====
FLEXIBLE BENEFITS FUND				FLEXIBLE BENEFITS FUND		
Flexible Benefits Fund - County	998,977		991,246	Flexible Benefits - County Employee Contributions		991,246
Flexible Benefits Fund - Schools	2,846,888		2,908,555	Flexible Benefits - School Employee Contributions		2,908,555
TOTAL FLEXIBLE BENEFITS FUND	3,845,865		3,899,801	TOTAL FLEXIBLE BENEFITS FUND		3,899,801
=====	=====		=====	=====	=====	=====
HEALTH INSURANCE FUND				HEALTH INSURANCE FUND		
Health & Dental Insurance Premiums	12,079,898		12,327,774	Estimated Balance		3,903,459
HSA Contributions	2,355,870		2,401,998	Interest on Investments		15,500
Other Professional Services & Fees	48,694		60,743	School Health/Dental Premiums & HSA Contributions		11,688,789
Federal ACA Fees	1,176		0	County Health/Dental Premiums & HSA Contributions		3,081,181
Expenses (Future Commitments)	2,362,599		4,245,753	CCUSA Health/Dental Premiums & HSA Contributions		327,339
				ERRP Federal Revenue		0
				Transfer in From General Fund	20,000	20,000
TOTAL HEALTH INSURANCE FUND	16,848,237		19,036,268	TOTAL HEALTH INSURANCE FUND		19,036,268
=====	=====		=====	=====	=====	=====
				TOTAL LESS TRANSFERS		172,820,269
				ESTIMATED UNASSIGNED FUND BALANCE ENDING in GENERAL FUND		15,155,000
TOTAL, LESS TRANSFERS			157,665,269	TOTAL LESS TRANSFERS, LESS ESTIMATED FUND BALANCE		157,665,269
TRANSFERS OUT TO OTHER FUNDS		30,331,460		TRANSFERS IN FROM OTHER FUNDS	30,331,460	
TOTAL WITH TRANSFERS			187,996,729	TOTAL WITH TRANSFERS		187,996,729

REVENUES

Opening Balance General Fund	13,950,000.00
Opening Balance School Capital Improvement Fund	0.00
Opening Balance Capital Improvement Fund – County	1,046,712.00
Opening Balance Solid Waste Management	1,370,228.00
Opening Balance County Fiduciary Fund	0.00
Opening Balance Health Insurance Fund	3,588,618.00
Transfers In:	
Transfer to Schools	27,320,682
Transfer to Solid Waste Management Fund from GF	623,777.00
Transfer to Capital Improvement Fund – County	1,300,000.00
Transfer to Capital Improvement Fund from SW	400,000.00
Transfer to Health Insurance Fund from GF	20,000.00
Local Tax Revenue	48,719,268.00
Other Miscellaneous Local Revenue	3,895,241.00
Permits, Fines & Forfeitures	438,230.00
Interest – Invested Funds	256,440.00
Revenue, Use of Property	153,321.00
Charges for Government Services	132,958.00
Charges – Schools, Recreation, Library, etc.	1,510,832.00
Revenue from Commonwealth	60,659,117.00
Revenue from Federal Government	10,287,246.00
Anticipated Grant Revenue	359,057.00
Contributions into Flexible Benefits Fund	10,500.00
Contributions into Health Insurance Fund	3,610,000.00
	<u>13,423,588.00</u>

TOTAL AVAILABLE FUNDS

193,075,815.00

EXPENDITURES

County Operations/Departments	
Transfers Out:	40,502,004.00
Transfer to Schools	
Transfer to Solid Waste Management Fund from GF	27,320,682.00
Transfer to Capital Improvement Fund – County	623,777.00
Transfer to Capital Improvement Fund from SW	1,300,000.00
Transfer to Health Insurance Fund from GF	400,000.00
School Operating Fund	20,000.00
School Cafeteria Fund	78,926,616.00
Schools Capital Improvement Fund	3,716,600.00
Capital Improvement Fund - County	0.00
Solid Waste Management Fund	3,119,132.00
County Fiduciary Fund	2,530,733.00
Flexible Benefits Fund	0.00
Health Insurance Fund	3,610,000.00
Unassigned General Fund Balance	17,056,271.00
	<u>13,950,000.00</u>

TOTAL EXPENDITURES

193,075,815.00