

# CAMPBELL COUNTY FISCAL YEAR

# 2026 BUDGET

*PLANNING WITH PURPOSE,  
BUILDING TOGETHER*

**ADOPTED**

**April 4, 2025**

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# ADMINISTRATOR'S MESSAGE

*FRANK J. ROGERS*  
*COUNTY ADMINISTRATOR*

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### Fiscal Year 2025-2026 Budget Transmittal

Attached for the Board of Supervisors' review and consideration is a proposed spending plan for the 2025-2026 Fiscal Year. This year's Budget Team included: Mr. Clif Tweedy, Deputy County Administrator; Mr. Paul Harvey, Assistant County Administrator; Ms. Anne Blair, Director of Management Services; Mrs. Callie Dombrowski, Budget Manager; Mrs. Brooke Wright, Office Manager; and Mr. Grant Jennings, Procurement Manager. Mrs. Beth Worth in the Department of Public and Employee Relations again this year provided invaluable help in compiling the budget books. I thank them for their work and assistance with developing this proposal.

This year's budget proposal reflects a continued commitment to providing adequate services across all areas of the County organization at the lowest cost possible. Doing so relies on our greatest asset...our people. The budget includes a proposed 3% across-the-board increase for all full-time employees. Additional funds are also included as we await final adoption of the State budget with the understanding that additional compensation may be forthcoming from General Assembly. This proposal insures that all mandates are met and provides essential public safety funding to the CIP.

The spending proposal does not include any proposed increases to tax rates, nor does it include any proposed reductions in any rates or reduced assessment ratios for personal property. This would mark the first time since Fiscal Year 2019-2020 that the budget would not include one or both of these tax reduction strategies. In fact, the budget proposal relies upon moving the assessment ratio for personal property from the current 80% back to 100%. As the Board will recall, that ratio was taken to 80% to offset unprecedented increases in personal property valuations due to supply chain constraints during COVID. This return to the 100% ratio is the primary contributor to the projected revenue growth in the General Fund. If the Board elects to remain at the 80% assessment ratio, revenues would be reduced by \$2,500,000. An equal and offsetting reduction in expenditures would be required.

In light of the limited anticipated revenue growth, certain investments in services must be curtailed. For the first time in six (6) years the proposed budget does not include any increase in base funding for local volunteer fire and rescue providers. The budget does not include capital funding for replacement vehicles for County operations or the Sheriff's Department. (It does include \$110,000 that will be used for emergencies that may arise throughout the year). The budget does not include funding for any additional positions, including those requested by the Registrar and Board of Elections. For the first time in three (3) years, the budget proposal does not include additional funding for the School Division. The budget proposal does not include capital funds for utility expansions or other Economic Development enhancements.

However, since adoption of the Capital Improvement Plan (CIP) at the Board's February meeting, final revenue projections and expenditure reductions resulted in an additional \$500,000 that may be made available for the transfer to the CIP. That transfer is now proposed to be \$3,500,000 rather than the \$3,000,000 initially reflected.

The Board recently had a meeting with the Recreation Advisory Council (RAC) regarding Parks and Recreation needs. Additionally, at a recent meeting of the Planning Commission regarding the proposed



rezoning of 136 acres of Seneca Commerce Park to Industrial-Heavy, further citizen comment was made regarding the importance of parks. In response to that input, the additional \$500,000 in the CIP is directed to Park Development. If the Board ultimately elects to prioritize park development, this will insure funds are available to direct to that effort.

Department requests for Fiscal Year 2025-2026 totaled \$100,910,167. The budget team worked to reduce these requests to the proposed Fiscal Year 2025-2026 budget of **\$100,111,207**. The proposed budget reflects a **4% increase** over the adopted Fiscal Year 2024-2025 budget.

**REVENUES**

As anticipated in the development of the FY25 budget, revenue projections have tightened and more closely align with our actual experience. This leaves little room to project any significant increases. This maximizing of projections, coupled with the cumulative effect of past tax rate reductions, limits the available revenue growth. The budget proposal presented here projects a total increase in revenues of **\$3,896,394**. Total revenues for the proposed budget are **\$100,111,207**. This represents a **4% increase** over the adopted Fiscal Year 2024-2025 Budget.

**Local Revenues**

Of the \$3,896,394 in total revenue growth, Local Revenues are projected to increase \$2,582,663. In addition to the projected increase in Personal Property by way of returning to the 100% assessment ratio, Meals Tax revenues are anticipated to grow \$200,000. (As a reminder, as a matter of practice, all Meals Tax revenues go to the Debt Service Fund). Sales Tax revenues are expected to taper and we have reduced our projected revenue in this category from the \$9,000,000 included in the FY25 Budget, to \$8,700,000 in FY26 — an anticipated drop of \$300,000.

The total projected local revenue increase can be seen across several revenue categories as reflected in the following table:

Local Revenue	FY25 Budget	Projected FY26 Budget	Increase/Decrease
General Property Taxes	\$49,712,492	51,987,547	\$2,275,055
Other Local Taxes	\$18,759,397	18,780,865	\$21,468
Permits, Fees, Licenses	\$345,500	\$348,550	\$3,050
Fines & Forfeitures	\$84,000	\$84,000	-
Charges for Services	\$3,432,624	\$3,787,812	\$355,188
Miscellaneous Revenue	\$214,500	\$215,000	\$500
Recovered Costs	\$977,925	\$955,327	(\$22,992)
Use of Money & Property	\$885,000	\$835,000	(\$50,000)
<b>Total</b>	<b>\$74,411,438</b>	<b>76,994,101</b>	<b>\$2,582,663</b>



### State Revenues

State Revenues are anticipated to increase \$1,150,472 to a total of \$16,345,045. This is due largely to projected increases in Children Services revenues to provide mandated services.

State Revenue	Adopted FY25 Budget	Projected FY26 Budget	Increase/Decrease
Non-Categorical	\$1,515,000	\$1,630,000	\$115,000
Shared Expenses	\$4,445,716	\$4,705,353	\$259,637
Other/Categorical	\$9,233,857	\$10,009,692	\$755,835
<b>Total</b>	<b>\$15,194,573</b>	<b>\$16,345,045</b>	<b>\$1,150,472</b>

Non-categorical State funding includes the Communications Tax revenues, State Mobile Home Titling revenues, Railroad Rolling Stock revenues, and the State Rental Tax revenues.

Shared Expenses reflect revenues from the State to support constitutional offices.

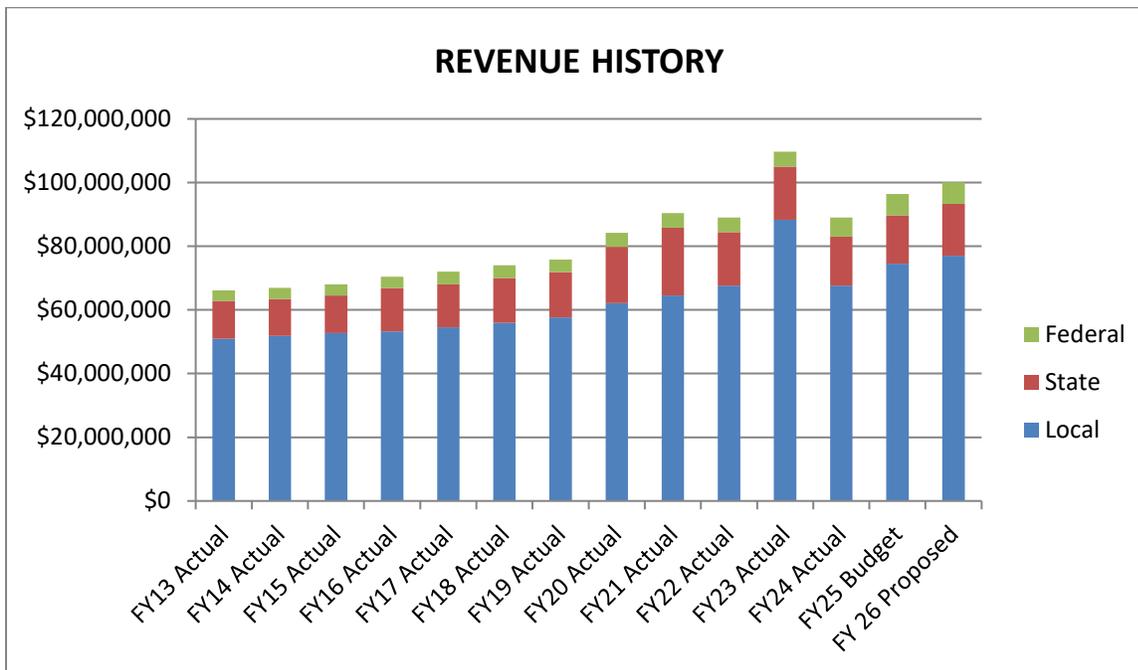
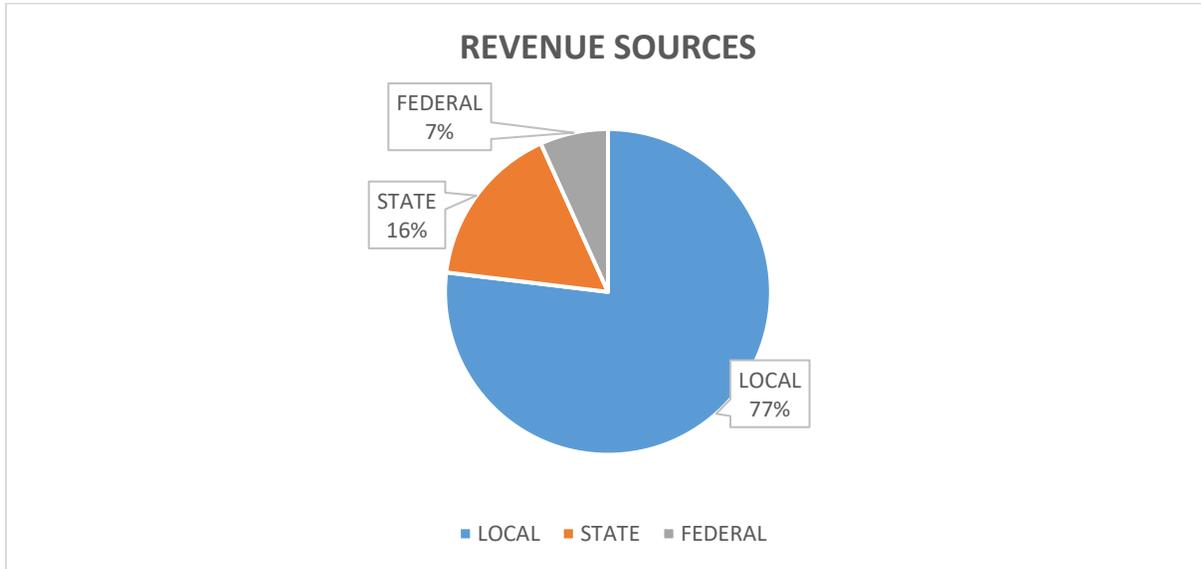
Other/Categorical State revenues are largely made up of Social Services Administration funding; Children Services Act funding, and the Personal Property Tax Relief Act allocation to the County.

### Federal Revenues

And finally, Federal Revenues are projected to increase by \$163,259 for a total projected federal revenue of \$6,772,061.

Federal Revenue	Adopted FY25 Budget	Projected FY25 Budget	Increase/Decrease
Categorical-Public Safety	\$207,683	\$223,315	\$15,632
Categorical-Social Services	\$6,401,119	\$6,548,746	\$147,627
<b>Total</b>	<b>\$6,608,802</b>	<b>\$6,772,061</b>	<b>\$163,259</b>

It is within these revenue constraints that we present a budget that is balanced.



\*Note: In FY16 Communications Taxes were reclassified from Local Revenue to State Revenue  
 \*\*FY23 Actual reflects transition to twice/year tax collection

## EXPENDITURES

Attached is the proposed line item detail for the Fiscal Year 2025-2026 budget. As you review the document, staff would respectfully note the following key considerations:

As previously noted, while the proposed budget does not include any recommended tax rate reductions, the Board has worked diligently to reduce the tax burden. Tax reductions that have been authorized over the past several fiscal years are:

- Fiscal Year 2019-2020 Reduced the Personal Property rate by 5¢
- Fiscal Year 2019-2020 Reduced the BPOL tax rates by 5%
- Fiscal Year 2020-2021 Reduced Machinery & Tools rate by 5¢
- Fiscal Year 2020-2021 Reduced the Personal Property rate by 2¢
- Fiscal Year 2020-2021 Authorized an Exemption for Logging Equipment
- Fiscal Year 2020-2021 Increased eligibility threshold for Elderly & Disabled Tax Relief
- Fiscal Year 2021-2022 Reduced the Personal Property rate by 2¢
- Fiscal Year 2022-2023 Reduced Personal Property rate by 5¢ and applied an 80% assessment ratio.
- Fiscal Year 2023-2024 Reduced Real Estate rate by 7¢;
- Fiscal Year 2023-2024 Reduced Personal Property rate by 20¢ and applied an 80% assessment ratio
- Fiscal Year 2023-2024 Reduced BPOL by 5%.
- Fiscal Year 2024-2025 Reduced Personal Property rate by 5¢ and applied an 80% assessment ratio
- Fiscal Year 2024-2025 Reduced BPOL by 1¢ in each classification
- Fiscal Year 2024-2025 Provided exemption for one vehicle for active public safety volunteers

## **WHERE DOES IT ALL GO?**

The proposed budget represents an increase in expenditures of **\$3,896,394**. Key expenditure increases driving this spending include the:

- \$1,100,000 increase in the Children's Services Act category. These are mandatory services to eligible families that meet the State prescribed eligibility threshold.
- \$374,750 increase in Non-Departmental to offset additional cost of anticipated compensation and benefit increases.
- \$241,637 in additional funding for the transfer to the Solid Waste fund. These funds would be used to offset tipping and hauling cost increases and to prepare for closure/post-closure costs of the regional landfill, as well as any minimum wage increases in calendar year 2026.
- \$627,039 increase in Social Services Administration.



- \$596,505 increase in EMS Services for compensation and benefit increases and replacement of Personal Protective Equipment (PPE).
- \$371,100 increase for Public Assistance Services. These services are funded with federal, state, and local revenues.
- \$200,000 increase to the Debt Service Fund. The County’s practice is to direct all Meals Tax revenue to the Debt Service Fund.

**COMPENSATION**

Over the past several years, compensation increases have been provided to County staff as follows (not including the hazard pay bonuses authorized in December 2020 and November 2021):

Date	Budgeted Increase	Social Security COLA That Year
July 2015	2% Across-the-Board	1.7%
July 2016	0% Across-the-Board	0%
August 2017	2% Across-the-Board 4% Public Safety	0.3%
July 2018	2% Across-the-Board 4% Public Safety	2%
July 2019	3% Across-the-Board	2.8%
December 2020	\$1,354 Across-the-Board	1.6%
July 2021	5% Across-the-Board	1.3%
July 2022	5% Across-the Board	5.9%
July 2023	7% Across-the-Board (5% July 1 + 2% in December)	8.7%
July 2024	3% Across-the Board	3.2%
July 2025	3% Proposed Across-the-Board (Additional action pending State budget adoption)	2.5%

The following pages include additional summary information for the budget, as well as line-item specifics for each County department. Staff looks forward to the Board’s work session on February 25<sup>th</sup> to review and discuss this proposed budget.

**FISCAL YEAR 2026 BUDGET MESSAGE DETAIL**

The proposed total Fiscal Year (FY) 2026 budgeted expenditures for the General Fund are \$100,111,207, which is \$3,896,394 greater than the current year budget, for an increase of 4%.

**LOCAL EXPENDITURE INCREASES AND DECREASES FOR GOVERNMENT OPERATIONS**

There is a proposed compensation increase of 3% for full time County staff and Compensation Board positions, effective July 1, 2025.

The State General Assembly previously approved a bill raising the minimum wage. Additional increases are possible in January 2026. The costs associated with this raise have been incorporated into the budget for FY 2026 and are relatively minor, affecting only part time employees. These effected part time employees primarily work in Public Works, Library, and Recreation.

Expenditure increases equal to or greater than \$20,000, excluding compensation and benefit lines, are listed below and total \$2,121,938. They are arranged in descending order with department (Dept.) and line department item information included with each expense.

1. \$1,100,000 increase in Children's Services Act, Dept. 53800, line item 5840, CSA, for anticipated needs of the community as mandated by the State. It should be noted that of this \$1,100,000 increase, approximately 2/3 will be reimbursed by the State and 1/3 will be paid by the County.
2. \$441,637 increase in total Transfers for Dept. 93000. \$200,000 increase to the Debt Service Fund in line item 0401, matching the increase in expected Meals Tax revenue line item 12012 and \$241,637 increase to the Solid Waste Fund in line item 0515 primarily to cover higher tipping fees and an increase in part time salaries.
3. \$83,015 increase in Information Technology, Dept. 012510, line item 3323, Maint Contract – EDP Equip, due to the rising cost of maintenance contracts.
4. \$77,663 increase in Supplemental-Local Health, Dept. 51200, line item 5610, Payments to Local Health, due to rising costs paid to Campbell County Health Department.
5. \$52,850 increase in Information Technology, Dept. 12510, line item 8112, Network Client Personal Comp, due to desktop, laptop, tablet and monitor replacement needs.
6. \$50,200 increase in EMS Services, Dept. 32500, line item 8119, Personal Protective Equip, to purchase 20 new full sets (coat, pants, helmet, boots, hood, gloves).
7. \$50,000 increase in Detention, Dept. 33400, line item 3971, Juvenile Detention Care, due to increased usage of the juvenile detention facility as ordered by the Court.
8. \$35,000 increase in Public Assistance Services, Dept. 53210, line item 5704, Auxiliary Grant Payments due to Cost-of-Living Adjustment (COLA) rate increase and increased case load.
9. \$31,540 increase in Economic Development, Dept. 81500, line item 5891, Lynchburg - Annual Service, due to retain the remainder of the annual service fee paid to the City of Lynchburg in the Tax District CIP for future projects.
10. \$30,000 increase in Communications Services, Dept. 12560, line item 5230, Telephone, due to higher monthly recurring charges.

11. \$30,000 increase in EMS Services, Dept. 32500, line item 3315, Maint/Repair – Vehicles, due to age and mileage of current fleet and increased number of medic units and response vehicles.
12. \$25,180 increase in EMS Services, Dept. 32500, line item 6009, Tires, Tubes, Parts, due to increased number of medic units, response vehicles and increased costs of replacement tires.
13. \$25,000 increase in EMS Services, Dept. 32500, line item 6004, Medical Supplies, due to cost to stock and supply medications.
14. \$25,000 increase in Legal Services, Dept. 12210, line item 3155, Legal Fees, based on trends.
15. \$24,096 increase in total Special Tax District for Dept. 96000 to the TWID – Special Tax District item in line item 0100 are higher funds collected and passed on to the City of Lynchburg.
16. \$20,757 increase in Library, Dept. 73100, line item 6012, Books & Subscriptions, due to additional State funding for purchase of Library materials, subscriptions and databases. This \$20,757 increase is reimbursed through State funding.
17. \$20,000 increase in Legal Services, Dept. 12210, line 3157, Delinquent Tax Collection, based on track anticipated to spend an additional \$20,000 for delinquent tax collection process in FY26.

Expenditure decreases equal to or greater than \$20,000, excluding compensation and benefits lines, are listed below and total (\$971,308). They are arranged in descending order with department (Dept.) and line item information included with each decrease.

1. \$600,000 decrease in Local Corrections, Dept. 33200, line item 7010, Blue Ridge Regional Jail, due to the County's proportional cost decline from Blue Ridge Regional Jail Authority for housing County inmates.
2. \$122,682 decrease in Sheriff's Department, Dept. 31200, line item 6031, Police Equipment/Supplies, due to no new positons or County vehicles.
3. \$93,456 decrease in CC Utility Service Authority (CCUSA), Dept. 81625, line item 9130, CCUSA Debt Service – Leesville Water, due to completion of payments on the 2004 bond.
4. \$50,000 decrease in Maintenance of Bldgs & Grnds, Dept. 43400, line item 3345, Maint/Repair – HVAC Repair due to decline in anticipated repair cost needs.
5. \$30,000 decrease in Public Assistance Services, Dept. 53210, line item 5726, View Services, due to decline in work-related supported services for TANF clients.
6. \$27,770 decrease in Information Technology. Dept. 12510, line item 3190, Other Professional Services, due to reduced need for outside consultants.
7. \$25,000 decrease in Registrar, Dept. 13200, line item 6021, Ballots & Election Supplies, due to reduction in supplies and ballots needed due to the General Election in 2026 being a non-Presidential year ballot.
8. \$23,000 decrease in Information Technology. Dept. 12510, line item 8115, Network Client Software, due to reduction in need to replace software and lower overall software costs.

## FULL TIME EMPLOYEES FOR THE COUNTY

The FY26 budget proposes to have 381 Full Time Employees (FTE's). There **were** two (2) department changes that netted to zero (0) including one (1) position from Environment Management Program to Building Inspections. A detailed table showing a complete distribution of FTE's may be found in the appendix.

## LOCAL REVENUE SUMMARY

The proposed budget for FY 2026, as shown, does not contain any tax rate increases in the upcoming year. Overall, budgeted revenues increased by \$3,896,934 or 4% to \$100,111,207 driven primarily by Personal Property Tax, Children At Risk and EMS Billing. Local revenues make up approximately 78% of total budgeted revenues for the General Fund.

The revenue increases listed below are equal to or greater than \$25,000 per revenue source and total \$4,489,207.

1. \$1,660,000 increase in Personal Property Tax is due to moving the assessment ratio for personal property from the current 80% back to 100%.
2. \$704,000 increase in Children At Risk is due to rising costs of State mandated program.
3. 350,000 increase in EMS Billing is due to current trends of billing collections.
4. \$269,417 increase in Machinery & Tools Tax is due to an increase in new machinery owned by local businesses.
5. \$200,000 increase in Meals Tax due to observed trends which suggest year increase in spending for meals.
6. \$155,477 increase in Real Property Tax – Special Tax District which follows the observed trend of increasing total real estate values year over year.
7. \$146,399 increase in Social Services Public Assistance/Admin – Federal is due to increase in anticipated funds from the State.
8. \$135,000 increase in Transient Occupancy Tax is due to the opening of another new hotel in Campbell County.
9. \$107,238 increase in BPOL Tax is based on current collection trends.
10. \$100,000 increase in Real Property Tax which follows the observed trend of increasing total real estate values year over year.
11. \$90,000 increase in Apportioned Vehicle for Hire is based on actual assessed values and recent collection trends.
12. \$71,618 increase in Clerk's Office Compensation Board Reimbursement is due to additional State funding.
13. \$67,000 increase in Treasurer Compensation Board Reimbursement is due to additional State funding.
14. \$59,699 increase in Commissioner of Revenue Compensation Board Reimbursement is due to additional State funding.
15. \$55,000 increase in Motor Home & Rec Camper is based on actual assessed values.
16. \$50,189 increase in Off-Duty Deputy Fees is due to increased need/usage of off-duty deputies.

17. \$50,000 increase in Mobile Home Titling is due to history of reimbursement and current percentage rate of reimbursement.
18. \$49,314 increase in Public Assistance / Admin is based on current collection trends.
19. \$40,000 increase in Rental Tax is based on current collection trends.
20. \$38,130 increase in Bank Franchise Tax is due to current collection trends.
21. \$34,179 increase in Commonwealth's Attorney Compensation Board Reimbursement is due to additional State funding.
22. \$31,347 increase in Sheriff Compensation Board Reimbursement is due to additional State funding.
23. \$25,200 increase in Vehicle License Fee is based on current collection trends.

The revenue decreases listed below are greater than \$25,000 and total \$665,455.

1. \$300,000 decrease in Local Sales Tax.
2. \$100,000 decrease in Electric Gross Receipts Tax.
3. \$71,455 decrease in Public Services Corp Real Tax as assessed by the State Corporation Commission.
4. \$54,000 decrease in County Recordation Grantee.
5. \$50,000 decrease in DMV Stop.
6. \$50,000 decrease in Interest on Investments.
7. \$40,000 decrease in Consumer Utility Tax.

#### **CAPITAL IMPROVEMENT PROJECT FUND (Fund 302)**

The Capital Improvement Plan (CIP) as proposed includes a revenue budget of \$3,921,320. The transfer from the General Fund for FY 2026 remains the same at \$3,500,000, pending Board approval of the FY 2026 budget.

#### **DEBT SERVICE (Fund 401)**

The Debt Service Fund was created to capture resources and allow them to accumulate in one area for future use. As the County moves forward with Brookville High School Renovations and a shell building at Seneca Commerce Park, bonds have been issued to pay for these projects. This fund's accumulated dollars will help lessen the burden on future budgets. For FY 2026, funding will come from the expected Meals Tax Revenue of \$3,000,000, combined with level funding of FY 2025 debt service payments of \$4,862,771, for a total transfer of \$7,862,771. This amount will more than cover current debt service payments and continue the savings plan for the future.

#### **SOLID WASTE MANAGEMENT FUND (Fund 515)**

FY 2026 marks the 17<sup>th</sup> year landfill operations have been provided by the Regional Services Authority. The County learned in FY 2019 the Regional Services Authority stopped the Excess Revenue payments previously paid for over a decade. This has caused the County to adjust from the significant loss in revenue as first observed in FY 2019. The FY 2026 revenue budget is primarily a transfer of appropriation from the General Fund in the amount of \$2,909,567, which is greater than FY 2025 by \$241,637, to cover additional part time help at transfer sites, rising tipping fees, and hauling costs.

### CLOSING COMMENTS

The FY 2026 proposed County budget was developed collaboratively to address key issues and provide adequate resources for services. In all cases, requesting agencies strongly considered their own fiscal responsibilities and those of the Board while developing their respective budget requests. The Budget Committee then exercised their responsibility to review detailed proposals, with the exception of a detailed review of the schools, and made adjustments with consideration of the fiscal direction of the Board, the needs of the citizens, and the County's ability to provide needed and desired services.

In order to assist the Board in the overall review of the proposed budget document, there are eight (8) separate sections as follows: Budget Message, Revenue and Expenditure Summaries, General Fund Revenue and Expenditures, Capital Improvement Project Fund Revenue and Expenditures, Debt Service Fund Revenue and Expenditures, Solid Waste Fund Revenue and Expenditures, and Health Insurance Fund Revenue and Expenditures. Staff maintains detailed backup of all department budget requests which are available to answer any questions the Board may have about specific budgets or to clarify any information presented.

For the Board's information, the following tax revenue projections are provided:

1. Each 1 cent of current real estate tax generates \$627,164
2. Each 1 cent of personal property tax generates \$36,850
3. Each 1 cent of machinery and tools tax generates \$22,065

We hope the Board finds the attached proposed budget easy to read and understand. We would like to point out that this presentation represents the most accurate numbers available at this time. As always, we will make adjustments based on new information or direction received and generate a final budget document in April for the Board's final approval.

### RECOMMENDATIONS

Staff recommends the Board review the information presented and take action on the following three (3) items at the February 25<sup>th</sup> budget workshop (February 27<sup>th</sup> if a second budget workshop is needed).

- 1) Adjust expenditures as deemed appropriate;
- 2) Adjust revenues as deemed appropriate;
- 3) Authorize permission to advertise tax rates.

The final FY 2026 budget presentation, adoption, and approval of appropriations is scheduled for Tuesday, April 1<sup>st</sup> at 6:00 p.m.

## READING THE SUPPORTING FINANCIALS

Green column headers are for revenues and blue column headers are for expenditures.

In reviewing revenue detail, the column breakdown is as follows:

1. Revenue Area
2. Line description
3. FY 2023 actual revenue
4. FY 2024 actual revenue
5. FY 2025 adopted budget
6. FY 2026 Departmental Projection
7. FY 2026 Administrator Projection
8. \$ Change from FY 2025

(found by subtracting FY 2026 Admin Projected by FY 2025 Adopted Budget)

In reviewing expenditure detail, the column breakdown is as follows:

1. Department number
2. Department name
3. Line number
4. Line description
5. Number of Full Time Employees (FTEs) [Funds 100 & 515 only]
6. FY 2023 actual expenditure
7. FY 2024 actual expenditure
8. FY 2025 adopted budget
9. FY 2026 Departmental Request
10. FY 2026 Administrator proposed budget
11. \$ Change from FY 2025

(found by subtracting FY 2026 Admin Proposed by FY 2025 Adopted Budget)

# BUDGET OVERVIEW

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Dept #	Department Name	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQ FY26	ADMIN PROP FY26	FY26 PROP - FY26 DEPT REQ	FY26 PROP - FY25 ADP	FY25 VS FY26 % OF CHANGE	ADOPTED FY26	% OF TOTAL EXP
11010	Board of Supervisors	86,723	89,688	110,506	101,956	88,656	(13,300)	(21,850)	-19.77%	88,656	
11011	Non-Departmental Expenses	239,986	252,306	1,171,495	1,276,253	1,568,095	291,842	396,600	33.85%	1,568,095	
12110	County Administrator	410,805	662,944	895,039	974,016	973,066	(950)	78,027	8.72%	973,066	
12210	Legal Services	327,923	353,154	281,856	317,864	314,364	(3,500)	32,508	11.53%	314,364	
12240	Accounting Services	69,400	70,000	75,720	86,500	86,500	-	10,780	14.24%	86,500	
12310	Commissioner of Revenue	414,018	432,998	462,020	469,473	463,723	(5,750)	1,703	0.37%	463,723	
12315	Business Auditor	152,633	153,380	150,189	155,965	154,915	(1,050)	4,726	3.15%	154,915	
12340	Locally Funded Treasurer	54,377	60,571	59,920	72,789	67,622	(5,167)	7,702	12.85%	67,622	
12350	Real Estate Office	509,790	222,832	317,237	403,533	401,683	(1,850)	84,446	26.62%	401,683	
12410	Treasurer	709,781	708,755	809,479	849,812	832,312	(17,500)	22,833	2.82%	832,312	
12415	Finance & Strategic Initiatives	202,870	-	-	-	-	-	-	0.00%	-	
12420	Management Services	582,445	535,455	648,821	688,641	673,049	(15,592)	24,228	3.73%	673,049	
12425	Public & Employee Relations	260,823	274,934	282,788	318,261	304,705	(13,556)	21,917	7.75%	304,705	
12510	Information Technology	1,038,953	1,188,746	1,164,168	1,326,559	1,323,734	(2,825)	159,566	13.71%	1,323,734	
12520	Fuel Services	284,607	247,910	260,000	215,000	270,400	55,400	10,400	4.00%	270,400	
12530	Central Purchasing	75,199	89,061	82,184	84,757	84,657	(100)	2,473	3.01%	84,657	
12560	Communication Services	152,982	150,653	90,000	120,000	120,000	-	30,000	33.33%	120,000	
12600	Organizational Memberships	49,514	48,763	53,135	53,135	53,135	-	-	0.00%	53,135	
13200	Registrar	375,363	483,849	446,948	553,398	417,058	(136,340)	(29,890)	-6.69%	417,058	
<b>General Government Administration</b>		<b>5,998,193</b>	<b>6,025,999</b>	<b>7,361,505</b>	<b>8,067,912</b>	<b>8,197,674</b>	<b>129,762</b>	<b>2,171,675</b>	<b>29.50%</b>	<b>8,197,674</b>	<b>8.22%</b>
21100	Circuit Court	105,001	124,640	107,200	110,018	109,218	(800)	2,018	1.88%	109,218	
21150	Commissioner Of Accounts	942	858	1,264	1,576	1,014	(562)	(250)	-19.78%	1,014	
21200	General District Court	7,336	8,905	9,558	24,474	7,974	(16,500)	(1,584)	-16.57%	7,974	
21300	Magistrates	819	626	800	800	800	-	-	0.00%	800	
21500	Juvenile & Domestic Relations	10,716	8,414	10,273	10,503	8,288	(2,215)	(1,985)	-19.32%	8,288	
21600	Clerk Of The Circuit Court	704,713	750,443	742,422	765,532	752,782	(12,750)	10,360	1.40%	752,782	
21900	Victim/Witness Program	271,160	283,100	288,390	298,583	298,583	-	10,193	3.53%	298,583	
22100	Commonwealth's Attorney	895,596	965,052	994,284	1,020,323	1,020,323	-	26,039	2.62%	1,020,323	
22200	Locally Funded Comw/Attny	96,275	100,480	103,926	104,632	104,632	-	706	0.68%	104,632	
<b>Judicial Administration</b>		<b>2,092,558</b>	<b>2,242,518</b>	<b>2,258,117</b>	<b>2,336,441</b>	<b>2,303,614</b>	<b>(32,827)</b>	<b>61,096</b>	<b>2.71%</b>	<b>2,303,614</b>	<b>2.31%</b>
31200	Sheriff's Department	5,556,675	6,034,505	6,330,587	6,314,621	6,311,371	(3,250)	(19,216)	-0.30%	6,311,371	
31210	Sheriff's Off-Duty Deputies	195,806	289,616	199,674	249,863	249,863	-	50,189	25.14%	249,863	
31220	Sheriff's Dept/County	983,433	980,804	1,190,775	1,386,789	1,353,767	(33,022)	162,992	13.69%	1,353,767	
31400	E-911 System	1,745,795	1,537,362	1,664,371	1,836,887	1,829,622	(7,265)	165,251	9.93%	1,829,622	
31630	DMV 402 Grant-Alcohol	8,298	4,056	-	-	-	-	-	0.00%	-	
31640	DMV Select Enf Grant-SP	8,616	23,428	-	-	-	-	-	0.00%	-	
31641	DMV Selective Enf Grant	9,841	14,309	-	-	-	-	-	0.00%	-	
31642	DMV Select Enf Grant-OC	6,759	-	-	-	-	-	-	0.00%	-	
31730	DMV-Police Traffic Services	18,868	4,528	-	-	-	-	-	0.00%	-	
31735	DMV Safety 402 Select Enf	-	-	-	-	-	-	-	0.00%	-	
31740	BJA Edward Byrne Computer Grant	12,128	13,905	-	-	-	-	-	0.00%	-	
31745	Violence Against Women	33,425	37,494	-	-	-	-	-	0.00%	-	
31752	E. Byrne Memorial JAG	-	-	-	-	-	-	-	0.00%	-	
31753	LOLE Block Grant	2,283	-	-	-	-	-	-	0.00%	-	
31755	COPS De-Escalation Grant	631	91,442	-	-	-	-	-	0.00%	-	
31760	ARPA Law Enf Eq Grant	6,680	294,293	-	-	-	-	-	0.00%	-	
31797	Bulletproof Vest Partner Grant	8,186	11,601	-	-	-	-	-	0.00%	-	
31810	School Resource Officers	966,176	826,724	962,225	1,025,764	1,025,764	-	63,539	6.60%	1,025,764	
32200	Volunteer Fire Companies	313,000	287,973	383,801	432,373	420,373	(12,000)	36,572	9.53%	420,373	
32201	Altavista Fire Company	76,350	76,150	93,600	96,150	91,150	(5,000)	(2,450)	-2.62%	91,150	
32202	Brookneal Fire Company	54,700	56,638	71,950	74,500	69,500	(5,000)	(2,450)	-3.41%	69,500	
32203	Brookville Fire Company	59,663	58,261	71,950	80,150	75,150	(5,000)	3,200	4.45%	75,150	
32204	Concord Fire Company	70,663	54,500	71,950	74,500	69,500	(5,000)	(2,450)	-3.41%	69,500	
32205	Evington Fire Company	57,289	64,706	77,600	80,150	75,150	(5,000)	(2,450)	-3.16%	75,150	
32206	Gladys Fire Company	55,125	54,500	71,950	74,500	69,500	(5,000)	(2,450)	-3.41%	69,500	
32207	Lyn Dan Fire Company	53,242	54,500	71,950	74,500	69,500	(5,000)	(2,450)	-3.41%	69,500	
32208	Rustburg Fire Company	52,250	54,500	71,950	74,500	69,500	(5,000)	(2,450)	-3.41%	69,500	
32209	Red House Fire Company	1,750	-	1,750	1,750	1,750	-	-	0.00%	1,750	
32300	Volunteer Amb/Rescue Squads	158,985	137,859	190,811	214,985	209,985	(5,000)	19,174	10.05%	209,985	
32302	Brookneal Rescue Squad	27,545	20,152	30,000	30,000	30,000	-	-	0.00%	30,000	
32303	Campbell County Rescue	53,250	55,847	60,500	67,950	62,950	(5,000)	2,450	4.05%	62,950	
32304	Citizens Rescue Squad	22,794	3,874	47,250	47,250	47,250	-	-	0.00%	47,250	
32305	Concord Rescue Squad	50,250	54,950	57,500	64,950	59,950	(5,000)	2,450	4.26%	59,950	
32306	Rustburg Rescue Squad	28,296	38,714	70,000	70,000	70,000	-	-	0.00%	70,000	
32400	Forestry Service	20,329	20,329	20,329	20,329	20,329	-	-	0.00%	20,329	
32500	EMS Services	3,980,442	4,339,157	4,723,778	5,440,433	5,320,283	(120,150)	596,505	12.63%	5,320,283	
33200	Local Corrections	3,381,279	3,432,011	3,600,000	3,600,000	3,000,000	(600,000)	(600,000)	-16.67%	3,000,000	
33300	Probation Office	5,496	4,428	3,977	2,967	2,577	(390)	(1,400)	-35.20%	2,577	
33400	Detention	327,574	373,966	464,462	514,823	514,823	-	50,361	10.84%	514,823	
34500	Building Inspections	355,898	387,594	413,909	573,080	503,825	(69,255)	89,916	21.72%	503,825	
35100	Animal Control	294,078	311,652	324,483	349,386	347,386	(2,000)	22,903	7.06%	347,386	
35300	Medical Examiner	860	140	640	320	500	180	(140)	-21.88%	500	
35500	Public Safety	393,331	478,291	467,075	465,790	464,465	(1,325)	(2,610)	-0.56%	464,465	
<b>Public Safety</b>		<b>19,458,036</b>	<b>20,584,759</b>	<b>21,810,797</b>	<b>23,339,260</b>	<b>22,435,783</b>	<b>(903,477)</b>	<b>1,851,024</b>	<b>8.49%</b>	<b>22,435,783</b>	<b>22.51%</b>
41200	Highway Services	10,276	18,313	20,000	20,000	20,000	-	-	0.00%	20,000	
41320	Street Lights	13,689	13,138	15,000	15,000	15,000	-	-	0.00%	15,000	
43400	Maintenance of Bldgs & Grnds	1,706,967	1,871,931	2,058,335	2,228,907	2,087,993	(140,914)	29,658	1.44%	2,087,993	
44100	Public Works Admin	178,889	193,376	199,539	201,889	201,889	-	2,350	1.18%	201,889	
<b>Public Works</b>		<b>1,909,819</b>	<b>2,096,758</b>	<b>2,292,874</b>	<b>2,465,796</b>	<b>2,324,882</b>	<b>(140,914)</b>	<b>228,124</b>	<b>9.95%</b>	<b>2,324,882</b>	<b>2.33%</b>
51200	Supplement-Local Health	404,070	477,763	400,100	477,763	477,763	-	77,663	19.41%	400,100	

52500 Community Services Board	191,401	215,760	314,080	314,080	314,080	-	-	0.00%	314,080	
53100 Social Services Admin	5,019,216	5,679,207	6,145,827	6,772,866	6,772,866	-	627,039	10.20%	6,772,866	
53110 Other Welfare Services	433,384	-	-	-	-	-	-	0.00%	-	
53210 Public Assistance Services	2,762,984	3,059,084	3,356,100	3,367,000	3,367,000	-	10,900	0.32%	3,367,000	
53230 CVACL	65,745	65,745	65,745	65,745	65,745	-	-	0.00%	65,745	
53235 Volunteer Program	264	264	-	-	-	-	-	0.00%	-	
53500 Community Support Grant	-	5,000	5,000	5,000	5,000	-	-	0.00%	5,000	
53700 Housing Assistance Services	118,546	125,248	164,702	178,095	178,095	-	13,393	8.13%	178,095	
53800 Children's Services Act	4,923,604	6,230,363	5,033,770	6,125,800	6,125,458	(342)	1,091,688	21.69%	6,125,458	
53810 Youth Services	84,430	145,275	143,678	147,777	147,552	(225)	3,874	2.70%	147,552	
53900 Health/Education & Welfare	18,151	18,486	18,836	19,189	18,829	(360)	(7)	-0.04%	18,829	
<b>Health &amp; Welfare</b>	<b>14,021,796</b>	<b>16,022,195</b>	<b>15,647,838</b>	<b>17,473,315</b>	<b>17,472,388</b>	<b>(927)</b>	<b>1,450,193</b>	<b>9.27%</b>	<b>17,394,725</b>	<b>17.45%</b>
71100 Recreation Administration	384,502	461,321	545,568	610,031	606,631	(3,400)	61,063	11.19%	606,631	
71400 CEQL	76,309	152,064	166,504	214,110	206,508	(7,602)	40,004	24.03%	206,508	
71600 Community Recreation	65,218	89,490	126,658	144,027	144,027	-	17,369	13.71%	144,027	
72500 Historic Landmarks	2,500	2,500	5,000	6,000	5,000	(1,000)	-	0.00%	5,000	
73100 Library Administration	1,369,740	1,514,251	1,582,315	1,674,415	1,674,315	(100)	92,000	5.81%	1,674,315	
73300 Literacy Program	44,503	41,693	47,257	49,705	49,705	-	2,448	5.18%	49,705	
<b>Recreation &amp; Culture</b>	<b>1,942,773</b>	<b>2,261,319</b>	<b>2,473,302</b>	<b>2,698,288</b>	<b>2,686,186</b>	<b>(12,102)</b>	<b>424,867</b>	<b>17.18%</b>	<b>2,686,186</b>	<b>2.70%</b>
81100 Planning/Zoning	509,381	536,223	411,069	400,276	399,976	(300)	(11,093)	-2.70%	399,976	
81500 Economic Development	1,418,306	1,283,529	648,501	729,157	690,982	(38,175)	42,481	6.55%	690,982	
81600 Planning & Development	51,000	51,000	51,000	51,000	51,000	-	-	0.00%	51,000	
81625 CC Utility Service Authority (CCUSA)	91,838	92,415	93,476	-	-	-	(93,476)	-100.00%	-	
82200 Conservation Management	13,713	14,690	14,690	14,690	14,690	-	-	0.00%	14,690	
82250 Environment Mgmt Program	176,667	179,082	192,723	105,041	105,041	-	(87,682)	-45.50%	105,041	
83400 Cooperative Extension	119,899	75,156	154,775	159,112	159,112	-	4,337	2.80%	159,112	
<b>Community Development</b>	<b>2,380,804</b>	<b>2,232,095</b>	<b>1,566,234</b>	<b>1,459,276</b>	<b>1,420,801</b>	<b>(38,475)</b>	<b>(811,294)</b>	<b>-51.80%</b>	<b>1,420,801</b>	<b>1.43%</b>
91400 Expenditures	-	-	(658,000)	(658,000)	(658,000)	-	-	0.00%	(658,000)	
92100 Revenue Refunds	786	1,267	-	-	-	-	-	0.00%	-	
93000 Transfers	42,596,708	46,242,719	43,362,161	43,603,798	43,363,798	(240,000)	1,637	0.00%	43,441,461	
96000 Special Tax Districts	63,139	114,991	99,985	124,081	124,081	-	24,096	24.10%	124,081	
97000 Grant Pass-Through Funds	344,496	-	-	-	-	-	-	0.00%	-	
99999 Assigned	112,176	112,176	-	-	-	-	-	0.00%	-	
<b>Undistributed Expenditures, Transfers &amp; Assigned</b>	<b>43,117,305</b>	<b>46,471,153</b>	<b>42,804,146</b>	<b>43,069,879</b>	<b>42,829,879</b>	<b>(240,000)</b>	<b>(3,641,274)</b>	<b>-8.51%</b>	<b>42,907,542</b>	<b>43.05%</b>
<b>Grand Total Fund 100 Expenditures</b>	<b>90,921,284</b>	<b>97,936,796</b>	<b>96,214,813</b>	<b>100,910,167</b>	<b>99,671,207</b>	<b>(1,238,960)</b>	<b>1,734,411</b>	<b>1.80%</b>	<b>99,671,207</b>	<b>100.00%</b>

# DEPARTMENTAL SUMMARIES

*PLANNING WITH PURPOSE,  
BUILDING TOGETHER*

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# GENERAL FUND REVENUE

FEDERAL, STATE &  
LOCAL FUNDING

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Fund 100 Local Revenue	Line Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
<b>General Property Taxes</b>							
	Apportioned Vehicle for Hire	554,893	423,591	350,000	365,750	440,000	90,000
	Machinery & Tools Tax	6,970,222	6,930,117	6,730,583	6,811,350	7,000,000	269,417
	Manufactured Home Tax	215,898	139,103	151,500	144,020	144,020	(7,480)
	Motor Home & Rec Camper	680,903	506,102	445,000	445,000	500,000	55,000
	Penalties and Interest	729,295	789,669	700,000	700,000	700,000	-
	Personal Property Tax	17,609,293	11,765,264	12,840,000	12,840,000	14,142,000	1,302,000
	Public Service Corp Real Tax	2,280,424	2,333,590	2,280,424	2,248,386	2,208,969	(71,455)
	Real Estate Tax Mt. Vista Road	1,445	-	-	-	-	-
	Real Property Tax	33,201,811	28,284,535	25,900,000	26,055,400	26,000,000	100,000
	Real Property Tax - Special Tax District	388,846	209,143	215,000	215,000	370,477	155,477
	TWID Special Tax District	98,733	82,664	99,985	124,081	124,081	24,096
	<b>General Property Taxes Total</b>	<b>62,731,762</b>	<b>51,463,777</b>	<b>49,712,492</b>	<b>49,948,987</b>	<b>51,629,547</b>	<b>1,917,055</b>
<b>Other Local Taxes</b>							
	Animal Friendly License Plate Sales	1,217	1,824	1,435	1,435	1,435	-
	Bank Franchise Tax	395,731	416,163	410,000	448,130	448,130	38,130
	BPOL Tax	2,664,170	2,835,695	2,642,762	2,750,000	2,668,000	25,238
	Consumer Utility Tax	950,276	916,855	895,000	895,000	855,000	(40,000)
	County Licenses	340	350	200	100	100	(100)
	County Recordation Grantee	580,822	443,834	540,000	486,000	486,000	(54,000)
	Electric Gross Receipts Tax	234,450	124,734	250,000	223,250	150,000	(100,000)
	Local Probate Tax-Wills & Grants	16,776	17,217	15,000	15,000	15,000	-
	Local Sales & Use Tax	8,224,058	8,524,066	9,000,000	9,100,000	8,700,000	(300,000)
	Meals Tax	2,341,536	3,063,731	2,800,000	3,208,800	3,000,000	200,000
	Recordation Tax Grantor	165,918	137,344	140,000	178,220	150,000	10,000
	Transient Occupancy Tax	250,829	250,364	265,000	300,000	400,000	135,000
	Vehicle License Fee	2,838,354	2,013,235	1,800,000	1,825,200	1,825,200	25,200
	<b>Other Local Taxes Total</b>	<b>18,664,477</b>	<b>18,745,412</b>	<b>18,759,397</b>	<b>19,431,135</b>	<b>18,698,865</b>	<b>(60,532)</b>
<b>Charges for Services</b>							
	Animal Control Service Fee	-	-	-	-	-	-
	Animal Shelter	24	-	-	-	-	-
	Commonwealth Attorney Fee	5,492	5,702	4,000	4,000	5,000	1,000
	Court Appointed Attorney	(322)	162	-	-	-	-
	DMV Stop	145,107	76,852	150,000	150,000	100,000	(50,000)
	EMS Billing	2,512,625	1,664,075	2,400,000	2,750,000	2,750,000	350,000
	Fees and Delinquent Collections	113,964	636,653	115,000	97,980	97,980	(17,020)

Fund 100 Local Revenue	Line Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
	Felons Fluid Withdrawal Fee	1,819	1,185	1,200	1,200	1,200	-
	Fuel Sales	276,695	257,538	260,000	270,400	270,400	10,400
	Home Study Fees	283	255	1,000	1,000	750	(250)
	Law Library Fees & Fines	656	656	-	-	-	-
	Library Fees & Fines	7,276	6,168	5,000	2,500	5,000	-
	Library Receipts - Copier	18,992	17,955	16,000	16,000	16,000	-
	Miscellaneous Fees & Charges	73,991	44,135	50,000	50,000	50,000	-
	Miscellaneous Revenue	22,302	39,275	-	-	-	-
	Off-Duty Deputy Fees	218,744	258,051	199,674	199,674	249,863	50,189
	Parks & Recreation Fees/Trips & Heritage Festival	87,710	154,626	126,658	126,658	144,027	17,369
	Sale of County Maps	50	72	100	100	100	-
	Sheriff's Fees	3,992	3,992	3,992	3,992	3,992	-
	Telephone Charges Collected	105,417	99,425	100,000	93,500	93,500	(6,500)
	<b>Charges for Services Total</b>	<b>3,594,816</b>	<b>3,266,775</b>	<b>3,432,624</b>	<b>3,767,004</b>	<b>3,787,812</b>	<b>355,188</b>
<b>Recovered Costs</b>							
	School Funded Resource Officers	821,563	870,767	888,107	888,107	888,107	-
	SOVA-ICAC Reimbursement	77,951	54,655	89,818	22,598	67,220	(22,598)
	<b>Recovered Costs Total</b>	<b>899,513</b>	<b>925,422</b>	<b>977,925</b>	<b>910,705</b>	<b>955,327</b>	<b>(22,598)</b>
<b>Revenue Use of Money and Property</b>							
	DIOR Leases Rec Recognized	106,256	106,256	-	-	-	-
	Interest on Investments	2,066,723	3,430,829	750,000	750,000	700,000	(50,000)
	Interest-Leases Receivable	7,642	6,282	-	-	-	-
	Rental of General Property	25,456	42,353	135,000	135,000	135,000	-
	<b>Revenue Use of Money and Property Total</b>	<b>2,206,077</b>	<b>3,585,720</b>	<b>885,000</b>	<b>885,000</b>	<b>835,000</b>	<b>(50,000)</b>
<b>Fines &amp; Forfeitures</b>							
	Court Fines & Forfeitures	29,604	26,262	30,000	12,510	30,000	-
	Courthouse Maintenance Fee	13,477	17,064	10,500	10,500	10,500	-
	Courthouse Security Fee	40,826	40,495	32,000	32,000	32,000	-
	E-Summons Revenue	8,968	8,776	7,500	7,500	7,500	-
	Jail Admission Fees	4,868	5,093	4,000	4,000	4,000	-
	Non-Consecutive Jail Time	-	-	-	-	-	-
	Parking Fines	10	10	-	-	-	-
	<b>Fines &amp; Forfeitures Total</b>	<b>97,753</b>	<b>97,700</b>	<b>84,000</b>	<b>66,510</b>	<b>84,000</b>	<b>-</b>
<b>Misc Revenue</b>							
	Annual Insurance Dividend	15	16	-	-	-	-
	CPR/EMT/Fire Training Fees	-	-	-	-	-	-

Fund 100 Local Revenue	Line Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
	Fray Family Trust Revenue	12,000	12,000	12,000	12,000	12,000	-
	Gifts & Donations - Public Safety	1,241	5,350	-	-	-	-
	Gifts & Donations - Sheriff	27,399	32,931	-	-	-	-
	Gifts & Donations/Literacy	-	-	-	-	-	-
	Health Department Earned	18,376	49,558	25,000	25,000	25,000	-
	Insurance Recoveries	124,678	89,946	65,000	65,000	65,000	-
	Leesville Road Waterline	139,027	-	35,000	35,000	35,000	-
	Library Cleaning Charges	12,782	13,946	13,500	13,500	13,500	-
	Miscellaneous Refunds	628	485	-	500	500	500
	Miscellaneous Revenue - Opioid	117,384	113,167	-	-	-	-
	Miscellaneous Unclaimed Proceeds	-	-	-	-	-	-
	Nuisance Abatement Restitution	-	-	-	-	-	-
	Sale of Real Estate	4,848	-	-	-	-	-
	Sale of Salvage & Surplus	21,338	49,858	20,000	20,000	20,000	-
	Special Investigations Restitution	3,627	3,342	4,000	4,000	4,000	-
	Unclaimed Proceeds from Land Sales	132,205	350,503	40,000	40,000	40,000	-
	Victim/Witness Travel Reimbursement	-	-	-	-	-	-
	<b>Misc Revenue Total</b>	<b>615,548</b>	<b>721,102</b>	<b>214,500</b>	<b>215,000</b>	<b>215,000</b>	<b>500</b>
<b>Permits, Fees &amp; Licenses</b>							
	2.00% Levy Building Permits	4,435	5,805	4,300	4,300	4,500	200
	Building Inspection Fees	1,825	2,800	750	803	1,000	250
	Building Permit Fees	222,593	290,227	215,000	215,000	225,000	10,000
	Dangerous Dog Licenses	85	-	-	-	-	-
	Dog Licenses	9,889	9,085	8,000	4,264	4,000	(4,000)
	E&S Storm Water MGMT Fees	81,322	67,724	65,000	65,000	65,000	-
	Firework/Explosive Permit	250	100	250	250	150	(100)
	Land Transfer Fees	2,048	1,678	1,800	1,800	1,500	(300)
	Land Use Application Fees	8,679	22,001	8,000	8,000	8,000	-
	Plan Review Fee (Towers)	-	-	-	-	-	-
	Plan Review Fee PEC Application	4,100	3,000	2,000	2,000	1,500	(500)
	Plat Fees	9,395	7,695	7,400	7,400	7,400	-
	Storm Water MGMT Fees	19,628	16,797	13,000	16,900	13,000	-
	Zoning & Subdivision Permit	20,000	12,200	20,000	27,580	17,500	(2,500)
	Zoning Exceptions/Setback	200	500	-	-	-	-
	<b>Permits, Fees &amp; Licenses Total</b>	<b>384,449</b>	<b>439,613</b>	<b>345,500</b>	<b>353,297</b>	<b>348,550</b>	<b>3,050</b>

Fund 100 Local Revenue	Line Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
	<b>Total Fund 100 Local Revenue</b>	89,194,395	79,245,520	74,411,438	75,577,639	76,554,101	2,142,663

Fund 100 State Revenue	Line Description	Actual FY23	Actual FY24	Adopted FY25	Dept Projected FY26	Projected Budget FY26	FY26 Projected - FY25 Adopted
<b>Categorical Aid</b>							
	ARPA Grant - Library	1,378	-	-	-	-	-
	Asset Forfeiture	5,228	-	-	-	-	-
	Children At Risk (CAR)	3,272,839	4,072,859	3,136,000	3,840,000	3,840,000	704,000
	Circuit Court Records Preservation	53,076	46,440	-	-	-	-
	Commonwealth Tax Credit	3,456,013	3,456,013	3,456,013	3,456,013	3,456,013	-
	Covid-19 America Rescue Plan	173,876	13,918	-	-	-	-
	Covid-19 CARES Registrar Revenue	-	-	-	-	-	-
	Covid-19 CARES Revenue	-	-	-	-	-	-
	Covid-19 CESF Revenue	-	-	-	-	-	-
	Credit Card Rebate Revenue	10,243	-	10,000	10,000	10,000	-
	E-911 Phone Replacement Grant	-	-	-	-	-	-
	Jury Claims Reimbursement	8,340	-	7,500	10,000	10,000	2,500
	Juvenile Crime Control Act	53,024	-	53,024	53,024	53,024	-
	Library State Aid	202,124	-	232,195	249,878	249,878	17,683
	Literacy Grant - State	-	-	2,000	-	-	(2,000)
	Miscellaneous Revenue	-	-	-	-	-	-
	Opioids Settlement Revenue	53,094	61,461	-	-	-	-
	Pet Spay & Neuter Funds	100	114	-	-	-	-
	Public Assistance/Admin	2,570,023	2,821,689	2,044,338	2,093,652	2,093,652	49,314
	Recordation Tax - State	-	-	-	-	-	-
	Rescue Squad Assistance	47,381	-	-	-	-	-
	Rosenwald School Grant	327,840	8,334	-	-	-	-
	Seneca Maintenance	8,250	9,750	9,000	10,125	10,125	1,125
	State Allocation for Administration	13,405	13,405	10,787	12,000	12,000	1,213
	State Victim/Witness Grant	60,914	-	-	-	-	-
	Technology Trust Fees	34,193	18,365	-	-	-	-
	Tobacco Precision Ag	228,863	88,048	-	-	-	-
	Va Domestic Violence Victims Grant	39,130	107,173	40,000	40,000	40,000	-
	VITA Educational Grant	2,035	4,000	-	-	-	-
	Wireless E-911 Reimbursement	229,553	278,470	235,000	235,000	235,000	-
<b>Categorical Aid Total</b>		<b>10,850,921</b>	<b>11,000,039</b>	<b>9,235,857</b>	<b>10,009,692</b>	<b>10,009,692</b>	<b>773,835</b>

Fund 100 State Revenue	Line Description	Actual FY23	Actual FY24	Adopted FY25	Dept Projected FY26	Projected Budget FY26	FY26 Projected - FY25 Adopted
<b>Non-Categorical Aid</b>							
	Communications Tax	966,104	907,887	1,000,000	1,000,000	1,000,000	-
	Mobile Home Titling	160,914	218,940	125,000	175,000	175,000	50,000
	Moped ATV Sales Tax	10,602	9,900	5,000	10,000	10,000	5,000
	Railroad Rolling Stock	146,129	159,714	135,000	155,000	155,000	20,000
	Rental Tax	315,833	292,046	250,000	290,000	290,000	40,000
	<b>Non-Categorical Aid Total</b>	<b>1,599,581</b>	<b>1,588,487</b>	<b>1,515,000</b>	<b>1,630,000</b>	<b>1,630,000</b>	<b>115,000</b>
<b>Shared Expenses</b>							
	Clerks Office	421,217	459,887	431,382	503,000	503,000	71,618
	Commissioner of Revenue	205,901	221,886	198,301	258,000	258,000	59,699
	Commonwealth's Attorney	591,680	681,921	726,821	761,000	761,000	34,179
	Electoral Board Reimbursement	-	-	12,603	-	-	(12,603)
	Primary Election Cost Reimbursement	7,142	47,753	-	-	-	-
	Registrar	84,118	89,523	102,265	110,662	110,662	8,397
	Sheriff	2,753,008	2,985,497	2,814,344	2,845,691	2,845,691	31,347
	Treasurer	162,169	190,963	160,000	227,000	227,000	67,000
	<b>Shared Expenses Total</b>	<b>4,225,236</b>	<b>4,677,431</b>	<b>4,445,716</b>	<b>4,705,353</b>	<b>4,705,353</b>	<b>259,637</b>
<b>Total Fund 100 State Revenue</b>		<b>16,675,738</b>	<b>17,265,957</b>	<b>15,196,573</b>	<b>16,345,045</b>	<b>16,345,045</b>	<b>1,148,472</b>

Fund 100 Federal Revenue	Line Description	Actual FY23	Actual FY24	Adopted FY25	Dept Projected FY26	Projected Budget FY26	FY26 Projected - FY25 Adopted
<b>Categorical (Public Safety)</b>							
	Bulletproof Vest Partners	4,559	3,626	-	-	-	-
	DMV 402 Grant-Selective Enf	23,884	14,611	-	-	-	-
	DMV 402 Grant-Selective Enf	7,787	-	-	-	-	-
	DMV -Police Traffic Service	17,196	12,608	-	-	-	-
	E. Byrne Justice Grant	15,248	16,844	-	-	-	-
	E. Byrne Memorial JAG Grant	-	-	-	-	-	-
	Emergency Mgmt Perf Grant	13,805	27,610	-	-	-	-
	LOLE Block Grant	2,283	-	-	-	-	-
	Sheriff ARPA Fed Stimulus	-	-	-	-	-	-
	Victim Witness Grant	157,417	140,689	207,683	223,315	223,315	15,632
	Violence Against Women Grant	39,362	32,243	-	-	-	-
<b>Categorical (Public Safety) Total</b>		<b>281,541</b>	<b>248,232</b>	<b>207,683</b>	<b>223,315</b>	<b>223,315</b>	<b>15,632</b>
<b>Categorical (Social Services)</b>							
	ARPA Funds - Domestic Violence	787	-	-	-	-	-
	Cost Allocation	-	223,719	247,500	245,000	245,000	(2,500)
	Housing Assistance - Federal	53,911	63,680	65,831	69,559	69,559	3,728
	Medicaid Transportation	-	-	-	-	-	-
	Public Assistance/Admin - Fed	4,381,024	4,626,971	6,087,788	6,479,187	6,234,187	146,399
	VTC - ARPA Tourism	30,000	19,059	-	-	-	-
<b>Categorical (Social Services) Total</b>		<b>4,465,722</b>	<b>4,933,429</b>	<b>6,401,119</b>	<b>6,793,746</b>	<b>6,548,746</b>	<b>147,627</b>
<b>Total Fund 100 Federal Revenue</b>		<b>4,747,262</b>	<b>5,181,662</b>	<b>6,608,802</b>	<b>7,017,061</b>	<b>6,772,061</b>	<b>163,259</b>
<hr/>							
<b>Local Revenue</b>		<b>89,194,395</b>	<b>79,245,520</b>	<b>74,411,438</b>	<b>75,577,639</b>	<b>76,554,101</b>	<b>2,142,663</b>
<b>State Revenue</b>		<b>16,675,738</b>	<b>17,265,957</b>	<b>15,196,573</b>	<b>16,345,045</b>	<b>16,345,045</b>	<b>1,148,472</b>
<b>Federal Revenue</b>		<b>4,747,262</b>	<b>5,181,662</b>	<b>6,608,802</b>	<b>7,017,061</b>	<b>6,772,061</b>	<b>163,259</b>
<b>Grand Total Revenue Fund 100</b>		<b>110,617,396</b>	<b>101,693,139</b>	<b>96,216,813</b>	<b>98,939,745</b>	<b>99,671,207</b>	<b>3,454,394</b>



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# GENERAL FUND EXPENDITURES

FUND 100  
LOCAL COSTS

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# GENERAL GOVERNMENT ADMINISTRATION

11010 - 13200





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# GENERAL GOVERNMENT ADMINISTRATION

These various administrative departments work in tandem, under County Administration and the Board of Supervisors, to support functions necessary to serve the locality's 55,492 residents.

Dept	Office/Function	Responsible for:
11010	Board of Supervisors	Elected governing body, comprised of seven Campbell County residents (from each election district) who serve in staggered four-year terms. This body guides County policy, planning and funding on behalf of local residents.
11011	Non-Departmental	Reflects anticipated expenditures and mandated costs that affect the organization as a whole.
12110	County Administration	Oversees daily operations and large-scale projects under the direction of the Board of Supervisors.
12210	Legal Services	Advises County Administration and the Board on legal matters relating to local government operations.
12240	Accounting Services	Contracted accounting services for audits and long-term management of the County's financial resources.
12310	Commissioner of the Revenue	An elected Constitutional Official and chief assessing officer; assesses personal/real property in accordance with the Code of Virginia.
12315	Business Auditor	Manages the County's business license tax ordinance; maintains business license and personal property databases.
12340 12410	Locally Funded Treasurer/Treasurer	An elected Constitutional Officer who collects and processes all personal/business property taxes, real estate taxes, and County service fees and charges; collects state/estimated income tax payments.
12350	Real Estate	Responsible for producing the annual Land Book; maintains all land ownership and real estate assessments.
12420	Management Services	Oversees multiple functions for sound and transparent fiscal management. Is responsible for: accounts payable, budgeting, benefits management, general accounting/reporting, payroll and purchasing. Coordinates all budget related aspects from creation to implementation to monitoring. Along with budgets, the department oversees fiscal policies, and the Capital Improvement Plan (CIP) which affects multiple departments.
12425	Public and Employee Relations	Oversees public information/public relations, emergency notifications, employee communications and recruitment; processes Freedom of Information Act requests; maintains the County's online presence.
12510	Information Technology	Responsible for technology infrastructure and central systems across all County departments.



# GENERAL GOVERNMENT ADMINISTRATION

These various administrative departments work in tandem, under County Administration and the Board of Supervisors, to support functions necessary to serve the locality's 55,492 residents.

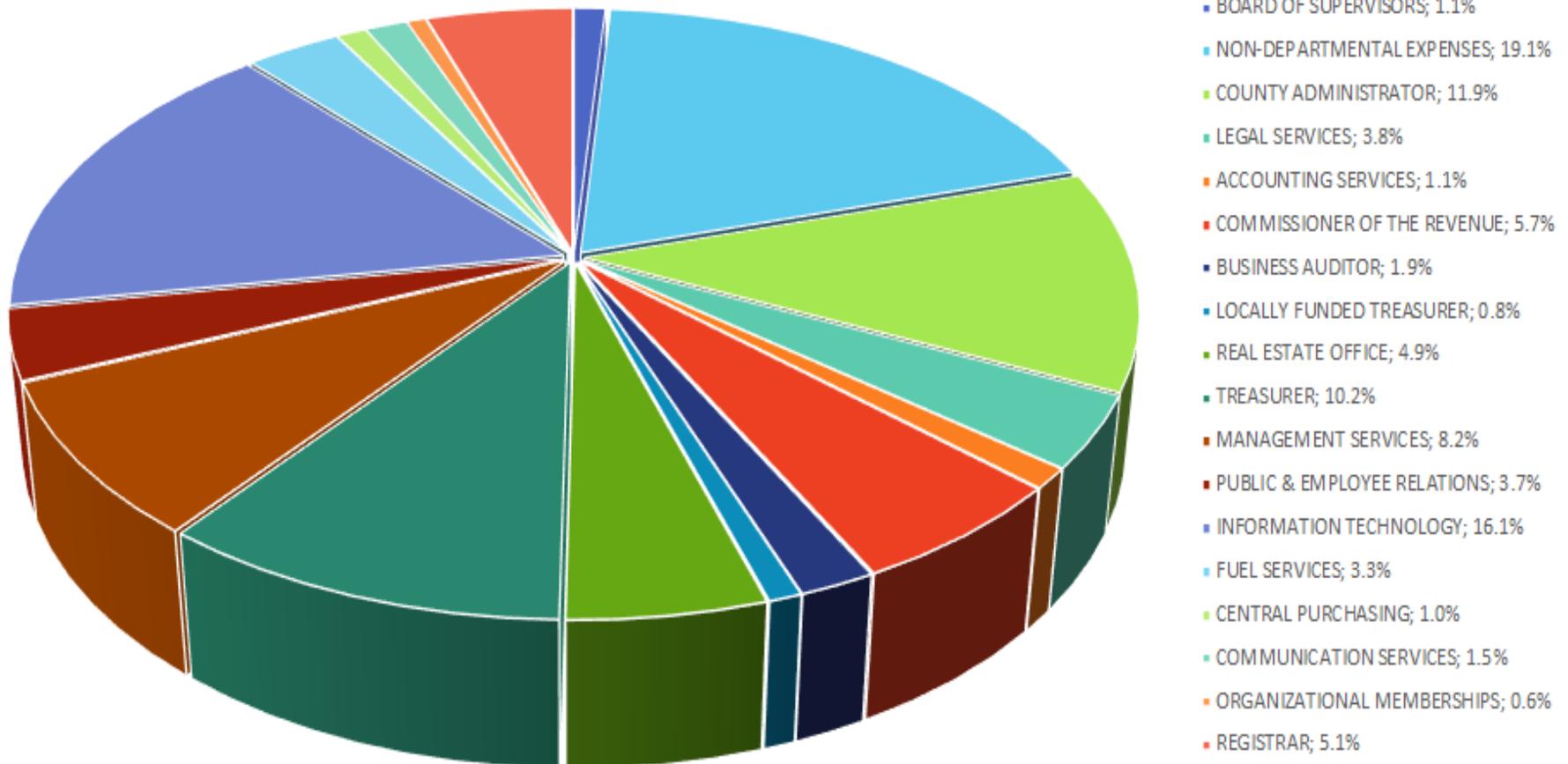
<b>Dept.</b>	<b>Office/Function</b>	<b>Responsible for:</b>
12520	Fuel Services	Funding allocations for anticipated fuel needs to operate County services.
12530	Central Purchasing	Responsible for purchasing, bidding and contracting needed supplies and services for daily operations.
12560	Communication Services	Allocations for maintenance of the County's phone system and other communication platforms.
12600	Organizational Memberships	Allocations for the County's annual membership renewals, which are beneficial in networking with various organizations and coalitions.
13200	Registrar	An appointed office that oversees voter registration/voting, providing polling locations, obtaining information on candidates/referenda, and reporting election related information per the State Board of Elections.



# GENERAL GOVERNMENT ADMINISTRATION

These various administrative departments work in tandem, under County Administration and the Board of Supervisors, to support functions necessary to serve the locality's 55,492 residents.

General Government Administration  
Percent of Expenditures by Function





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Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>11010</b>	<b>Board of Supervisors</b>	1111	Comp - Board Members		55,966	57,181	61,761	61,761	61,761	-	61,761
		2100	Employer Cost - FICA		3,565	3,874	4,725	4,725	4,725	-	4,725
		2310	Employer Cost - Health Ins		21,490	16,117	23,302	14,745	14,745	(8,557)	14,745
		2720	Workers Compensation		39	40	43	50	50	7	50
		5510	Personal Vehicle Mileage		2,082	2,151	2,500	2,500	2,500	-	2,500
		5530	Travel - Sustenance & Lodging		-	-	7,500	7,500	-	(7,500)	-
		5540	Convention & Education		660	99	2,000	2,000	2,000	-	2,000
		5885	County Memorials		-	207	300	300	-	(300)	-
		6001	Office Supplies		992	2,013	1,000	1,000	1,000	-	1,000
		6002	Food Supplies		1,731	1,276	2,000	2,000	1,500	(500)	1,500
		6012	Books & Subscriptions		198	330	375	375	375	-	375
		8102	Furniture & Fixtures		-	6,400	5,000	5,000	-	(5,000)	-
<b>Board of Supervisors Total</b>					<b>86,723</b>	<b>89,688</b>	<b>110,506</b>	<b>101,956</b>	<b>88,656</b>	<b>(21,850)</b>	<b>88,656</b>
<b>11011</b>	<b>Non-Departmental Expenses</b>	1100	Comp & Fringes Salary Increases		-	-	896,538	1,000,000	1,305,842	409,304	1,305,842
		2210	Employer Cost - Line of Duty		86,919	87,522	90,935	90,000	90,000	(935)	90,000
		2230	Retiree Health Credit/County		19,190	19,500	25,440	25,440	25,440	-	25,440
		2311	Employer Cost - Health Ins		192	-	-	-	-	-	-
		2600	Unemployment Compensation		424	11,528	3,500	3,500	3,500	-	3,500
		2730	Disability Insurance Prog		69,253	66,722	69,253	69,253	69,253	-	69,253
		2820	Employee Tuition Assistance		4,279	4,790	7,193	7,193	7,193	-	7,193
		3315	Maint/Repair - Vehicles		-	782	200	200	200	-	200
		3600	Advertising		424	512	6,300	5,000	1,000	(5,300)	1,000
		3840	Background Checks		-	-	-	-	-	-	-
		5210	Postage		3,938	4,735	3,800	4,900	4,900	1,100	4,900
		5305	Motor Vehicle Insurance		-	330	328	417	417	89	417
		5311	Multi-Peril Insurance		51,206	51,753	52,688	52,688	52,688	-	52,688
		5410	Lease/Rent - Equipment		2,762	2,069	3,420	5,762	5,762	2,342	5,762
		5810	Dues & Association Memberships		1,400	1,200	1,400	1,400	1,400	-	1,400
		6008	Gas, Oil, Grease		(0)	863	500	500	500	-	500
		9400	Budget Set Aside		-	-	10,000	10,000	-	(10,000)	-
<b>Non-Departmental Expenses Total</b>					<b>239,986</b>	<b>252,306</b>	<b>1,171,495</b>	<b>1,276,253</b>	<b>1,568,095</b>	<b>396,600</b>	<b>1,568,095</b>
<b>12110</b>	<b>County Administrator</b>	1112	Comp - Deputy County Admin	1	-	164,595	165,951	170,929	170,929	4,978	170,929
		1113	Comp - County Administrator	1	184,670	211,708	210,000	216,300	216,300	6,300	216,300
		1114	Comp - Asst County Administrator	1	-	-	127,090	130,903	130,903	3,813	130,903
		1158	Comp - Admin Assistant	3	114,859	125,583	179,008	188,453	188,453	9,445	188,453
		1800	Comp - Sec Board Meetings		90	90	4,500	4,500	4,500	-	4,500
		2100	Employer Cost - FICA		19,397	34,729	49,897	54,054	54,054	4,157	54,054
		2210	Employer Cost - VRS		37,838	62,710	88,262	92,512	92,512	4,250	92,512
		2230	Retiree Health Insurance		4,945	-	-	-	-	-	-
		2310	Employer Cost - Health Ins		35,156	43,625	41,511	88,932	88,932	47,421	88,932
		2400	Employer Cost - VRS Group		3,999	6,627	9,190	8,338	8,338	(852)	8,338
		2720	Workers Compensation		210	351	480	495	495	15	495
		3190	Other Professional Services		-	-	-	-	-	-	-
		5210	Postage		9	-	-	-	-	-	-

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5230	Telephone		2,752	4,178	5,000	5,000	5,000	-	5,000
		5510	Personal Vehicle Mileage		178	351	600	600	500	(100)	500
		5530	Travel - Sustenance & Lodging		2,479	3,584	5,700	5,700	5,700	-	5,700
		5540	Convention & Education		2,779	2,174	4,400	3,000	3,000	(1,400)	3,000
		5810	Dues & Association Memberships		445	1,443	2,600	2,600	2,600	-	2,600
		6001	Office Supplies		443	1,196	850	850	850	-	850
		8102	Furniture & Fixtures		559	-	-	850	-	-	-
<b>County Administrator Total</b>				<b>6</b>	<b>410,805</b>	<b>662,944</b>	<b>895,039</b>	<b>974,016</b>	<b>973,066</b>	<b>78,027</b>	<b>973,066</b>
<b>12210</b>	<b>Legal Services</b>	1136	Comp - Staff Attorney		3,333	18,875	-	-	-	-	-
		1159	Comp - Paralegal		10,000	-	-	-	-	-	-
		2100	Employer Cost - FICA		939	1,343	-	-	-	-	-
		2210	Employer Cost - VRS		1,691	2,219	-	-	-	-	-
		2230	Retiree Health Insurance		12,038	12,156	12,156	16,164	16,164	4,008	16,164
		2310	Employer Cost - Health Ins		3,645	5,467	-	-	-	-	-
		2400	Employer Cost - VRS Group		179	235	-	-	-	-	-
		2720	Workers Compensation		9	13	-	-	-	-	-
		3155	Legal Fees		136,163	135,362	120,000	145,000	145,000	25,000	145,000
		3156	Delinquent Land Purchase		-	-	5,000	1,000	-	(5,000)	-
		3157	Delinquent Tax Collection		146,713	168,017	130,000	150,000	150,000	20,000	150,000
		3165	Legal Services-Court Appt Attrnys		-	-	300	300	-	(300)	-
		3336	Nuisance Abatement		570	(918)	500	500	500	-	500
		3600	Advertising		8,313	8,607	9,000	-	-	(9,000)	-
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-	-
		5540	Convention & Education		-	175	1,500	1,500	500	(1,000)	500
		5810	Dues & Association Memberships		678	1,520	2,000	2,000	2,000	-	2,000
		6001	Office Supplies		139	83	200	200	200	-	200
		6012	Books & Subscriptions		-	-	1,200	1,200	-	(1,200)	-
		8102	Furniture & Fixtures		3,514	-	-	-	-	-	-
<b>Legal Services Total</b>					<b>327,923</b>	<b>353,154</b>	<b>281,856</b>	<b>317,864</b>	<b>314,364</b>	<b>32,508</b>	<b>314,364</b>
<b>12240</b>	<b>Accounting Services</b>	3120	Accounting Services - Auditing		65,500	70,000	71,820	82,000	82,000	10,180	82,000
		3125	Cost Allocation Plan		3,900	-	3,900	4,500	4,500	600	4,500
<b>Accounting Services Total</b>					<b>69,400</b>	<b>70,000</b>	<b>75,720</b>	<b>86,500</b>	<b>86,500</b>	<b>10,780</b>	<b>86,500</b>
<b>12310</b>	<b>Commissioner of Revenue</b>	1114	Comp - Commissioner of Rev	1	120,292	115,453	114,011	107,439	107,439	(6,572)	107,439
		1116	Comp - Deputies	4	170,266	169,465	185,466	187,074	187,074	1,608	187,074
		2100	Employer Cost - FICA		21,812	21,404	22,910	22,530	22,530	(380)	22,530
		2210	Employer Cost - VRS		36,926	36,120	38,543	37,903	37,903	(640)	37,903
		2310	Employer Cost - Health Ins		35,346	31,563	31,767	40,346	40,346	8,579	40,346
		2400	Employer Cost - VRS Group		3,907	3,817	4,013	3,774	3,774	(239)	3,774
		2720	Workers Compensation		203	199	210	207	207	(3)	207
		3190	Other Professional Services		9,072	24,086	35,000	36,500	36,500	1,500	36,500
		5210	Postage		3,641	3,234	5,000	6,750	4,500	(500)	4,500
		5220	Shipping Costs		995	812	1,500	1,750	1,000	(500)	1,000
		5230	Telephone		3,160	2,995	3,500	4,000	3,500	-	3,500

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5240	Electronic Network Charge		-	-	1,000	-	-	(1,000)	-
		5410	Lease/Rent - Equipment		2,316	3,811	2,100	3,750	3,750	1,650	3,750
		5510	Personal Vehicle Mileage		-	-	500	500	500	-	500
		5530	Travel - Sustenance & Lodging		-	46	2,500	2,500	1,500	(1,000)	1,500
		5540	Convention & Education		850	1,017	1,500	1,750	1,500	-	1,500
		5810	Dues & Association Memberships		940	1,655	1,100	1,200	1,200	100	1,200
		6001	Office Supplies		2,886	7,554	7,500	8,500	8,500	1,000	8,500
		6012	Books & Subscriptions		1,405	2,525	2,000	2,000	2,000	-	2,000
		8102	Furniture & Fixtures		-	7,242	1,100	1,000	-	(1,100)	-
		8107	EDP Equipment		-	-	800	-	-	(800)	-
<b>Commissioner of Revenue Total</b>				<b>5</b>	<b>414,018</b>	<b>432,998</b>	<b>462,020</b>	<b>469,473</b>	<b>463,723</b>	<b>1,703</b>	<b>463,723</b>
<b>12315 Business Auditor</b>		1138	Comp - Business Auditor	1	66,255	64,150	58,500	60,255	60,255	1,755	60,255
		1158	Comp - Admin Assistant	1	39,162	41,599	41,942	43,200	43,200	1,258	43,200
		2100	Employer Cost - FICA		7,319	7,357	7,684	7,914	7,914	230	7,914
		2210	Employer Cost - VRS		13,359	13,409	12,927	13,315	13,315	388	13,315
		2310	Employer Cost - Health Ins		18,849	18,849	19,220	20,673	20,673	1,453	20,673
		2400	Employer Cost - VRS Group		1,413	1,417	1,346	1,386	1,386	40	1,386
		2720	Workers Compensation		74	74	70	72	72	2	72
		5210	Postage		3,060	2,805	3,250	3,500	3,500	250	3,500
		5510	Personal Vehicle Mileage		-	-	300	200	150	(150)	150
		5530	Travel - Sustenance & Lodging		506	502	750	750	750	-	750
		5540	Convention & Education		450	445	1,000	1,000	500	(500)	500
		6001	Office Supplies		2,187	2,773	3,000	3,500	3,000	-	3,000
		6012	Books & Subscriptions		-	-	200	200	200	-	200
		8102	Furniture & Fixtures		-	-	-	-	-	-	-
<b>Business Auditor Total</b>				<b>2</b>	<b>152,633</b>	<b>153,380</b>	<b>150,189</b>	<b>155,965</b>	<b>154,915</b>	<b>4,726</b>	<b>154,915</b>
<b>12340 Locally Funded Treasurer</b>		1116	Comp - Deputies	1	39,289	44,424	43,506	48,745	48,745	5,239	48,745
		1300	Comp - P/T Help		-	-	-	4,800	-	-	-
		2100	Employer Cost - FICA		2,814	3,150	3,328	4,096	3,729	401	3,729
		2210	Employer Cost - VRS		4,982	5,633	5,599	6,723	6,723	1,124	6,723
		2310	Employer Cost - Health Ins		6,738	6,738	6,874	7,738	7,738	864	7,738
		2400	Employer Cost - VRS Group		526	595	583	653	653	70	653
		2720	Workers Compensation		27	31	30	34	34	4	34
<b>Locally Funded Treasurer Total</b>				<b>1</b>	<b>54,377</b>	<b>60,571</b>	<b>59,920</b>	<b>72,789</b>	<b>67,622</b>	<b>7,702</b>	<b>67,622</b>
<b>12350 Real Estate Office</b>		1111	Comp - Board of Equalization		6,375	-	-	-	-	-	-
		1118	Comp - Program Manager	1	59,000	65,173	68,189	70,235	70,235	2,046	70,235
		1142	Comp - Appraisers	1	50,261	54,640	56,329	58,019	58,019	1,690	58,019
		1156	Comp - Administrative Aid	1	-	16,667	-	41,200	41,200	-	41,200
		2100	Employer Cost - FICA		8,142	10,225	9,526	12,963	12,963	3,437	12,963
		2210	Employer Cost - VRS		13,854	17,305	16,026	21,809	21,809	5,783	21,809
		2310	Employer Cost - Health Ins		10,745	10,824	10,956	20,483	20,483	9,527	20,483
		2400	Employer Cost - VRS Group		1,464	1,829	1,669	2,065	2,065	396	2,065
		2720	Workers Compensation		891	969	1,000	1,059	1,059	59	1,059

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		3190	Other Professional Services		320,758	4,040	110,000	125,000	125,000	15,000	125,000
		3315	Maint/Repair - Vehicles		382	-	250	250	250	-	250
		3321	Maint Cont - Software		33,480	36,386	36,100	39,500	39,500	3,400	39,500
		5210	Postage		200	3	100	100	100	-	100
		5230	Telephone		528	815	792	900	900	108	900
		5305	Motor Vehicle Insurance		315	330	350	350	350	-	350
		5410	Lease/Rent - Equipment		-	279	-	3,250	3,250	3,250	3,250
		5510	Personal Vehicle Mileage		35	53	125	125	125	-	125
		5530	Travel - Sustenance & Lodging		467	-	1,650	1,650	750	(900)	750
		5540	Convention & Education		50	694	1,500	1,500	750	(750)	750
		5810	Dues & Association Memberships		883	944	900	900	900	-	900
		6001	Office Supplies		570	452	600	1,000	800	200	800
		6008	Gas, Oil, Grease		952	1,066	900	900	900	-	900
		6009	Tires, Tubes, Parts		438	-	200	200	200	-	200
		6012	Books & Subscriptions		-	-	75	75	75	-	75
		8102	Furniture & Fixtures		-	138	-	-	-	-	-
<b>Real Estate Office Total</b>				<b>2</b>	<b>509,790</b>	<b>222,832</b>	<b>317,237</b>	<b>403,533</b>	<b>401,683</b>	<b>43,246</b>	<b>401,683</b>
<b>12410</b>	<b>Treasurer</b>	1114	Comp - Treasurer	1	98,988	103,222	102,265	107,439	107,439	5,174	107,439
		1116	Comp - Deputies	6	232,234	258,014	273,804	281,633	281,633	7,829	281,633
		1200	Comp - Overtime		-	57	-	-	-	-	-
		1300	Comp - P/T Help		5,379	4,400	4,800	4,800	4,800	-	4,800
		2100	Employer Cost - FICA		23,477	26,062	29,137	30,131	30,131	994	30,131
		2210	Employer Cost - VRS		42,330	45,796	48,400	50,073	50,073	1,673	50,073
		2230	Retiree Health Insurance		-	5,478	-	14,568	14,568	14,568	14,568
		2310	Employer Cost - Health Ins		46,876	43,584	64,813	37,421	37,421	(27,392)	37,421
		2400	Employer Cost - VRS Group		4,475	4,849	5,039	5,042	5,042	3	5,042
		2720	Workers Compensation		232	242	268	272	272	4	272
		3190	Other Professional Services		-	-	-	-	-	-	-
		3700	Dog Tags/Licenses		-	1,919	1,920	3,500	3,500	1,580	3,500
		5210	Postage		86,214	101,341	98,000	125,000	110,000	12,000	110,000
		5230	Telephone		3,169	4,348	3,588	3,588	3,588	-	3,588
		5240	Electronic Network Charge		1,300	3,150	2,000	3,200	3,200	1,200	3,200
		5410	Lease/Rent - Equipment		4,188	4,891	4,500	3,000	3,000	(1,500)	3,000
		5510	Personal Vehicle Mileage		491	-	700	1,400	1,400	700	1,400
		5530	Travel - Sustenance & Lodging		382	428	1,500	2,500	2,500	1,000	2,500
		5540	Convention & Education		1,616	4,255	2,500	5,000	5,000	2,500	5,000
		5810	Dues & Association Memberships		1,150	1,245	1,245	1,245	1,245	-	1,245
		5890	Misc Fees & Charges		146,325	79,305	150,000	150,000	150,000	-	150,000
		6001	Office Supplies		10,953	15,929	15,000	20,000	17,500	2,500	17,500
		8102	Furniture & Fixtures		-	240	-	-	-	-	-
<b>Treasurer Total</b>				<b>7</b>	<b>709,781</b>	<b>708,755</b>	<b>809,479</b>	<b>849,812</b>	<b>832,312</b>	<b>22,833</b>	<b>832,312</b>
<b>12415</b>	<b>Finance &amp; Strategic Initiatives</b>	1115	Comp - Director		154,950	-	-	-	-	-	-
		1168	Comp - Finance/Budget Analyst		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		11,413	-	-	-	-	-	-
		2210	Employer Cost - VRS		19,648	-	-	-	-	-	-
		2310	Employer Cost - Health Ins		10,935	-	-	-	-	-	-

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		2400	Employer Cost - VRS Group		2,076	-	-	-	-	-	-
		2720	Workers Compensation		108	-	-	-	-	-	-
		3190	Other Professional Services		-	-	-	-	-	-	-
		3315	Maint/Repair Vehicles		20	-	-	-	-	-	-
		5230	Telephone		984	-	-	-	-	-	-
		5305	Motor Vehicle Insurance		315	-	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		268	-	-	-	-	-	-
		5540	Convention & Education		970	-	-	-	-	-	-
		5810	Dues & Association Memberships		437	-	-	-	-	-	-
		6001	Office Supplies		382	-	-	-	-	-	-
		6008	Gas, Oil, Grease		364	-	-	-	-	-	-
<b>Finance &amp; Strategic Initiatives Total</b>					<b>202,870</b>	-	-	-	-	-	-
<b>12420</b>	<b>Management Services</b>	1115	Comp - Director	1	85,925	119,388	112,200	115,566	115,566	3,366	115,566
		1117	Comp - Deputy Director	1	-	-	75,000	65,000	65,000	(10,000)	65,000
		1162	Comp - Finance/Acctg Spec	3	118,296	115,116	134,909	176,610	176,610	41,701	176,610
		1163	Comp - HR & Benefits Coord		52,595	50,321	60,000	-	-	(60,000)	-
		1164	Internal Prog & Sv	1	-	15,000	-	-	-	-	-
		1167	Comp - Finance/Budget Manager	1	-	-	-	61,800	61,800	61,800	61,800
		1168	Comp - Finance/Budget Analyst		66,458	53,932	60,000	-	-	(60,000)	-
		1200	Comp - Overtime		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		23,482	26,188	33,821	32,052	32,052	(1,769)	32,052
		2210	Employer Cost - VRS		38,092	41,645	56,899	56,555	56,555	(344)	56,555
		2230	Reitree Health Insurance		-	-	-	8,892	-	-	-
		2310	Employer Cost - Health Ins		39,404	32,965	37,239	76,216	76,216	38,977	76,216
		2400	Employer Cost - VRS Group		3,977	4,421	5,924	4,944	4,944	(980)	4,944
		2720	Workers Compensation		221	235	309	312	312	3	312
		2730	COVID-19 Expenditures		-	-	-	-	-	-	-
		2760	ARPA Expenditures		105,012	13,918	-	-	-	-	-
		3180	Contracted Payroll Service		43,969	56,339	49,815	54,604	54,604	4,789	54,604
		3190	Other Professional Services		610	-	15,610	20,000	15,000	(610)	15,000
		5230	Telephone		1,584	1,764	1,750	1,750	1,750	-	1,750
		5510	Personal Vehicle Mileage		-	37	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-	-
		5540	Convention & Education		547	1,281	3,000	10,000	10,000	7,000	10,000
		5810	Dues & Association Memberships		1,324	1,354	1,145	1,740	1,740	595	1,740
		6001	Office Supplies		771	1,551	1,200	900	900	(300)	900
		8102	Furniture & Fixtures		178	-	-	1,700	-	-	-
<b>Management Services Total</b>				<b>7</b>	<b>582,445</b>	<b>535,455</b>	<b>648,821</b>	<b>688,641</b>	<b>673,049</b>	<b>24,228</b>	<b>673,049</b>
<b>12425</b>	<b>Public &amp; Employee Relations</b>	1115	Comp - Director	1	73,763	80,093	80,093	82,495	82,495	2,402	82,495
		1127	Comp - Organization Dev Spec	1	46,243	40,811	43,128	44,422	44,422	1,294	44,422
		1156	Comp - Administrative Aid	1	39,618	44,141	44,141	45,465	45,465	1,324	45,465
		1300	Comp - P/T Help		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		12,115	12,534	12,803	13,187	13,187	384	13,187
		2210	Employer Cost - VRS		20,212	21,177	21,539	22,185	22,185	646	22,185
		2310	Employer Cost - Health Ins		6,738	6,738	6,874	20,673	20,673	13,799	20,673

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		2400	Employer Cost - VRS Group		2,136	2,238	2,243	2,107	2,107	(136)	2,107
		2720	Workers Compensation		112	116	117	121	121	4	121
		2821	Employment Testing		1,259	55	2,000	2,000	1,000	(1,000)	1,000
		2822	HR Information System		29,348	31,593	31,500	31,500	31,500	-	31,500
		2850	Employee Assistance Prog		7,731	8,156	8,000	8,250	8,250	250	8,250
		3323	Maint Contract - EDP Equipment		-	-	-	1,500	1,500	1,500	1,500
		3500	Printing & Binding		200	190	200	1,500	200	-	200
		3600	Advertising/Marketing		730	461	500	6,500	500	-	500
		3657	Gateways Program		-	-	-	-	-	-	-
		3840	Background Checks		684	1,100	1,000	1,500	1,500	500	1,500
		5210	Postage		-	-	100	-	-	(100)	-
		5230	Telephone		1,056	881	1,750	1,056	1,100	(650)	1,100
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-	-
		5540	Convention & Education		535	2,091	4,000	6,000	6,000	2,000	6,000
		5545	County Staff Training		7,609	9,365	10,000	12,000	10,000	-	10,000
		5810	Dues & Association Memberships		363	917	1,300	1,300	1,300	-	1,300
		5880	Awards		7,393	8,461	8,000	9,000	8,000	-	8,000
		6001	Office Supplies		1,096	1,128	1,000	1,000	1,000	-	1,000
		6002	Food Supplies		315	299	400	400	400	-	400
		6011	Uniforms, Wearing Apparel		-	-	-	-	-	-	-
		6012	Books & Subscriptions		-	-	300	300	300	-	300
		8102	Furniture & Fixtures		300	296	300	300	-	(300)	-
		8107	EDP Equipment		1,267	1,494	1,500	3,500	1,500	-	1,500
		9000	PER Fundraising Expenditures		-	599	-	-	-	-	-
<b>Public &amp; Employee Relations Total</b>				<b>3</b>	<b>260,823</b>	<b>274,934</b>	<b>282,788</b>	<b>318,261</b>	<b>304,705</b>	<b>21,917</b>	<b>304,705</b>

<b>12510 Information Technology</b>	1115	Comp - Director	1	99,936	97,635	84,794	93,928	93,928	9,134	93,928
	1145	Comp-Network/Systems Admin		74,090	20,783	-	-	-	-	-
	1146	Comp - Systems Engineer	1	65,667	69,754	70,329	73,939	73,939	3,610	73,939
	1148	Comp - Integration Specialist	1	70,398	74,674	75,289	79,048	79,048	3,759	79,048
	1160	Comp - Service Desk Tech	2	94,963	82,162	96,804	104,708	104,708	7,904	104,708
	1200	Comp - Overtime		-	1,508	-	-	-	-	-
	1800	Comp - Sec Board Meetings		-	-	-	4,500	4,500	4,500	4,500
	2100	Employer Cost - FICA		28,954	24,685	25,032	27,243	27,243	2,211	27,243
	2210	Employer Cost - VRS		51,000	43,731	42,113	45,833	45,833	3,720	45,833
	2310	Employer Cost - Health Ins		55,986	51,494	49,585	64,181	64,181	14,596	64,181
	2400	Employer Cost - VRS Group		5,393	4,617	4,385	4,202	4,202	(183)	4,202
	2720	Workers Compensation		284	241	229	249	249	20	249
	2820	Employee Tuition Assistance		-	-	-	-	-	-	-
	3190	Other Professional Services		57,043	131,781	156,710	128,940	128,940	(27,770)	128,940
	3313	Maint/Repair - EDP Equip		17	1,311	2,200	2,500	2,500	300	2,500
	3323	Maint Contract - EDP Equip		279,645	396,991	365,480	448,495	448,495	83,015	448,495
	5230	Telephone		7,047	5,134	6,012	9,132	9,132	3,120	9,132
	5240	Electronic Network Charge		32,962	33,815	32,286	37,286	37,286	5,000	37,286
	5305	Motor Vehicle Insurance		-	-	-	-	-	-	-
	5510	Personal Vehicle Mileage		458	400	1,000	700	700	(300)	700
	5530	Travel - Sustenance & Lodging		1,815	3,256	3,500	4,200	4,000	500	4,000
	5540	Convention & Education		19,471	14,179	24,250	25,250	25,250	1,000	25,250

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5810	Dues & Association Memberships		-	100	470	525	525	55	525
		6001	Office Supplies		29,155	17,504	21,000	15,950	15,950	(5,050)	15,950
		6008	Gas, Oil, Grease		-	-	-	-	-	-	-
		6011	Uniforms, Wearing Apparel		-	269	-	-	-	-	-
		6012	Books & Subscriptions		3,363	6,063	4,300	8,525	8,525	4,225	8,525
		8102	Furniture & Fixtures		-	1,766	-	-	-	-	-
		8107	EDP Equipment		-	5,032	15,200	34,525	31,900	16,700	31,900
		8112	Network Client Personal Comp		25,605	78,492	47,550	100,400	100,400	52,850	100,400
		8113	Network Client Printers		3,079	558	1,500	1,300	1,300	(200)	1,300
		8114	Network Client PC Maint		-	-	150	-	-	(150)	-
		8115	Network Client Software		32,623	20,811	34,000	11,000	11,000	(23,000)	11,000
<b>Information Technology Total</b>				<b>5</b>	<b>1,038,953</b>	<b>1,188,746</b>	<b>1,164,168</b>	<b>1,326,559</b>	<b>1,323,734</b>	<b>159,566</b>	<b>1,323,734</b>
<b>12520</b>	<b>Fuel Services</b>	6008	Gas, Oil, Grease		284,607	247,910	260,000	215,000	270,400	10,400	270,400
<b>Fuel Services Total</b>					<b>284,607</b>	<b>247,910</b>	<b>260,000</b>	<b>215,000</b>	<b>270,400</b>	<b>10,400</b>	<b>270,400</b>
<b>12530</b>	<b>Central Purchasing</b>	1160	Comp - Purchasing Assistant		-	-	-	-	-	-	-
		1164	Comp - Purchasing Agent	1	53,089	66,177	60,000	61,800	61,800	1,800	61,800
		2100	Employer Cost - FICA		4,127	5,125	4,590	4,728	4,728	138	4,728
		2210	Employer Cost - VRS		6,732	7,884	7,722	7,954	7,954	232	7,954
		2230	Retiree Health Insurance		9,070	6,684	6,684	-	-	(6,684)	-
		2310	Employer Cost - Health Insurance		-	-	-	7,732	7,732	7,732	7,732
		2400	Employer Cost - VRS Group		711	833	804	828	828	24	828
		2720	Workers Compensation		37	44	42	43	43	1	43
		3600	Advertising		-	-	-	-	-	-	-
		5230	Telephone		528	354	192	192	192	-	192
		5510	Personal Vehicle Mileage		-	-	-	100	-	-	-
		5530	Travel - Sustenance & Lodging		-	-	450	350	350	(100)	350
		5540	Convention & Education		129	-	450	400	400	(50)	400
		5810	Dues & Association Memberships		230	340	500	230	230	(270)	230
		6001	Office Supplies		546	1,620	400	400	400	-	400
		8102	Furniture & Fixtures		-	-	350	-	-	(350)	-
<b>Central Purchasing Total</b>				<b>1</b>	<b>75,199</b>	<b>89,061</b>	<b>82,184</b>	<b>84,757</b>	<b>84,657</b>	<b>2,473</b>	<b>84,657</b>
<b>12560</b>	<b>Communication Services</b>	3314	Maint/Repair - Comm Equip		-	-	-	-	-	-	-
		5230	Telephone		152,982	150,653	90,000	120,000	120,000	30,000	120,000
<b>Communication Services Total</b>					<b>152,982</b>	<b>150,653</b>	<b>90,000</b>	<b>120,000</b>	<b>120,000</b>	<b>30,000</b>	<b>120,000</b>

Dept #	General Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
12600	Organizational Memberships	5640	NACO		1,097	1,097	1,114	1,114	1,114	-	1,114
		5641	VACO		11,693	11,751	11,751	11,751	11,751	-	11,751
		5642	VA Institute of Government		2,500	-	2,500	2,500	2,500	-	2,500
		5643	CVPDC		34,224	35,915	37,770	37,770	37,770	-	37,770
<b>Organizational Memberships Total</b>					<b>49,514</b>	<b>48,763</b>	<b>53,135</b>	<b>53,135</b>	<b>53,135</b>	<b>-</b>	<b>53,135</b>
13200	Registrar	1111	Comp - Board Members		11,894	12,069	12,603	15,245	15,245	2,642	15,245
		1114	Comp - General Registrar	1	97,395	109,137	104,310	107,439	107,439	3,129	107,439
		1116	Comp - Assistant Registrar	2	42,698	55,766	79,347	126,351	81,727	2,380	81,727
		1153	Comp - Administrative Clerk		30,351	20,773	-	-	-	-	-
		1200	Comp - Overtime		358	230	2,000	2,000	500	(1,500)	500
		1300	Comp - P/T Help		6,893	-	-	-	-	-	-
		1360	Comp - Election Officials		25,455	91,120	60,000	40,000	40,000	(20,000)	40,000
		2100	Employer Cost - FICA		13,939	14,902	15,167	18,038	14,509	(658)	14,509
		2210	Employer Cost - VRS		22,480	22,325	23,637	30,089	24,346	709	24,346
		2310	Employer Cost - Health Ins		17,863	14,731	13,938	46,576	28,412	14,474	28,412
		2400	Employer Cost - VRS Group		2,376	2,359	2,461	2,782	2,535	74	2,535
		2720	Workers Compensation		225	139	181	178	145	(36)	145
		3600	Advertising		2,035	3,981	3,000	2,000	2,000	(1,000)	2,000
		5210	Postage		11,258	11,182	15,000	15,000	15,000	-	15,000
		5230	Telephone		1,584	5,462	6,500	6,500	6,500	-	6,500
		5312	Equipment Insurance		-	-	4	-	-	(4)	-
		5410	Lease/Rent - Equipment		3,258	3,283	9,000	9,000	5,000	(4,000)	5,000
		5420	Lease/Rent - Buildings		1,100	3,408	1,100	1,000	1,000	(100)	1,000
		5510	Personal Vehicle Mileage		750	896	500	1,000	1,000	500	1,000
		5511	Travel - Board Members		1,113	2,092	4,500	5,500	2,500	(2,000)	2,500
		5512	Travel - Election Officials		725	3,423	2,500	1,500	1,500	(1,000)	1,500
		5530	Travel - Sustenance & Lodging		1,728	6,791	7,000	8,000	7,000	-	7,000
		5540	Convention & Education		838	5,780	4,000	5,000	4,000	-	4,000
		5810	Dues & Association Memberships		871	1,030	1,200	1,200	1,200	-	1,200
		6001	Office Supplies		2,077	2,817	5,000	5,000	3,000	(2,000)	3,000
		6012	Books & Subscriptions		-	-	-	500	-	-	-
		6021	Ballots & Election Supplies		55,332	89,743	65,000	40,000	40,000	(25,000)	40,000
		8101	Machinery & Equipment		8,872	-	-	50,000	-	-	-
		8102	Furniture & Fixtures		1,176	410	500	1,000	-	(500)	-
		8107	EDP Equipment		10,720	-	8,500	12,500	12,500	4,000	12,500
<b>Registrar Total</b>				<b>3</b>	<b>375,363</b>	<b>483,849</b>	<b>446,948</b>	<b>553,398</b>	<b>417,058</b>	<b>(29,890)</b>	<b>417,058</b>
<b>General Administration Total</b>				<b>42</b>	<b>5,998,193</b>	<b>6,025,999</b>	<b>7,361,505</b>	<b>8,067,912</b>	<b>8,197,674</b>	<b>794,969</b>	<b>8,197,674</b>



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# JUDICIAL ADMINISTRATION

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# JUDICIAL ADMINISTRATION

The Campbell County Judicial System consists of courts, law offices, and protective services that function interactively to administer justice per the law while serving and protecting the residents of the locality.

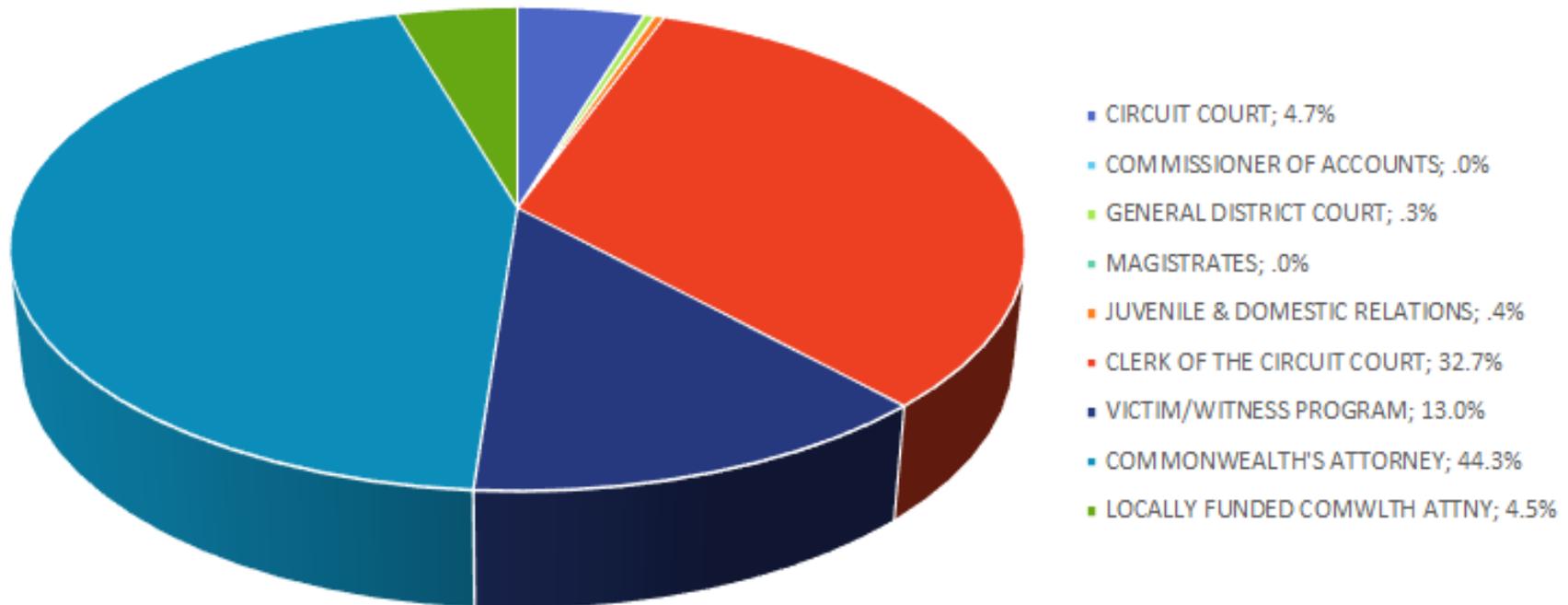
Dept	Office/Function	Responsible for:
21100	Circuit Court	Part of the 24th Judicial Circuit Court of Virginia; serves as the court of record; has general jurisdiction of all types of cases: civil, equity, and criminal; hears appeals from the General District Court and the Juvenile and Domestic Relations Court.
21150	Commissioner Of Accounts	The judges of each circuit appoint attorneys as Commissioners of Accounts who are charged with the general supervision of Court appointed and qualified fiduciaries, per <a href="#">Virginia Code § 64.2-1200</a> .
21200	General District Court	Part of the 24th Judicial District of Virginia that decides all criminal offenses involving ordinances, laws, and by-laws of the County; handles all misdemeanors under state law; hears cases in which a person is charged with a traffic offense; decides civil cases, both in the Small Claims Division and in the Civil Division; and holds preliminary hearings in felony cases.
21300	Magistrates	Issues search and arrest warrants, civil warrants, emergency mental orders, temporary detention orders, emergency protective orders, and subpoenas; admits individuals to bail or incarceration.
21500	Juvenile & Domestic Relations	Provides a full range of services to children and families under the jurisdiction of the Juvenile and Domestic Relations District Court.
21600	Clerk Of The Circuit Court	A Constitutional Officer elected every eight years, responsible for recording deeds, deeds of trust, mechanics liens, plats; assists in the docketing of judgments and the filing of financial statements; files and processes all law and chancery suits; issues marriage licenses, processes indictments for both felony and misdemeanor cases; schedules juries; probates wills; appoints administrators, trustees, and guardians; and collects fines and costs for the 24th Judicial Circuit Court.
21900	Victim/Witness Program	Operates within the office of the Commonwealth's Attorney; provides assistance to victims and witnesses of crime throughout the criminal justice process to ensure they are treated fairly and compassionately. Makes referrals to community services available to crime victims and witnesses.
22100 22200	Commonwealth's Attorney Locally-Funded Commonwealth's Attorney	A Constitutional Officer elected by the citizens of Campbell County every four years to prosecute violations of state and local laws. This office also administers the Virginia Domestic Violence grant program.



# JUDICIAL ADMINISTRATION

The Campbell County Judicial System consists of courts, law offices, and protective services that function interactively to administer justice per the law while serving and protecting the residents of the locality.

**Judicial Administration**  
*Percent of Expenditures by Function*



Dept #	Judicial Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>21100</b>	<b>Circuit Court</b>	1158	Comp - Admin Assistant	1	54,832	58,245	58,725	60,487	60,487	1,762	60,487
		2100	Employer Cost - FICA		4,148	4,431	4,492	4,627	4,627	135	4,627
		2210	Employer Cost - VRS		6,953	7,386	7,558	7,785	7,785	227	7,785
		2310	Employer Cost - Health Insurance		6,738	6,738	6,874	6,738	6,738	(136)	6,738
		2400	Employer Cost - VRSGroup Life Ins		735	781	787	714	714	(73)	714
		2720	Workers Compensation		38	41	41	44	44	3	44
		3230	Jury Commissioners		1,050	1,050	1,050	1,050	1,050	-	1,050
		3240	Jurors		22,103	37,344	15,000	15,000	15,000	-	15,000
		3312	Maint/Repair - Office Equipment		-	-	300	300	-	(300)	-
		5210	Postage		1,356	1,414	1,620	2,100	2,100	480	2,100
		5230	Telephone		2,904	2,640	3,400	3,400	3,400	-	3,400
		5540	Convention & Education		-	-	1,000	1,000	600	(400)	600
		5810	Dues & Association Memberships		100	100	300	300	200	(100)	200
		6001	Office Supplies		1,854	1,898	2,580	3,000	3,000	420	3,000
		6012	Books & Subscriptions		1,567	2,036	2,015	2,015	2,015	-	2,015
		8107	EDP Equipment		623	536	1,458	1,458	1,458	-	1,458
<b>Circuit Court Total</b>				<b>1</b>	<b>105,001</b>	<b>124,640</b>	<b>107,200</b>	<b>110,018</b>	<b>109,218</b>	<b>2,018</b>	<b>109,218</b>
<b>21150</b>	<b>Commissioner Of Accounts</b>	5230	Telephone		264	264	264	576	264	-	264
		6001	Office Supplies		678	594	1,000	1,000	750	(250)	750
<b>Commissioner Of Accounts Total</b>					<b>942</b>	<b>858</b>	<b>1,264</b>	<b>1,576</b>	<b>1,014</b>	<b>(250)</b>	<b>1,014</b>
<b>21200</b>	<b>General District Court</b>	1158	Comp - Clerk/Admin Support		-	-	-	15,000	-	-	-
		3190	Other Professional Services		300	450	600	600	500	(100)	500
		5210	Postage		276	154	200	200	200	-	200
		5230	Telephone		3,168	2,640	2,208	2,208	2,208	-	2,208
		5410	Lease/Rent - Equipment		1,887	1,954	2,100	2,016	2,016	(84)	2,016
		5510	Personal Vehicle Mileage		-	411	600	600	500	(100)	500
		5540	Convention & Education		676	806	1,750	1,750	1,000	(750)	1,000
		5810	Dues & Association Memberships		165	290	200	200	200	-	200
		6001	Office Supplies		679	509	800	800	750	(50)	750
		6002	Food Supplies		-	100	-	-	-	-	-
		6012	Books & Subscriptions		185	679	600	600	600	-	600
		6014	Other Operating Supplies		-	143	-	-	-	-	-
		8102	Furniture & Fixtures		-	769	500	500	-	(500)	-
<b>General District Court Total</b>					<b>7,336</b>	<b>8,905</b>	<b>9,558</b>	<b>24,474</b>	<b>7,974</b>	<b>(1,584)</b>	<b>7,974</b>
<b>21300</b>	<b>Magistrates</b>	5230	Telephone		819	617	700	700	700	-	700

Dept #	Judicial Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		6001	Office Supplies		-	9	100	100	100	-	100
<b>Magistrates Total</b>					<b>819</b>	<b>626</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>800</b>
<b>21500</b>	<b>Juvenile &amp; Domestic Relations</b>	3190	Other Professional Services		670	550	720	720	720	-	720
		3312	Maint/Repair - Office Equipment		-	-	500	500	-	(500)	-
		3841	Drug Tests		549	537	750	750	750	-	750
		5210	Postage		872	757	820	830	830	10	830
		5230	Telephone		3,176	2,994	2,208	2,208	2,208	-	2,208
		5410	Lease/Rent - Equipment		1,995	1,708	1,560	1,680	1,680	120	1,680
		5510	Personal Vehicle Mileage		97	-	400	300	150	(250)	150
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-	-
		5540	Convention & Education		100	-	715	715	150	(565)	150
		5810	Dues & Association Memberships		380	430	500	600	600	100	600
		6001	Office Supplies		680	569	900	600	600	(300)	600
		6012	Books & Subscriptions		180	449	200	600	600	400	600
		8102	Furniture & Fixtures		2,018	420	1,000	1,000	-	(1,000)	-
<b>Juvenile &amp; Domestic Relations Total</b>					<b>10,716</b>	<b>8,414</b>	<b>10,273</b>	<b>10,503</b>	<b>8,288</b>	<b>(1,985)</b>	<b>8,288</b>
<b>21600</b>	<b>Clerk Of The Circuit Court</b>	1114	Comp - Clerk Of The Circuit Court	1	152,489	161,982	163,316	168,216	168,216	4,900	168,216
		1116	Comp - Deputies	7	299,630	339,307	343,185	353,481	353,481	10,296	353,481
		1300	Comp - P/T Help		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		33,853	37,645	38,747	39,910	39,910	1,163	39,910
		2210	Employer Cost - VRS		57,876	63,563	65,187	67,142	67,142	1,955	67,142
		2230	Retiree Health Insurance		18,624	18,840	18,840	14,568	14,568	(4,272)	14,568
		2310	Employer Cost - Health Insurance		25,131	18,598	29,355	24,053	24,053	(5,302)	24,053
		2400	Employer Cost - VRS Group Life Ins		6,119	6,717	6,787	6,446	6,446	(341)	6,446
		2720	Workers Compensation		316	351	355	366	366	11	366
		3120	Accounting Services - Auditing		2,862	-	3,800	3,800	3,800	-	3,800
		3190	Other Professional Services		-	-	-	-	-	-	-
		3325	Jury Management Software		650	650	650	650	650	-	650
		3502	LVA Circuit Ct Record Prsrv		53,076	46,440	-	-	-	-	-
		3503	LVA RP Grant (3-Vy)		-	-	-	-	-	-	-
		3840	Technology Software/Hardware		25,290	20,406	24,000	26,000	26,000	2,000	26,000
		5210	Postage		5,161	11,283	10,000	15,000	12,500	2,500	12,500
		5230	Telephone		4,224	3,960	5,800	5,800	5,800	-	5,800
		5410	Lease/Rent - Equipment		5,933	8,406	13,200	14,000	13,500	300	13,500
		5510	Personal Vehicle Mileage		190	906	500	1,500	1,000	500	1,000
		5530	Travel - Sustenance & Lodging		-	832	1,000	1,500	750	(250)	750
		5540	Convention & Education		1,455	300	1,500	1,500	1,500	-	1,500
		5810	Dues & Association Memberships		690	695	600	600	600	-	600

Dept #	Judicial Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		6001	Office Supplies		10,876	9,287	15,000	20,000	12,500	(2,500)	12,500
		8102	Furniture & Fixtures		268	275	600	1,000	-	(600)	-
<b>Clerk Of The Circuit Court Total</b>				<b>8</b>	<b>704,713</b>	<b>750,443</b>	<b>742,422</b>	<b>765,532</b>	<b>752,782</b>	<b>10,360</b>	<b>752,782</b>
<b>21900</b>	<b>Victim/Witness Program</b>	1123	Comp - Victim/Witness Advocate	1	64,110	68,100	68,661	70,721	70,721	2,060	70,721
		1124	Comp - Asst Victim/Witness	3	135,398	143,774	144,958	149,307	149,307	4,349	149,307
		2100	Employer Cost - FICA		14,454	15,419	16,342	16,832	16,832	490	16,832
		2210	Employer Cost - VRS		25,291	26,866	27,493	28,318	28,318	825	28,318
		2310	Employer Cost - Health Insurance		18,849	18,849	19,220	21,849	21,849	2,629	21,849
		2400	Employer Cost - VRS Group Life Ins		2,673	2,839	2,863	2,750	2,750	(113)	2,750
		2720	Workers Compensation		140	148	150	154	154	4	154
		3500	Printing & Binding		214	-	-	-	-	-	-
		5210	Postage		266	279	300	300	300	-	300
		5230	Telephone		1,920	1,656	1,368	1,368	1,368	-	1,368
		5510	Personal Vehicle Mileage		1,491	1,205	1,310	1,310	1,310	-	1,310
		5530	Travel - Sustenance & Lodging		1,848	692	1,700	1,774	1,774	74	1,774
		5540	Convention & Education		1,225	730	1,455	1,330	1,330	(125)	1,330
		5810	Dues & Association Memberships		170	170	170	170	170	-	170
		6001	Office Supplies		3,110	2,373	2,400	2,400	2,400	-	2,400
<b>Victim/Witness Program Total</b>				<b>4</b>	<b>271,160</b>	<b>283,100</b>	<b>288,390</b>	<b>298,583</b>	<b>298,583</b>	<b>10,193</b>	<b>298,583</b>
<b>22100</b>	<b>Commonwealth's Attorney</b>	1114	Comp - Commonwealth Attorney	1	184,874	196,382	198,000	203,940	203,940	5,940	203,940
		1136	Comp - Asst Commonwealth Atty	4	340,008	373,110	381,060	392,492	392,492	11,432	392,492
		1157	Comp - Office Manager	1	47,883	53,113	54,282	55,911	55,911	1,629	55,911
		1159	Comp - Paralegal Assistant	2	75,995	72,177	78,277	74,095	74,095	(4,182)	74,095
		1300	Comp - P/T Help		18,700	21,860	20,400	20,400	20,400	-	20,400
		2100	Employer Cost - FICA		46,815	50,892	54,177	57,133	57,133	2,956	57,133
		2210	Employer Cost - VRS		81,949	88,098	91,585	93,492	93,492	1,907	93,492
		2310	Employer Cost - Health Insurance		54,524	61,599	69,005	75,272	75,272	6,267	75,272
		2400	Employer Cost - VRS Group Life Ins		8,664	9,310	9,536	9,248	9,248	(288)	9,248
		2720	Workers Compensation		466	502	512	524	524	12	524
		3190	Other Professional Services		1,316	4,127	-	-	-	-	-
		3312	Maint/Repair - Office Equipment		10,674	9,841	10,600	10,600	10,600	-	10,600
		5210	Postage		1,042	1,219	1,500	1,700	1,700	200	1,700
		5230	Telephone		2,558	2,202	2,100	2,016	2,016	(84)	2,016
		5510	Personal Vehicle Mileage		95	974	1,000	1,000	1,000	-	1,000
		5530	Travel - Sustenance & Lodging		4,102	5,425	7,500	7,500	7,500	-	7,500
		5540	Convention & Education		2,987	1,600	2,800	3,000	3,000	200	3,000
		5810	Dues & Association Memberships		3,671	4,065	4,200	4,200	4,200	-	4,200
		6001	Office Supplies		4,817	5,445	5,500	5,500	5,500	-	5,500

Dept #	Judicial Administration	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		6012	Books & Subscriptions		4,456	3,111	2,250	2,300	2,300	50	2,300
<b>Commonwealth's Attorney Total</b>				<b>8</b>	<b>895,596</b>	<b>965,052</b>	<b>994,284</b>	<b>1,020,323</b>	<b>1,020,323</b>	<b>26,039</b>	<b>1,020,323</b>
<b>22200</b>	<b>Locally Funded Comwth Attny</b>	1136	Comp - Asst Commonwealth Atty	1	76,013	81,528	82,200	84,666	84,666	2,466	84,666
		2100	Employer Cost - FICA		5,823	6,246	6,288	6,477	6,477	189	6,477
		2210	Employer Cost - VRS		9,732	10,338	10,579	10,896	10,896	317	10,896
		2310	Employer Cost - Health Insurance		-	-	-	-	-	-	-
		2400	Employer Cost - VRS Group Life Ins		1,028	1,092	1,101	1,134	1,134	33	1,134
		2720	Workers Compensation		53	57	58	59	59	1	59
		5530	Travel - Sustenance & Lodging		2,945	819	2,500	1,022	1,022	(1,478)	1,022
		5810	Dues & Association Memberships		400	-	-	-	378	378	378
		6014	Other Operating Supplies		280	400	1,200	378	-	(1,200)	-
<b>Locally Funded Comwlth Attny Total</b>				<b>1</b>	<b>96,275</b>	<b>100,480</b>	<b>103,926</b>	<b>104,632</b>	<b>104,632</b>	<b>706</b>	<b>104,632</b>
<b>Judicial Administration Total</b>				<b>22</b>	<b>2,092,558</b>	<b>2,242,518</b>	<b>2,258,117</b>	<b>2,336,441</b>	<b>2,303,614</b>	<b>45,497</b>	<b>2,303,614</b>

# PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

31200 - 35500

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# PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

These functions respond to residents' safety, protection and emergency needs through law enforcement, crime prevention, investigations, emergency medical services, fire protection/ response, animal control and 911 communications. These operations are also supported by local volunteer agencies and available grant funding.

Dept	Office/Function	Responsible for:
31200	Sheriff's Department	A Constitutional Office providing law enforcement service throughout Campbell County dedicated to protecting the life and property of County residents and to safeguarding each citizen's constitutional rights. Responsible for law enforcement, courtroom security, enforcement of county ordinances, and service of civil process and criminal warrants; provides School Resource Officers in each of the County's schools.
31210	Sheriff's Off-Duty Deputies	Expenses anticipated for deputy support during off-duty hours. These costs are paid by third parties and there is a corresponding revenue account to fund these expenses.
31220	Sheriff's Dept/County	In addition to State Compensation Board funded staffing, the County fully funds certain positions with local expenses which are reflected in this department.
31400	<u>E-911 System</u>	Funding for the County's E-911 system.
31810	School Resource Officers	Partnership between the Campbell County Sheriff's Office and the Campbell County Public Schools to maintain safe learning environments for local youth; identifies/prevents criminal activity through counseling and referral of delinquent behavior; promotes positive relationships between students and law enforcement officers. The School Division reimburses the County for certain expenses related to these positions.
32200-9	Volunteer Fire Company	Funding required in support of all County volunteer fire companies such as insurance, equipment repair, etc.
32300-6	Volunteer Amb/Rescue Squad	Funding required in support of all County volunteer rescue squads such as insurance, fuel etc.
32400	Forestry Service	Assists private landowners in the protection and management of their forest resources.
32500	EMS Services	Provides career Emergency Medical responders and coordinates and supports career medical emergency response in cooperation with volunteer rescue squads; provides training, logistical support, and coordination of EMS revenue recovery.
33200	Local Corrections	The County is a member of the Blue Ridge Regional Jail Authority. Costs for inmate housing are budgeted in this department.



# PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

These functions respond to residents' safety, protection and emergency needs through law enforcement, crime prevention, investigations, emergency medical services, fire protection/ response, animal control and 911 communications. These operations are also supported by local volunteer agencies and available grant funding.

Dept	Office/Function	Responsible for:
33300	Probation Office	The County provides nominal office expense support in partnership with the state funded probation office.
33400	Detention	Funds budgeted here are for expenses related to juvenile detention. The County has a contract with the Lynchburg Juvenile Detention facility to house County youth.
34500	Building Inspections	Provides construction inspections in accordance with state building code.
35100	<u>Animal Control</u>	Enforces all state and county laws regarding all domestic animals.
35300	Medical Examiner	Allocations to fund medical examiner services.
35500	Public Safety	This department reflects administrative costs associated with the oversight and management of the County's Fire and Rescue services.

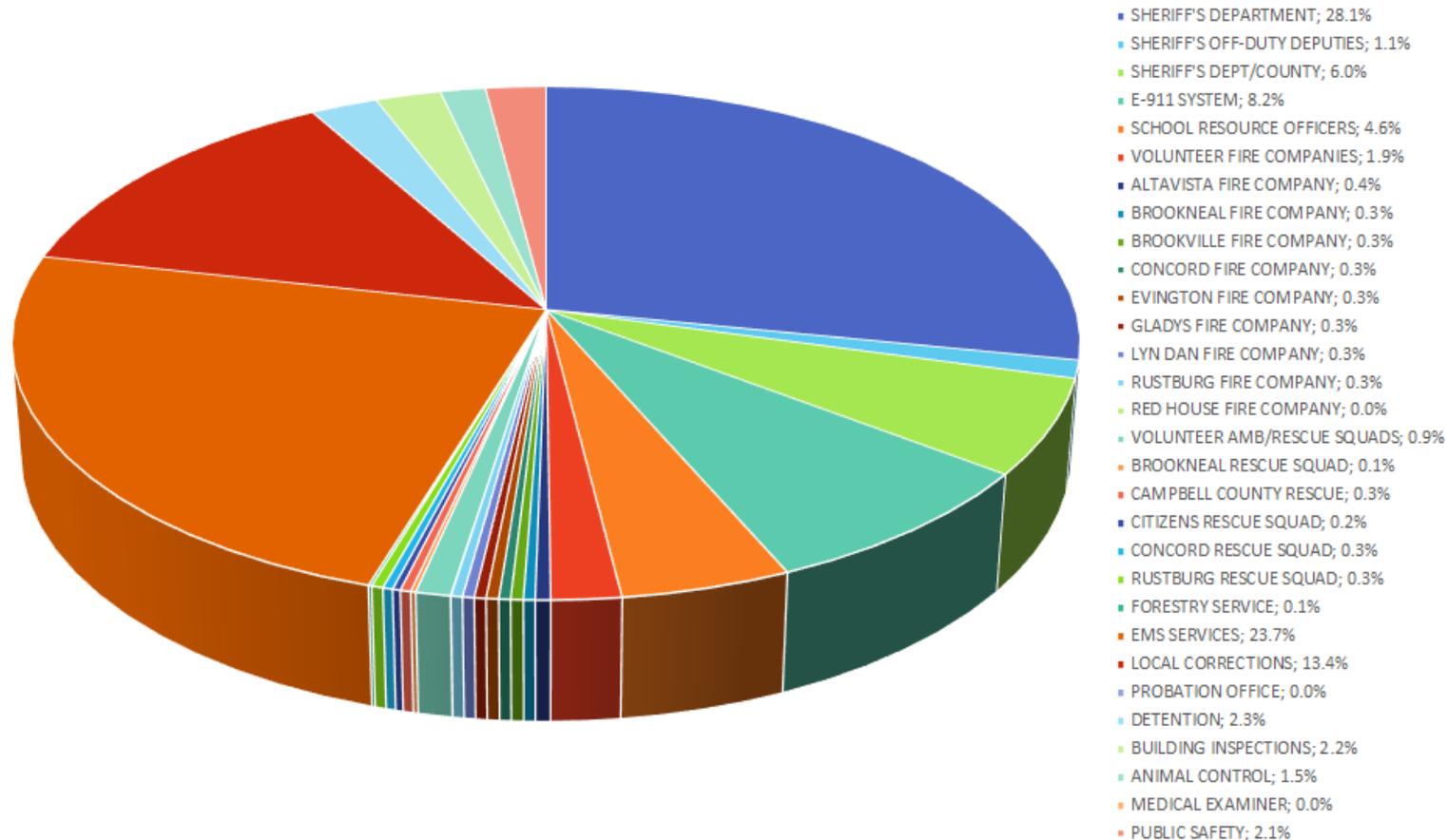
*Please note that line items **31620** through **31799** are not shown above but are reserved in the budget for federal, state and other grants that become available to local law enforcement agencies. Allocations in these lines are contingent on grant openings, local matches and duration of grant awards.*



# PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

These functions respond to residents' safety, protection and emergency needs through law enforcement, crime prevention, investigations, emergency medical services, fire protection/ response, animal control and 911 communications. These operations are also supported by local volunteer agencies and available grant funding.

Public Safety & Law Enforcement  
Percent of Expenditures by Function





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Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>31200</b>	<b>Sheriff's Department</b>	1114	Comp - Sheriff	1	124,009	133,779	136,141	140,226	140,226	4,085	140,226
		1130	Comp - Deputies	47	2,693,445	2,946,850	3,136,587	3,020,599	3,020,599	(115,988)	3,020,599
		1140	Comp - Communication Officers	5	237,417	287,553	270,934	298,871	298,871	27,937	298,871
		1158	Comp - Admin Assistant	1	75,871	86,154	84,538	87,074	87,074	2,536	87,074
		1160	Comp - Info Systems Specialist	1	21,633	61,579	60,976	65,945	65,945	4,969	65,945
		1200	Comp - Overtime		57,820	56,485	55,000	57,000	57,000	2,000	57,000
		1300	Comp - P/T Help		233,093	232,078	235,000	235,000	235,000	-	235,000
		2100	Employer Cost - FICA		246,580	274,312	289,407	298,711	298,711	9,304	298,711
		2210	Employer Cost - VRS		386,443	430,752	449,561	449,300	449,300	(261)	449,300
		2230	Retiree Health Insurance		159,081	167,863	165,972	202,956	202,956	36,984	202,956
		2310	Employer Cost - Health Ins		429,908	424,239	417,945	485,699	485,699	67,754	485,699
		2400	Employer Cost - VRS Group		40,838	45,521	46,807	43,303	43,303	(3,504)	43,303
		2720	Workers Compensation		106,485	107,954	110,717	118,039	118,039	7,322	118,039
		2740	COVID-19 CESF Expenditure		-	-	-	-	-	-	-
		2810	Clothing Allowances		9,900	9,618	9,000	9,000	9,000	-	9,000
		2820	Employee Tuition Assistance		-	-	-	4,726	4,726	4,726	4,726
		2850	Employee Medical Expenses		2,581	4,688	2,500	4,000	4,000	1,500	4,000
		3312	Maint/Repair - Office Equip		1,280	1,280	1,000	1,000	1,000	-	1,000
		3313	Maint/Repair - EDP Equipment		6,903	6,619	5,500	6,985	6,985	1,485	6,985
		3314	Maint/Repair - Communications Equip		25,449	42,594	37,000	38,359	38,359	1,359	38,359
		3315	Maint/Repair - Vehicles		54,415	51,592	52,400	54,200	54,200	1,800	54,200
		3600	Advertising		603	211	1,000	1,000	750	(250)	750
		3860	Special Investigation Fee		47,515	42,504	42,000	55,532	55,532	13,532	55,532
		5110	Electrical Service		15,328	14,651	16,000	16,000	16,000	-	16,000
		5210	Postage		3,651	4,311	4,000	4,000	4,000	-	4,000
		5230	Telephone		50,242	52,210	54,000	55,953	55,953	1,953	55,953
		5305	Motor Vehicle Insurance		31,809	34,527	38,910	48,728	48,728	9,818	48,728
		5530	Travel - Sustenance & Lodging		7,960	7,374	10,000	10,000	10,000	-	10,000
		5540	Convention & Education		77,721	78,952	87,270	92,305	92,305	5,035	92,305
		5560	Accreditation Costs		423	508	500	500	500	-	500
		5810	Dues & Association Memberships		18,159	23,005	20,500	20,770	20,770	270	20,770
		5860	Misc Administrative Expenses		2,449	5,310	2,500	2,500	2,500	-	2,500
		6001	Office Supplies		7,233	8,238	7,500	7,500	7,500	-	7,500
		6003	Animal Care Supplies		24,509	21,499	16,980	16,980	16,980	-	16,980
		6008	Gas, Oil, Grease		188,782	184,317	190,000	195,670	195,670	5,670	195,670
		6009	Tires, Tubes, Parts		21,662	22,100	22,160	24,110	24,110	1,950	24,110
		6010	Police Supplies		82,013	78,271	78,000	89,500	89,500	11,500	89,500
		6011	Uniforms, Wearing Apparel		40,313	41,262	36,500	38,480	38,480	1,980	38,480
		6012	Books & Subscriptions		-	66	500	500	500	-	500
		6014	Other Operating Supplies		45	135	100	100	100	-	100
		6017	Project Lifesaver Supplies		2,983	-	-	-	-	-	-
		6023	Crime Watch Prevention		3,876	4,418	2,000	2,000	2,000	-	2,000
		6026	Central VA Task Force Equip		1,389	154	-	-	-	-	-
		6027	E-Summons Equipment		1,860	17,529	7,500	8,500	8,500	1,000	8,500

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		6031	Police Equipment/Supplies		-	-	122,682	-	-	(122,682)	-
		6032	J Saunders Memorial		573	5,097	-	-	-	-	-
		8102	Furniture & Fixtures		4,193	3,001	3,000	3,000	-	(3,000)	-
		8103	Communications Equipment		7,835	5,000	-	-	-	-	-
		8120	CNT Supplies		397	8,345	-	-	-	-	-
<b>Sheriff's Department Total</b>				<b>55</b>	<b>5,556,675</b>	<b>6,034,505</b>	<b>6,330,587</b>	<b>6,314,621</b>	<b>6,311,371</b>	<b>(19,216)</b>	<b>6,311,371</b>
<b>31210</b>	<b>Sheriff's Off-Duty Deputies</b>	1130	Comp - Off-Duty Deputies		176,547	260,012	180,000	225,000	225,000	45,000	225,000
		2100	Employer Cost - FICA		13,506	19,762	13,770	17,213	17,213	3,443	17,213
		2210	Employer Cost - VRS		-	1,585	-	-	-	-	-
		2400	Employer Cost - VRS Group Life		-	168	-	-	-	-	-
		2720	Workers Compensation		5,753	8,089	5,904	7,650	7,650	1,746	7,650
<b>Sheriff's Off-Duty Deputies Total</b>					<b>195,806</b>	<b>289,616</b>	<b>199,674</b>	<b>249,863</b>	<b>249,863</b>	<b>50,189</b>	<b>249,863</b>
<b>31220</b>	<b>Sheriff's Dept/County</b>	1130	Comp - Deputies	12	468,831	499,478	603,241	791,190	745,190	141,949	745,190
		1131	Comp - ICAC Task Force	1	36,799	40,529	66,159	66,710	66,710	551	66,710
		1160	Comp - Info Systems Specialist	3	171,421	139,169	140,632	149,196	149,196	8,564	149,196
		1200	Comp - Overtime		10,398	6,699	10,000	10,000	10,000	-	10,000
		1300	Comp - P/T Help		33,017	36,179	38,272	-	38,272	-	38,272
		2100	Employer Cost - FICA		52,412	51,929	65,660	77,808	77,217	11,557	77,217
		2210	Employer Cost - VRS		83,710	84,863	104,251	130,900	124,980	20,729	124,980
		2310	Employer Cost - Health Ins		99,982	93,939	128,068	120,411	102,247	(25,821)	102,247
		2400	Employer Cost - VRS Group		8,848	8,970	10,854	12,002	11,459	605	11,459
		2720	Workers Compensation		18,014	19,049	23,638	28,572	28,496	4,858	28,496
<b>Sheriff's Dept/County Total</b>				<b>16</b>	<b>983,433</b>	<b>980,804</b>	<b>1,190,775</b>	<b>1,386,789</b>	<b>1,353,767</b>	<b>162,992</b>	<b>1,353,767</b>
<b>31400</b>	<b>E-911 System</b>	1117	Comp - Deputy Director	1	68,377	77,530	75,030	81,144	81,144	6,114	81,144
		1140	Comp - Communication Officers	16	565,841	597,399	629,689	735,456	735,456	105,767	735,456
		1160	Comp - Info Systems Specialist	1	51,822	58,233	54,790	62,219	62,219	7,429	62,219
		1200	Comp - Overtime		31,788	39,399	35,000	35,000	35,000	-	35,000
		1300	Comp - P/T Help		24,255	34,805	23,000	23,000	23,000	-	23,000
		2100	Employer Cost - FICA		54,776	59,322	62,539	71,667	71,667	9,128	71,667
		2210	Employer Cost - VRS		86,071	85,517	97,749	117,609	117,609	19,860	117,609
		2310	Employer Cost - Health Ins		91,632	85,281	126,868	146,282	146,282	19,414	146,282
		2400	Employer Cost - VRS Group		9,068	9,145	10,177	10,783	10,783	606	10,783
		2720	Workers Compensation		521	561	572	656	656	84	656
		3190	Other Professional Services		650	700	850	850	850	-	850
		3310	Maint/Repair - Buildings		3,088	6,335	7,000	7,000	7,000	-	7,000
		3314	Maint/Repair - Communications Eq		36,125	20,516	34,477	35,977	35,977	1,500	35,977
		3323	Maint Contract - EDP Equip		14,900	13,500	14,750	14,750	14,750	-	14,750
		3324	Maint Contracts-Communications Eq		369,885	253,040	271,229	277,271	277,271	6,042	277,271
		3600	Advertising		300	57	1,000	1,000	500	(500)	500

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5110	Electrical Service		39,080	27,156	30,000	25,000	25,000	(5,000)	25,000
		5130	Water & Sewer Service		1,123	1,342	1,300	1,300	1,300	-	1,300
		5210	Postage		-	-	200	200	-	(200)	-
		5230	Telephone		8,169	7,731	9,992	9,992	9,992	-	9,992
		5240	Electronic Network Charge		86,469	110,924	115,700	115,700	115,700	-	115,700
		5430	Lease Agreement - Tower Sites		135,297	20,392	12,252	12,616	12,616	364	12,616
		5510	Personal Vehicle Mileage		200	57	200	200	200	-	200
		5540	Convention & Education		13,008	14,913	20,648	21,181	21,181	533	21,181
		5810	Dues & Association Member		1,632	1,788	1,909	2,144	2,144	235	2,144
		5840	EMD Training Materials/Supplies		42,032	4,049	13,925	13,925	13,925	-	13,925
		5860	Misc Administrative Expenses		247	-	250	250	-	(250)	-
		6001	Office Supplies		2,706	3,069	2,500	2,500	2,500	-	2,500
		6007	Fuel - Cell Tower Sites		432	216	1,800	1,200	500	(1,300)	500
		6011	Uniforms, Wearing Apparel		4,300	2,853	4,300	4,300	3,000	(1,300)	3,000
		6012	Books & Subscriptions		409	66	475	475	400	(75)	400
		8102	Furniture & Fixtures		1,066	1,189	3,200	3,200	-	(3,200)	-
		8109	Other Equipment		527	277	1,000	2,040	1,000	-	1,000
		9010	E911 Phone Replacement		-	-	-	-	-	-	-
<b>E-911 System Total</b>				<b>18</b>	<b>1,745,795</b>	<b>1,537,362</b>	<b>1,664,371</b>	<b>1,836,887</b>	<b>1,829,622</b>	<b>165,251</b>	<b>1,829,622</b>
<b>31630</b>	<b>DMV 402 Grant- Alcohol</b>	1200	Comp - Overtime		7,480	3,656	-	-	-	-	-
		2100	Employer Cost - FICA		572	280	-	-	-	-	-
		2720	Workers Compensation		245	120	-	-	-	-	-
<b>DMV 402 Grant-Alcohol Total</b>					<b>8,298</b>	<b>4,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>31640</b>	<b>DMV Select Enf Grant-SP</b>	1200	Comp - Overtime		7,767	19,423	-	-	-	-	-
		2100	Employer Cost - FICA		594	1,486	-	-	-	-	-
		2720	Workers Compensation		255	637	-	-	-	-	-
		6010	Police Supplies		-	1,882	-	-	-	-	-
<b>DMV Select Enf Grant-SP Total</b>					<b>8,616</b>	<b>23,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>31641</b>	<b>DMV Selective Enf Grant</b>	1200	Comp - Overtime		8,929	12,899	-	-	-	-	-
		2100	Employer Cost - FICA		683	987	-	-	-	-	-
		2720	Workers Compensation		228	423	-	-	-	-	-
<b>DMV Selective Enf Grant Total</b>					<b>9,841</b>	<b>14,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>31642</b>	<b>DMV Select Enf Grant-OC</b>	1200	Comp - Overtime		6,093	-	-	-	-	-	-
		2100	Employer Cost - FICA		466	-	-	-	-	-	-
		2720	Workers Compensation		200	-	-	-	-	-	-
<b>DMV Select Enf Grant-OC Total</b>					<b>6,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
31730	DMV-Police Traffic Services	1200	Comp - Overtime		11,627	4,082	-	-	-	-	-
		2100	Employer Cost - FICA		889	312	-	-	-	-	-
		2720	Workers Compensation		381	134	-	-	-	-	-
		6010	Police Supplies		5,970	-	-	-	-	-	-
<b>DMV-Police Traffic Services Total</b>					<b>18,868</b>	<b>4,528</b>	-	-	-	-	-
31735	DMV Safety 402 Select Enf	1200	Comp - Overtime		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		-	-	-	-	-	-	-
		2720	Workers Compensation		-	-	-	-	-	-	-
<b>DMV Safety 402 Select Enf Total</b>					<b>-</b>	<b>-</b>	-	-	-	-	-
31740	BJA Edward Byrne Computer Grant	8118	Law Enforcement Equipment		12,128	13,905	-	-	-	-	-
<b>BJA Edward Byrne Computer Grant Total</b>					<b>12,128</b>	<b>13,905</b>	-	-	-	-	-
31745	Violence Against Women	1300	Comp - P/T Help		30,132	33,399	-	-	-	-	-
		2100	Employer Cost - FICA		2,305	2,562	-	-	-	-	-
		2310	Employer Cost - Health Insurance		-	562	-	-	-	-	-
		2720	Workers Compensation		988	971	-	-	-	-	-
<b>Violence Against Women Total</b>					<b>33,425</b>	<b>37,494</b>	-	-	-	-	-
31752	E. Byrne Memorial JAG		***E. BYRNE MEMORIAL JAG								-
		8118	Law Enforcement Equipment		-	-	-	-	-	-	-
<b>E. Byrne Memorial JAG Total</b>					<b>-</b>	<b>-</b>	-	-	-	-	-
31753	LOLE Block Grant		*** LOLE BLOCK GRANT ***								-
		8118	Law Enforcement Equipment		2,283	-	-	-	-	-	-
<b>LOLE Block Grant Total</b>					<b>2,283</b>	<b>-</b>	-	-	-	-	-
31755	COPS De-Escalation Grant		**COPS DE-ESCALATION GRAN								-
		5860	Other Expenses		32	15,657	-	-	-	-	-
		6010	Police Supplies		599	-	-	-	-	-	-
		8818	Law Enforcement Equipment		-	75,785	-	-	-	-	
<b>COPS De-Escalation Grant Total</b>					<b>631</b>	<b>91,442</b>	-	-	-	-	-
31760	ARPA Law Enforcement Eq Grant		ARPA Law Enforcement Equip Grant								-
		6010	Police Supplies		-	218,150	-	-	-	-	-
		8118	Law Enforcement Equipment		6,680	76,143	-	-	-	-	

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>ARPA Law Enf Eq Grant Total</b>					<b>6,680</b>	<b>294,293</b>	-	-	-	-	-
***BULLETPROOF VEST PARTN											
<b>31797</b>	<b>Bulletproof Vest Partner Grant</b>	8118	Law Enforcement Equipment		8,186	11,601	-	-	-	-	-
<b>Bulletproof Vest Partner Grant Total</b>					<b>8,186</b>	<b>11,601</b>	-	-	-	-	-
<b>31810</b>	<b>School Resource Officers</b>	1130	Comp - Deputies School Funded	13	669,719	558,201	655,929	682,304	682,304	26,375	682,304
		1131	Comp - Deputies Locally Funded	1	49,443	34,756	51,408	52,950	52,950	1,542	52,950
		1200	Comp - Overtime		6,065	10,715	6,000	6,000	6,000	-	6,000
		2100	Employer Cost - FICA		54,047	44,505	54,570	56,706	56,706	2,136	56,706
		2210	Employer Cost - VRS		90,567	73,842	91,034	95,399	95,399	4,365	95,399
		2310	Employer Cost - Health Ins		60,585	77,165	70,409	99,345	99,345	28,936	99,345
		2400	Employer Cost - VRS Group		9,571	7,802	9,478	8,747	8,747	(731)	8,747
		2720	Workers Compensation		26,179	19,738	23,397	24,313	24,313	916	24,313
<b>School Resource Officers Total</b>				<b>14</b>	<b>966,176</b>	<b>826,724</b>	<b>962,225</b>	<b>1,025,764</b>	<b>1,025,764</b>	<b>63,539</b>	<b>1,025,764</b>
<b>32200</b>	<b>Volunteer Fire Companies</b>	3200	Temporary Help Services		11,060	10,678	31,500	31,500	20,000	(11,500)	20,000
		3314	Maint/Repair - Communications Eq		20,036	11,903	31,310	40,542	40,542	9,232	40,542
		3315	Maint/Repair - Vehicles		7,778	2,767	9,300	9,300	9,300	-	9,300
		3329	Maint Contract - Other Equip		16,673	22,401	22,475	25,138	25,138	2,663	25,138
		5305	Motor Vehicle Insurance		68,220	68,952	75,929	95,286	95,286	19,357	95,286
		5309	Volunteer Insurance		40,973	40,973	42,202	43,022	43,022	820	43,022
		5680	Public Safety Training Center		5,000	5,000	5,035	5,035	5,035	-	5,035
		5860	Misc Administrative Expenses		1,453	829	1,000	1,000	1,000	-	1,000
		6008	Gas, Oil, Grease		91,780	74,657	95,550	95,550	95,550	-	95,550
		6013	Educational Supplies		5,409	4,480	5,500	6,000	5,500	-	5,500
		6025	Fire Suppression Foam		538	4,917	6,000	6,000	6,000	-	6,000
		8109	Other Equipment		9,806	3,144	10,000	10,000	10,000	-	10,000
		8119	Personal Protective Equip		34,274	37,272	48,000	64,000	64,000	16,000	64,000
<b>Volunteer Fire Companies Total</b>					<b>313,000</b>	<b>287,973</b>	<b>383,801</b>	<b>432,373</b>	<b>420,373</b>	<b>36,572</b>	<b>420,373</b>
<b>32201</b>	<b>Altavista Fire Company</b>	3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		16,000	16,000	26,000	26,000	26,000	-	26,000
		5650	Annual Contribution		53,250	55,500	60,500	65,500	60,500	-	60,500
		6001	Office Supplies		150	150	150	150	150	-	150
		6004	Medical Supplies		1,000	1,000	1,000	1,000	1,000	-	1,000
		6009	Tires, Tubes, Parts		1,000	1,000	1,000	1,000	1,000	-	1,000
		8201	Medical Equipment		2,500	2,500	2,500	2,500	2,500	-	2,500
<b>Altavista Fire Company Total</b>					<b>76,350</b>	<b>76,150</b>	<b>93,600</b>	<b>96,150</b>	<b>91,150</b>	<b>(2,450)</b>	<b>91,150</b>
<b>32202</b>	<b>Brookneal Fire Company</b>	3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)	-

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		3315	Maint/Repair - Vehicles		5,000	7,138	15,000	15,000	15,000	-	15,000
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
<b>Brookneal Fire Company Total</b>					<b>54,700</b>	<b>56,638</b>	<b>71,950</b>	<b>74,500</b>	<b>69,500</b>	<b>(2,450)</b>	<b>69,500</b>
<b>32203 Brookville Fire Company</b>		3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		9,963	8,761	15,000	16,000	16,000	1,000	16,000
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
		6001	Office Supplies		-	-	-	150	150	150	150
		6004	Medical Supplies		-	-	-	1,000	1,000	1,000	1,000
		6009	Tires, Tubes, Parts		-	-	-	1,000	1,000	1,000	1,000
		8201	Medical Equipment		-	-	-	2,500	2,500	2,500	2,500
<b>Brookville Fire Company Total</b>					<b>59,663</b>	<b>58,261</b>	<b>71,950</b>	<b>80,150</b>	<b>75,150</b>	<b>3,200</b>	<b>75,150</b>
<b>32204 Concord Fire Company</b>		3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		20,963	5,000	15,000	15,000	15,000	-	15,000
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
<b>Concord Fire Company Total</b>					<b>70,663</b>	<b>54,500</b>	<b>71,950</b>	<b>74,500</b>	<b>69,500</b>	<b>(2,450)</b>	<b>69,500</b>
<b>32205 Evington Fire Company</b>		3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		3,942	10,556	16,000	16,000	16,000	-	16,000
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
		6001	Office Supplies		150	150	150	150	150	-	150
		6004	Medical Supplies		997	1,000	1,000	1,000	1,000	-	1,000
		6009	Tires, Tubes, Parts		-	1,000	1,000	1,000	1,000	-	1,000
		8201	Medical Equipment		2,500	2,500	2,500	2,500	2,500	-	2,500
<b>Evington Fire Company Total</b>					<b>57,289</b>	<b>64,706</b>	<b>77,600</b>	<b>80,150</b>	<b>75,150</b>	<b>(2,450)</b>	<b>75,150</b>
<b>32206 Gladys Fire Company</b>		3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		5,425	5,000	15,000	15,000	15,000	-	15,000
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
<b>Gladys Fire Company Total</b>					<b>55,125</b>	<b>54,500</b>	<b>71,950</b>	<b>74,500</b>	<b>69,500</b>	<b>(2,450)</b>	<b>69,500</b>
<b>32207 Lyn Dan Fire Company</b>		3120	Accounting Services - Audit		-	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		5,992	5,000	15,000	15,000	15,000	-	15,000
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
<b>Lyn Dan Fire Company Total</b>					<b>53,242</b>	<b>54,500</b>	<b>71,950</b>	<b>74,500</b>	<b>69,500</b>	<b>(2,450)</b>	<b>69,500</b>
<b>32208 Rustburg Fire Company</b>		3120	Accounting Services - Audit		-	-	2,450	-	-	(2,450)	-
		3315	Maint/Repair - Vehicles		5,000	5,000	15,000	15,000	15,000	-	15,000

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5650	Annual Contribution		47,250	49,500	54,500	59,500	54,500	-	54,500
<b>Rustburg Fire Company Total</b>					<b>52,250</b>	<b>54,500</b>	<b>71,950</b>	<b>74,500</b>	<b>69,500</b>	<b>(2,450)</b>	<b>69,500</b>
<b>32209</b>	<b>Red House Fire Company</b>	5650	Annual Contribution		1,750	-	1,750	1,750	1,750	-	1,750
<b>Red House Fire Company Total</b>					<b>1,750</b>	<b>-</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>-</b>	<b>1,750</b>
<b>32300</b>	<b>Volunteer Amb/Rescue Squads</b>	3314	Maint/Repair - Communications Eq		25,836	5,833	23,172	23,332	23,332	160	23,332
		3315	Maint/Repair - Vehicles		2,058	8,067	15,000	15,000	15,000	-	15,000
		5305	Motor Vehicle Insurance		68,121	68,150	75,818	93,402	93,402	17,584	93,402
		5309	Volunteer Insurance		40,973	40,973	43,021	43,021	43,021	-	43,021
		5540	Convention & Education		4,599	90	5,000	5,000	5,000	-	5,000
		5681	Regional Emergency Med Svc		-	-	3,000	3,000	3,000	-	3,000
		5860	Recruitment, Retention & Advertising		-	-	250	250	250	-	250
		6008	Gas, Oil, Grease		17,343	14,746	25,000	25,000	20,000	(5,000)	20,000
		6013	Educational Supplies		55	-	550	550	550	-	550
		6014	Other Operating Supplies		-	-	-	6,430	6,430	6,430	6,430
<b>Volunteer Amb/Rescue Squads Total</b>					<b>158,985</b>	<b>137,859</b>	<b>190,811</b>	<b>214,985</b>	<b>209,985</b>	<b>19,174</b>	<b>209,985</b>
<b>32302</b>	<b>Brookneal Rescue Squad</b>	3310	Maint/Repair - Buildings		27,545	20,152	30,000	30,000	30,000	-	30,000
<b>Brookneal Rescue Squad Total</b>					<b>27,545</b>	<b>20,152</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>32303</b>	<b>Campbell County Rescue</b>	3120	Accounting Services - Audit		-	-	-	2,450	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		-	347	-	-	-	-	-
		5650	Annual Contribution		53,250	55,500	60,500	65,500	60,500	-	60,500
<b>Campbell County Rescue Total</b>					<b>53,250</b>	<b>55,847</b>	<b>60,500</b>	<b>67,950</b>	<b>62,950</b>	<b>2,450</b>	<b>62,950</b>
<b>32304</b>	<b>Citizens Rescue Squad</b>	3310	Maint/Repair - Buildings		-	3,874	47,250	47,250	47,250	-	47,250
		5650	Annual Contribution		22,794	-	-	-	-	-	-
<b>Citizens Rescue Squad Total</b>					<b>22,794</b>	<b>3,874</b>	<b>47,250</b>	<b>47,250</b>	<b>47,250</b>	<b>-</b>	<b>47,250</b>
<b>32305</b>	<b>Concord Rescue Squad</b>	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		-	-	-	-	-	-	-
		5650	Annual Contribution		50,250	52,500	57,500	62,500	57,500	-	57,500
<b>Concord Rescue Squad Total</b>					<b>50,250</b>	<b>54,950</b>	<b>57,500</b>	<b>64,950</b>	<b>59,950</b>	<b>2,450</b>	<b>59,950</b>
<b>32306</b>	<b>Rustburg Rescue Squad</b>	3310	Maint/Repair - Buildings		28,296	38,714	70,000	70,000	70,000	-	70,000
<b>Rustburg Rescue Squad Total</b>					<b>28,296</b>	<b>38,714</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26	
<b>32400</b>	<b>Forestry Service</b>	5699	Forest Fire Extinction		20,329	20,329	20,329	20,329	20,329	-	20,329	
<b>Forestry Service Total</b>					<b>20,329</b>	<b>20,329</b>	<b>20,329</b>	<b>20,329</b>	<b>20,329</b>	<b>-</b>	<b>20,329</b>	
<b>32500</b>	<b>EMS Services</b>	1117	Comp - Deputy Director	1	70,163	76,994	76,994	86,441	86,441	9,447	86,441	
		1133	Comp - EMT	52	2,135,801	2,295,494	2,603,325	2,858,647	2,858,647	255,322	2,858,647	
		1200	Comp - Overtime		286,106	312,094	200,000	300,000	200,000	-	200,000	
		1300	Comp - P/T Help		77,119	150,131	50,000	100,000	80,000	30,000	80,000	
		2100	Employer Cost - FICA		187,343	206,428	230,672	255,899	255,899	25,227	255,899	
		2210	Employer Cost - VRS		278,838	298,014	344,957	417,643	417,643	72,686	417,643	
		2310	Employer Cost - Health Ins		283,122	284,950	384,730	397,184	397,184	12,454	397,184	
		2400	Employer Cost - VRS Group		29,466	31,493	35,916	38,292	38,292	2,376	38,292	
		2720	Workers Compensation		81,039	83,180	89,856	92,552	92,552	2,696	92,552	
		3109	EMS Billing Expenditures		11,154	12,956	14,000	14,000	14,000	-	14,000	
		3110	EMS Billing Services		141,612	58,792	95,625	112,500	112,500	16,875	112,500	
		3112	EMS Software Services		8,506	5,452	10,000	27,822	27,822	17,822	27,822	
		3114	Maint/repair - Communications Equip		-	-	-	9,232	9,232	-	9,232	
		3315	Maint/Repair - Vehicles		106,458	88,283	90,000	120,000	120,000	30,000	120,000	
		3319	Maint/Repair - Other Equip		3,040	1,345	5,700	5,730	5,730	30	5,730	
		5210	Postage		-	-	100	100	50	(50)	50	
		5305	Motor Vehicle Insurance		8,574	10,580	12,656	8,330	8,330	(4,326)	8,330	
		5540	Convention & Education		6,857	15,489	26,700	26,700	26,700	-	26,700	
		5810	Dues & Association Member		153	176	600	600	500	(100)	500	
		5892	Immunizations		-	45	11,600	11,600	11,600	-	11,600	
		6001	Office Supplies		600	1,293	850	850	850	-	850	
		6004	Medical Supplies		70,946	88,883	80,000	105,000	105,000	25,000	105,000	
		6008	Gas, Oil, Grease		105,149	93,455	106,000	106,000	106,000	-	106,000	
		6009	Tires, Tubes, Parts		18,996	18,653	23,700	48,880	48,880	25,180	48,880	
		6011	Uniforms, Wearing Apparel		26,673	12,823	33,760	33,760	33,760	-	33,760	
		6012	Books & Subscriptions		-	-	150	150	150	-	150	
		6014	Other Operating Supplies		28,485	42,990	59,451	76,224	76,224	16,773	76,224	
		8119	Personal Protective Equip		-	-	56,400	106,600	106,600	50,200	106,600	
		8201	Medical Equipment		14,244	149,164	80,036	79,697	79,697	(339)	79,697	
<b>EMS Services Total</b>					<b>53</b>	<b>3,980,442</b>	<b>4,339,157</b>	<b>4,723,778</b>	<b>5,440,433</b>	<b>5,320,283</b>	<b>587,273</b>	<b>5,320,283</b>
<b>33200</b>	<b>Local Corrections</b>	7010	Blue Ridge Regional Jail		3,381,279	3,432,011	3,600,000	3,600,000	3,000,000	(600,000)	3,000,000	
<b>Local Corrections Total</b>					<b>3,381,279</b>	<b>3,432,011</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,000,000</b>	<b>(600,000)</b>	<b>3,000,000</b>	
<b>33300</b>	<b>Probation Office</b>	5230	Telephone		3,960	2,202	2,202	2,202	2,202	-	2,202	
		6001	Office Supplies		-	281	375	375	375	-	375	
		8102	Furniture & Fixtures		1,536	1,945	1,400	390	-	(1,400)	-	

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>Probation Office Total</b>					<b>5,496</b>	<b>4,428</b>	<b>3,977</b>	<b>2,967</b>	<b>2,577</b>	<b>(1,400)</b>	<b>2,577</b>
<b>33400</b>	<b>Detention</b>	1300	Comp - P/T Help		22,652	21,013	22,500	22,750	22,750	250	22,750
		2100	Employer Cost - FICA		1,733	1,607	1,721	1,740	1,740	19	1,740
		2720	Workers Compensation		16	15	16	16	16	-	16
		3971	Juvenile Detention Care		176,847	205,007	300,000	350,000	350,000	50,000	350,000
		3972	Outreach Detention Care		44,775	52,089	50,000	50,000	50,000	-	50,000
		3975	Group Homes		81,200	93,825	90,000	90,000	90,000	-	90,000
		5210	Postage		-	-	25	-	-	(25)	-
		5230	Telephone		264	264	-	192	192	192	192
		5510	Personal Vehicle Mileage		13	-	75	-	-	(75)	-
		5835	Refunds to State		-	-	-	-	-	-	-
		6001	Office Supplies		74	146	125	125	125	-	125
<b>Detention Total</b>					<b>327,574</b>	<b>373,966</b>	<b>464,462</b>	<b>514,823</b>	<b>514,823</b>	<b>50,361</b>	<b>514,823</b>
<b>34500</b>	<b>Building Inspections</b>	1143	Comp - Building Official	1	66,775	70,826	71,409	74,161	74,161	2,752	74,161
		1144	Comp - Code Enforcement Officers	2	94,837	103,964	101,668	154,154	103,320	1,652	103,320
		1145	Comp - Plan Reviewer	1	-	-	-	58,000	58,000	-	58,000
		1156	Comp - Administrative Aid	1	39,807	43,180	43,536	44,842	44,842	1,306	44,842
		1157	Comp - Office Manager	1	50,750	55,264	54,085	60,152	60,152	6,067	60,152
		1300	Comp - P/T Help		4,945	6,215	23,500	23,500	23,500	-	23,500
		2100	Employer Cost - FICA		19,137	20,761	22,506	31,733	27,844	5,338	27,844
		2210	Employer Cost - VRS		31,912	34,170	34,379	50,361	43,819	9,440	43,819
		2310	Employer Cost - Health Ins		24,222	24,222	24,704	41,374	38,027	13,323	38,027
		2400	Employer Cost - VRS Group		3,360	3,611	3,627	4,617	4,018	391	4,018
		2720	Workers Compensation		2,878	3,108	3,390	2,926	2,132	(1,258)	2,132
		3190	Other Professional Services		-	-	10,000	5,000	2,000	(8,000)	2,000
		3315	Maint/Repair - Vehicles		713	4,543	1,600	1,600	1,600	-	1,600
		5210	Postage		10	15	75	-	-	(75)	-
		5230	Telephone		3,424	3,287	2,710	3,094	3,094	384	3,094
		5305	Motor Vehicle Insurance		1,261	1,320	1,420	1,666	1,666	246	1,666
		5510	Personal Vehicle Mileage		-	173	75	75	75	-	75
		5530	Travel - Sustenance & Lodging		234	308	500	1,000	1,000	500	1,000
		5540	Convention & Education		230	1,660	1,000	1,500	1,500	500	1,500
		5810	Dues & Association Member		217	30	350	350	350	-	350
		5890	Misc Fees & Charges		4,471	4,698	4,400	4,500	4,500	100	4,500
		6001	Office Supplies		564	291	625	625	625	-	625
		6008	Gas, Oil, Grease		5,341	5,209	5,400	5,400	5,400	-	5,400
		6009	Tires, Tubes, Parts		497	546	600	600	600	-	600
		6011	Uniforms, Wearing Apparel		-	-	350	350	350	-	350
		6012	Books & Subscriptions		171	-	1,500	1,000	1,000	(500)	1,000
		6014	Other Operating Supplies		143	160	250	250	250	-	250
		8102	Furniture & Fixtures		-	33	250	250	-	(250)	-

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>Building Inspections Total</b>				<b>6</b>	<b>355,898</b>	<b>387,594</b>	<b>413,909</b>	<b>573,080</b>	<b>503,825</b>	<b>31,916</b>	<b>503,825</b>
<b>35100</b>	<b>Animal Control</b>	1131	Comp - Animal Warden	1	19,603	25,378	25,000	36,192	36,192	11,192	36,192
		1132	Comp - Deputy Animal Ward	3	129,135	137,094	138,223	143,324	143,324	5,101	143,324
		1183	Comp - Animal Shelter Worker	1	34,000	38,380	38,380	39,927	39,927	1,547	39,927
		1300	Comp - P/T Help		(54)	-	-	-	-	-	-
		2100	Employer Cost - FICA		13,585	14,999	13,510	16,787	16,787	3,277	16,787
		2210	Employer Cost - VRS		20,669	22,250	22,729	23,584	23,584	855	23,584
		2310	Employer Cost - Health Ins		26,953	26,953	27,306	30,954	30,954	3,648	30,954
		2400	Employer Cost - VRS Group		2,185	2,351	2,366	2,162	2,162	(204)	2,162
		2720	Workers Compensation		1,681	1,848	1,625	1,865	1,865	240	1,865
		3110	Medical Services		2,963	3,490	5,000	5,000	5,000	-	5,000
		3310	Maint/Repair - Buildings		5,983	5,877	8,000	8,000	8,000	-	8,000
		3315	Maint/Repair - Vehicles		2,571	5,488	3,250	3,250	3,250	-	3,250
		5110	Electrical Service		3,004	3,409	3,000	3,500	3,500	500	3,500
		5120	Heating Service		1,608	927	3,000	3,000	2,000	(1,000)	2,000
		5230	Telephone		-	-	1,500	-	-	(1,500)	-
		5305	Motor Vehicle Insurance		1,261	1,320	1,419	1,666	1,666	247	1,666
		5540	Convention & Education		849	641	2,250	2,250	2,250	-	2,250
		5810	Dues & Association Member		-	95	350	350	350	-	350
		5821	Fowl & Livestock Claims		155	-	1,000	1,000	-	(1,000)	-
		5899	Animal Friendly License Plates		6,711	-	1,435	1,435	1,435	-	1,435
		6001	Office Supplies		816	490	800	800	800	-	800
		6003	Animal Care Supplies		3,528	3,229	5,640	5,640	5,640	-	5,640
		6004	Medical Supplies		2,498	2,760	2,500	2,500	2,500	-	2,500
		6005	Janitorial Supplies		774	1,243	1,200	1,200	1,200	-	1,200
		6008	Gas, Oil, Grease		6,213	5,844	6,500	6,500	6,500	-	6,500
		6009	Tires, Tubes, Parts		1,688	2,012	2,200	2,200	2,200	-	2,200
		6010	Police Supplies		797	642	800	800	800	-	800
		6011	Uniforms, Wearing Apparel		2,378	2,252	2,500	2,500	2,500	-	2,500
		6014	Other Operating Supplies		2,521	2,680	3,000	3,000	3,000	-	3,000
<b>Animal Control Total</b>				<b>5</b>	<b>294,078</b>	<b>311,652</b>	<b>324,483</b>	<b>349,386</b>	<b>347,386</b>	<b>22,903</b>	<b>347,386</b>
<b>35300</b>	<b>Medical Examiner</b>	3110	Medical Services		860	140	640	320	500	(140)	500
<b>Medical Examiner Total</b>					<b>860</b>	<b>140</b>	<b>640</b>	<b>320</b>	<b>500</b>	<b>(140)</b>	<b>500</b>
<b>35500</b>	<b>Public Safety</b>	1115	Comp - Director	1	104,507	113,713	112,195	124,805	124,805	12,610	124,805
		1117	Comp - Deputy Director	1	64,598	70,120	70,120	79,446	79,446	9,326	79,446
		1138	Comp - Assistant Fire Marshall		12,444	-	35,000	-	-	(35,000)	-
		1156	Comp - Administrative Aid	1	26,250	39,684	37,485	46,350	46,350	8,865	46,350
		1157	Comp - Office Manager	1	47,890	55,358	51,236	41,200	41,200	(10,036)	41,200
		1200	Comp - Overtime		-	-	-	-	-	-	-
		1300	Comp - P/T Help		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		18,784	20,274	23,412	22,323	22,323	(1,089)	22,323
		2210	Employer Cost - VRS		30,837	34,416	39,387	37,555	37,555	(1,832)	37,555

Dept #	Public Safety	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		2230	Retiree Health Insurance		6,616	3,899	6,684	-	-	(6,684)	-
		2310	Employer Cost - Health Ins		28,678	31,439	24,234	39,702	39,702	15,468	39,702
		2400	Employer Cost - VRS Group		3,259	3,637	4,101	3,583	3,583	(518)	3,583
		2720	Workers Compensation		3,149	3,170	3,735	3,847	3,847	112	3,847
		2740	COVID-19 FEMA Expenditure		-	-	-	-	-	-	-
		3190	Other Professional Services		-	925	925	1,025	1,025	100	1,025
		3312	Maint/Repair - Office Equip		900	35	875	875	150	(725)	150
		3315	Maint/Repair - Vehicles		1,500	2,060	1,500	2,000	2,000	500	2,000
		5230	Telephone		10,164	10,164	11,136	11,136	11,136	-	11,136
		5305	Motor Vehicle Insurance		1,384	2,118	1,950	2,083	2,083	133	2,083
		5410	Lease/Rent - Equipment		2,099	157	2,500	-	-	(2,500)	-
		5540	Convention & Education		3,109	1,806	3,000	3,000	3,000	-	3,000
		5810	Dues & Association Member		170	100	750	750	750	-	750
		5895	Emergency Mangt Perf Grant		8,019	43,938	-	-	-	-	-
		6001	Office Supplies		746	740	750	750	750	-	750
		6002	Food Supplies		1,679	5,133	750	750	750	-	750
		6008	Gas, Oil, Grease		12,116	17,319	15,000	17,500	17,500	2,500	17,500
		6009	Tires, Tubes, Parts		24	-	1,000	3,000	3,000	2,000	3,000
		6010	Police Supplies		30	1,170	750	1,000	1,000	250	1,000
		6011	Uniforms, Wearing Apparel		998	9,259	14,000	1,250	1,250	(12,750)	1,250
		6012	Books & Subscriptions		2,640	3,748	3,000	5,260	5,260	2,260	5,260
		6013	Educational Supplies		455	-	500	500	500	-	500
		6014	Other Operating Supplies		208	3,600	500	15,500	15,500	15,000	15,500
		8102	Furniture & Fixtures		-	309	500	500	-	(500)	-
		8109	Other Equipment		79	-	100	100	-	(100)	-
		<b>Public Safety Total</b>		<b>4</b>	<b>393,331</b>	<b>478,291</b>	<b>467,075</b>	<b>465,790</b>	<b>464,465</b>	<b>(2,610)</b>	<b>464,465</b>
		<b>Public Safety Total</b>		<b>171</b>	<b>19,458,036</b>	<b>20,584,759</b>	<b>21,810,797</b>	<b>23,339,260</b>	<b>22,435,783</b>	<b>557,754</b>	<b>22,435,783</b>

# PUBLIC WORKS ADMINISTRATION

41200 - 44100

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# PUBLIC WORKS ADMINISTRATION

The Department of Public Works strives to preserve a friendly and rural lifestyle by protecting the health, safety and welfare of employees, citizens and visitors through a variety of infrastructure projects and on-going maintenance to the locality's buildings and grounds.

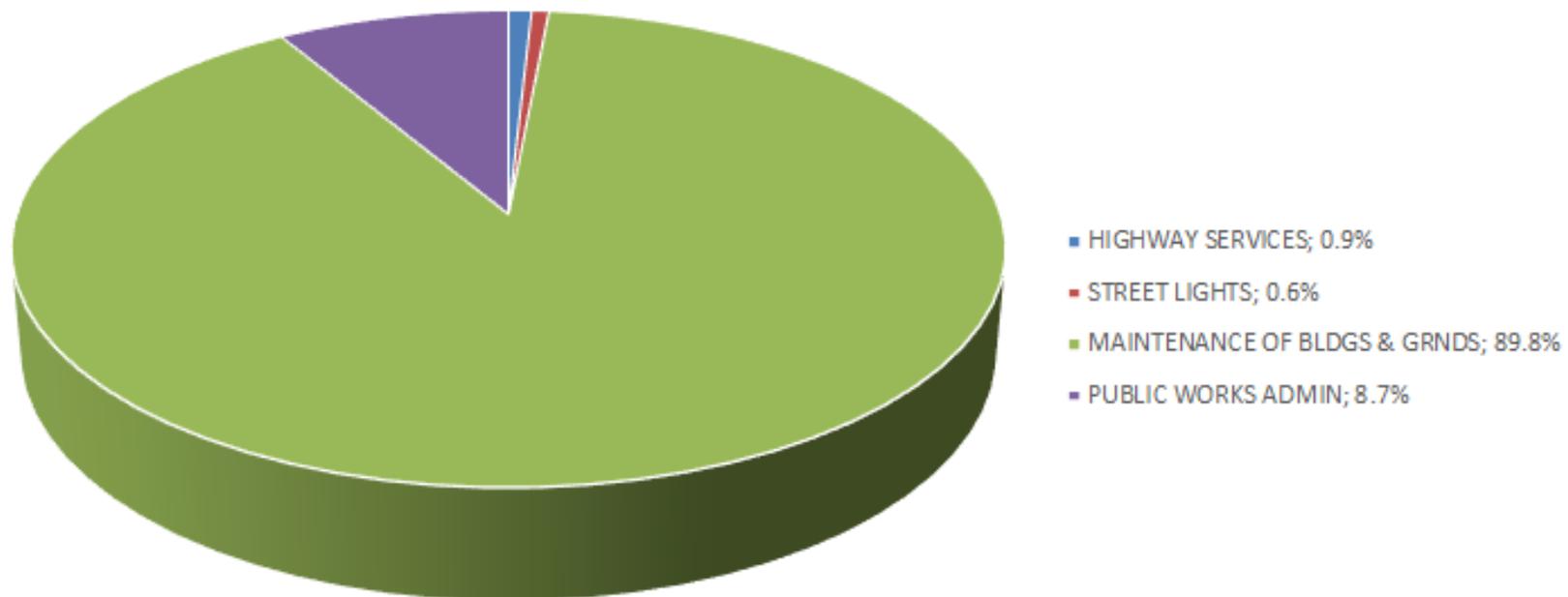
<b>Dept</b>	<b>Office/Function</b>	<b>Responsible for:</b>
41200	Highway Services	Reflects costs associated with street sign replacements.
41320	Street Lights	Funds required to pay electrical service for street lights in Concord and Rustburg.
43400	Maintenance of Buildings and Grounds	Reflects costs incurred to maintain the County's grounds and facilities. This includes facility maintenance and custodial services.
44100	Public Works Administration	Reflects expenses for administrative positions and costs for the oversight and management of the County's Public Works and Landfill operations.



# PUBLIC WORKS ADMINISTRATION

The Department of Public Works strives to preserve a friendly and rural lifestyle by protecting the health, safety and welfare of employees, citizens and visitors through a variety of infrastructure projects and on-going maintenance to the locality's buildings and grounds.

Public Works  
*Percent of Expenditures by Function*



Dept #	Public Works	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
41200	Highway Services	8109	Other Equipment		10,276	18,313	20,000	20,000	20,000	-	20,000
<b>Highway Services Total</b>					<b>10,276</b>	<b>18,313</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
41320	Street Lights	5111	Electrical Service - Courthouse		13,689	13,138	15,000	15,000	15,000	-	15,000
<b>Street Lights Total</b>					<b>13,689</b>	<b>13,138</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
43400	Maintenance of Bldgs & Grnds	1117	Comp - Deputy Director		54,897	56,653	58,795	-	-	(58,795)	-
		1118	Comp - Custodial Division		-	47,510	57,577	-	-	(57,577)	-
		1119	Facilities Division Manager	1	-	9,596	-	58,000	58,000	58,000	58,000
		1120	Fleet Coordinator/Project Manager	1	-	-	-	59,304	59,304	59,304	59,304
		1183	Comp - Maintenance Employees	17	550,309	548,663	577,614	616,194	581,194	3,580	581,194
		1200	Comp - Overtime		-	317	-	-	-	-	-
		1300	Comp - P/T Help		25,998	37,113	41,500	41,500	41,500	-	41,500
		1383	Comp - Park Maintenance Workers		9,167	30,349	-	-	-	-	-
		2100	Employer Cost - FICA		46,278	52,970	56,265	63,112	60,435	4,170	60,435
		2210	Employer Cost - VRS		78,091	86,271	89,316	100,836	96,332	7,016	96,332
		2310	Retiree Health Insurance		-	5,013	6,684	23,460	23,460	16,776	23,460
		2400	Employer Cost - Health Ins		131,431	146,368	157,110	200,124	183,960	26,850	183,960
		2720	Employer Cost - VRS Group		8,253	9,159	9,299	9,245	8,851	(448)	8,851
		2730	Workers Compensation		9,711	9,657	9,856	9,817	9,592	(264)	9,592
		3306	Grounds Exterior Maint		6,156	5,211	8,500	20,000	20,000	11,500	20,000
		3307	Complex Security Upgrades		2,522	1,705	6,000	6,000	4,500	(1,500)	4,500
		3308	Lighting Upgrades		8,189	7,974	9,000	9,000	9,000	-	9,000
		3309	Storm Water Facility Maintenance		550	1,000	750	750	750	-	750
		3310	Maint/Repair - Buildings		79,917	108,962	105,000	120,000	110,000	5,000	110,000
		3311	Maint/Repair - Maintenance		-	-	-	-	-	-	-
		3315	Maint/Repair - Vehicles		3,458	2,291	4,500	5,000	5,000	500	5,000
		3319	Maint/Repair - Other Equip		2,131	1,388	6,500	6,500	2,500	(4,000)	2,500
		3326	Maint Cont - Fire-Sec Alarm System		2,460	1,900	6,500	6,500	6,500	-	6,500
		3327	Maint Contract - Ball Field Mowing		65,395	72,210	78,100	78,100	78,100	-	78,100
		3328	Maint Contract - Building Eq		5,615	7,959	9,000	9,000	8,000	(1,000)	8,000
		3329	Maint Contract - Other Eq		5,991	3,664	6,100	6,100	6,000	(100)	6,000
		3340	Maint Contract - Waste Disp		14,316	5,185	-	-	-	-	-
		3344	Maint/Repair - Preventive		10,959	8,336	10,800	12,400	10,800	-	10,800
		3345	Maint/Repair - HVAC Repair		53,804	48,330	100,000	100,000	50,000	(50,000)	50,000
		3348	Maint/Repair - Painting & Floors		2,795	8,941	10,000	20,000	15,000	5,000	15,000
		3349	Maint/Repair - Animal Shelter		1,691	1,990	1,875	2,000	2,000	125	2,000
		3360	HVAC Software		4,660	-	30,000	30,000	30,000	-	30,000
		3361	Work Order Software		10,180	11,198	12,320	12,600	12,600	280	12,600

Dept #	Public Works	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5110	Electrical Service		382,882	415,311	439,000	447,700	447,700	8,700	447,700
		5120	Heating Service		17,172	13,573	20,000	20,000	20,000	-	20,000
		5130	Water & Sewer Service		15,098	14,987	18,000	18,500	18,500	500	18,500
		5140	Electrical Consulting Fee		1,922	1,922	2,000	2,000	2,000	-	2,000
		5230	Telephone		9,133	8,069	10,000	10,000	10,000	-	10,000
		5305	Motor Vehicle Insurance		3,152	3,301	3,574	4,165	4,165	591	4,165
		5311	Multi-Peril Insurance		-	-	-	-	-	-	-
		5410	Lease/Rent - Equipment		7,002	6,717	3,500	5,500	5,500	2,000	5,500
		5540	Convention & Education		510	-	1,000	1,000	750	(250)	750
		5840	Snow Removal		-	150	2,000	2,000	1,000	(1,000)	1,000
		6001	Office Supplies		358	145	500	500	500	-	500
		6005	Janitorial Supplies		48,856	48,328	58,000	59,700	55,000	(3,000)	55,000
		6008	Gas, Oil, Grease		13,966	12,892	13,000	13,500	13,500	500	13,500
		6009	Tires, Tubes, Parts		6,927	1,739	8,000	8,000	8,000	-	8,000
		6011	Uniforms, Wearing Apparel		2,163	2,283	6,300	6,300	4,000	(2,300)	4,000
		8101	Machinery & Equipment		400	1,732	1,500	1,500	1,000	(500)	1,000
		8114	Tools		2,502	2,899	3,000	3,000	3,000	-	3,000
<b>Maintenance of Bldgs &amp; Grnds Total</b>				<b>19</b>	<b>1,706,967</b>	<b>1,871,931</b>	<b>2,058,335</b>	<b>2,228,907</b>	<b>2,087,993</b>	<b>29,658</b>	<b>2,087,993</b>
<b>44100</b>	<b>Public Works Admin</b>	1115	Comp - Director	1	77,700	85,139	85,139	87,693	87,693	2,554	87,693
		1158	Comp - Admin Assistant	1	51,160	54,344	54,792	56,436	56,436	1,644	56,436
		2100	Employer Cost - FICA		8,788	9,579	10,705	11,026	11,026	321	11,026
		2210	Employer Cost - VRS		16,339	17,687	18,009	18,549	18,549	540	18,549
		2310	Employer Cost - Health Ins		18,849	18,849	23,492	20,849	20,849	(2,643)	20,849
		2400	Employer Cost - VRS Group		1,727	1,869	1,875	1,701	1,701	(174)	1,701
		2720	Workers Compensation		1,349	1,477	1,477	1,521	1,521	44	1,521
		3315	Maint/Repair - Vehicles		-	-	-	-	-	-	-
		5230	Telephone		1,512	1,248	1,400	1,464	1,464	64	1,464
		5305	Motor Vehicle Insurance		-	-	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		565	652	750	750	750	-	750
		5540	Convention & Education		445	1,243	1,000	1,000	1,000	-	1,000
		5810	Dues & Association Memberships		175	180	400	400	400	-	400
		6001	Office Supplies		-	1,109	500	500	500	-	500
		6008	Gas, Oil, Grease		-	-	-	-	-	-	-
		8102	Furniture & Fixtures		280	-	-	-	-	-	-
<b>Public Works Admin Total</b>				<b>2</b>	<b>178,889</b>	<b>193,376</b>	<b>199,539</b>	<b>201,889</b>	<b>201,889</b>	<b>2,350</b>	<b>201,889</b>
<b>Public Works Total</b>				<b>21</b>	<b>1,909,819</b>	<b>2,096,758</b>	<b>2,292,874</b>	<b>2,465,796</b>	<b>2,324,882</b>	<b>32,008</b>	<b>2,324,882</b>

# HEALTH & WELFARE ADMINISTRATION

51200 - 53900

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# HEALTH & WELFARE ADMINISTRATION

These departments administer assistance programs under local, state and federal guidelines to support residents' and families' health, behavioral and basic resource needs through various services, partnerships and case management.

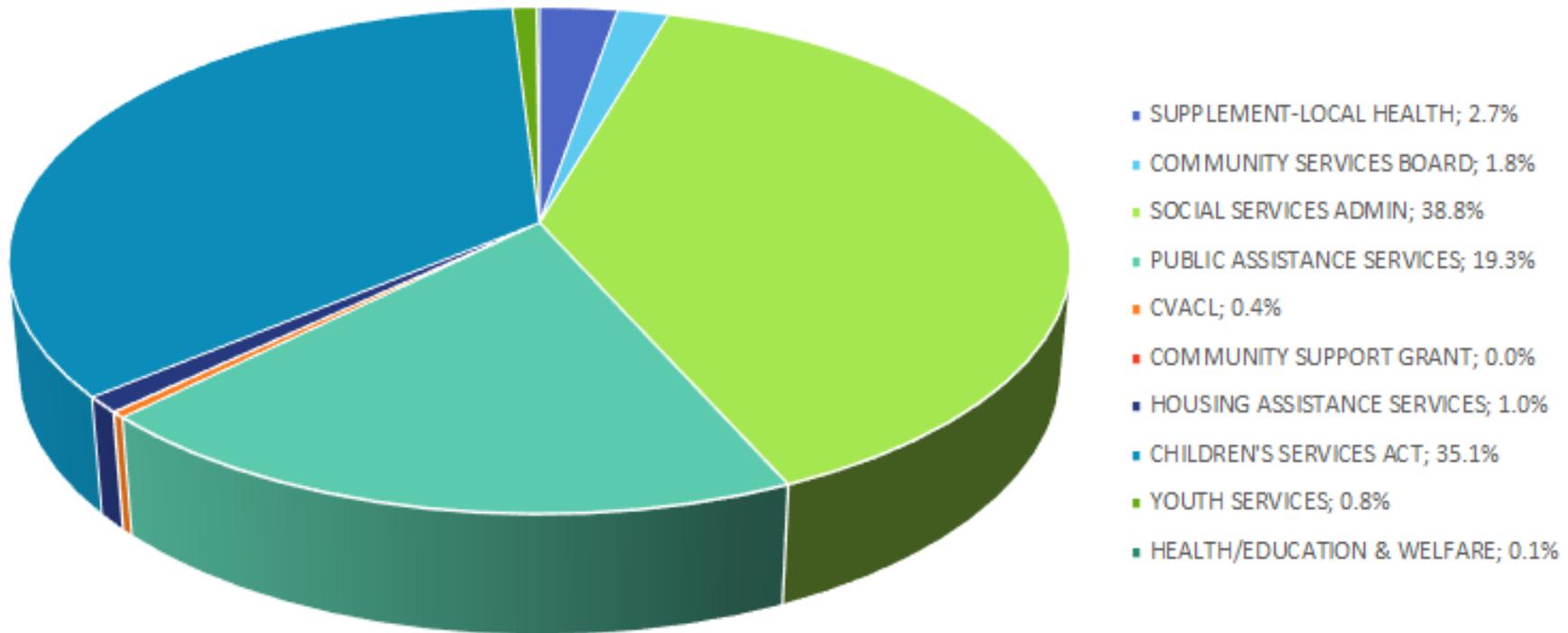
Dept	Office/Function	Responsible for:
51200	Supplemental Support to Local Health Department	Reflects the County's mandated expenses associated with services provided by the Health Department.
52500	Community Services Board	Reflects local share of expenses to fund Horizon Behavioral services, the state's regional service provider for behavioral health (mental health, substance abuse etc.).
53100	Social Services Administration	The Department of Social Services (DSS) provides social work services, financial services, and volunteer opportunities administered according to state and federal regulations.
53110	Other Welfare Services	Various support services provided locally to meet residents' and families' needs.
53210	Public Assistance	Reflects costs incurred for assistance programs provided through the Department of Social Services. These programs are funded in large part with state and federal funds.
53230	Central Virginia Alliance for Community Living (CVACL)	The Central Virginia Alliance for Community Living, Inc. (formerly, the Central Virginia Area Agency on Aging) serves individuals age 60 or over as well as those 18 or over living with a disability, in the counties of Amherst, Appomattox, Bedford and Campbell and the City of Lynchburg.
53500	Community Support Grants	Grant programs administered by the Department of Social Services addressing domestic violence needs in the community.
53700	Housing Assistance Services	This program, administered by the Department of Social Services, provides Housing Choice Voucher rental assistance and other housing support assistance to income-eligible recipients.
53800	Children's Services Act (CSA)	The Children's Services Act mandates services for eligible populations of children and families at-risk. These services are funded with state, federal and local dollars and are administered locally.
53810	Youth Services	Responsible for the administration of services mandated under the Children's Services Act. The department also oversees the administration of the County's Virginia Juvenile Community Crime Control Act (VJCCCA) grant which provides sentencing alternatives to detention for juveniles before the court.
53900	Health, Education, and Welfare	Reflects the County's required contribution to the local community college system, as well as support for the Court Appointed Special Advocates (CASA) program and legal aid.



# HEALTH & WELFARE ADMINISTRATION

These departments administer assistance programs under local, state and federal guidelines to support residents' and families' health, behavioral and basic resource needs through various services, partnerships and case management.

Health & Welfare  
*Percent of Expenditures by Function*



Dept #	Health & Welfare	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
51200	Supplement-Local Health	5610	Payments to Local Health		404,070	477,763	400,100	477,763	477,763	77,663	400,100
<b>Supplement-Local Health Total</b>					<b>404,070</b>	<b>477,763</b>	<b>400,100</b>	<b>477,763</b>	<b>477,763</b>	<b>77,663</b>	<b>400,100</b>
52500	Community Services Board	5620	Horizon Behavioral Health		191,401	215,760	314,080	314,080	314,080	-	314,080
<b>Community Services Board Total</b>					<b>191,401</b>	<b>215,760</b>	<b>314,080</b>	<b>314,080</b>	<b>314,080</b>	<b>-</b>	<b>314,080</b>
53100	Social Services Admin	1111	Comp - Board Members		9,300	10,200	12,600	18,900	18,900	6,300	18,900
		1115	Comp - Director	1	108,063	115,176	115,735	131,525	131,525	15,790	131,525
		1134	Comp - Social Services Personnel	82	3,220,608	3,686,325	3,955,025	4,326,324	4,326,324	371,299	4,326,324
		1200	Comp - Overtime		-	58,290	-	-	-	-	-
		1234	Comp - CPS On Call		20,663	21,150	20,500	21,625	21,625	1,125	21,625
		1300	Comp - P/T Help		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		247,677	287,290	322,284	344,126	344,126	21,842	344,126
		2210	Employer Cost - VRS		419,277	478,949	540,574	568,866	568,866	28,292	568,866
		2230	Retiree Health Insurance		81,913	73,557	80,304	60,397	60,397	(19,907)	60,397
		2310	Employer Cost - Health Ins		447,724	460,130	551,488	722,642	722,642	171,154	722,642
		2400	Employer Cost - VRS Group		44,339	50,590	56,283	60,022	60,022	3,739	60,022
		2600	Unemployment Compensation		-	-	4,500	2,500	2,500	(2,000)	2,500
		2720	Workers Compensation		8,459	9,503	3,078	9,500	9,500	6,422	9,500
		2820	Employee Tuition Assistance		-	-	-	3,500	3,500	3,500	3,500
		3110	Medical Services		-	-	50	50	50	-	50
		3155	Legal Services		153,023	164,076	175,000	185,000	185,000	10,000	185,000
		3190	Other Professional Services		11,103	25,103	30,000	30,000	30,000	-	30,000
		3200	Temporary Help Services		-	-	-	-	-	-	-
		3310	Maint/Repair - Buildings		-	208	500	500	500	-	500
		3312	Maint/Repair - Office Eq		-	-	500	500	500	-	500
		3313	Maint/Repair - EDP Equipment		75	-	350	250	250	(100)	250
		3315	Maint/Repair - Vehicles		18,864	7,829	20,000	15,000	15,000	(5,000)	15,000
		3600	Advertising		2,093	-	4,000	4,000	4,000	-	4,000
		3840	Background Checks		1,438	1,164	2,500	3,000	3,000	500	3,000
		3841	Drug Tests		5,879	9,957	8,000	8,000	8,000	-	8,000
		3842	Surety Bond		1,965	1,965	2,300	2,100	2,100	(200)	2,100
		4100	Data Processing Services		2,533	2,309	2,800	2,500	2,500	(300)	2,500
		5110	Electrical Service		36,200	43,546	34,000	45,000	45,000	11,000	45,000
		5130	Water & Sewer Service		2,832	2,873	3,500	3,000	3,000	(500)	3,000
		5210	Postage		14,000	14,000	16,000	16,000	16,000	-	16,000
		5230	Telephone		39,600	38,766	35,000	33,500	33,500	(1,500)	33,500
		5305	Motor Vehicle Insurance		7,314	8,003	8,872	11,250	11,250	2,378	11,250
		5307	Public Official Liability		1,782	-	1,900	1,900	1,900	-	1,900
		5410	Lease/Rent - Equipment		12,212	10,933	12,500	12,500	12,500	-	12,500
		5420	Lease/Rent - Buildings		24,633	24,633	24,634	24,634	24,634	-	24,634

Dept #	Health & Welfare	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5530	Travel - Sustenance & Lodging		5,988	9,484	16,000	16,000	16,000	-	16,000
		5540	Convention & Education		6,658	5,019	11,000	11,000	11,000	-	11,000
		5890	Misc Fees & Charges		-	264	500	500	500	-	500
		6001	Office Supplies		36,712	29,589	38,000	38,000	38,000	-	38,000
		6005	Janitorial Supplies		138	251	400	400	400	-	400
		6008	Gas, Oil, Grease		11,200	9,307	12,000	12,000	12,000	-	12,000
		6009	Tires, Tubes, Parts		2,864	2,800	4,000	4,000	4,000	-	4,000
		6012	Books & SUBscriptions		2,194	1,991	2,500	2,655	2,655	155	2,655
		8101	Machinery & Equipment		-	-	250	-	-	(250)	-
		8102	Furniture & Fixtures		4,000	11,549	10,100	13,700	13,700	3,600	13,700
		8103	Communications Equipment		1,000	419	1,000	1,000	1,000	-	1,000
		8107	EDP Equipment		4,894	2,009	5,300	5,000	5,000	(300)	5,000
<b>Social Services Admin Total</b>				<b>83</b>	<b>5,019,216</b>	<b>5,679,207</b>	<b>6,145,827</b>	<b>6,772,866</b>	<b>6,772,866</b>	<b>627,039</b>	<b>6,772,866</b>
<b>53110</b>	<b>Other Welfare Services</b>	5701	Tax Relief for Elderly		433,384	-	-	-	-	-	-
<b>Other Welfare Services Total</b>					<b>433,384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>53210</b>	<b>Public Assistance Services</b>	2740	COVID - Safe & Stable		9,743	-	-	-	-	-	-
		3740	ARPA APS		1,505	10,744	-	-	-	-	-
		3741	APS COVID		4,234	-	-	-	-	-	-
		5701	General Relief		42,490	35,302	41,000	37,000	37,000	(4,000)	37,000
		5702	Respite - Child		1,225	262	2,500	1,500	1,500	(1,000)	1,500
		5704	Auxiliary Grant Payments		76,015	118,782	100,000	135,000	135,000	35,000	135,000
		5706	AFDC-FC		242,894	315,306	350,000	350,000	350,000	-	350,000
		5707	TANF Emergency Assistance		-	-	100	100	100	-	100
		5711	Other Purchased Services		15,815	7,774	77,400	77,400	77,400	-	77,400
		5714	IV-E Prev Services-Family		-	1,984	-	5,000	5,000	5,000	5,000
		5715	Chafee IL-COVID/ETV		9,029	-	-	-	-	-	-
		5716	Adoption Incentive		2,815	3,313	-	-	-	-	-
		5717	Fostering Futures		19,481	10,592	19,600	12,000	12,000	(7,600)	12,000
		5718	IV-E Adoption Subsidy		-	2,100,249	2,200,000	2,200,000	2,200,000	-	2,200,000
		5719	State Adoption Subsidy		-	259,405	300,000	300,000	300,000	-	300,000
		5720	Family Pres & Support		6,690	9,514	15,000	12,000	12,000	(3,000)	12,000
		5721	Adoption Subsidies		2,172,675	-	-	-	-	-	-
		5722	Adult Services		43,840	52,213	60,000	70,000	70,000	10,000	70,000
		5723	Promoting Safe & Stable Families		36,417	38,812	39,000	42,000	42,000	3,000	42,000
		5725	Independent Living		6,151	14,005	8,000	15,000	15,000	7,000	15,000
		5726	View Services		31,459	48,411	100,000	70,000	70,000	(30,000)	70,000
		5727	Foster/Adoptive Parent Training		1,662	1,025	2,000	2,000	2,000	-	2,000
		5730	APS		14,043	14,821	15,000	15,000	15,000	-	15,000
		5731	Substance Abuse & Supp Svcs		16,300	10,140	16,500	13,000	13,000	(3,500)	13,000
		5750	Local Only		8,500	6,430	10,000	10,000	10,000	-	10,000

Dept #	Health & Welfare	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
<b>Public Assistance Services Total</b>					<b>2,762,984</b>	<b>3,059,084</b>	<b>3,356,100</b>	<b>3,367,000</b>	<b>3,367,000</b>	<b>10,900</b>	<b>3,367,000</b>
<b>53230</b>	<b>CVACL</b>	3840	CVACL Services - Current		31,290	31,290	31,290	31,290	31,290	-	31,290
		3845	Brookneal/WC Nutrition Site		34,455	34,455	34,455	34,455	34,455	-	34,455
<b>CVACL Total</b>					<b>65,745</b>	<b>65,745</b>	<b>65,745</b>	<b>65,745</b>	<b>65,745</b>	<b>-</b>	<b>65,745</b>
<b>53235</b>	<b>Volunteer Program</b>	1118	Comp - Program Manager		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		-	-	-	-	-	-	-
		2210	Employer Cost - VRS		-	-	-	-	-	-	-
		2400	Employer Cost - VRS Group		-	-	-	-	-	-	-
		2720	Workers Compensation		-	-	-	-	-	-	-
		3315	Maint/Repair - Vehicles		-	-	-	-	-	-	-
		5210	Postage		-	-	-	-	-	-	-
		5230	Telephone		264	264	-	-	-	-	-
		5305	Motor Vehicle Insurance		-	-	-	-	-	-	-
		5915	CC Youth Advisory Council		-	-	-	-	-	-	-
		6001	Office Supplies		-	-	-	-	-	-	-
		6002	Food Supplies		-	-	-	-	-	-	-
<b>Volunteer Program Total</b>					<b>264</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>53500</b>	<b>Community Support Grant</b>	5707	FEMA/EFSP		-	-	-	-	-	-	-
		5732	YWCA Domestic Violence		-	5,000	5,000	5,000	5,000	-	5,000
<b>Community Support Grant Total</b>					<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>53700</b>	<b>Housing Assistance Services</b>	1134	Comp - Social Services Personnel	2	80,890	88,263	114,843	122,360	122,360	7,517	122,360
		1200	Comp - Overtime		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		5,821	6,384	8,786	9,361	9,361	575	9,361
		2210	Employer Cost - VRS		10,248	11,192	14,585	15,540	15,540	955	15,540
		2310	Employer Cost - Health Ins		11,124	11,124	11,252	15,199	15,199	3,947	15,199
		2400	Employer Cost - VRS Group		1,084	1,183	1,516	1,640	1,640	124	1,640
		2720	Workers Compensation		720	725	750	500	500	(250)	500
		2760	ARPA - EHV		-	-	-	-	-	-	-
		3190	Other Professional Services		288	373	350	900	900	550	900
		3310	Maint/Repair - Buildings		-	100	100	100	100	-	100
		3312	Maint/Repair - Office Eq		-	-	100	100	100	-	100
		3315	Maint/Repair - Vehicles		350	370	350	375	375	25	375
		3600	Advertising		550	-	250	250	250	-	250
		3840	Background Checks		-	-	100	100	100	-	100
		5210	Postage		350	350	400	450	450	50	450
		5230	Telephone		1,100	1,500	1,750	1,750	1,750	-	1,750
		5305	Motor Vehicle Insurance		250	250	660	660	660	-	660
		5307	Public Official Liability		250	-	250	250	250	-	250
		5410	Lease/Rent - Equipment		1,101	1,102	1,210	1,210	1,210	-	1,210

Dept #	Health & Welfare	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5530	Travel - Sustenance & Lodging		1,022	-	2,500	3,000	3,000	500	3,000
		5540	Convention & Education		698	79	1,200	1,200	1,200	-	1,200
		6001	Office Supplies		750	606	1,200	1,200	1,200	-	1,200
		6005	Janitorial Supplies		-	50	50	50	50	-	50
		6008	Gas, Oil, Grease		800	800	800	800	800	-	800
		6009	Tires, Tubes, Parts		350	341	350	350	350	-	350
		8102	Furniture & Fixtures		400	456	1,000	400	400	(600)	400
		8103	Communications Equipment		-	-	-	-	-	-	-
		8107	EDP Equipment		400	-	350	350	350	-	350
<b>Housing Assistance Services Total</b>				<b>2</b>	<b>118,546</b>	<b>125,248</b>	<b>164,702</b>	<b>178,095</b>	<b>178,095</b>	<b>13,393</b>	<b>178,095</b>
<b>53800</b>	<b>Children's Services Act</b>	1118	Comp - CSA Specialist-FAPT Coor	1	39,396	39,293	-	48,853	48,853	48,853	48,853
		1120	Comp - CSA Specialist-UM/UR Coor	1	40,822	-	44,654	-	-	(44,654)	-
		1300	Comp - P/T Help		-	25,979	47,430	49,275	49,275	1,845	49,275
		2100	Employer Cost - FICA		6,024	4,859	9,263	7,507	7,507	(1,756)	7,507
		2210	Employer Cost - VRS		10,502	4,982	11,851	6,287	6,287	(5,564)	6,287
		2310	Employer Cost - Health Ins		6,738	5,615	13,748	8,783	8,783	(4,965)	8,783
		2400	Employer Cost - VRS Group		1,111	527	1,234	576	576	(658)	576
		2720	Workers Compensation		55	45	85	69	52	(33)	52
		3315	Maint/Repair - Vehicles		20	295	225	-	-	(225)	-
		5210	Postage		-	-	50	-	-	(50)	-
		5230	Telephone		792	792	-	-	-	-	-
		5305	Motor Vehicle Insurance		315	330	355	-	-	(355)	-
		5510	Personal Vehicle Mileage		-	-	200	100	100	(100)	100
		5530	Travel - Sustenance & Lodging		20	537	875	875	875	-	875
		5540	Convention & Education		816	1,525	1,600	1,600	1,500	(100)	1,500
		5840	CSA		4,816,312	6,144,445	4,900,000	6,000,000	6,000,000	1,100,000	6,000,000
		6001	Office Supplies		616	698	700	700	700	-	700
		6008	Gas, Oil, Grease		65	358	550	-	-	(550)	-
		8102	Furniture & Fixtures		-	-	-	225	-	-	-
		8107	EDP Equipment		-	83	-	-	-	-	-
		8200	Meeting Stipends - Parent Reps		-	-	950	950	950	-	950
<b>Children's Services Act Total</b>				<b>2</b>	<b>4,923,604</b>	<b>6,230,363</b>	<b>5,033,770</b>	<b>6,125,800</b>	<b>6,125,458</b>	<b>1,091,688</b>	<b>6,125,458</b>
<b>53810</b>	<b>Youth Services</b>	1111	Comp - Board Members		255	595	1,200	1,020	1,020	(180)	1,020
		1115	Comp - Program Manager	1	8,145	55,569	50,490	52,005	52,005	1,515	52,005
		1158	Comp - Admin Assistant	1	43,025	45,331	45,705	47,076	47,076	1,371	47,076
		1300	Comp - P/T Help		(138)	-	-	-	-	-	-
		2100	Employer Cost - FICA		3,942	7,580	7,451	7,580	7,580	129	7,580
		2210	Employer Cost - VRS		11,690	12,098	12,380	12,752	12,752	372	12,752
		2310	Employer Cost - Health Ins		-	6,738	6,874	7,738	7,738	864	7,738
		2400	Employer Cost - VRS Group		1,238	1,279	1,289	1,252	1,252	(37)	1,252
		2720	Workers Compensation		36	67	68	71	71	3	71
		5230	Telephone		688	354	1,416	1,416	1,416	-	1,416

Dept #	Health & Welfare	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		5305	Motor Vehicle Insurance		315	330	355	417	417	62	417
		5510	Personal Vehicle Mileage		-	-	150	150	150	-	150
		5530	Travel - Sustenance & Lodging		-	-	250	250	250	-	250
		5540	Convention & Education		-	-	500	500	500	-	500
		5695	Career Navigator		15,000	15,000	15,000	15,000	15,000	-	15,000
		6001	Office Supplies		234	299	300	325	325	25	325
		8102	Furniture & Fixtures		-	35	250	225	-	(250)	-
<b>Youth Services Total</b>				<b>2</b>	<b>84,430</b>	<b>145,275</b>	<b>143,678</b>	<b>147,777</b>	<b>147,552</b>	<b>3,874</b>	<b>147,552</b>
<b>53900</b>	<b>Health/Education &amp; Welfare</b>	5655	CASA of Central VA Program		8,500	8,500	8,500	8,500	8,500	-	8,500
		5656	Virginia Legal Aid Society		8,311	8,643	8,989	9,349	8,989	-	8,989
		5670	CVCC		1,340	1,343	1,347	1,340	1,340	(7)	1,340
<b>Health/Education &amp; Welfare Total</b>					<b>18,151</b>	<b>18,486</b>	<b>18,836</b>	<b>19,189</b>	<b>18,829</b>	<b>(7)</b>	<b>18,829</b>
<b>Health &amp; Welfare Total</b>				<b>89</b>	<b>14,021,796</b>	<b>16,022,195</b>	<b>15,647,838</b>	<b>17,473,315</b>	<b>17,472,388</b>	<b>1,824,550</b>	<b>17,394,725</b>



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# PARKS, RECREATION & CULTURAL ADMINISTRATION

71100 - 73300

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# PARKS, RECREATION & CULTURAL ADMINISTRATION

These departments and allocations sustain Campbell County's commitment to life-long learning and general well-being for residents. Activities and programs to support quality of life for all ages are offered throughout the locality.

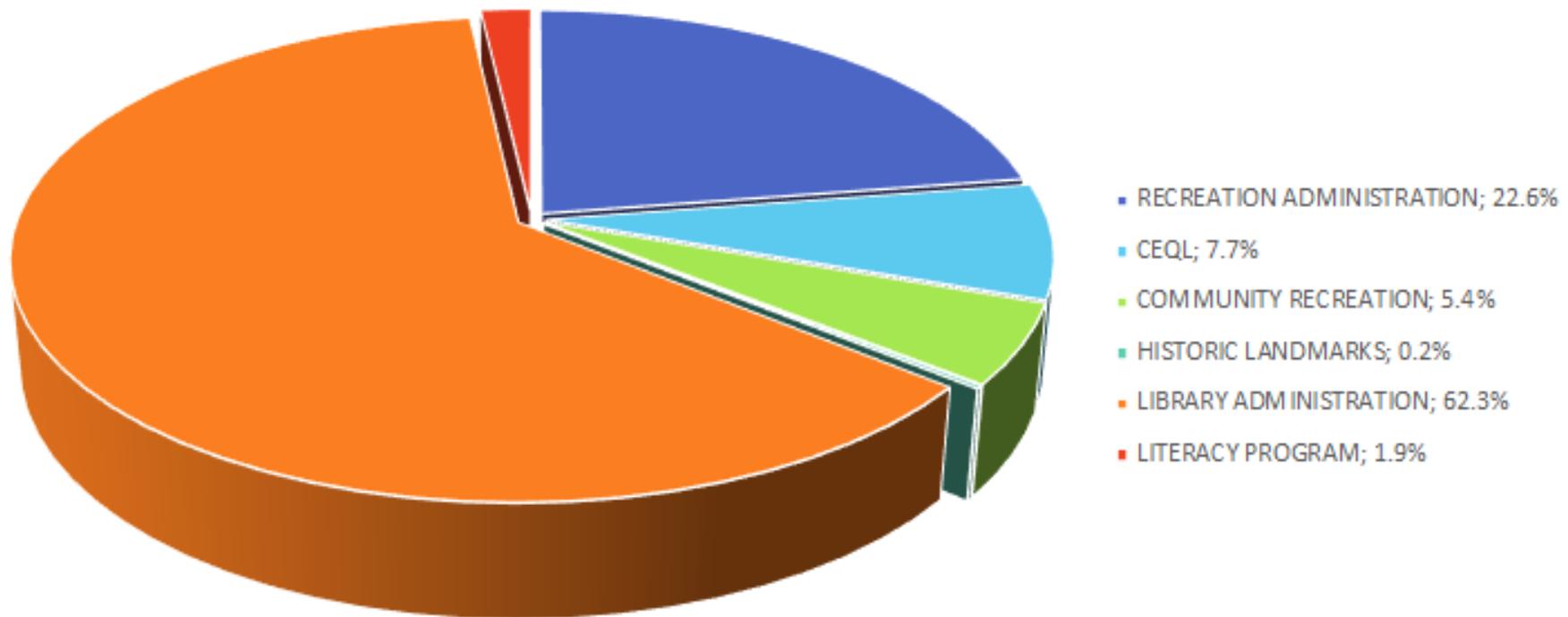
Dept	Office/Function	Responsible for:
71100	Parks and Recreation Administration	Provides opportunities for leisure activities for all ages through quality programming and creating partnerships with community organizations, agencies, and citizen groups to enhance the quality of life through recreation services.
71400	Community Engagement and Quality of Life (CEQL)	Provides opportunities for citizen and volunteer engagement for all ages through quality programming, and special events.
71600	Community Recreation	Reflects expenses for Parks and Recreation programs that are fee based. There is an offsetting revenue from registration fees to fund these expenses.
72500	Historic Landmarks	Funds to support preservation and ongoing maintenance of historical sites and landmarks.
73100	<u>Library Administration</u>	The Campbell County Public Library System serves the County in four locations, and is dedicated to meeting the evolving educational, informational and cultural needs of the public. The library is governed by an appointed library board of trustees who set policy and serve as liaisons between the community, the library, and elected officials.
73300	Literacy Program	Provides free, volunteer-driven, confidential, personalized literacy instruction for adults, as well as English courses for those non-fluent.



# PARKS, RECREATION & CULTURAL ADMINISTRATION

These departments and allocations sustain Campbell County's commitment to life-long learning and general well-being for residents. Activities and programs to support quality of life for all ages are offered throughout the locality.

Parks, Recreation & Culture  
*Percent of Expenditures by Function*



Dept #	Recreation & Culture	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
71100	Recreation Administration	1111	Comp - Board Members		2,205	1,800	4,200	3,850	3,850	(350)	3,850
		1115	Comp - Director	1	54,573	58,424	58,905	60,672	60,672	1,767	60,672
		1118	Comp - Program Manager	2	60,993	84,980	85,680	88,250	88,250	2,570	88,250
		1156	Comp - Administrative Aid	1	29,823	37,179	37,485	38,610	38,610	1,125	38,610
		1157	Comp - Office Manager		4,725	-	-	-	-	-	-
		1183	Comp - Maintenance Employees	1	-	-	41,737	45,835	45,835	4,098	45,835
		1200	Comp - Overtime		583	10	-	-	-	-	-
		1300	Comp - P/T Help		67,223	90,852	106,000	149,886	149,886	43,886	149,886
		1800	Comp - Sec Board Meetings		-	-	405	-	-	(405)	-
		2100	Employer Cost - FICA		16,195	20,202	25,583	29,319	29,319	3,736	29,319
		2210	Employer Cost - VRS		15,818	22,898	28,856	30,034	30,034	1,178	30,034
		2230	Retiree Health Insurance		13,210	11,140	13,368	8,892	8,892	(4,476)	8,892
		2310	Employer Cost - Health Ins		18,658	27,686	29,166	39,156	39,156	9,990	39,156
		2400	Employer Cost - VRS Group		1,672	2,420	3,004	3,054	3,054	50	3,054
		2720	Workers Compensation		2,135	2,666	2,972	3,564	3,564	592	3,564
		3190	Other Professional Services		17,710	16,681	20,500	20,500	20,500	-	20,500
		3200	Temporary Help Services		-	-	-	-	-	-	-
		3311	Maint/Repair - Park Maint		17,613	18,123	19,500	22,000	20,000	500	20,000
		3315	Maint/Repair - Vehicles		2,202	1,505	2,000	2,000	2,000	-	2,000
		3500	Printing & Binding		18,460	13,494	15,000	15,000	15,000	-	15,000
		3600	Advertising		357	340	700	1,000	700	-	700
		3840	Background Checks		1,418	1,350	2,500	2,000	1,500	(1,000)	1,500
		5110	Electrical Service		987	1,183	1,700	1,700	1,700	-	1,700
		5210	Postage		193	314	500	350	350	(150)	350
		5230	Telephone		3,390	3,282	2,429	2,429	2,429	-	2,429
		5305	Motor Vehicle Insurance		630	990	1,065	1,250	1,250	185	1,250
		5420	Lease/Rent - Buildings		-	-	-	-	-	-	-
		5510	Personal Vehicle Mileage		497	315	750	750	550	(200)	550
		5530	Travel - Sustenance & Lodging		2,476	3,664	3,000	2,700	2,700	(300)	2,700
		5540	Convention & Education		1,822	2,402	3,540	1,800	1,800	(1,740)	1,800
		5810	Dues & Association Member		340	340	1,040	350	350	(690)	350
		5865	Fundraising Expenses		805	745	1,000	1,300	1,000	-	1,000
		6001	Office Supplies		1,039	967	1,000	1,000	1,000	-	1,000
		6002	Food Supplies		-	-	-	-	-	-	-
		6004	Medical Supplies		-	2,572	-	-	-	-	-
		6008	Gas, Oil, Grease		1,517	1,396	1,925	2,240	2,240	315	2,240
		6009	Tires, Tubes, Parts		-	-	-	-	-	-	-
		6011	Uniforms, Wearing Apparel		187	258	800	800	700	(100)	700
		6012	Books & Subscriptions		160	40	658	240	240	(418)	240
		6013	Recreational Supplies		10,514	16,605	12,000	15,000	15,000	3,000	15,000
		6014	Other Operating Supplies		83	32	100	-	-	(100)	-
		8102	Furniture & Fixtures		120	-	2,000	-	-	(2,000)	-
		8108	Capital Leases Printers/Copiers		2,993	1,451	-	-	-	-	-
		8116	Other Equipment - Portajohns		11,175	13,015	14,500	14,500	14,500	-	14,500
<b>Recreation Administration Total</b>				<b>5</b>	<b>384,502</b>	<b>461,321</b>	<b>545,568</b>	<b>610,031</b>	<b>606,631</b>	<b>61,063</b>	<b>606,631</b>
71400	CEQL	1118	Comp - Program Manager	2	17,496	75,526	76,148	87,147	87,147	10,999	87,147
		1300	Comp - P/T Help		33,420	30,068	47,034	57,018	50,000	2,966	50,000

Dept #	Recreation & Culture	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		2100	Employer Cost - FICA		3,901	8,080	9,423	11,029	11,029	1,606	11,029
		2210	Employer Cost - VRS		2,219	9,577	9,800	11,216	11,216	1,416	11,216
		2310	Employer Cost - Health Ins		-	-	-	23,902	23,902	23,902	23,902
		2400	Employer Cost - VRS Group		234	1,012	1,020	1,168	584	(436)	584
		2720	Workers Compensation		505	561	848	1,351	1,351	503	1,351
		3190	Other Professional Services		3,150	3,308	3,500	500	500	(3,000)	500
		3315	Maint/Repair - Vehicles		4,644	7,973	2,500	3,000	3,000	500	3,000
		3600	Advertising		-	-	100	100	100	-	100
		5210	Postage		-	-	-	-	-	-	-
		5230	Telephone		120	360	1,296	1,296	1,296	-	1,296
		5240	Lease/Rent - Buildings		4,500	4,675	4,800	4,800	4,800	-	4,800
		5305	Motor Vehicle Insurance		1,576	1,651	1,775	2,083	2,083	308	2,083
		5530	Sustenance & Lodging		-	1,884	1,050	1,350	1,350	300	1,350
		5540	Convention & Education		507	1,329	860	900	900	40	900
		5810	Dues & Association Member		140	140	150	150	150	-	150
		5850	Programs & Events		3,416	4,689	5,000	5,500	5,500	500	5,500
		6008	Gas, Oil, Grease		483	1,231	1,200	1,600	1,600	400	1,600
<b>CEQL Total</b>				<b>2</b>	<b>76,309</b>	<b>152,064</b>	<b>166,504</b>	<b>214,110</b>	<b>206,508</b>	<b>40,004</b>	<b>206,508</b>
<b>71600</b>	<b>Community Recreation</b>	1300	Comp - P/T Help		4,526	4,152	15,000	15,000	15,000	-	15,000
		2100	Employer Cost - FICA		346	318	1,148	1,148	1,148	-	1,148
		2720	Workers Compensation		78	72	260	129	129	(131)	129
		3900	Other Contracted Services		30,933	35,626	40,000	46,000	46,000	6,000	46,000
		5880	Awards		170	4,214	3,500	5,000	5,000	1,500	5,000
		6002	Food Supplies		385	325	1,000	1,000	1,000	-	1,000
		6012	Books & Subscriptions		914	1,059	750	750	750	-	750
		6013	Educational Supplies		21,746	25,132	25,000	35,000	35,000	10,000	35,000
		6021	Tickets		6,120	18,592	40,000	40,000	40,000	-	40,000
<b>Community Recreation Total</b>					<b>65,218</b>	<b>89,490</b>	<b>126,658</b>	<b>144,027</b>	<b>144,027</b>	<b>17,369</b>	<b>144,027</b>
<b>72500</b>	<b>Historic Landmarks</b>	5645	Patrick Henry Memorial		-	-	2,500	2,500	2,500	-	2,500
		5647	Avoca Museum		2,500	2,500	2,500	3,500	2,500	-	2,500
<b>Historic Landmarks Total</b>					<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>6,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>73100</b>	<b>Library Administration</b>	1111	Comp - Board Members		5,915	5,355	6,545	6,545	6,545	-	6,545
		1115	Comp - Director	1	84,476	89,734	90,474	93,188	93,188	2,714	93,188
		1118	Comp - Program Manager	3	135,270	147,029	151,011	146,385	146,385	(4,626)	146,385
		1122	Comp - Professional Librarians	4	207,136	220,030	221,842	228,498	228,498	6,656	228,498
		1153	Comp - Administrative Clerk		1,844	1,046	-	-	-	-	-
		1156	Comp - Administrative Aid	3	102,171	111,536	112,455	114,219	114,219	1,764	114,219
		1157	Comp - Office Manager	3	122,270	131,553	133,339	137,340	137,340	4,001	137,340
		1158	Comp - Admin Assistant	1	41,175	44,083	44,446	45,780	45,780	1,334	45,780
		1170	Comp - Overtime		41	-	-	-	-	-	-
		1300	Comp - P/T Help		140,163	169,273	207,442	225,563	225,563	18,121	225,563
		1800	Comp - Sec Board Meetings		-	-	495	495	495	-	495

Dept #	Recreation & Culture	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		2100	Employer Cost - FICA		61,933	67,375	74,056	75,809	75,809	1,753	75,809
		2210	Employer Cost - VRS		88,301	94,772	97,048	98,508	98,508	1,460	98,508
		2230	Retiree Health Insurance		15,961	10,583	13,368	8,892	8,892	(4,476)	8,892
		2310	Employer Cost - Health Ins		76,694	77,142	91,488	102,077	102,077	10,589	102,077
		2400	Employer Cost - VRS Group		9,336	10,015	10,104	9,757	9,757	(347)	9,757
		2720	Workers Compensation		588	642	678	646	646	(32)	646
		2740	ARPA Grant - Library		1,378	-	-	-	-	-	-
		2820	Employee Tuition Assistance		-	-	-	4,604	4,604	4,604	4,604
		3190	Other Professional Services		28,478	39,454	37,035	41,220	41,220	4,185	41,220
		3315	Maint/Repair - Vehicles		594	2,292	1,800	1,800	1,800	-	1,800
		3500	Printing & Binding		1,509	14,125	7,125	14,000	14,000	6,875	14,000
		3600	Advertising		2,595	3,015	3,000	3,000	3,000	-	3,000
		5110	Electrical Service		9,204	16,167	12,000	18,000	18,000	6,000	18,000
		5111	Electric & Gas - Staunton		11,272	12,740	12,000	15,000	15,000	3,000	15,000
		5112	Electric & Gas - Brookneal		5,203	6,141	8,000	8,000	8,000	-	8,000
		5130	Water & Sewer Service		495	702	1,200	1,200	1,200	-	1,200
		5210	Postage		1,237	1,402	1,200	1,050	1,050	(150)	1,050
		5230	Telephone		7,552	9,483	7,044	7,044	7,044	-	7,044
		5240	Electronic Network Charge		10,858	11,214	11,510	12,000	12,000	490	12,000
		5305	Motor Vehicle Insurance		315	330	369	417	417	48	417
		5410	Lease/Rent - Equipment		3,352	3,773	5,300	5,300	5,300	-	5,300
		5510	Personal Vehicle Mileage		1,190	1,248	1,450	1,450	1,350	(100)	1,350
		5530	Travel - Sustenance & Lodging		2,480	2,196	2,625	3,150	3,150	525	3,150
		5540	Convention & Education		2,770	2,400	2,385	3,450	3,450	1,065	3,450
		5810	Dues & Association Member		1,824	1,944	1,610	1,730	1,730	120	1,730
		5850	Programs & Special Events		13,788	17,977	24,000	25,000	25,000	1,000	25,000
		6001	Office Supplies		6,699	7,203	8,200	8,000	8,000	(200)	8,000
		6008	Gas, Oil, Grease		2,409	2,036	3,300	3,840	3,840	540	3,840
		6011	Staff Apparel		-	-	-	1,680	1,680	1,680	1,680
		6012	Books & Subscriptions		137,721	154,618	154,821	175,578	175,578	20,757	175,578
		6014	Other Operating Supplies		13,855	12,966	16,500	16,500	16,500	-	16,500
		8102	Furniture & Fixtures		8,981	8,558	5,050	4,500	4,500	(550)	4,500
		8107	EDP Equipment		707	2,099	-	3,200	3,200	3,200	3,200
<b>Library Administration Total</b>				<b>15</b>	<b>1,369,740</b>	<b>1,514,251</b>	<b>1,582,315</b>	<b>1,674,415</b>	<b>1,674,315</b>	<b>92,000</b>	<b>1,674,315</b>

**73300 Literacy Program**

		1300	Comp - P/T Help		32,885	30,338	33,792	35,856	35,856	2,064	35,856
		2100	Employer Cost - FICA		2,516	2,321	2,585	2,743	2,743	158	2,743
		2720	Workers Compensation		23	21	24	25	25	1	25
		3500	Printing & Binding		-	287	300	500	500	200	500
		3600	Advertising		754	510	500	500	500	-	500
		5210	Postage		240	300	600	600	600	-	600
		5230	Telephone		788	1,013	1,344	1,344	1,344	-	1,344
		5510	Personal Vehicle Mileage		700	462	600	600	600	-	600
		5530	Travel - Sustenance & Lodging		-	-	630	630	630	-	630
		5540	Convention & Education		-	25	120	120	120	-	120
		5810	Dues & Association Memberships		99	99	99	99	99	-	99
		5850	Programs & Special Events		506	627	600	600	600	-	600
		5855	Student Assessments		147	102	278	278	278	-	278

Dept #	Recreation & Culture	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		6001	Office Supplies		191	100	250	250	250	-	250
		6012	Books & Subscriptions		1,277	1,320	1,500	1,500	1,500	-	1,500
		6013	Educational Supplies		3,123	3,333	3,200	3,200	3,200	-	3,200
		6014	Other Operating Supplies		1,255	835	835	860	860	25	860
<b>Literacy Program Total</b>					<b>44,503</b>	<b>41,693</b>	<b>47,257</b>	<b>49,705</b>	<b>49,705</b>	<b>2,448</b>	<b>49,705</b>
<b>Recreation &amp; Culture Total</b>				<b>22</b>	<b>1,942,773</b>	<b>2,261,319</b>	<b>2,473,302</b>	<b>2,698,288</b>	<b>2,686,186</b>	<b>212,884</b>	<b>2,686,186</b>

# COMMUNITY DEVELOPMENT ADMINISTRATION

81100 - 83400

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# COMMUNITY DEVELOPMENT ADMINISTRATION

These departments and functions work cooperatively within the frame work of local, state and federal regulations to: plan and manage the County's community and business growth; ensure compliance with environmental standards; implement needed infrastructure and support local agriculture and tourism.

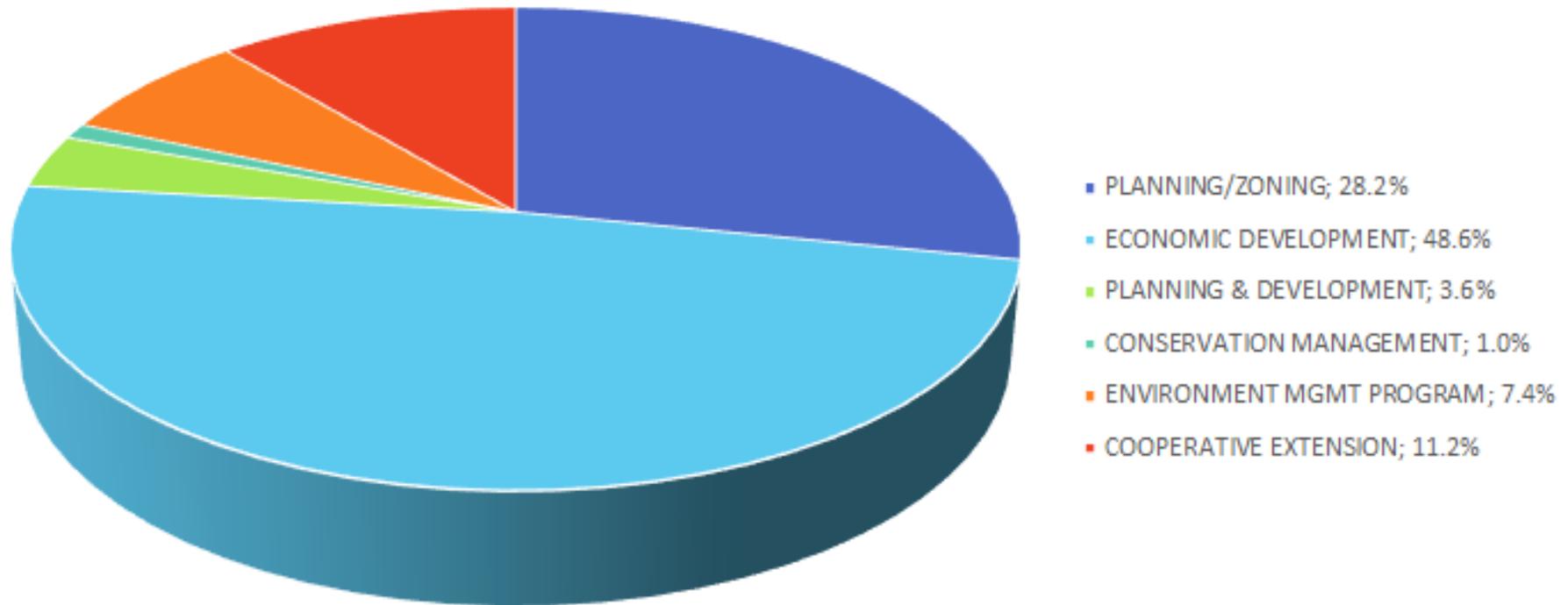
Dept	Office/Function	Responsible for:
81100	Planning/Zoning	The Planning, Zoning and Subdivisions Office administers plans and ordinances intended to protect both individual property rights and the public's interest while promoting the health, safety, and general welfare of present and future county residents. It maintains all subdivision and zoning ordinances and handles special use permits, variance, and rezoning requests.
81500	Economic Development	The Department of Economic Development administers the strategic economic development activities in Campbell County, such as tourism promotion, existing business retention and expansions, encouragement of entrepreneurialism, and the attraction and recruitment of new businesses/ industry.
81600	Town of Altavista Town of Brookneal	Reflects funding that the County provides to each of the two towns within the County jurisdiction.
81625	Campbell County Utilities Service Authority (CCUSA)	The Campbell County Utilities and Service Authority (CCUSA) is responsible for public water and sewer systems throughout the County. This budget expense category reflects the County's expense for costs incurred to run a water line (at the County's request) down Leesville Road. Costs fluctuate from year to year based upon the number of private connections that tie into the line.
82200	Conservation Management	The County provides financial support to the Robert E. Lee Soil and Water Conservation District and the Tri-County Lakes Administrative Commission (TLAC).
82250	Environmental Services	Responsible for the local administration of state mandated erosion and sediment control regulations.
83400	Cooperative Extension	The Campbell County office of Virginia Cooperative Extension is a local connection to Virginia's land-grant universities, Virginia Tech and Virginia State University. The office provides education through programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability.



# COMMUNITY DEVELOPMENT ADMINISTRATION

These departments and functions work cooperatively within the frame work of local, state and federal regulations to: plan and manage the County's community and business growth; ensure compliance with environmental standards; implement needed infrastructure and support local agriculture and tourism.

Community Development  
*Percent of Expenditures by Function*



Dept #	Community Development	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
81100	Planning/Zoning	1111	Comp - Board Members		11,570	9,940	14,090	14,090	14,090	-	14,090
		1115	Comp - Director	1	118,665	166,916	77,836	84,180	84,180	6,344	84,180
		1118	Comp - Program Manager	1	45,949	42,661	57,732	53,560	53,560	(4,172)	53,560
		1129	Comp - Zoning & Sub Admin		70,875	38,918	-	-	-	-	-
		1160	Comp - GIS Technician	1	44,580	61,176	52,479	56,650	56,650	4,171	56,650
		1300	Comp - P/T Help		(25)	-	-	-	-	-	-
		1800	Comp - Sec Board Meetings		450	405	540	540	540	-	540
		2100	Employer Cost - FICA		21,572	23,708	15,505	14,871	14,871	(634)	14,871
		2210	Employer Cost - VRS		35,618	39,235	24,271	25,018	25,018	747	25,018
		2230	Retiree Health Insurance		6,616	6,684	6,684	8,892	8,892	2,208	8,892
		2310	Employer Cost - Health Ins		39,811	35,207	37,629	15,477	15,477	(22,152)	15,477
		2400	Employer Cost - VRS Group		3,766	4,146	2,527	2,470	2,470	(57)	2,470
		2720	Workers Compensation		3,578	2,763	1,927	1,942	1,942	15	1,942
		3190	Other Professional Services		-	-	-	-	-	-	-
		3315	Maint/Repair - Vehicles		155	164	275	275	275	-	275
		3323	Maint Contract - EDP Equip		78,910	82,756	92,000	92,000	92,000	-	92,000
		3600	Advertising		16,537	12,864	15,750	18,000	18,000	2,250	18,000
		5210	Postage		368	236	575	-	-	(575)	-
		5230	Telephone		2,368	1,823	1,354	1,354	1,354	-	1,354
		5305	Motor Vehicle Insurance		315	330	355	417	417	62	417
		5510	Personal Vehicle Mileage		92	111	300	300	250	(50)	250
		5530	Travel - Sustenance & Lodging		318	390	1,000	2,000	2,000	1,000	2,000
		5540	Convention & Education		2,594	3,735	5,000	5,000	5,000	-	5,000
		5810	Dues & Association Memberships		250	510	400	400	400	-	400
		6001	Office Supplies		902	579	975	975	975	-	975
		6008	Gas, Oil, Grease		849	796	1,100	1,100	1,100	-	1,100
		6009	Tires, Tubes, Parts		-	-	350	350	350	-	350
		6011	Uniforms, Wearing Apparel		80	110	165	165	165	-	165
		6012	Books & Subscriptions		-	60	-	-	-	-	-
		8102	Furniture & Fixtures		190	-	250	250	-	(250)	-
		8108	Capital Leases Printers/Copiers		2,427	-	-	-	-	-	-
<b>Planning/Zoning Total</b>				<b>3</b>	<b>509,381</b>	<b>536,223</b>	<b>411,069</b>	<b>400,276</b>	<b>399,976</b>	<b>(11,093)</b>	<b>399,976</b>

81500	Economic Development	1111	Comp - Board Members		9,035	3,995	12,835	16,150	16,150	3,315	16,150
		1115	Comp - Director	1	69,059	82,611	82,611	85,090	85,090	2,479	85,090
		1118	Comp - Program Manager	1	69,723	94,583	49,480	50,965	50,965	1,485	50,965
		1135	Comp - Business Prgrm Coordinator	1	-	-	45,882	47,258	47,258	1,376	47,258
		1158	Comp - Admin Assistant	1	32,355	42,490	42,840	44,125	44,125	1,285	44,125
		1167	Comp - Economic Dev Manager		6,125	1,796	-	-	-	-	-
		1300	Comp - P/T Help		4,405	5,712	3,500	15,840	10,000	6,500	10,000
		1800	Comp - Sec Board Meetings		-	-	-	-	-	-	-
		2100	Employer Cost - FICA		13,969	16,971	18,142	18,611	18,611	469	18,611
		2210	Employer Cost - VRS		22,153	27,856	28,419	29,271	29,271	852	29,271
		2310	Employer Cost - Health Ins		13,587	13,667	20,811	16,667	16,667	(4,144)	16,667
		2400	Employer Cost - VRS Group		2,344	2,944	2,959	3,048	3,048	89	3,048
		2720	Workers Compensation		1,350	1,500	1,504	1,548	1,548	44	1,548
		3190	Other Professional Services		1,705	-	-	-	-	-	-
		3195	Small Business Dev Center		13,500	13,950	13,950	14,100	14,100	150	14,100
		3315	Maint/Repair - Vehicles		121	260	500	500	500	-	500

Dept #	Community Development	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
		3600	Advertising		23,330	25,209	28,945	44,175	35,000	6,055	35,000
		3652	ED Tourism		7,057	10,335	18,820	31,860	12,000	(6,820)	12,000
		3653	Brookneal/County Air Authority		16,000	16,000	16,000	16,000	16,000	-	16,000
		5230	Telephone		1,842	2,136	2,208	2,208	2,208	-	2,208
		5305	Motor Vehicle Insurance		315	330	355	416	416	61	416
		5510	Personal Vehicle Mileage		170	778	900	1,005	1,005	105	1,005
		5530	Travel - Sustenance & Lodging		2,861	13,676	21,300	13,750	13,750	(7,550)	13,750
		5540	Convention & Education		1,714	4,761	2,000	3,000	3,000	1,000	3,000
		5810	Dues & Association Memberships		3,230	2,800	3,100	2,755	2,755	(345)	2,755
		5860	Misc Administrative Expenses		139	-	500	1,000	500	-	500
		5890	Misc Fees & Charges		2,562	4,000	4,000	4,000	4,000	-	4,000
		5891	Lynchburg - Annual Service Fee		383,228	383,228	144,300	175,840	175,840	31,540	175,840
		5898	Regional Business Alliance		69,560	69,603	70,000	70,000	70,000	-	70,000
		5905	ED Property Maintenance		863	-	5,000	5,000	2,500	(2,500)	2,500
		5906	Seneca Maintenance		2,343	2,785	-	10,125	10,125	10,125	10,125
		5907	VTC - ARPA Tourism		30,040	29,765	-	-	-	-	-
		5910	CEDS(Compreh Econ Develop Strat)		-	31,557	3,000	-	-	(3,000)	-
		5939	Tru by Hilton J&N Hotels		50,170	50,170	-	-	-	-	-
		5941	Incentives - Graham Packaging		45,467	15,800	-	-	-	-	-
		5942	Incentives - Rage Plastic		5,091	-	-	-	-	-	-
		5945	Incentives-Southern Lands		-	-	-	-	-	-	-
		5946	Incentives-The Lunchbox		-	-	-	-	-	-	-
		5948	Incentives-Foster Fuels		-	-	-	-	-	-	-
		5949	Incentive-Start Small Campbell		10,000	10,000	-	-	-	-	-
		5953	Incentives - BWX Technology		-	140,275	-	-	-	-	-
		5954	Incentives - Project Poultry		242,492	18,313	-	-	-	-	-
		5955	Incentives - CTP		-	5,350	-	-	-	-	-
		5978	Precision Ag Grant Expenditures		182,804	133,256	-	-	-	-	-
		5980	Crowell Lane Gas Extension		74,653	-	-	-	-	-	-
		6001	Office Supplies		1,568	2,365	650	350	350	(300)	350
		6002	Food Supplies		627	1,714	2,650	3,000	3,000	350	3,000
		6008	Gas, Oil, Grease		387	545	1,040	1,200	1,200	160	1,200
		8102	Furniture & Fixtures		360	443	300	300	-	(300)	-
<b>Economic Development Total</b>				<b>4</b>	<b>1,418,306</b>	<b>1,283,529</b>	<b>648,501</b>	<b>729,157</b>	<b>690,982</b>	<b>42,481</b>	<b>690,982</b>
<b>81600</b>	<b>Planning &amp; Development</b>	5661	Town Of Brookneal		48,000	48,000	48,000	48,000	48,000	-	48,000
		5663	Brookneal Parks Support		3,000	3,000	3,000	3,000	3,000	-	3,000
<b>Planning &amp; Development Total</b>					<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>-</b>	<b>51,000</b>
<b>81625</b>	<b>CC Utility Service Authority (CCUSA)</b>	9130	CCUSA Debt Service-Leesville Water		91,838	92,415	93,476	-	-	(93,476)	-
<b>CC Utility Service Authority (CCUSA)Total</b>					<b>91,838</b>	<b>92,415</b>	<b>93,476</b>	<b>-</b>	<b>-</b>	<b>(93,476)</b>	<b>-</b>
<b>82200</b>	<b>Conservation Management</b>	5811	Robert E. Lee Soil Conservation		10,000	10,000	10,000	10,000	10,000	-	10,000
		5813	TLAC		3,713	4,690	4,690	4,690	4,690	-	4,690
<b>Conservation Management Total</b>					<b>13,713</b>	<b>14,690</b>	<b>14,690</b>	<b>14,690</b>	<b>14,690</b>	<b>-</b>	<b>14,690</b>

Dept #	Community Development	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
82250	Environment Mgmt Program	1118	Comp - Planner		58,750	65,614	65,331	-	-	(65,331)	-
		1144	Comp - Code Enforcement	1	50,583	56,299	56,763	52,000	52,000	(4,763)	52,000
		2100	Employer Cost - FICA		7,699	8,650	9,340	3,978	3,978	(5,362)	3,978
		2210	Employer Cost - VRS		13,599	15,459	15,714	6,692	6,692	(9,022)	6,692
		2310	Employer Cost - Health Insurance		17,673	17,673	19,220	18,164	18,164	(1,056)	18,164
		2400	Employer Cost - VRS Group Life Ins		1,465	1,634	1,636	614	614	(1,022)	614
		2720	Workers Compensation		1,354	997	1,005	806	806	(199)	806
		3190	Other Professional Services		-	-	1,500	1,500	1,500	-	1,500
		3307	Storm Water Mgmt Fees - State		18,424	7,504	14,000	13,000	13,000	(1,000)	13,000
		3315	Maint/Repair - Vehicles		297	400	550	500	500	(50)	500
		5210	Postage		11	27	100	-	-	(100)	-
		5230	Telephone		1,345	1,271	1,104	1,104	1,104	-	1,104
		5305	Motor Vehicle Insurance		630	660	710	833	833	123	833
		5530	Travel - Sustenance & Lodging		30	-	450	450	450	-	450
		5540	Convention & Education		1,558	35	1,300	1,000	1,000	(300)	1,000
		5810	Dues & Association Memberships		-	-	350	350	350	-	350
		6001	Office Supplies		125	31	450	450	450	-	450
		6008	Gas, Oil, Grease		2,523	2,319	2,600	3,000	3,000	400	3,000
		6009	Tires, Tubes, Parts		302	302	350	350	350	-	350
		6011	Uniforms, Wearing Apparel		110	207	250	250	250	-	250
		8102	Furniture & Fixtures		190	-	-	-	-	-	-
<b>Environment Mgmt Program Total</b>				<b>1</b>	<b>176,667</b>	<b>179,082</b>	<b>192,723</b>	<b>105,041</b>	<b>105,041</b>	<b>(87,682)</b>	<b>105,041</b>
83400	Cooperative Extension	1700	Comp - Salaries/County		115,493	68,112	144,575	148,912	148,912	4,337	148,912
		3315	Maint/Repair - Vehicles		20	65	700	700	700	-	700
		5230	Telephone		2,113	2,112	2,500	2,500	2,500	-	2,500
		5810	Dues & Association Memberships		-	-	600	600	600	-	600
		5890	Misc Fees & Charges		2,200	4,600	4,600	4,600	4,600	-	4,600
		5915	CC Youth Advisory Council		-	-	1,000	1,000	1,000	-	1,000
		6001	Office Supplies		51	258	300	300	300	-	300
		6008	Gas, Oil, Grease		22	9	500	500	500	-	500
<b>Cooperative Extension Total</b>					<b>119,899</b>	<b>75,156</b>	<b>154,775</b>	<b>159,112</b>	<b>159,112</b>	<b>4,337</b>	<b>159,112</b>
<b>Community Development Total</b>				<b>8</b>	<b>2,380,804</b>	<b>2,232,095</b>	<b>1,566,234</b>	<b>1,459,276</b>	<b>1,420,801</b>	<b>(145,433)</b>	<b>1,420,801</b>



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# UNDISTRIBUTED EXPENDITURES, TRANSFERS & ASSIGNED FUNDS

91400 - 99999





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# UNDISTRIBUTED EXPENDITURES, TRANSFERS & ASSIGNED FUNDS

Funds in this category are earmarked for larger allocations and transfers, primarily toward schools, solid waste management, health insurance, debt service, economic development enhancements, and Board- approved Capital Improvement Plans (CIP).

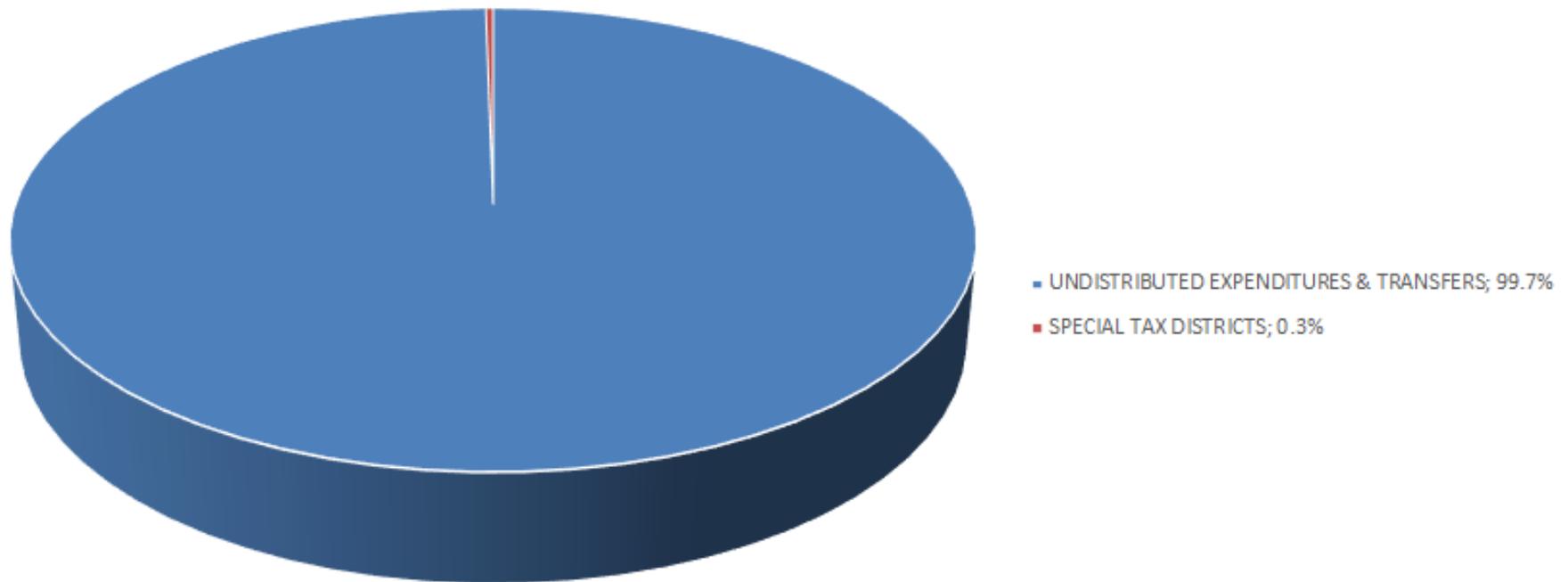
Dept	Office/Function	Responsible for:
91400	Undistributed Expenditures	Credits to offset anticipated salary savings that routinely occur due to turnover.
93000	Transfers	Allocations slated for transfer to other fund lines; may include transfers to the School System, to the Solid Waste fund, the Health Insurance fund, or other projects/initiatives as directed by the Board.
99999	Assigned for future debt service	These funds are assigned in anticipation of future debt to fund large scale capital projects.
95100	Debt Service	In FY2021, debt service was transferred to a new fund to provide a single location to account for the County's current debt expenditures, and a location to plan and reflect future debt issuance.
96000	Special Tax District	This line item is allocated for special tax districts which help facilitate orderly development consistent with the Comprehensive Plan.



# UNDISTRIBUTED EXPENDITURES, TRANSFERS & ASSIGNED FUNDS

Funds in this category are earmarked for larger allocations and transfers, primarily toward schools, solid waste management, health insurance, debt service, economic development enhancements, and Board- approved Capital Improvement Plans (CIP).

Undistributed Expenditures & Transfers  
*Percent of Expenditures by Function*



Dept #	Undistributed Expenditures, Transfers & Assigned	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN PROPOSED FY26	FY26 ADMIN PROP - FY25 ADOPTED	ADOPTED FY26
91400	Expenditures	9201	Undistributed Exp-FICA Savings		-	-	(158,000)	(158,000)	(158,000)	-	(158,000)
		9202	Undistributed Exp-Vacancy		-	-	(500,000)	(500,000)	(500,000)	-	(500,000)
<b>Expenditures Total</b>					-	-	<b>(658,000)</b>	<b>(658,000)</b>	<b>(658,000)</b>	-	<b>(658,000)</b>
92100	Revenue Refunds	5832	Refunds - Building Permit		786	767	-	-	-	-	-
		5833	Refunds - Zoning Permits		-	500	-	-	-	-	-
<b>Revenue Refunds Total</b>					<b>786</b>	<b>1,267</b>	-	-	-	-	-
93000	Transfers	0205	Transfer Out to School Fund		29,571,276	28,452,540	29,511,460	29,511,460	29,511,460	-	29,511,460
		0302	Transfer Out to Cap Imp Fund		3,422,807	3,859,799	3,500,000	3,500,000	3,060,000	(440,000)	3,137,663
		0401	Transfer Out to Debt Serv Fund		6,290,823	7,319,307	7,662,771	7,662,771	7,862,771	200,000	7,862,771
		0515	Transfer Out to Solid Waste Fund		2,505,417	2,482,651	2,667,930	2,909,567	2,909,567	241,637	2,909,567
		0610	Transfer Out to Comm&Econ Fund		-	-	-	-	-	-	-
		0754	Transfer Out to Health Ins Fund		806,386	4,128,422	20,000	20,000	20,000	-	20,000
<b>Transfers Total</b>					<b>42,596,708</b>	<b>46,242,719</b>	<b>43,362,161</b>	<b>43,603,798</b>	<b>43,363,798</b>	<b>1,637</b>	<b>43,441,461</b>
96000	Special Tax Districts	0100	TWID - Special Tax District		63,139	114,991	99,985	124,081	124,081	24,096	124,081
<b>Special Tax Districts Total</b>					<b>63,139</b>	<b>114,991</b>	<b>99,985</b>	<b>124,081</b>	<b>124,081</b>	<b>24,096</b>	<b>124,081</b>
97000	Grant Pass-Through Funds	0100	Rosenwald School Grant		344,496	-	-	-	-	-	-
<b>Grant Pass-Through Funds Total</b>					<b>344,496</b>	-	-	-	-	-	-
99999	Assigned	0	Future School Needs		112,176	112,176	-	-	-	-	-
<b>Assigned Total</b>					<b>112,176</b>	<b>112,176</b>	-	-	-	-	-
<b>Undistributed Expenditures, Transfers &amp; Assigned Total</b>					<b>43,117,305</b>	<b>46,471,153</b>	<b>42,804,146</b>	<b>43,069,879</b>	<b>42,829,879</b>	<b>25,733</b>	<b>42,907,542</b>
<b>Grand Total Fund 100 Expenditures</b>				<b>381</b>	<b>90,921,284</b>	<b>97,936,796</b>	<b>96,214,813</b>	<b>100,910,167</b>	<b>99,671,207</b>	<b>3,456,394</b>	<b>99,671,207</b>



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# CAPITAL IMPROVEMENT PLAN FUND

91400 - 99999

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# CAPITAL IMPROVEMENT PLAN FUND

These allocations reflect the Board of Supervisors projected funding needed to fulfill larger scale projects, plans and initiatives in the years ahead. These funds are slated over a five year time frame as part of the yearly budget planning process.



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Capital Improvement Plan Fund 302 Revenue		ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED	ADOPTED FY26
<b>Local</b>	EMS Excess Revenue	-	77,469	-	-	-	-	-
	Insurance Recoveries	-	66,480	-	-	-	-	-
	Proceeds from Bond Sale 2023 - Seneca Park	-	-	11,875,000	-	-	(11,875,000)	-
<b>Local Total</b>		<b>-</b>	<b>143,949</b>	<b>11,875,000</b>	<b>-</b>	<b>-</b>	<b>(11,875,000)</b>	<b>-</b>
<b>State</b>	4 For Life - EMS Vehicles	118,836	55,000	50,000	50,000	50,000	-	50,000
	Distribution Of Fire Program	205,532	230,652	225,000	260,000	260,000	35,000	260,000
	Gateway Sign Replacement	-	-	-	30,000	30,000	30,000	30,000
	Social Service Vehicles	-	-	41,800	43,320	43,320	1,520	43,320
	Social Services Paint Interior	-	-	14,820	38,000	38,000	23,180	38,000
<b>State Total</b>		<b>324,368</b>	<b>285,652</b>	<b>331,620</b>	<b>421,320</b>	<b>421,320</b>	<b>89,700</b>	<b>421,320</b>
<b>Transfers</b>	Tran In From Gf-Econ Dev Site Development	-	-	-	-	-	-	-
	Transfer In From Fiduciary	-	-	-	-	-	-	-
	Transfer In From Solid Waste	-	-	-	-	-	-	-
	Transfers In From General Fund	3,372,807	3,859,799	3,500,000	3,500,000	3,060,000	(440,000)	3,137,663
<b>Transfers Total</b>		<b>3,372,807</b>	<b>3,859,799</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,060,000</b>	<b>(440,000)</b>	<b>3,137,663</b>
<b>Fund 302 CIP Revenue Total</b>		<b>3,697,175</b>	<b>4,289,400</b>	<b>15,706,620</b>	<b>3,921,320</b>	<b>3,481,320</b>	<b>(12,225,300)</b>	<b>3,558,983</b>

Fund 302 Capital Improvement Plan			ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY26 ADMIN REQ -	ADOPTED
Dept #	Expenditures	Description	FY23	FY24	FY25	FY26	FY26	FY25 ADOPTED	FY26
93000	Transfers	Transfer Out to General Fund	-	-	-	-	-	-	-
<b>Transfers Total</b>			<b>-</b>						
94100	Information Systems	Broadband Access	68,864	346,795	-	-	-	-	-
		CC IT Plan Update/Strategic	-	-	-	20,000	-	-	-
		ERP System Replacement	-	43,540	-	150,000	-	-	-
		Land/Building Purchase	150,957	-	-	-	-	-	-
		Hardware & Software Update	790,166	-	-	-	-	-	-
		Maintain Audio & Visual Systems	-	24,640	25,000	25,000	-	(25,000)	-
		Maintain Internet, Website, Portal, Mainframe	27,726	-	-	-	-	-	-
		Maintain Keyless Entry System	-	-	-	35,000	35,000	35,000	35,000
		Network Infrastructure Equipment	99,200	43,713	50,000	63,000	63,000	13,000	63,000
		Network Server Hardware	3,188	-	20,000	20,000	20,000	-	20,000
		Provide Document Mgmt System	11,500	-	-	-	-	-	-
		Toughbook Rugged Laptop Replacement	-	51,082	65,000	65,000	65,000	-	65,000
		Update Existing Fiber	-	-	-	100,000	100,000	100,000	100,000
		Upgrade or Replace Server Software	53,056	-	35,500	35,500	35,500	-	35,500
<b>Information Systems Total</b>			<b>1,204,657</b>	<b>509,770</b>	<b>195,500</b>	<b>513,500</b>	<b>318,500</b>	<b>123,000</b>	<b>318,500</b>
94300	Public Safety	Career EMS Vehicle Purchase	-	-	-	-	-	-	-
		Cost of Finance - Reg Radio System	-	-	-	-	-	-	-
		EMS Apparatus/Facility Replacement	684,655	481,833	1,000,000	933,208	933,208	(66,792)	933,208
		Fire Apparatus/Facility Replacement	214,337	305,104	500,000	500,000	500,000	-	500,000
		Regional Radio System	256,641	114,701	-	-	-	-	-
<b>Public Safety Total</b>			<b>1,155,633</b>	<b>901,638</b>	<b>1,500,000</b>	<b>1,433,208</b>	<b>1,433,208</b>	<b>(66,792)</b>	<b>1,433,208</b>
94400	Public Works	Animal Control Building	-	-	-	2,500,000	800,000	800,000	800,000
		County Vehicle Replacement	521,453	1,029,079	579,000	687,000	110,000	(469,000)	187,663
		Covid-19 Expenditures - Timbrook	-	-	-	-	-	-	-
		Equipment Replacement	-	-	-	50,000	-	-	-
		Facility Capital Replacement	267,858	664,602	500,000	585,000	585,000	85,000	585,000
		Facility Upgrades	5,120	95,967	-	-	-	-	-
		Meeting Room Technology/Seating	-	16,643	-	-	-	-	-
		Public Safety Facilities	-	-	35,000	-	-	(35,000)	-
		Rustburg Electrical Upgrades	13,808	1,160	-	-	-	-	-
		Rustburg Library/School Admin Roof Replacem	-	-	250,000	-	-	(250,000)	-
		Space Needs New Public Safety Building	-	-	-	4,500,000	-	-	-
		Timbrook Library Phase 3	-	-	-	-	-	-	-
		Tire Pile Removal	(38,669)	-	-	-	-	-	-
<b>Public Works Total</b>			<b>769,570</b>	<b>1,807,451</b>	<b>1,364,000</b>	<b>8,322,000</b>	<b>1,495,000</b>	<b>131,000</b>	<b>1,572,663</b>

Fund 302 Capital Improvement Plan			ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY26 ADMIN REQ -	ADOPTED	
Dept #	Expenditures	Description	FY23	FY24	FY25	FY26	FY26	FY25 ADOPTED	FY26	
94450	Landfill/Solid Waste	Landfill Cap Improvements	-	-	100,000	-	-	(100,000)	-	
		Transfer Site Improvements	-	31,788	-	45,000	-	-	-	
		Upgrade Gas Wells	-	-	-	150,000	150,000	150,000	150,000	
<b>Landfill/Solid Waste Total</b>			<b>-</b>	<b>31,788</b>	<b>100,000</b>	<b>195,000</b>	<b>150,000</b>	<b>50,000</b>	<b>150,000</b>	
94500	Social Services	Painting of Building Interior	-	-	19,500	50,000	50,000	30,500	50,000	
		Replace Carpeting	-	-	-	-	-	-	-	
		Vehicles	-	42,953	55,000	57,000	57,000	2,000	57,000	
<b>Social Services Total</b>			<b>-</b>	<b>42,953</b>	<b>74,500</b>	<b>107,000</b>	<b>107,000</b>	<b>32,500</b>	<b>107,000</b>	
94600	Sheriff's Department	Active Shooter Equip - SRO Vehicles	-	-	-	30,000	30,000	30,000	30,000	
		Courthouse Security Camera System	-	168,041	-	-	-	-	-	
		Message Board/Radar Trailer	-	-	-	20,000	20,000	20,000	20,000	
		Replace Xray Sys/Walk Thru Metal Det	-	-	-	-	-	-	-	
		Storage Structure at Impound Lot	71,367	66,302	-	-	-	-	-	
		Tactical Ballistic Vest	-	-	42,000	-	-	-	(42,000)	-
		Vehicles & Equipment	224,590	267,088	184,800	194,040	194,040	194,040	9,240	194,040
<b>Sheriff's Department Total</b>			<b>295,957</b>	<b>501,431</b>	<b>226,800</b>	<b>244,040</b>	<b>244,040</b>	<b>17,240</b>	<b>244,040</b>	
94700	Parks & Recreation	Abbott Duncan Park	35	-	-	-	-	-	-	
		Long Mountain Park Phase	-	-	-	400,000	-	-	-	
		Park Development - Consolidated	223,822	145,060	165,000	165,000	85,000	(80,000)	85,000	
		Tennis Court Repair Resurfacing	-	-	-	-	-	-	-	
		Village Christmas Tree Expansion	-	-	-	15,130	-	-	-	
<b>Parks &amp; Recreation Total</b>			<b>223,857</b>	<b>145,060</b>	<b>165,000</b>	<b>580,130</b>	<b>85,000</b>	<b>(80,000)</b>	<b>85,000</b>	
94770	Library	Add Book Drop & Locker System to Concord	-	-	-	-	-	-	-	
<b>Library Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
94800	Economic Development	Alirport Ind Park Feasibility Study	-	52,000	65,000	2,175,000	-	(65,000)	-	
		Brookneal-CC Airport Auth	-	4,209	20,000	100,000	-	(20,000)	-	
		CCUSA - Yellowbranch Waste Water	-	905,362	-	-	-	-	-	
		Gateway Sign Replacement	-	-	-	60,000	60,000	60,000	60,000	
		Seneca Comm Center	-	17,210	-	-	-	-	-	
		Simon's Run Special Service District	-	-	100,000	118,295	118,295	18,295	118,295	
		Site Development	18,123	10,000	12,000,000	1,125,000	-	(12,000,000)	-	
<b>Economic Development Total</b>			<b>18,123</b>	<b>988,781</b>	<b>12,185,000</b>	<b>3,578,295</b>	<b>178,295</b>	<b>(12,006,705)</b>	<b>178,295</b>	
94825	Community Development	GIS Maintenance & Upgrade	40,914	-	-	130,000	-	-	-	

Fund 302 Capital Improvement Plan			ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY26 ADMIN REQ -	ADOPTED
Dept #	Expenditures	Description	FY23	FY24	FY25	FY26	FY26	FY25 ADOPTED	FY26
	<b>Community Development Total</b>		<b>40,914</b>	-	-	<b>130,000</b>	-	-	-
<b>94870</b>	<b>Registrar</b>	Elect Voting Machine/Equipment	-	-	-	120,000	120,000	120,000	120,000
		Electronic Pollbook & Laptops	-	-	-	260,000	260,000	260,000	260,000
	<b>Registrar Total</b>		-	-	-	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>
	<b>Fund 302 CIP Expenditures Total</b>		<b>3,708,711</b>	<b>4,928,872</b>	<b>15,810,800</b>	<b>15,483,173</b>	<b>4,391,043</b>	<b>(11,419,757)</b>	<b>4,468,706</b>

Departments & Goals	REQUESTED FY26 Cost	FY26 ADMIN RECOMM.	ADOPTED FY26	Total FY27 Cost	Total FY28 Cost	Total FY29 Cost	Total FY30 Cost	Total Cost
<b>Community Development</b>	<b>130,000</b>	-	-	<b>130,000</b>	-	-	<b>130,000</b>	<b>260,000</b>
GIS Equipment, Data and System Upgrades	130,000	-	-	130,000	-	-	130,000	260,000
<b>Economic Development</b>	<b>3,578,295</b>	<b>178,295</b>	<b>178,295</b>	<b>100,000</b>	<b>850,000</b>	<b>850,000</b>	<b>1,620,000</b>	<b>3,598,295</b>
Airport Industrial Park Feasibility Study	2,175,000	-	-	-	750,000	750,000	1,500,000	3,000,000
Brookneal-Campbell County Airport Improvements	100,000	-	-	-	-	-	20,000	20,000
Gateway Sign Replacement	60,000	60,000	60,000	-	-	-	-	60,000
Industrial Site Development	1,125,000	-	-	-	-	-	-	-
Maintain Campbell County Economic Development Website	-	-	-	-	-	-	-	-
Wards Crossing West Special Tax District	118,295	118,295	118,295	100,000	100,000	100,000	100,000	518,295
<b>Information Technology</b>	<b>513,500</b>	<b>318,500</b>	<b>318,500</b>	<b>150,000</b>	-	<b>586,662</b>	<b>586,662</b>	<b>1,641,824</b>
Animal Shelter Technology	-	-	-	-	-	-	-	-
Campbell County IT Plan Update	20,000	-	-	-	-	20,000	20,000	40,000
Electronic Resource Planning (ERP) System Replacement	150,000	-	-	150,000	-	150,000	150,000	450,000
Maintain Audio and Visual Systems	25,000	-	-	-	-	30,000	30,000	60,000
Maintain Internet, County Website, Portal and Mainframe Access	-	-	-	-	-	-	-	-
Maintain Keyless Entry System	35,000	35,000	35,000	-	-	-	-	35,000
Network Infrastructure Equipment Replacement	63,000	63,000	63,000	-	-	65,000	65,000	193,000
Network Server Hardware	20,000	20,000	20,000	-	-	100,000	100,000	220,000
Toughbook Rugged Laptop Replacements	65,000	65,000	65,000	-	-	71,662	71,662	208,324
Update Existing Fiber Around County Complex	100,000	100,000	100,000	-	-	-	-	100,000
Upgrade or Replace Server Software	35,500	35,500	35,500	-	-	150,000	150,000	335,500
<b>Landfill/Solid Waste</b>	<b>195,000</b>	<b>150,000</b>	<b>150,000</b>	<b>45,000</b>	-	<b>200,000</b>	<b>25,000</b>	<b>420,000</b>
Livestock Road Convenience Center Improvements	-	-	-	-	-	-	-	-
Remote Monitoring Software for Gas and Water Systems	-	-	-	-	-	-	-	-
SCADA Software Update	-	-	-	-	-	-	-	-
Transfer Site Improvements	45,000	-	-	45,000	-	25,000	25,000	95,000
Upgrade Gas Wells	150,000	150,000	150,000	-	-	-	-	150,000
Upgrades to Water Wells	-	-	-	-	-	-	-	-
Water Treatment Building	-	-	-	-	-	175,000	-	175,000
<b>Public Safety</b>	<b>1,433,208</b>	<b>1,433,208</b>	<b>1,433,208</b>	<b>1,645,208</b>	<b>1,853,208</b>	<b>1,265,208</b>	<b>1,633,208</b>	<b>7,830,040</b>
EMS Apparatus/Facilities Program	933,208	933,208	933,208	1,213,208	1,153,208	993,208	933,208	5,226,040
E-911 Equipment Replacement	-	-	-	-	-	-	-	-
Fire Apparatus/Facility Replacement Program	500,000	500,000	500,000	432,000	700,000	272,000	700,000	2,604,000
<b>Public Works</b>	<b>8,322,000</b>	<b>1,495,000</b>	<b>1,572,663</b>	<b>2,820,000</b>	<b>550,000</b>	<b>565,000</b>	<b>580,000</b>	<b>6,087,663</b>
Ag Building Siding Replacement	-	-	-	-	-	-	-	-
Animal Shelter	2,500,000	800,000	800,000	1,700,000	-	-	-	2,500,000
Construct a Centrally Located Storage Facility	-	-	-	-	-	-	-	-
County Vehicle Replacement	687,000	110,000	187,663	535,000	550,000	565,000	580,000	2,417,663
Design/Construction of New Public Safety Building	4,500,000	-	-	-	-	-	-	-
Equipment Replacement	50,000	-	-	-	-	-	-	-
Facility Capital Replacement	585,000	585,000	585,000	585,000	-	-	-	1,170,000
Health Dept. HVAC Replacement/Renovation	-	-	-	-	-	-	-	-
Historic Church Restoration/Renovation	-	-	-	-	-	-	-	-
HVAC Controls System Upgrade	-	-	-	-	-	-	-	-
Interior Lighting Upgrades	-	-	-	-	-	-	-	-
Public Safety Facilities	-	-	-	-	-	-	-	-
Registrar's Office HVAC	-	-	-	-	-	-	-	-
Sheriff's Office Carpet/Painting	-	-	-	-	-	-	-	-
<b>Recreation</b>	<b>580,130</b>	<b>525,000</b>	<b>85,000</b>	<b>100,000</b>	<b>165,000</b>	-	-	<b>350,000</b>
Add Bathrooms, Pavilion, and Basketball Courts at Long Mountain Park	400,000	-	-	-	-	-	-	-
Build a Dog Park	-	-	-	-	-	-	-	-
Inclusive Playground	-	-	-	-	-	-	-	-
Install Lights on One Softball Field	-	-	-	-	-	-	-	-
Park Development	165,000	525,000	85,000	100,000	165,000	-	-	350,000
Village Christmas Tree Expansion	15,130	-	-	-	-	-	-	-
<b>Registrar</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	-	-	-	-	<b>380,000</b>
Purchase New Electronic Pollbooks (EPB) for Elections	120,000	120,000	120,000	-	-	-	-	120,000
Purchase New Voting Equipment	260,000	260,000	260,000	-	-	-	-	260,000
<b>Sheriff</b>	<b>244,040</b>	<b>244,040</b>	<b>244,040</b>	<b>203,742</b>	<b>213,929</b>	<b>224,625</b>	<b>370,856</b>	<b>1,257,192</b>

Active Shooter Equipment for School Resource Officer Vehicles	30,000	30,000	30,000	-	-	-	-	30,000
Body Worn Cameras	-	-	-	-	-	-	20,000	20,000
Less Lethal Taser Replacement	-	-	-	-	-	-	15,000	15,000
Livescan Equipment Replacement	-	-	-	-	-	-	-	-
Message Board/Radar Trailer	20,000	20,000	20,000	-	-	-	-	20,000
Replace X-Ray System/Walk-Thru Metal Detector for Courthouse	-	-	-	-	-	-	-	-
Sheriff's Office Space Study	-	-	-	-	-	-	100,000	100,000
Vehicle Equipment- Sheriff's Office	194,040	194,040	194,040	203,742	213,929	224,625	235,856	1,072,192
<b>Social Services</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,000</b>
Office Space	50,000	50,000	50,000	-	-	-	-	50,000
Vehicle Replacement - Social Services	57,000	57,000	57,000	-	-	-	-	57,000
<b>Grand Total</b>	<b>15,483,173</b>	<b>4,831,043</b>	<b>4,468,706</b>	<b>5,193,950</b>	<b>3,632,137</b>	<b>3,691,495</b>	<b>4,945,726</b>	<b>21,932,014</b>

<b>SOURCE OF FUNDS:</b>	<b>Requested FY26</b>	<b>Recommended FY26</b>	<b>Adopted FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>	<b>Total</b>
BEGINNING BALANCE FROM PREVIOUS YEAR	-	-	-	8,572	24,622	2,485	20,990	56,669
LOCAL SHARE TRANS FROM GENERAL FUND	3,000,000	3,000,000	3,137,663	3,100,000	3,200,000	3,300,000	3,400,000	16,000,000
STATE/OTHER FUNDS	421,320	421,320	421,320	310,000	310,000	310,000	310,000	1,661,320
LOANED/OTHER FUNDS	-	-	-	-	-	-	-	-
WARDS CROSSING WEST SPECIAL TAX DISTRICT	118,295	118,295	118,295	100,000	100,000	100,000	100,000	518,295
EARMARKED FUNDS	800,000	800,000	800,000	1,700,000	-	-	-	2,500,000
TOTAL FUNDS AVAILABLE	4,339,615	4,339,615	4,477,278	5,218,572	3,634,622	3,712,485	3,830,990	20,736,284
BALANCE	(11,143,558)	(491,428)	8,572	24,622	2,485	20,990	(1,114,736)	(1,195,730)

# DEBT SERVICE FUND

*PLANNING WITH PURPOSE,  
BUILDING TOGETHER*

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# DEBT SERVICE FUND

This fund was established to provide greater transparency for the purpose of tracking how much is expended on debt and how those payments are funded.



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Debt Service Fund 401 Revenue	Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
<b>Transfers</b>	Transfers In From General Fund	4,240,823	5,154,307	4,862,771	4,862,771	4,862,771	-
	Transfer In From General Fund -Meals Tax	2,050,000	2,165,000	2,800,000	3,000,000	3,000,000	200,000
<b>Fund 401 Debt Service Revenue Total</b>		<b>6,290,823</b>	<b>7,319,307</b>	<b>7,662,771</b>	<b>7,862,771</b>	<b>7,862,771</b>	<b>200,000</b>

Fund 401 Debt Service				ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY26 ADMIN REQ -	ADOPTED
Dept #	Expenditures	Line	Description	FY23	FY24	FY25	FY26	FY26	FY25 ADOPTED	FY26
<b>95100</b>	<b>Debt Service</b>	100	Principal Payment-Literary Loan	347,233	-	-	-	-	-	-
		200	Principal Payment-VP SA Loan	575,000	1,240,000	635,000	670,000	670,000	35,000	670,000
		300	Interest Payment-Literary Loan	1,542	-	-	-	-	-	-
		400	Interest Payment-VP SA Loan	107,048	67,116	45,338	14,573	14,573	(30,765)	14,573
		500	Bank Service Charges (Schools)	675	-	675	675	675	-	675
		510	Wilmington Trust Interest Payment	1,500	1,500	-	-	-	-	-
		710	Bond Issuance Costs	1,000	29,000	-	-	-	-	-
		715	Credit Rating Costs	-	21,000	-	-	-	-	-
		750	Principal Raymond James/Concord Elem	1,003,620	1,024,626	1,052,634	1,075,974	1,075,974	23,340	1,075,974
		760	Interest Raymond James/Concord Elem	191,952	165,535	138,507	110,775	110,775	(27,732)	110,775
		770	Principal Raymond James/Cty Govt	1,146,380	1,170,374	1,202,366	1,229,026	1,229,026	26,660	1,229,026
		780	Interest Raymond James/Cty Govt	219,257	189,082	158,208	126,532	126,532	(31,676)	126,532
		790	Principal 2020 Bond-RMS & Reg Radio	335,000	348,347	685,000	715,000	715,000	30,000	715,000
		795	Interest 2020 Bond-RMS & Reg Radio	1,453,402	1,433,119	1,599,806	1,565,556	1,565,556	(34,250)	1,565,556
		800	Principal 2022 Lease Bonds	-	235,000	242,000	250,000	250,000	8,000	250,000
		810	Interest 2022 Lease Bonds	89,194	207,431	199,680	191,685	191,685	(7,995)	191,685
		830	Interest WTrust Bonds 2023A-BHS	-	282,772	-	-	-	-	-
		850	Interest WTrust Bonds 2023B-Seneca	-	423,797	-	-	-	-	-
		3190	Other Professional Services	29,587	-	-	-	-	-	-
<b>Debt Service Total</b>				<b>5,502,390</b>	<b>6,838,699</b>	<b>5,959,214</b>	<b>5,949,796</b>	<b>5,949,796</b>	<b>(9,418)</b>	<b>5,949,796</b>
<b>Fund 401 Debt Service Total</b>				<b>5,502,390</b>	<b>6,838,699</b>	<b>5,959,214</b>	<b>5,949,796</b>	<b>5,949,796</b>	<b>(9,418)</b>	<b>5,949,796</b>

# SOLID WASTE FUND

*PLANNING WITH PURPOSE,  
BUILDING TOGETHER*

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# SOLID WASTE FUND

The Solid Waste fund is comprised of the expenditures and generated revenues associated with the County's participation in the [Region 2000 Services Authority's](#) waste management program. The Regional 2000 Services Authority Board (consisting of representatives from each of the participating localities, including Campbell County, Nelson County, Appomattox County, and Lynchburg City) oversees current and future solid waste planning and operations.

Expenses related to the ongoing monitoring of the County's closed landfill are also reflected in this fund.



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Solid Waste Fund 515 Revenue	Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
<b>Local</b>	Interest on Investments	32,533	71,892	-	-	-	-
	Landfill Road Extension	-	-	-	-	-	-
	Scrap Metal Revenue	68,500	48,844	50,000	30,000	30,000	(20,000)
	<b>Local Total</b>	<b>101,033</b>	<b>120,736</b>	<b>50,000</b>	<b>30,000</b>	<b>30,000</b>	<b>(20,000)</b>
<b>State</b>	Litter Control Grant	27,958	24,895	24,895	20,628	20,628	(4,267)
	<b>State Total</b>	<b>27,958</b>	<b>24,895</b>	<b>24,895</b>	<b>20,628</b>	<b>20,628</b>	<b>(4,267)</b>
<b>Transfers</b>	Transfers In From General Fund	2,505,417	2,482,651	2,667,930	2,909,567	2,909,567	241,637
	<b>Transfers Total</b>	<b>2,505,417</b>	<b>2,482,651</b>	<b>2,667,930</b>	<b>2,909,567</b>	<b>2,909,567</b>	<b>241,637</b>
	<b>Fund 515 Solid Waste Revenue Total</b>	<b>2,634,408</b>	<b>2,628,282</b>	<b>2,742,825</b>	<b>2,960,195</b>	<b>2,960,195</b>	<b>217,370</b>

Dept #	Fund 515 Solid Waste Expenditures	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN REQUEST FY26	FY26 ADMIN REQ - FY25 ADOPTED	ADOPTED FY26
<b>42100</b>	<b>In-House Construction</b>	1117	Comp - Deputy Director		-	-	-	-	-	-	-
		1167	Comp - Solid Waste Division Mgr	1	54,297	58,093	58,152	59,896	59,896	1,744	59,896
		1183	Comp - Maint I Landfill Worker	1	38,365	42,734	42,031	45,878	45,878	3,847	45,878
		1200	Comp - Overtime		109	-	-	-	-	-	-
		1300	Comp - P/T Help		38,413	8,325	35,000	35,000	35,000	-	35,000
		2100	Employer Cost - FICA		9,890	8,085	10,342	10,769	10,769	427	10,769
		2210	Employer Cost - VRS		11,742	12,732	12,894	13,613	13,613	719	13,613
		2310	Employer Cost - Health Insurance		6,549	13,684	13,558	17,673	17,673	4,115	17,673
		2400	Employer Cost - VRS Group Life Ins		1,242	1,346	1,342	1,417	1,417	75	1,417
		2720	Workers Compensation		1,092	5,424	2,780	615	615	(2,165)	615
		3316	Maint/Repair - Heavy Equipment		16,388	8,870	34,000	30,000	30,000	(4,000)	30,000
		5110	Electrical Service		2,361	2,197	3,600	3,710	3,710	110	3,710
		5230	Telephone		1,080	1,500	1,800	1,800	1,800	-	1,800
		5305	Motor Vehicle Insurance		1,260	1,651	1,775	2,500	2,500	725	2,500
		5312	Equipment Insurance		-	-	120	-	-	(120)	-
		5530	Travel - Sustenance & Lodging		-	-	100	100	100	-	100
		5540	Convention & Education		486	290	1,500	1,000	1,000	(500)	1,000
		5810	Dues & Association Memberships		-	-	-	500	500	500	500
		6001	Office Supplies		530	989	300	500	500	200	500
		6008	Gas, Oil, Grease		5,974	6,325	10,000	10,000	10,000	-	10,000
		6011	Uniforms, Wearing Apparel		788	814	1,325	1,325	1,325	-	1,325
		8114	Tools		91	188	600	600	600	-	600
		8115	Safety Equipment		431	500	1,000	1,000	1,000	-	1,000
<b>In-House Construction Total</b>				<b>2</b>	<b>191,088</b>	<b>173,747</b>	<b>232,219</b>	<b>237,896</b>	<b>237,896</b>	<b>5,677</b>	<b>237,896</b>
<b>42200</b>	<b>Landfill Phase III</b>	3140	A&E Services		4,688	7,018	38,000	38,000	38,000	-	38,000
		3141	Leachate Testing And Monitoring		-	-	6,000	6,000	6,000	-	6,000
		3142	Consulting - Landfill		11,271	187,377	-	-	-	-	-
		3335	Brush Chipping		71,700	77,451	60,000	75,000	75,000	15,000	75,000
		3338	Recycling Program		-	-	-	-	-	-	-
		3340	Tipping Fee - Waste Disposal		612,336	572,354	755,000	870,628	870,628	115,628	870,628
		5110	Electrical Service		-	-	-	-	-	-	-
		5815	Scraptire Program		20,624	24,481	25,000	25,000	25,000	-	25,000
<b>Landfill Phase III Total</b>					<b>720,619</b>	<b>868,681</b>	<b>884,000</b>	<b>1,014,628</b>	<b>1,014,628</b>	<b>130,628</b>	<b>1,014,628</b>
<b>42300</b>	<b>Transfer Sites</b>	1118	Comp - LF Site/Program Manager	1	36,706	28,760	39,312	42,303	42,303	2,991	42,303
		1120	Comp - Maint Worker I - Landfill	2	58,000	82,742	62,118	75,205	75,205	13,087	75,205
		1200	Comp - Overtime		225	2,238	-	-	-	-	-
		1300	Comp - P/T Help		256,375	416,101	500,000	585,500	585,500	85,500	585,500
		2100	Employer Cost - FICA		26,698	40,107	41,700	53,780	53,780	12,080	53,780
		2210	Employer Cost - VRS		12,003	12,930	13,054	10,812	10,812	(2,242)	10,812
		2310	Employer Cost - Health Insurance		13,477	15,082	13,748	6,549	6,549	(7,199)	6,549
		2400	Employer Cost - VRS Group Life Ins		1,269	1,366	1,359	1,126	1,126	(233)	1,126
		2720	Workers Compensation		4,378	37,211	12,973	15,396	15,396	2,423	15,396
		3250	Contracted Site Attendant		20,138	-	-	-	-	-	-

Dept #	Fund 515 Solid Waste Expenditures	Line	Description	FY26 FTE	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT REQUEST FY26	ADMIN REQUEST FY26	FY26 ADMIN REQ - FY25 ADOPTED	ADOPTED FY26
		3311	Maint/Repair - Transfer Sites		5,832	3,625	5,000	6,500	6,500	1,500	6,500
		3350	Transfer Site Operations		483,483	511,803	549,000	549,000	549,000	-	549,000
		5110	Electrical Service		16,351	15,819	15,500	18,400	18,400	2,900	18,400
		5230	Telephone		360	-	-	-	-	-	-
		5430	Lease/Rent - Land		6,000	6,500	6,600	6,600	6,600	-	6,600
		6008	Gas, Oil, Grease		1,386	-	3,500	3,500	3,500	-	3,500
		6011	Uniforms-Wearing Apparel		800	1,000	1,000	1,000	1,000	-	1,000
		6017	Fuel Subsidy		19,784	7,760	-	-	-	-	-
		6030	Transfer Site Improvement		41,728	24,103	25,000	25,000	25,000	-	25,000
	<b>Transfer Sites Total</b>			<b>3</b>	<b>1,004,993</b>	<b>1,207,147</b>	<b>1,289,864</b>	<b>1,400,671</b>	<b>1,400,671</b>	<b>110,807</b>	<b>1,400,671</b>
<b>42500</b>	<b>Landfill Phase II Gas/Water</b>	3140	A&E Services		92,101	123,447	109,000	109,000	109,000	-	109,000
		3141	Consulting - Weekly System Monitor		9,142	-	10,000	10,000	10,000	-	10,000
		3142	Consulting - Groundwater O & M		8,063	13,727	20,000	20,000	20,000	-	20,000
		3143	Consulting - Landfill Gas		14,267	13,309	22,000	22,000	22,000	-	22,000
		3144	Consulting - Gen Landfill		-	1,560	2,000	2,000	2,000	-	2,000
		3146	Grw System Monitoring		18,429	15,044	18,500	18,000	18,000	(500)	18,000
		3147	Region 2000 Local Environmental Service		17,239	22,652	20,000	23,000	23,000	3,000	23,000
		3156	Grw Remediation System Upgrade		1,212	153	20,000	20,000	20,000	-	20,000
		3165	Groundwater Disposal		15,741	15,206	28,000	28,000	28,000	-	28,000
		3319	Maint/Repair - Other Equipment		10,319	9,703	10,000	12,000	12,000	2,000	12,000
		5110	Electrical Service		6,255	10,005	10,250	10,250	10,250	-	10,250
		5230	Telephone		1,687	1,668	1,600	1,750	1,750	150	1,750
		5555	DEQ Permitting		1,225	1,326	1,500	1,500	1,500	-	1,500
		6014	Chemical Supplies		-	-	500	500	500	-	500
	<b>Landfill Phase II Gas/Water Total</b>				<b>195,680</b>	<b>227,800</b>	<b>273,350</b>	<b>278,000</b>	<b>278,000</b>	<b>4,650</b>	<b>278,000</b>
<b>42700</b>	<b>Recycling/Litter Commission</b>	3181	Recycling Costs		44,869	32,194	25,000	25,000	25,000	-	25,000
		5698	Household Hazardous Waste Days		3,267	-	4,000	4,000	4,000	-	4,000
	<b>Recycling/Litter Commission Total</b>				<b>48,136</b>	<b>32,194</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>-</b>	<b>29,000</b>
<b>93000</b>	<b>Transfers</b>	302	Transfer Out To Capital Improvement		-	-	-	-	-	-	-
	<b>Transfers Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund 515 Solid Waste Total</b>			<b>5</b>	<b>2,160,516</b>	<b>2,509,569</b>	<b>2,708,433</b>	<b>2,960,195</b>	<b>2,960,195</b>	<b>251,762</b>	<b>2,960,195</b>



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# FLEXIBLE BENEFITS & HEALTH INSURANCE FUND

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# FLEXIBLE BENEFITS & HEALTH INSURANCE FUND

These allocations reflect the premiums and expenditures related to the County's/School System's joint participation in the self-funded health insurance and Health Saving Account (HSA) program.

Flexible Benefits Fund 752 Revenue	Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
<b>Local</b>	Employee Contribution Campbell County	947,128	990,848	991,897	859,076	859,076	(132,821)
	Employee Contribution Schools	2,909,794	2,848,560	2,820,772	2,485,991	2,485,991	(334,781)
	<b>Fund 752 Flexible Benefits Revenue Total</b>	<b>3,856,922</b>	<b>3,839,408</b>	<b>3,812,669</b>	<b>3,345,067</b>	<b>3,345,067</b>	<b>(467,602)</b>

Health Insurance Fund 754 Revenue	Description	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	DEPT PROJECTED FY26	PROJECTED FY26	FY26 PROJECTED - FY25 ADOPTED
<b>Local</b>	CCUSA Dental Ins Contribution	12,350	13,327	12,916	12,916	12,916	-
	CCUSA Health Insurance	361,939	373,761	374,220	374,220	374,220	-
	CCUSA HSA Contribution	19,514	18,830	21,950	21,950	21,950	-
	County Dental Ins Contribution	143,817	147,563	-	-	-	-
	County Health Ins Contribution	3,229,572	3,283,602	3,509,524	3,659,524	3,659,524	150,000
	County HSA Contribution	223,898	206,721	228,400	248,400	248,400	20,000
	Interest On Investments	-	-	-	-	-	-
	Misc Revenue	32	11	-	-	-	-
	Schools Dental Ins Contribution	450,117	459,666	-	-	-	-
	Schools Health Ins Contribution	10,306,654	10,947,221	11,466,698	11,926,698	11,926,698	460,000
	Schools HSA Contribution	570,741	604,007	514,550	582,599	582,599	68,049
	<b>Local Total</b>	<b>15,318,634</b>	<b>16,054,709</b>	<b>16,128,258</b>	<b>16,826,307</b>	<b>16,826,307</b>	<b>698,049</b>
<b>Transfers</b>	Transfers From General Fund 100	806,386	4,128,422	20,000	20,000	20,000	-
	<b>Transfers Total</b>	<b>806,386</b>	<b>4,128,422</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
	<b>Fund 754 Health Insurance Revenue Total</b>	<b>16,125,020</b>	<b>20,183,131</b>	<b>16,148,258</b>	<b>16,846,307</b>	<b>16,846,307</b>	<b>698,049</b>

Fund 752 Flex Benefits				ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN REQ	FY26 ADMIN REQ -	ADOPTED
Dept #	Expenditures	Line	Description	FY23	FY24	FY25	FY26	FY26	FY25 ADOPTED	FY26
91430	Flex Benefits	5898	County Expenditures	947,128	990,848	991,897	859,076	859,076	(132,821)	859,076
		5899	Schools Expenditures	2,910,460	2,850,219	2,820,772	2,485,991	2,485,991	(334,781)	2,485,991
<b>Fund 752 Flex Benefits Total</b>				<b>3,857,588</b>	<b>3,841,067</b>	<b>3,812,669</b>	<b>3,345,067</b>	<b>3,345,067</b>	<b>(467,602)</b>	<b>3,345,067</b>

Fund 754 Health Insurance				ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN REQ	FY26 ADMIN REQ -	ADOPTED
Dept #	Expenditures	Line	Description	FY23	FY24	FY25	FY26	FY26	FY25 ADOPTED	FY26
91420	Health Insurance	2315	Health Insurance Payments	14,945,735	16,798,179	15,817,100	16,996,374	16,996,374	1,179,274	16,996,374
		2316	Dental Insurance Payments	-	-	-	-	-	-	-
		2317	County HSA Contribution	633,240	577,319	639,772	718,186	718,186	78,414	718,186
		2318	Schools HSA Contribution	1,815,165	1,819,480	1,744,000	1,744,000	1,744,000	-	1,744,000
		2319	CCUSA HSA Contribution	50,180	52,403	52,725	52,725	52,725	-	52,725
		2320	HSA Administrative Fees	22,814	31,687	36,700	36,700	36,700	-	36,700
		2330	Federal ACA Fees	1,698	1,185	-	-	-	-	-
		3190	Other Professional Services	9,600	3,200	3,000	3,500	3,500	500	3,500
<b>Fund 754 Health Insurance Total</b>				<b>17,478,432</b>	<b>19,283,453</b>	<b>18,293,297</b>	<b>19,551,485</b>	<b>19,551,485</b>	<b>1,258,188</b>	<b>19,551,485</b>



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# FY2026 APPENDICES

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# FULL TIME EMPLOYEE (FTE) CHART

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Fund	Dept #	Department Name	FY23 # Of FTEs	FY24 # Of FTEs	FY25 # Of FTEs	FY26 # Of FTEs	FY26-FY25 Chg
<b>General Fund</b>	12110	County Administrator	3	4	6	5	-1
	12210	Legal Services	1	1	0	0	0
	12310	Commissioner Of Revenue	5	5	5	5	0
	12315	Business Auditor	2	2	2	2	0
	12340	Locally Funded Treas Office	1	1	1	1	0
	12350	Real Estate Office	2	2	2	3	1
	12410	Treasurer	7	7	7	7	0
	12415	Finance & Strategic Intiatives	2	0	0	0	0
	12420	Management Services	5	6	7	7	0
	12425	Public & Employee Relations	3	3	3	3	0
	12510	Information Technology	6	6	5	5	0
	12530	Central Purchasing	1	1	1	1	0
	13200	Registrar	3	3	3	3	0
	21100	Circuit Court	1	1	1	1	0
	21600	Clerk Of The Circuit Court	8	8	8	8	0
	21900	Victim/Witness Program	4	4	4	4	0
	22100	Commonwealth'S Attorney	8	8	8	8	0
	22200	Locally Funded Comwlth	1	1	1	1	0
	31200	Sheriff'S Department	52	52	55	55	0
	31220	Sheriff'S Dept/County	16	16	16	16	0
	31400	E-911 System	18	18	18	18	0
	31810	School Resource Officers	14	14	14	14	0
	32500	EMS Services	47	47	53	53	0
	34500	Building Inspections	5	5	5	6	1
	35100	Animal Control	4	5	5	5	0
	35500	Public Safety	5	4	4	4	0
	43400	Maintenance Of Bldgs & Grnds	20	19	19	19	0
	44100	Public Works Admin	2	2	2	2	0
	53100	Social Services Admin	81	81	83	83	0
	53235	Volunteer Program	0	0	0	0	0
	53700	Housing Assistance	2	2	2	2	0
	53800	Children'S Services Act	2	2	2	2	0
	53810	Youth Services	2	2	2	2	0
	71100	Recreation Administration	5	4	5	5	0
	71400	CEQL	1	2	2	2	0
	73100	Library Administration	15	15	15	15	0
	81100	Planning/Zoning	4	4	3	3	0
	81500	Economic Development	4	4	4	4	0
	82250	Environment Mgmt Program	2	2	2	1	-1
<b>Solid Waste Fund</b>	42100	In-House Construction	2	2	2	2	0
	42300	Transfer Sites	3	3	3	3	0
<b>Grand Total</b>			<b>369</b>	<b>368</b>	<b>380</b>	<b>380</b>	<b>0</b>



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# ORGANIZATIONAL CHART

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# CAMPBELL COUNTY ORGANIZATIONAL CHART



**Frank Rogers**  
 County Administrator  
 434-332-9620  
 fjrogers@campbellcountyva.gov



**Clif Tweedy**  
 Deputy County Administrator  
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 cmtweedy@campbellcountyva.gov

Special Projects



**Nina Rezai**  
 Director of  
 Economic Development  
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 nrezai@co.campbell.va.us



**Paul Harvey**  
 Assistant County Administrator  
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 peharvey@campbellcountyva.gov

Broadband  
 Youth Services



**Austin Mitchell**  
 Director of  
 Community Development  
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Building  
 Inspections  
 Environmental and  
 Stormwater  
 Regs  
 Permitting  
 Planning and  
 Zoning



**Jonathan Pinglley**  
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**Jordan Welborn**  
 Director of Citizen  
 Engagement and Quality of Life  
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Library Services  
 Events and  
 Experiences  
 Parks, Recreation  
 and Facilities



**Anne Blair**  
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 Management Services  
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Accounts  
 Payable  
 Financial  
 Reporting  
 Benefits  
 Payroll  
 Purchasing



**Brian Stokes**  
 Director of  
 Citizen  
 Public Works  
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Custodial  
 Facilities  
 Fleet  
 Solid  
 Waste



**Sherry Harding**  
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Media Relations  
 FOIA Response  
 Website  
 Development &  
 Maintenance  
 Recruitment  
 Training &  
 Development



**Tracy Fairchild**  
 Director of  
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Animal Control  
 E911  
 Dispatch  
 EMS  
 Emergency  
 Management  
 Fire



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# BUDGET TIMELINE

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COUNTY OF CAMPBELL  
FISCAL YEAR ENDING JUNE 30, 2026  
BUDGET TIMELINE

**Tuesday, October 1, 2024**

Budget Timetable is presented to BOS, through Consent Agenda, at board meeting.

**Thursday, October 3, 2024**

Distribute annual Budget Letter, BOS approved Budget Timetable and final budget forms to Agency Heads, Department Heads, Constitutional Officers, and School Finance Department.

**Monday, October 21, 2024**

Annual budget letters mailed to all other organizations.

**Tuesday, November 12, 2024**

Email all Agency Heads, Department Heads, Constitutional Officers providing current FY 4-month actuals for developing their FY2026 request.

**Tuesday, November 19, 2024**

Contact CCUSA to request debt service payment for Leesville Road Waterline and for estimated revenue to be paid to Campbell County in FY2026.

**Tuesday, December 3, 2024**

All department operating budget requests for FY2026 due electronically to Management Services.

**Tuesday, December 10, 2024; 6pm**

Board Work Session to discuss revenues, and any challenges for the FY2026 Budget

**Tuesday, January 7, 2025; 7pm**

Public Forum for community to ask questions and make comments about FY2026 Budget Development.

**Tuesday, January 14, 2025; 7pm**

Joint meeting of County Board and School Board to discuss budget objectives.

**Monday, January 27, 2025; 1-5pm**

Budget review meetings conducted with Departments as needed.

**Tuesday, February 4, 2025**

Present CIP plan to BOS for approval.

**Friday, February 7, 2025**

CCPS FY2026 Budget due in BAI (all numbers should be entered and final).

Budget Committee
<i>Mr. Frank Rogers</i>
<i>Mr. Clif Tweedy</i>
<i>Mr. Paul Harvey</i>
<i>Mrs. Anne Blair</i>
<i>Mrs. Brooke Wright</i>
<i>Mrs. Callie Dombrowski</i>
<i>Mr. Grant Jennings</i>



**Tuesday, February 18, 2025; 6pm**

FY2026 Budget Books delivered to each BOS

**Tuesday, February 25, 2025; 6pm**

Conduct Budget Workshop to present FY2026 budget to BOS with permission to advertise public hearing requested.

**Thursday, February 27, 2025; 6pm (Tentative)**

2nd Budget Workshop after Board Meeting, as needed, with permission to advertise public hearing if necessary.

**Sunday, March 9, 2025**

Full advertisement of public hearing and tax levies in News & Advance as required.

**Sunday, March 25, 2025**

Full second advertisement of public hearing and tax levies in News & Advance as required.

Summary advertisement of tax levies in Altavista & Brookneal newspapers; **only if required.**

**Tuesday, March 18, 2025; 7pm**

Budget public hearings to be held. If needed, final budget adjustments to be made after public hearings.

**Tuesday, April 1, 2025**

Final budget presentation, approval and adoption of Appropriations and Tax Resolutions.

# FINANCIAL POLICY GUIDELINES

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# Financial Policy Guidelines

<i>Section</i>	<i>Title</i>
<b>1.0</b>	<b>Policy Purpose</b>
<b>2.0</b>	<b>Fund Balance</b>
<b>3.0</b>	<b>Revenues</b>
<b>4.0</b>	<b>Expenditures</b>
<b>5.0</b>	<b>Budgets</b>
<b>6.0</b>	<b>Capital Improvement Program</b>
<b>7.0</b>	<b>Debt</b>
<b>8.0</b>	<b>Financial Reporting</b>
<b>9.0</b>	<b>Economic Development</b>

## **1.0 Policy Purpose**

The County of Campbell, Virginia (the “County”) and its governing body, the Board of Supervisors (the “Board”), is accountable to the County's citizens to carefully account for all public funds. Local government resources must be used wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community’s present and future needs. The following financial policies and guidelines establish the framework for the County’s overall fiscal planning and management.

### **1.01 Policy Objectives**

The primary objective of sound financial management policies is for the Board of Supervisors to create a framework within which financial decisions will be made. This fiscal policy is a statement of the guidelines and objectives that will influence and guide the financial management practices of the County. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management and safeguards the fiscal stability of the County. In order to achieve its purpose, the fiscal policy has the following objectives for the County’s fiscal performance:

- A. *To contribute significantly to the County's ability to insulate itself from fiscal crisis and economic disruption.*
- B. *To guide the Board and management policy decisions that have significant fiscal impact.*
- C. *To promote long term financial stability by establishing clear and consistent guidelines.*

- D. *To direct attention to the total financial picture of the County rather than single issue areas and promote the view of linking long term financial planning with day to day operations.*
- E. *To ensure sound financial management by providing accurate and timely information on the County's financial condition; the foundation for effective financial analysis.*
- F. *To enhance the County's access to both short-term and long-term capital by helping to achieve the highest bond/credit ratings possible.*
- G. *To ensure that the organization has adequate resources to meet the provisions of all of the County's indebtedness and perform mandated responsibilities.*
- H. *To provide the Board and citizens with a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.*

## **1.02 Policy Implementation and Coordination**

The Board in conjunction with the County Administrator and Director of Finance will review and promote compliance with the financial policies outlined herein.

The County intends to adhere to these policies. If there is any anticipated or unplanned variance from these policies, staff will advise Board of Supervisors and establish a plan for recovery within three years.

## **1.03 Review and Revision**

These policies will be reviewed for appropriateness on an annual basis during the budget process. Such review shall take into consideration the County's current and projected fund balance and debt ratios as well as any developments or changes in accounting standards and/or National Credit Rating Agency criteria. Based on the review the County may consider amending these policies as appropriate.

## **2.0 General Fund Balance**

The County believes that sound financial management principles require that sufficient funds be retained by the County to provide a stable financial base at all times. To retain this stable financial base, the County needs to maintain fund balance reserves sufficient to fund all cash flows of the County, to provide financial reserves for unanticipated or emergency expenditures and/or revenue shortfalls, and to provide funds for all existing expenses.

The County of Campbell's Unassigned General Fund Balance will be maintained at a level to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.

## 2.01 Purpose

The purpose of the general fund policy is to specify the composition of the County's financial reserves, set minimum levels for certain reserve balances, and to identify certain requirements for replenishing any general fund balance reserves utilized.

The County shall not use the Unassigned General Fund Balance to finance recurring operating expenditures.

## 2.02 General Fund Balance Categories

For documentation of the County's fund balance position, communication with interested parties and general understanding, a clear and consistent system of classification of the components of the County's fund balances is necessary. The County's reporting and communication relating to fund balance reserves will utilize the classifications outlined in generally accepted accounting principles (GAAP).

GAAP dictates the following hierarchical fund balance classification structure based primarily on the extent to which the County is restricted in its use of resources:

- A. *Non-spendable Fund Balance: These are fund balance amounts that are not in a readily spendable form, such as inventories or prepayments, or trust or endowment funds where the balance must remain intact.*
- B. *Restricted Fund Balance: These are amounts that have constraints placed on their use for a specific purpose by external sources such as creditors, or legal or constitutional provisions.*
- C. *Committed Fund Balances: These amounts are designated for a specific purpose or constraints have been placed on the resources by the Board. Committed fund balance may also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Amounts within this category require Board action to commit or to release the funds from their commitment.*
- D. *Assigned Fund Balances: These are amounts set aside with the intent that they be used for specific purposes. The expression of intent can be made by the Board or its designee and does not necessarily require Board action to remove the constraint on the resources. Fund Balance may be assigned either through the encumbrance process as a result of normal purchasing activity (which includes the issuance of a purchase order), by the Board of Supervisors.*
- E. *Unassigned Fund Balances: These are amounts not included in the previously defined categories. The County's General Fund should report a positive Unassigned Fund Balance. Amounts in this classification represent balances available for appropriation at the discretion of the Board. However, the Board recognizes that the Unassigned Fund Balance needs to be comprised of liquid cash and investments to meet the*

County's cyclical cash flow requirements and be at a level sufficient to allow the County to avoid the need for short term tax anticipation borrowing. The Unassigned Fund Balance should also allow for a margin of safety against unforeseen expenditures that could include, but not be limited to, natural disasters, severe economic downturns, and economic development opportunities. Unassigned Fund Balance shall not be used for annual recurring expenditures, except for unforeseen emergency circumstances.

### 2.03 Annual Appropriation

The Board recognizes that the Unassigned Fund Balance should be, at a minimum, 15% (and a range up to 18%) of the combined recurring, original budgeted revenues of the County General Fund and the Campbell County School Operating Fund, net of the County's local share contribution to the School Operating Fund; or an amount, if greater than the range of 15% - 18%, that is sufficient to avoid the need for annual cash flow Tax Anticipation Note (TAN) borrowings. For example, utilizing Fiscal Year 2017-2018 audited figures (the most recently completed audit):

Unassigned Fund Balance Policy Calculation Example (based on FYE 2018 audit)	Policy Basis	
	Original Budget	Actual Amounts
County General Fund Revenues	\$ 71,391,793	\$ 74,020,817
School Operating Fund Revenues	80,813,990	79,008,245
Less: County's Local Contribution to School Operating Fund	(27,320,682)	(27,065,627)
Adjusted Operating Revenues (sum of lines 1 - 3)	124,885,101	125,963,435
Targeted Fund Balance at 15% (line 4 x 0.15)	18,732,765	-
Targeted Fund Balance at 18% (line 4 x 0.18)	22,479,318	-
Actual FYE Unassigned Fund Balance	18,891,737	18,891,737
<b>Unassigned Fund Balance as a % of Adj. Operating Revenues (line 7 ÷ line 4)</b>	<b>15.1%</b>	<b>15.0%</b>

If the County's Unassigned General Fund Balance is below the minimum target balance, the County may allocate a portion or all of potential year-end surplus toward meeting the targeted range of 15% to 18%.

Funds in excess of the maximum UGFB may be considered to supplement "pay-as-you-go" capital outlay expenditures, other non-recurring expenditures or as a greater buffer to General Fund balance.

To the extent that funds are available in excess of the minimums described above (i.e., 15% - 18%), the County Board recognizes that it could strategically utilize these funds, if appropriate. However, the Board also recognizes that maintaining reserves above the minimum policy level may be beneficial to the overall well-being of the County. Should any amounts above the 15% - 18% Policy range exist, they should only be appropriated for

non-recurring expenditures, as they represent prior year surpluses that may or may not materialize in subsequent fiscal years.

## 2.04 Prioritization of Fund Balances

As indicated, the fund balance classifications outlined above are based on the level of restriction. In the event expenditures qualify for disbursement from more than one fund balance category, it shall be the policy of the County that the most constrained or limited fund balance available will be used first.

Unassigned fund balance will be used last.

## 2.05 Replenishment of Unassigned Fund Balance

Upon the use of any Unassigned Fund Balance, which causes such fund balance to fall below either the Policy Goal and/or Minimum Target levels, the Board must approve and adopt a plan to restore amounts used within 36 months. If restoration of the reserve cannot be accomplished within such period without severe hardship to the County, then the Board will establish a different time period.

## 2.06 Proprietary Funds

### A. Health Insurance Fund

- *The County's policy is to maintain a targeted fund balance in the Health Insurance Fund at a minimum of 15% and a range up to 18%, in the same manner as UGFB targeted reserve; or other amount that may be higher as determined by the County based upon experience or other considerations. If fund balance is below the desired level, funds from UGFB will be used to bring the Health Insurance Fund reserve back to minimum acceptable level.*
- *At the end of a fiscal year, the reserve targeted fund balance will be recalculated for the upcoming year to ensure the policy is followed. If the end of a fiscal year reserve fund amount is below what is projected for the upcoming fiscal year reserve minimum, then funds need to be allocated to raise the total amount to the targeted reserve fund balance. Conversely, if reserve funds are higher than the projected targeted reserve for the upcoming fiscal year, funds could remain in Health Insurance Fund to create a greater buffer or allocated to another Fund as directed by the Board of Supervisors.*

### B. Policy on forfeited assets of the Sheriff and Commonwealth Attorney

- *Both Commonwealth Attorney and Sheriff have forfeited assets funds, Fund 751 and Fund 755 respectfully. These funds are provided directly from the state and both offices are responsible for reporting expenditures to their respective authorities. The usage of these fund balances are solely directed by the Commonwealth Attorney and Sheriff without direction from the Board of Supervisors since these funds are*

*not directly connected to Campbell County. These funds come from seized assets statewide and distributed by the state.*

### C. Carryover Funds

- *Carryover funds are unspent funds requested by departments to move out of the previous fiscal year and into the new fiscal year raising the overall budget from adopted to amended budget classification. Reasons could include projects, which were not completed in the previous year as expected or changes, which occurred after the upcoming fiscal year acceptance of the new budget.*
- *General operation funds typically should not be carried over from one fiscal year to the next unless funds are tied to a Grant. It is the responsibility of the departments to properly budget upcoming expenses for the new fiscal year.*
- *Funds in 302, Capital Improvement, may automatically be carried over if a project is not completed within the year. For projects that require multiple years of savings, it will be at the discretion of the Board of Supervisors, based on available CIP Fund balance at time of request, if a CIP project/request will be granted.*

## 3.0 Revenues

The County will strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability and to shelter it from short-term fluctuations in any one revenue source.

Current revenues will fund current expenditures. The County must balance the need for services and the County's ability to raise fees, charges, and taxes to support those services.

### 3.01 Revenue Collections

The County will monitor all taxes to ensure they are equitably administered and collections are timely and accurate. The County will aggressively collect property taxes and related penalties and interest as authorized by the Code of Virginia.

### 3.02 Fees and Charges

As much as is reasonably possible, County services that provide private benefit should be supported by fees and charges in order to provide maximum flexibility in use of general County taxes to meet the cost of services of broader public benefit, whenever possible. Charges for services that benefit specific users should recover full costs, including all direct costs, capital costs, department overhead, and Countywide overhead.

Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services. A subsidy of a portion of the costs for such services may be considered when consistent with legal requirements to meet other County interests and objectives, such as remaining competitive within the region.

### 3.03 Reassessment

Reassessment will be made of all real property on a scheduled basis as determined by the County. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.

### 3.04 Intergovernmental Aid

The County will pursue intergovernmental aid, including grants, for those programs and activities that address a recognized need and are consistent with the County's long-range objectives, and will attempt to recover all allowable costs associated with those programs. Any decision to pursue intergovernmental aid should include the consideration of the following:

- A. *Present and future funding requirements;*
- B. *Cost of administering the funds;*
- C. *Costs associated with special conditions or regulations attached to the grant award*
- D. *When grants or other intergovernmental aid are reduced or eliminated, the program or project it supported may be reduced by a commensurate amount.*

### 3.05 Revenue Forecasts

The estimate of the County's revenues shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a systematic pattern of setting tax rates that produce significantly more revenue than is necessary to meet expenditure, fund balance and reserve requirements.

### 3.06 Restricted Revenue

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

### 3.07 Use of One-Time Revenues

The County will limit the use of one-time revenues to one-time expenditures such as non-recurring capital projects. However, to the extent that dedicated capital reserve funds are set aside and it can be demonstrated that use of such funds in the operating budget may provide a temporary and strategic benefit to defray targeted expenditures (i.e., debt service) for a defined period of time, the County may incorporate use of such one-time funds in its operating budget.

Capital reserve funds may be comprised of Unassigned Fund Balance in excess of policy targets, operating surpluses from a given fiscal year, "banked revenues", budgeted contingencies, or some combination thereof.

### **3.08 Use of Fund Balance**

The County's General Fund equity balance will be utilized to provide sufficient working capital in anticipation of current budgeted revenues and to finance unforeseen emergencies without borrowing. The General Fund equity of the County (Unassigned Fund Balance) should not be used to finance current operations.

## **4.0 Expenditures**

The County should accommodate ongoing expenditures within current resources. One-time expenditures should be funded with an offsetting revenue or from an established and adequately funded capital reserve fund. Expenditures will be evaluated based on the fiscal impact on current and future operations. On-going expenses will be monitored in comparison with budget appropriations, effectiveness of the services, and operational efficiency.

### **4.01 Continual Improvements**

The County will seek to optimize the efficiency and effectiveness of its services through Improvement efforts, performance measures, and by assessing its services with comparable cities to reduce costs and improve service quality.

### **4.02 Monitoring**

Department Directors are responsible for managing program expenses within the total adopted operating budget.

## **5.0 Budgets**

The County will annually adopt and execute a budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. The County budget shall be balanced within all available operating revenues, including the fund balance, and adopted by the Board.

Public participation in the budgetary process will be encouraged. The County will avoid dedicating revenue to a specific project or program because of the constraint this may place on flexibility in resource allocation except in instances where programs are expected to be self-sufficient or where revenue is dedicated to a program for statutory or policy reasons. The budget process will be coordinated in a way that major policy issues are identified for Board of Supervisors prior to consideration of budget approval.

A structured budget preparation and formulation process shall be used for all departments and agencies receiving funding from the County.

- *Departmental budgets shall be managed within the total appropriated departmental budget for each fiscal year.*
- *All operating budget appropriations shall lapse at the end of the fiscal year to the extent that they are not expended or encumbered.*

- *The budget shall be adopted by the favorable vote from the Board of Supervisors majority.*
- *The vision and priorities established by Board of Supervisors will serve as the framework for the budget proposed by the County Administer.*
- *The fiscal year for the County is July 1 through June 30.*
- *One-time revenues shall be used for one-time expenditures only.*
- *The County will maintain a budget control system and staff will monitor and evaluate expenditures and revenues as compared to budget and/or prior year-to-date reports. The County Administer will propose recommendations to the Board for adjustments as needed.*

### **5.01 Balanced Budget and Process**

The annual budget of the County will be considered balance when all payments for operations, debt service, and annual capital plan needs do not exceed budgeted revenues. The County Administer shall annually deliver a Proposed Budget for Board of Supervisors review. The Proposed Budget shall serve as a financial plan for the upcoming fiscal year and shall contain the following information:

1. A budget message that outlines the proposed revenue and expenditures for the upcoming fiscal year together with an explanation of any major changes from the previous fiscal year. The budget message should also include any proposals for major changes in financial policy.
2. Summaries of proposed expenditures and revenue by department for all funds proposed to be expended and received in a fiscal year.
3. The proposed budget document will contain, at a minimum, Revenue and Expenditures in the three following categories; prior year actuals, current year budget and proposed budget year.
4. The proposed budget appropriation resolution process:
  - *The Board of Supervisors shall hold a public hearing on the budget and all interested citizens shall be given an opportunity to be heard on issues related to the proposed budget, including the Capital Improvement Program.*
  - *Following the public hearing on the budget, Board of Supervisors may make adjustments. In instances where Board of Supervisors increases the total proposed expenditures, it shall also identify a source of funding at least equal to the proposed expenditures.*
5. Transfer of funds within the overall budget
  - *Any fiscal changes between General Ledger lines within a department less than \$500 shall be adjusted with the approval of the Director of Finance and Management Services. For amounts greater than \$500, County Administrator may grant approval of the fiscal change. Fiscal changes, which alter the total appropriated budget for the department, must be approved by the Board of Supervisors through a request of appropriations.*

## **5.02 Current Revenues to Support Current Expenditures**

Ongoing and stable revenues will be used to support ongoing operating costs.

## **5.03 One-time Revenues and One-time Expenditures**

The use of one-time revenues and one-time expenditure savings (excess cash balances) will be used for non-recurring expenditures, subject to certain exceptions as provided by section 3.07 and 4.0.

## **5.04 Revenue and Expenditure Projections**

The County will prepare annually a financial forecast utilizing trend indicators and projections of annual operating revenues, expenditures, capital improvements and related debt service and operating costs, and fund balance levels.

## **5.05 Budget Performance Monitoring**

All departments of the County will periodically examine and effect changes in program delivery responsibilities or management, which would improve productivity, lower costs, enhance service, and further communication with the public. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures (expenses) to budgeted amounts.

## **6.0 Capital Improvement Plan**

In order to prepare and plan for upcoming capital needs and improve capital infrastructure, the County will annually prepare and adopt a minimum five-year Capital Improvement Plan.

The adopted Capital Improvement Plan will include major capital improvements and identify estimated revenue sources and annual operational costs for facilities to include anticipated debt service requirements. Incremental operating costs associated with capital projects shall be funded in the operating budget after being identified and approved in the Capital Improvement Plan.

Capital improvements do not include routine maintenance on existing capital assets.

Long-term borrowing shall be confined to major capital improvements and equipment purchases.

Capital project appropriations shall lapse upon project completion, allowing for an adequate warranty period. Lapsed appropriations shall remain in the Capital Fund for reallocation to other projects.

Purchased items greater than \$10,000 individually will be classified and recorded as assets to the balance sheet.

## 6.01 Capital Improvement Plan Components

The County's capital improvement plan consists of two (2) components:

- A. *Capital plan - a listing of capital items that the locality anticipates undertaking within the next five (5) years. A capital item is any tangible asset or project with a total cost of \$10,000 or more and a useful life of at least five (5) years.*
- B. *Capital budget - an element of the locality's annual budget adoption process and details the upcoming year's planned expenditures for capital projects. This capital budget is based on the capital improvement plan.*

## 7.0 Debt

The Board generally follows the guidelines listed below in making financial decisions on debt issuance. Adherence to these guidelines allows the County to plan for the necessary financing of capital projects while maintaining credit worthiness. In addition, continued adherence to these policies will ensure the County's strong financial position.

The County shall use an objective analytical approach to determine whether it can afford new or additional general purpose debt. This process shall use the County's standards of affordability. These standards include the measures of debt service payments as a percent of current expenditures and debt as a percent of taxable real estate value.

### 7.01 Tax Anticipation Notes (TANs)

The County does not intend to issue tax anticipation notes (TANs) to fund government operations but if the timing of receipt of revenues in the course of the fiscal year requires the borrowing of money to support expenditures within the adopted budget the County may issue promissory notes pursuant to Board authorization.

### 7.02 Bond Anticipation Notes (BANs)

The County may issue Bond Anticipation Notes (BANs) in expectation of issuing long-term Bonds when cash is required in order to initiate or continue a capital project or when long-term markets do not appear appropriate but have a clear potential for improvement within the designated BAN time frame.

If the County issues a bond anticipation note for a capital project, the BAN will be converted to a long-term bond or redeemed at its expiration.

### 7.03 Letters of Credit

The County may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous.

#### **7.04 Lease Purchase Obligations**

Lease purchase and master lease obligations shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation.

#### **7.05 Public Private Partnerships**

The County recognizes the value of developing public-private partnerships. As such, public-private partnerships financings that require the County to provide capital or credit enhancement to a project will be considered in light of the following:

- A. *The project is multi-faceted requiring coordinated and/or accelerated development. The project is non-traditional with mixed use of public and private components. The project calls for the bundling of design, construction and operation phases.*
- B. *There is an urgent need to construct multiple facilities or other public infrastructure simultaneously to keep pace with a rapidly growing population*
- C. *The project has undergone a rigorous cost-benefit analysis by County Staff (or agents employed by the County for such purpose). If the project ultimately requires County credit enhancement, such obligations will be treated as if debt by the County.*

#### **7.06 Compliance with Legal Requirements**

The County shall comply with all applicable state and federal laws related to the issuance of indebtedness and/or lease obligations. The County shall retain the use of a nationally recognized bond counsel to provide the appropriate legal advice with respect to any debt or lease issuance.

#### **7.07 Debt Ratio Policies**

Tax Supported Debt as a Percentage of Total Taxable Assessed Value shall not exceed 1.75%.

This ratio indicates the relationship between the County's debt and the Total Taxable value of real property, public service property, machinery & tools, personal property and any other taxable property in the County on which a tax is levied. It is an important indicator of

the County's ability to repay debt, because property taxes are the primary source of the County's revenues used to repay debt. A small ratio is an indication that the County will be better able to withstand possible future economic downturns and continue to meet its debt obligations.

The above policy shall not include debt that is fully or partially self-supporting from a user fee revenue stream, although such debt will be taken into consideration in the evaluation of the County's overall debt burden. A user fee revenue stream is defined as a revenue stream that provides partial or full coverage of all debt service obligations with minimal or no general fund support (i.e. water and sewer authority and the solid waste fund, which have revenues derived from charges for services and used to support related debt).

Tax Supported Debt Service as a Percentage of Operating Budget shall not exceed 8.0%.

This ratio is a measure of the County's ability to repay debt without hampering other County services. A smaller ratio indicates a lesser burden on the Operating Budget that is supported by general tax revenues. The Operating Budget shall consist of ongoing or recurring County General Fund and Campbell County Public Schools revenues, net of interfund transfers. One-time revenues (i.e. Capital/Special Projects) will not be included in the calculation.

Payout of aggregate outstanding tax-supported net direct debt principal shall be targeted at a minimum of 50% repaid in 10 years.

This ratio is a measure of how rapidly or slowly the County is repaying the principal component of its outstanding debt obligations.

Any long term debt financing or lease obligations, which may be subject to annual appropriation by the County or have the County's Moral Obligation pledge will also be included in the calculations of tax-supported debt and debt service.

The above policy shall not include debt that is fully or partially self-supporting from a user fee revenue stream, although such debt will be taken into consideration in the evaluation of the County's overall debt burden. A user fee revenue stream is defined as a revenue stream that provides partial or full coverage of all debt service obligations with minimal or no general fund support (i.e. water and sewer authority, etc., which have revenues derived from charges for services and used to support related debt).

Compliance with the above debt policy ratios will be calculated each fiscal year in conjunction with the budget development process and provided to the Board with the proposed annual budget.

Tax-supported obligations are those that are expected to be repaid from the General Fund tax revenue of the County of Campbell. These include general obligation bonds (except self-supporting bonds) and capital leases. General obligation bonds issued for self-supporting enterprise funds are not included in calculations of tax-supported bonds.

- *The County will not use long-term debt to fund current operations.*
- *The County will not use short-term borrowing to fund current operations.*
- *Whenever the County finds it necessary to issue tax-supported bonds, the following policy will be adhered to:*
  1. *The County will never borrow more than it has the capacity to repay.*
  2. *The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.*

## 7.08 Long Term Debt Policy

The County may use debt financing for capital projects and unusual equipment purchases under the following circumstances:

- A. *When the project is included in the County's capital improvement program.*
- B. *When the project is not included in the County's Capital Improvement Program, but it is an emerging critical need whose timing was not anticipated in the Capital Improvement Program, or it is a project mandated immediately by state or federal requirements.*
- C. *When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.*
- D. *When there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.*

The following criteria will be used to evaluate funding options for capital improvements:

- A. Factors that favor pay-as-you-go:
  1. *Current revenues and adequate fund balances are available.*
  2. *Project phasing is feasible.*
  3. *Debt levels would adversely affect the County's credit.*
  4. *Financial market conditions are unstable or present difficulties in marketing the sale of long-term financing investments.*
- B. Factors that favor long-term financing:
  1. *Revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with the highest attainable credit rating.*
  2. *The project for which financing is being considered is of the type that will allow the County to maintain the best possible credit based on industry standard best practices.*

3. *Market conditions present favorable interest rates and demand for municipal financings.*
4. *A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.*
5. *A project is immediately required to meet or relieve capacity needs.*

There are many different types of long-term debt instruments available. Depending on the specific circumstances, the County will consider using the following types of financing instruments depending upon circumstances as evaluated by the County:

- A. *General Obligation Bonds, subject to voter referendum*
- B. *General Obligation Bonds sold to Virginia Public School Authority or State Literary Loan Funds for School Capital Projects*
- C. *Revenue Bonds*
- D. *Certificates of Participation*
- E. *Lease Revenue Bonds*
- F. *Selected State Pooled-Borrowing Programs for General and/or Utility Capital Needs, Including those of the Virginia Resources Authority*
- G. *Loans or leases obtained directly from banks and/or leasing institutions*
- H. *USDA ("Rural Development") Loans*

## **7.09 Bond Structure**

The County shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the bond. Unless otherwise authorized by the County, the following shall serve as bond requirements:

### **A. Term**

*All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements. It is the County's goal to issue bonds with a final maturity of no more than thirty (30) years. However, maturities longer than 30 years may be issued at the County's discretion based on the nature and useful life of the asset being financed.*

B. Capitalized Interest

*From time to time, certain financings may require the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by law. Interest earnings may, at the County's discretion, be applied to extend the term of capitalized interest but in no event beyond the term allowed by law.*

C. Debt Service Structure

*Debt issuance shall be planned to achieve relatively equal payments of principal and interest (level debt service) while matching debt service to the useful life of facilities. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid debt service structure, such as level principal payments, or less rapid wrapped debt service structures at its discretion and depending upon affordability.*

D. Call Provision

*In general, the County's debt will include an early redemption (or "call") feature, which is no later than 10 years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.*

E. Original Issue Discount

*An original issue discount will be permitted if the County determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.*

F. Deep Discount Bonds

*Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future refinancing as a result of the lower-than- market coupon associated with deep discount bonds.*

G. Derivative and Swap Transactions

*The County recognizes that derivatives and swap transactions are highly complex financial instruments. In general, the County should seek to fund its capital and other needs with more traditional financing vehicles such as those financing vehicles outlined under Section 7.08. In the event that there is a compelling reason to consider the use of a derivative or swap transaction, the County will work closely with its financial advisor to analyze the risks of such derivative or swap transaction. In addition, the County will obtain its financial advisor's written recommendation and rationale as to why the use of a derivative or swap transaction is the best funding strategy for the County. The County Management and Board will acknowledge its understanding of its financial advisor's written recommendation and the risks involved with entering into a derivative or swap structure transaction.*

Prior to the use of a derivative or swap transaction, the County will adopt a comprehensive Derivative and Swap Management Plan that is consistent and does not conflict in principle with this governing policy.

### 7.10 Variable Rate

To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt with a derivative or swap transaction) shall not exceed 75% of the County's combined Unassigned Fund Balance. The County may consider issuing variable rate debt to:

- A. *Match Assets and Liabilities: By issuing variable rate debt the County matches variable interest rates to its short-term investment assets.*
- B. *Potentially Lower Debt Service Costs: Historically variable interest rates are less than fixed rate cost of capital.*
- C. *Add Flexibility and Diversity to the County's Debt Structure: Variable rate bonds are traditionally callable every 30 days and can generally be refunded on a fixed rate basis to take advantage of low fixed rates and open up variable rate capacity for higher rate environments. In determining its use of variable rate debt, the County will utilize an analysis from the County's Financial Advisor evaluating and quantifying the risks and returns involved in the variable rate financing.*

### 7.11 Refinancing Outstanding Debt

The Director of Finance and Strategic Initiatives with assistance from the County's Financial Advisor will have the responsibility to analyze outstanding bond issues for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities:

#### A. Refunding

*The County generally establishes a minimum aggregate present value savings threshold of 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.*

*There may be circumstances wherein a refunding for debt service savings is recommended, but does not meet the minimum aggregate present value savings. In those instances, the County may request a written recommendation from its Financial Advisor, which provides a basis for moving forward with the refunding.*

*The County shall receive a written refunding analysis indicating the estimated amount of net present value savings from its financial advisor prior to selling bonds to refund any outstanding bonds.*

**B. Restructuring**

*The County will restructure debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve costs savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants, or to respond to a financial emergency. Refunding transactions for revenue bonds can be structured so that savings are realized over the life of the refunding bonds or up-front, depending on the results of a cost-benefit analysis.*

**C. Term of Refunding Issues**

*The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.*

**D. Escrow Structuring**

*The County shall utilize the least costly securities available in structuring refunding escrows, which is typically provided by State and Local Government Series (SLGs) securities issued by the Federal Government. In the event that SLGs are not available, the County shall use the services of a bidding agent to obtain an escrow consisting of competitively obtained open market securities shall be used for escrows. A certificate will be provided by a third party provider stating that the open market securities were procured through an arms-length, competitive bid process, and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, bidding agent or financial advisor sell escrow securities to the County from its own account.*

**E. Arbitrage**

*The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.*

## **7.12 Methods of Issuance**

The County shall comply with all requirements of the Public Finance Act as included in Title 15.2 of the Code of Virginia and other legal requirements regarding the issuance of bonds and certificates of the County or its debt issuing authorities.

The County shall comply with all U.S. Internal Revenue Service rules and regulations regarding issuance of tax exempt debt, including arbitrage rebate requirements for bonded indebtedness, and with all Securities and Exchange Commission requirements for continuing disclosure of the County's financial condition, and with all applicable Municipal Securities Rulemaking Board requirements.

The County will determine the method of issuance on a case-by-case basis.

A. Competitive Sale

*In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official note of sale.*

B. Negotiated Sale

*The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following circumstances:*

1. Bonds issued as variable rate demand obligations.
2. A structure, which may require a strong pre-marketing effort such as a complex transaction or a "story" bond.
3. Size or credit rating of the issue, which may limit the number of potential bidders.
4. Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment.

C. Direct Bank Loans

*From time to time the County may elect to obtain Direct Bank Loans for its financing needs. Such Direct Bank Loans shall be considered if other methods are not viable or cost effective.*

## 7.13 Bond Insurance

The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest on insured bonds versus uninsured bonds.

In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the County may solicit quotes for bond insurance from interested providers. The County may select a provider whose bid is most cost

effective and whose terms and conditions governing the guarantee are satisfactory to the County.

#### 7.14 Debt Service Reserves

If necessary, the County may establish a reserve fund funded from bond proceeds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (i.e., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

#### 7.15 Underwriter Selection

Working with our Financial Advisor, the County may select one or more of the following:

A. Senior Manager Selection

The selection criteria shall include but not be limited to the following:

1. *The firm's ability and experience in managing transactions similar to that contemplated by the County.*
2. *Prior knowledge and experience with the County.*
3. *The firm's ability and willingness to risk capital and demonstration of such risk and capital availability.*
4. *Quality and experience of personnel assigned to the County's engagement financing plan presented.*
5. *Underwriting fees.*

B. Co-Manager Selection

*Co-managers may be selected on the same basis as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of transaction size and the necessity to ensure maximum distribution of the County's bonds.*

C. Selling Groups

*The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Director of Finance at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.*

D. Underwriter's Counsel

*In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the Senior Manager.*

E. Underwriter's Discount

*The Director of Finance with assistance from the County's financial advisor will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Director of Finance will determine the allocation of underwriting liability and management fees in consultation with the County's financial advisor.*

*The allocation of fees will be determined prior to the sale date; a cap on management fee, expenses and underwriter's counsel will be established and communicated to all parties by the Director of Finance. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.*

F. Evaluation of Underwriter Performance

*With the assistance of its Financial Advisor, the County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.*

## 7.16 Consultants

A. Financial Advisor

The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall be based on, but not limited to, the following criteria:

- a. *Experience in providing consulting services to entities similar to the County knowledge and experience in structuring and analyzing bond issues Experience and reputation of assigned personnel*
- b. *Fees and expenses*
- c. *Conflicts of Interest. The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.*

B. Bond Counsel

County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the proposed debt, that the County has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with

extensive experience in public finance and tax issues. The Bond Counsel will be selected by the County.

C. Disclosure by Financing Team Member

All financing team members will be required to provide full and complete disclosure, relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the County's best interests or which could reasonably be perceived as a conflict of interest.

### 7.17 County Financial Disclosure

The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear, comprehensive, and accurate financial information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis through the Municipal Securities Rulemaking Board's ("MSRB") Electronic Municipal Market Access ("EMMA") dataport, if applicable.

EMMA Procedures (if applicable): The County will undertake the following procedures to ensure prompt and timely submission of its continuing disclosure information if the County is required to do so in connection with a public offering of debt or obligation requiring disclosure through EMMA.

1. Email reminders are to be established and maintained through the EMMA dataport to automatically generate 30 days prior to the filing due date each year. These emails are scheduled to be delivered to the Director of Finance ("Primary Contact"), County Administrator ("Secondary Contact"), and Deputy County Administrator ("Secondary Contact").
2. After the email reminders have been received by the individuals listed above, a new continuing disclosure submission is created by the Primary Contact. All information is then reviewed for accuracy by the Secondary Contacts and then submitted by Primary Contact on or before the required filing due date. If the required continuing disclosure information will not be ready prior to the required filing due date, then a notice of failure to file the continuing disclosure information will be filed that contains an estimated filing date for the required continuing disclosure information.

3. The County shall file any material event notices within 10 days of such event occurring. If the County is unsure of the materiality of an event, it shall be discussed with its Bond Counsel and/or Financial Advisor to confirm if such event should be filed.

The procedures listed above will continue annually, however the individuals listed in the named positions may change.

## **8.0 Financial Reporting**

### **8.01 Accounting Standards**

The County's financial statements will conform to generally accepted accounting principles (GAAP) as established by the Government Accounting Standards Board (GASB).

### **8.02 Accounting Records**

The County will maintain an accounting system to allow for the accurate and timely preparation of financial statements.

### **8.03 Audit Requirements**

An independent certified public accountant will perform an annual audit of the County's financial statements. Audit results will be presented to the Board for acceptance.

## **9.0 Economic Development**

Prior to any formal or informal introduction of a potential Economic Development Project, that may require the County's direct or indirect support, the County Administrator, or his designee, and the Director of Economic Development will be required to provide an independent assessment of the proposed Economic Development Project to the Board. In providing such independent assessment, the County Administrator, or his designee, and the Director of Economic Development may be assisted by the County's financial advisor and any other consultants that are deemed appropriate. Ample time shall be provided so that the independent assessment will include, at a minimum, the following:

- A. Identification of business risk/going concern risks of the business prospect;
- B. Construction costs, including contingencies, of the Proposed Project;
- C. The direct and/or indirect County commitment involved with the Proposed Project;

- C. Evaluation of inflationary impact, if any, related to the Proposed Project or County's commitment;
- D. Evaluation of any performance management contracts that may be entered into in conjunction with the Proposed Project;
- E. Identification of any potential contingent liabilities to the County that may result from the Proposed Project; and
- G. Identification of all annual revenues and expenses (i.e. incentives, maintenance, debt service, etc.) that would result from the Proposed Project. In addition, the independent assessment shall provide, if possible, an annual cash flow pro-forma analysis so as to determine the annual impact on the County's General Fund and/or other fund as applicable.

Finally, the independent assessment shall include a determination of the impact, if any, on the County's current and/or future debt capacity.

# CAMPBELL COUNTY PUBLIC SCHOOLS BUDGET

*PLANNING WITH PURPOSE,  
BUILDING TOGETHER*

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**2025-2026  
Campbell County Schools Budget  
Amended 06/09/2025**

**School Operations Fund (205)**

<b>Revenues</b>	<b>FY26</b>	<b>% of Total</b>
Local	\$ 337,250.00	0.29%
State	\$ 77,746,703.00	67.87%
Federal	\$ 6,963,654.00	6.08%
County	\$ <u>29,511,460.00</u>	25.76%
<b>Total Revenues</b>	<b>\$ <u>114,559,067.00</u></b>	100.00%

**Expenditures**

Instruction 61100, 61112, 61114, 61115, 61118, 61132, 61135, 61210, 61220, 61230, 61310, 61314, 61315, 61320, 61410	\$ 77,231,955.00	67.42%
Federal Programs 61101, 61102, 61103, 61104, 61106, 61107, 61116, 61130, 62227	\$ 6,963,654.00	6.08%
Administration, Attendance, & Health 62110, 62120, 62140, 62160, 62210, 62220, 62224, 62230	\$ 7,037,054.00	6.14%
Pupil Transportation 63100	\$ 7,220,342.00	6.30%
Operations & Maintenance 64100	\$ 10,594,522.00	9.25%
Technology 68100, 68200, 68300	\$ <u>5,511,540.00</u>	4.81%
<b>Total Expenditures</b>	<b>\$ <u>114,559,067.00</u></b>	100.00%

**School Food Service Fund (207)**

65100	<b>\$ <u>5,112,545.00</u></b>	
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