

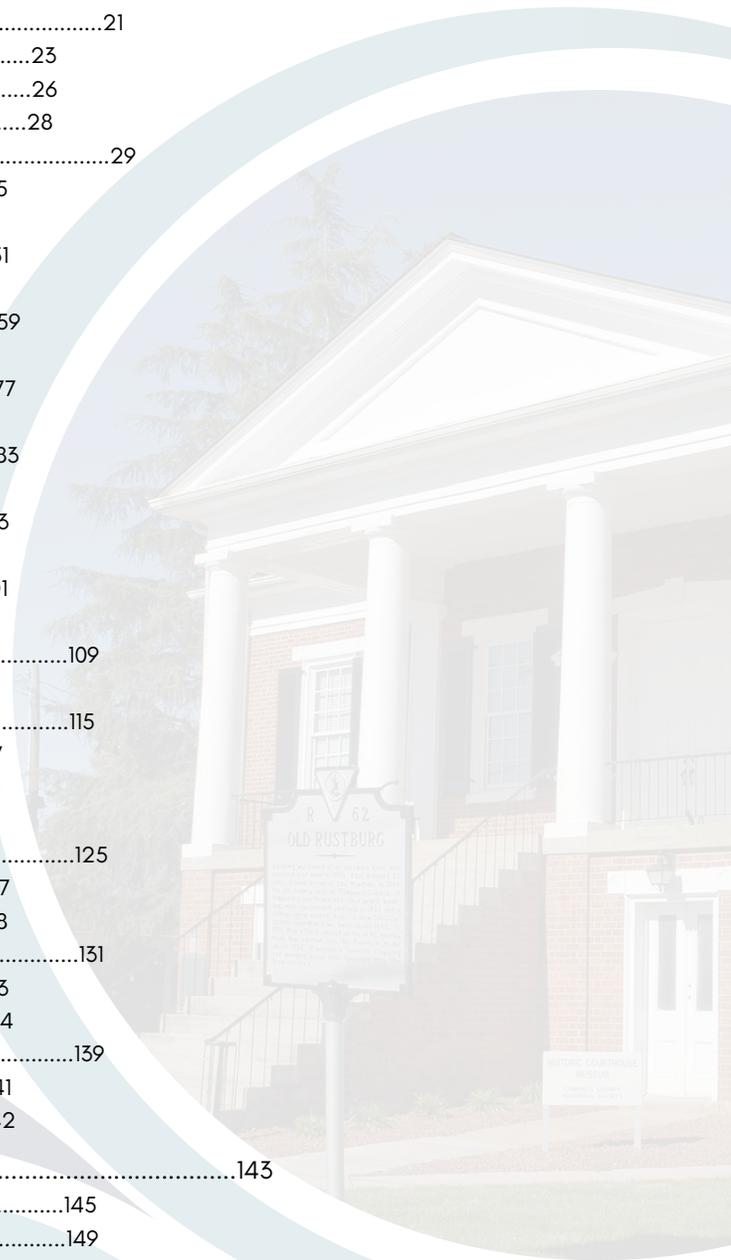
CAMPBELL COUNTY BUDGET FY2025

| ADOPTED



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ADMINISTRATOR'S MESSAGE

Frank J. Rogers
County Administrator



Be Welcomed. Be Successful. Be Home.

Fiscal Year 2024-2025 Budget Transmittal

Attached for the Board of Supervisors' review and consideration is a proposed investment plan for the 2024-2025 Fiscal Year. This year's Budget Team included: Mr. Clif Tweedy, Deputy County Administrator, Mr. Paul Harvey, Assistant County Administrator, Mrs. Jennifer Schmidt, Finance & Budget Analyst and Mrs. Brooke Wright, Office Manager. I thank them for their work and assistance with developing this proposal. I would also like to extend my gratitude to the staff of the Department of Public and Employee Relations who again this year provided invaluable help in compiling the budget books.

This year's proposed budget is best characterized as a public safety budget. After factoring in anticipated revenue growth and a proposed 5¢ reduction in the County's personal property tax rate (as well as continuing the Board's recent practice of taxing only 80% of assessed value), the focus of the expenditure side of the budget is largely dedicated to meeting the need for public safety resources.

Included in this budget proposal are:

1. Three (3) new law enforcement deputies to assist with crime reduction and traffic enforcement in the Sheriff's Department;
2. One additional full-time crew of EMS providers (6 FTEs) to better meet the demand for emergency responses;
3. Additional base funding for volunteer fire and rescue squads serving the County; and
4. Additional maintenance funding for all volunteer fire departments.

Outside of the public safety arena, the proposal includes \$550,000 in additional funding for the School Division. This would be the second consecutive year of increased funding for schools.

This budget also includes a proposed 3% across-the-board salary adjustment for all full-time positions. As context, the cost of living adjustment (COLA) for Social Security for 2024 will be 3.2%. Furthermore, health insurance premiums will be increasing 10% in January of 2025 and an adjustment in compensation will help offset some of this additional cost to employees. (We await additional information from the State regarding any mandated increases for state supported local employees.)

After factoring in the tax reductions in revenue and reviewing expenditure needs, the proposed budget reflects a 5.5% increase over the Fiscal Year 2023-2024 spending plan.

REVENUES

The County’s revenue continues to show growth across a number of revenue lines. The budget proposal presented here projects a total increase in revenues of **\$4,996,160** after tax rate reductions for a proposed budget of **\$96,372,051**. This represents a **5.5%** increase over the adopted Fiscal Year 2023-2024 Budget.

Local Revenues

Of the \$4,996,160 in total revenue growth, Local Revenues are projected to increase \$3,586,186. \$1,500,000 is a result of the projected increase in Local Sales and Use Taxes. Meals Taxes are anticipated to increase \$635,000. BPOL taxes are increasing by \$425,000 and interest earnings are projected to increase \$685,000 over the prior year’s budget.

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

Local Revenue	FY24 Budget	Projected FY25 Budget	Increase/Decrease
General Property Taxes	\$49,449,368	\$49,712,492	\$263,124
Other Local Taxes	\$16,356,685	\$18,916,635	\$2,559,950
Permits, Fees, Licenses	\$350,800	\$345,500	(\$5,300)
Fines & Forfeitures	\$125,450	\$84,000	(\$41,450)
Charges for Services	\$3,316,234	\$3,432,624	\$116,390
Miscellaneous Revenue	\$229,020	\$214,500	(\$14,520)
Recovered Costs	\$954,933	\$977,925	\$22,992
Use of Money & Property	\$200,000	\$885,000	\$685,000
Total	\$70,982,490	74,568,676	\$3,586,186

State Revenues

State Revenues are anticipated to decrease \$700,933 to a total of \$15,194,573. This is due largely to projected decreases in Public Assistance Administration (Social Services).

State Revenue	Adopted FY24 Budget	Projected FY25 Budget	Increase/Decrease
Non-Categorical	\$1,515,000	\$1,515,000	-
Shared Expenses	\$4,219,256	\$4,445,716	\$226,460
Other/Categorical	\$10,161,250	\$9,233,857	(\$927,393)
Total	\$15,895,506	\$15,194,573	(\$700,933)

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.

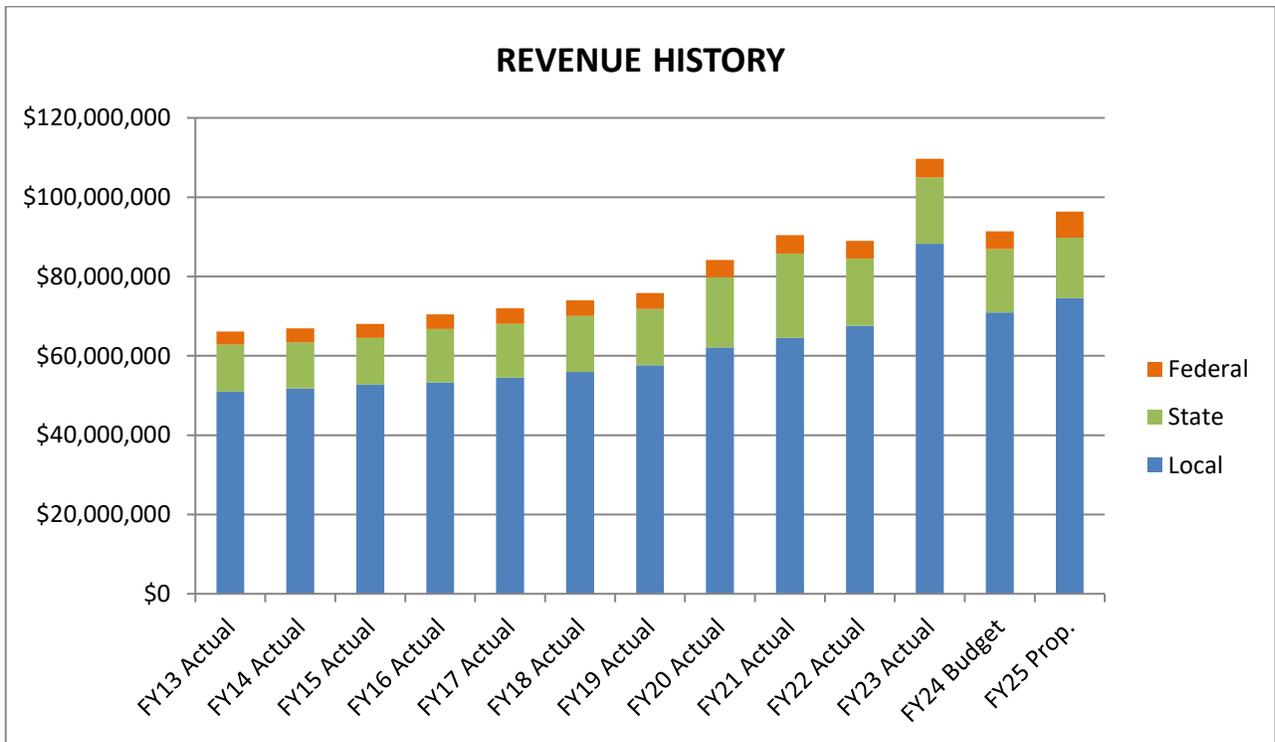
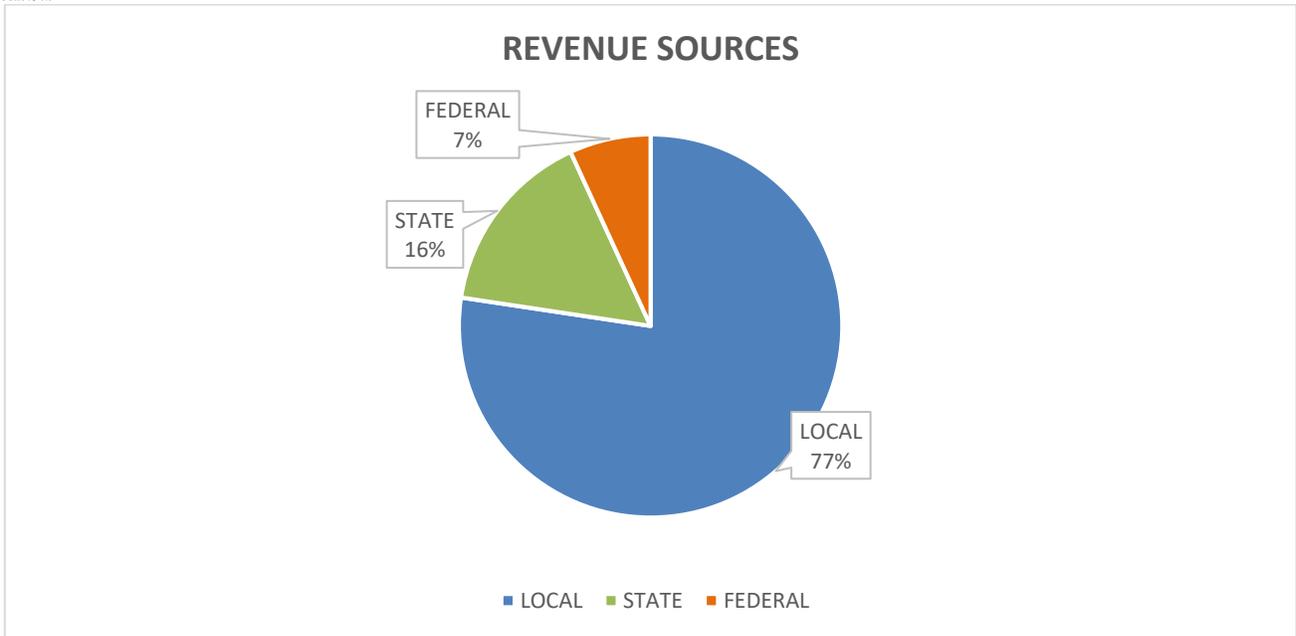
Other/Categorical State revenues are largely made up of Social Services Administration funding; Children Services Act funding, and the Personal Property Tax Relief Act allocation to the County.

Federal Revenues

And finally, Federal Revenues are projected to increase by \$2,110,907 for a total projected federal revenue of \$6,608,802.

Federal Revenue	Adopted FY24 Budget	Projected FY25 Budget	Increase/Decrease
Categorical-Public Safety	\$207,683	\$207,683	-
Categorical-Social Services	\$4,290,212	\$6,401,119	\$2,110,907
Total	\$4,497,895	\$6,608,802	\$2,110,907

This projected revenue growth, particularly in the areas of sales taxes, coupled with steady growth in other revenue categories once again, enables us to present a budget that is balanced and responsive to the Board’s priorities, as well as reflective of the input received at the Public Forum.



*Note: In FY16 Communications Taxes were reclassified from Local Revenue to State Revenue

**FY23 Actual reflects transition to twice/year tax collection

PUBLIC FORUM

On January 2nd 2024, the Board conducted a public forum to solicit input on the Fiscal Year 2024-2025 budget. Topics were as follows:

- The Historical Society requested continued support. The adopted CIP continues the County's practice of dedicating \$30,000 a year to the maintenance of the Historic Courthouse.
- Support for the Altavista YMCA's continued and expanded use of the basement of the Patrick Henry Memorial Library in Brookneal for child care. At the Board's February 6, 2024 regular meeting, a lease renewal was authorized to continue and expand this use of the facility.
- Comments were received regarding:
 - The timing of the shell building in Seneca. This project was previously authorized by the Board; funds were secured in the Fall of 2023 and the project will move forward in Fiscal Year 2024-2025. This is not a Fiscal Year 2024-2025 impact.
 - Concerns over the audio/video equipment in the Board's multi-use room (where work sessions are conducted). At the February 6th meeting of the Board, the Board authorized \$150,000 for meeting room repairs. Staff is currently exploring the best use of these funds across several meeting spaces and needs.
 - Funding for schools, with an emphasis on teacher pay. This proposal includes another \$550,000 in local support to assist the School Board in meeting these challenges.
 - Litter prevention and enforcement. No new funds or initiatives are included for this issue in this proposal.

EXPENDITURES

Attached is the proposed line item detail for the Fiscal Year 2024-2025 budget. As you review the document, staff would respectfully note the following key considerations:

As previously noted, the proposed budget includes reducing the Personal Property Tax rate by 5¢ and continuing to use the 80% assessment ratio for passenger vehicles and motorcycles to offset increases in assessed valuation. This continues the County's practice of incorporating tax reductions into our annual fiscal strategy.

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¢; reduced Personal
Property rate by 20¢; and reduced BPOL by 5%.

WHERE DOES IT ALL GO?

The proposed budget represents an increase in expenditures of **\$4,996,160**. Key expenditure increases driving this spending include the:

- \$120,000 increase in funding for volunteer fire agencies. This includes an additional \$10,000 for maintenance cost reimbursements for each agency and an increase of \$5,000 in base funding for each agency. This will be the fourth consecutive year that we have increased base funding for agencies.
- \$185,279 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.
- \$322,035 increase in the Sheriff's Department to fund three new law enforcement positions.
- \$327,236 (net) to fund an additional EMS crew (6 FTEs) to provide emergency response countywide.
- \$371,100 increase for Public Assistance Services. These services are funded with federal, state and local revenues.
- \$550,000 increase in the transfer to the School Division. This would be the second consecutive year of increased funding for the Schools.
- \$552,826 increase in the General Fund transfer to the Capital Improvement Plan to provide funds for County vehicles, public safety apparatus, County facility maintenance, County IT infrastructure and some funds for Park development, etc.
- \$635,000 increase to the Debt Service Fund. The County's practice is to direct all Meals Tax revenues to the Debt Service Fund. The FY2024-2025 budget anticipates Meals Tax revenues will increase by \$635,000 over the current year.
- \$895,776 to fund a 3% across-the-board increase for all eligible, full-time employees. As a reminder, the Social Security increase for 2024 is 3.2%.

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	8.7%
July 2024	3% Proposed Across-the Board	3.2%

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 27th to review and discuss this proposed budget.



FISCAL YEAR 2025 BUDGET MESSAGE

The proposed total Fiscal Year (FY) 2025 budgeted expenditures for the General Fund are \$96,372,051, which is \$4,996,160 greater than the current year budget, for an increase of 5.5%.

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, 2024.

The State General Assembly previously approved a bill raising the minimum wage from \$12.00 an hour on January 1, 2023 to \$13.50 an hour on January 1, 2025. The costs associated with this raise have been incorporated into the budget for FY 2025 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 \$3,225,978. They are arranged in descending order with department (Dept.) and line item information included with each expense.

1. \$1,923,105 increase in total Transfers for Dept. 93000. \$635,000 increase to the Debt Service Fund, matching the increase in expected Meals Tax revenue; \$552,826 increase to the Capital Improvement Projects (CIP) Fund, following the five (5) year plan; \$550,000 increase to the School Fund; and \$185,279 increase to the Solid Waste Fund, primarily to cover higher tipping fees and an increase in part time salaries.
2. \$500,000 net increase in Public Assistance Services, Dept. 53210, line items 5718, 5719 & 5721 all related to adoption services. These expenditures are offset 100% by Federal and State reimbursement revenues.
3. \$150,000 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 \$150,000 increase, approximately 2/3 will be reimbursed by the State and 1/3 will be paid by the County.
4. \$122,682 increase in Sheriff's Department, Dept. 31200, line item 6031, Police Equipment/Supplies, due to the request for three (3) new deputies and one (1) additional County vehicle.
5. \$104,000 increase in Maintenance of Buildings and Grounds, Dept. 43400, line item 5110, Electrical Service due to trends and price increases.
6. \$98,320 increase in Community Services Board, Dept. 52500, line item 5620, Horizon Behavioral Health due to an increase in the State funds received by Horizon which in turn increases the request for the 10% match from the County.
7. \$73,820 increase in Information Technology, Dept. 12510, line item 3323, Maintenance Contract- EDP Equipment, due to the rising cost of maintenance contracts.

8. \$50,700 increase in E-911 System, Dept. 31400, line item 5240, Electronic Network Charge, due to increased State mandates.
9. \$41,130 increase in Information Technology, Dept. 12510, line item 3190, Other Professional Services, due to increased need for outside consultants.
10. \$32,400 increase in EMS Services, Dept. 32500, line item 8119, Personal Protective Equipment, for the six (6) requested new crew members.
11. \$32,000 increase in Detention, Dept. 33400, line item 3975, Group Homes, due to the increased usage as mandated by the Court.
12. \$29,821 increase in Library Administration, Dept. 73100, line item 6012, Books & Subscriptions, due to additional State funding for purchase of Library material.
13. \$25,000 increase in Commissioner of the Revenue, Dept. 12310, line item 3190, Other Professional Services, for consulting services.
14. \$23,000 increase in Detention, Dept. 33400, line item 3972, Outreach Detention Care, for increased services to youth with cases pending before the J&D Court.
15. \$20,000 increase in Legal Services, Dept. 12210, line item 3155, Legal Fees, based on trends.

Expenditure decreases equal to or greater than \$20,000, excluding compensation and benefits lines, are listed below and total (\$589,030). They are arranged in descending order with department (Dept.) and line item information included with each decrease.

1. \$122,619 decrease in E-911 System, Dept. 31400, line item 5430, Lease Agreement - Tower Sites, due to reduction in number of tower site rentals since joining the regional radio system.
2. \$112,176 decrease in Transfers - Assigned, Dept. 99999, Future School Needs. The Board has expended significant capital funds on school facilities and set aside a sufficient balance of funds for unanticipated school facility maintenance needs.
3. \$100,000 decrease in Public Assistance Services, Dept. 53210, line item 5706, AFDC-FC, due to a reduced number of children that qualify for this particular aid.
4. \$100,000 decrease in Detention, Dept. 33400, line item 3971, Juvenile Detention Care, due to decreased usage of the juvenile detention facility as ordered by the Court.
5. \$57,000 decrease in Economic Development, Dept. 81500, line item 5910, CEDS (Comprehensive Economic Develop Strategy), due to completion of one-time expense of planning study.
6. \$30,000 decrease in Community Recreation, Dept. 71600, line item 6021, Tickets, due to less usage.
7. \$25,000 decrease in Public Assistance Services, Dept. 53210, line item 5726, View Services, due to a reduction in State funding and reduced client participation.



8. \$22,235 decrease in EMS Services, Dept. 32500, line item 8201, Medical Equipment, due to the type and number of equipment needed this year.
9. \$20,000 decrease in Animal Control, Dept. 35100, line item 3315, Maint/Repair Vehicles, due to eliminating a retro-fitting truck required by the State.

FULL TIME EMPLOYEES FOR THE COUNTY

The FY25 budget proposes to have 380 Full Time Employees (FTE's). This is a net increase of twelve (12) positions from the current number of approved positions. There are three (3) new deputy positions proposed for the Sheriff's Office, one (1) new maintenance position in the Recreation Department, funding for two (2) new Social Services positions, and a new EMS crew (6 FTE's). There were several other department changes that netted to zero (0) including one (1) position from Planning & Zoning to Administration, another position from Information Technology to Management Services, and lastly one (1) from Legal to Administration. A detailed table showing a complete distribution of FTE's may be found in the appendix.

LOCAL REVENUE SUMMARY

The proposed budget for FY 2025, as shown, does not contain any tax increases in the upcoming year. Overall, budgeted revenues increased by \$4,996,160 or 5.5% to \$96,372,051, driven primarily by Social Services Public Assistance/Administration, Local Sales and Use Tax, Interest on Investments, and Meals Tax. Local revenues make up approximately 77% 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 \$6,229,163.

1. \$2,057,244 increase in Social Services Public Assistance/ Administration - Federal is due to increase in anticipated funds from the State.
2. \$1,500,000 increase in Local Sales & Use Tax is due to current trends and increasing prices.
3. \$685,000 increase in Interest on Investments is based on recent trends.
4. \$635,000 increase in Meals Tax due to observed trends which suggest yearly increase in spending for meals.
5. \$425,000 increase in BPOL Tax is based on current collection trends.
6. \$161,584 increase in Real Property Tax which follows the observed trend of increasing total real estate values year over year.
7. \$114,342 increase in Commonwealth's Attorney Compensation Board Reimbursement is due to additional State funding.
8. \$100,000 increase in EMS Billing is due to current trends of billing collections.
9. \$98,184 increase in Sheriff Compensation Board Reimbursement is due to additional State funding.
10. \$96,000 increase in Children At Risk is due to rising costs of State mandated program.



11. \$66,858 increase in Off-Duty Deputy Fees is due to increased need/usage of off-duty deputies.
12. \$82,921 increase in Machinery & Tools Tax is due to an increase in new machinery owned by local businesses.
13. \$47,500 increase in Social Services Cost Allocation is due to history of reimbursement and current percentage rate of reimbursement.
14. \$40,000 increase in Penalties and Interest is based on current collection trends.
15. \$35,000 increase in Bank Franchise Tax is due to current collection trends.
16. \$30,000 increase in Recordation Tax Grantor is based on current collection trends.
17. \$29,530 increase in Library State Aid is provided by the State.
18. \$25,000 increase in Vehicle License Fee is based on current collection trends.

The revenue decreases listed below are greater than \$25,000 and total \$1,257,967.

1. \$1,053,423 decrease in Public Assistance/Administration.
2. \$60,000 decrease in County Recordation Grantee.
3. \$44,576 decrease in Public Service Corp Real Tax as assessed by the State Corporation Commission.
4. \$42,000 decrease in Court Fines & Forfeitures.
5. \$30,000 decrease in Electric Gross Receipts Tax.
6. \$27,968 decrease in Parks & Recreation Fees/Trips & Heritage Festival is due to anticipated downward trend in usage and lingering effects of COVID-19 pandemic.

CAPITAL IMPROVEMENT PROJECT FUND (Fund 302)

The Capital Improvement Plan (CIP) as proposed includes a revenue budget of \$15,706,620. The transfer from the General Fund for FY 2025 is \$3,500,000, pending Board approval of the FY 2025 budget. The transfer to the CIP from General Fund increased by \$552,826 over FY 2024.

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 2025, funding will come from the expected Meals Tax Revenue of \$2,800,000, combined with level funding of FY 2024 debt service payments of \$4,862,771, for a total of \$7,662,771.

SOLID WASTE MANAGEMENT FUND (Fund 515)

FY 2025 marks the 16th 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 2025 revenue budget is primarily a transfer of appropriation from the General Fund in the amount of \$2,667,930, which is greater than FY 2024 by \$185,279, to cover additional part time help at transfer sites, rising tipping fees, and hauling costs.

CLOSING COMMENTS

The FY 2025 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 \$618,018
2. Each 1 cent of personal property tax generates \$30,265
3. Each 1 cent of machinery and tools tax generates \$21,033

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 27th budget workshop (February 29th 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 2025 budget presentation, adoption, and approval of appropriations is scheduled for Tuesday, April 2nd 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 2022 actual revenue
4. FY 2023 actual revenue
5. FY 2024 adopted budget
6. FY 2025 Departmental Projection
7. FY 2025 Administrator Projection
8. \$ Change from FY 2024

(found by subtracting FY 2025 Admin Projected by FY 2024 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 2022 actual expenditure
7. FY 2023 actual expenditure
8. FY 2024 adopted budget
9. FY 2025 Departmental Request
10. FY 2025 Administrator proposed budget
11. \$ Change from FY 2024

(found by subtracting FY 2025 Admin Proposed by FY 2024 Adopted Budget)



BUDGET OVERVIEW

HABERER
BUILDING
47 COURTHOUSE LANE





Dept #	Department Name	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQ FY25	ADMIN PROP FY25	FY25 PROP - FY25 DEPT REQ	FY25 PROP - FY24 ADP	FY24 VS FY25 % OF CHANGE	% OF TOTAL EXP
11010	Board of Supervisors	83,784	86,723	122,653	111,506	110,506	(1,000)	(12,147)	-9.90%	
11011	Non-Departmental Expenses	176,854	239,986	1,621,695	1,632,735	1,171,495	(461,240)	(450,200)	-27.76%	
12110	County Administrator	374,878	410,805	631,584	889,289	895,039	5,750	263,455	41.71%	
12210	Legal Services	348,948	327,923	350,902	360,531	281,856	(78,675)	(69,046)	-19.68%	
12240	Accounting Services	68,400	69,400	70,400	75,720	75,720	-	5,320	7.56%	
12310	Commissioner of Revenue	413,195	414,018	442,748	473,220	462,020	(11,200)	19,272	4.35%	
12315	Business Auditor	144,329	152,633	156,676	151,439	150,189	(1,250)	(6,487)	-4.14%	
12340	Locally Funded Treasurer	49,306	54,377	53,901	59,920	59,920	-	6,019	11.17%	
12350	Real Estate Office	407,413	509,790	300,176	319,437	317,237	(2,200)	17,061	5.68%	
12410	Treasurer	701,847	709,781	776,986	811,439	809,479	(1,960)	32,493	4.18%	
12415	Finance & Strategic Initiatives	273,854	202,870	-	-	-	-	-	0.00%	
12420	Management Services	574,578	582,445	475,669	648,703	648,821	118	173,152	36.40%	
12425	Public & Employee Relations	261,565	260,823	275,568	282,938	282,788	(150)	7,220	2.62%	
12510	Information Technology	914,106	1,038,953	1,114,461	1,164,368	1,164,168	(200)	49,707	4.46%	
12520	Fuel Services	281,452	284,607	250,000	250,000	260,000	10,000	10,000	4.00%	
12530	Central Purchasing	110,799	75,199	78,205	81,990	82,184	194	3,979	5.09%	
12560	Communication Services	184,821	152,982	103,700	90,000	90,000	-	(13,700)	-13.21%	
12600	Organizational Memberships	47,704	49,514	51,205	53,135	53,135	-	1,930	3.77%	
13200	Registrar	426,279	375,363	373,707	446,948	446,948	-	73,241	19.60%	
General Government Administration		5,844,112	5,998,193	7,250,236	7,903,318	7,361,505	(541,813)	111,269	1.53%	7.65%
21100	Circuit Court	95,329	105,001	102,161	107,200	107,200	-	5,039	4.93%	
21150	Commissioner Of Accounts	922	942	1,084	1,264	1,264	-	180	16.61%	
21200	General District Court	6,541	7,336	10,484	25,508	9,558	(15,950)	(926)	-8.83%	
21300	Magistrates	853	819	1,150	800	800	-	(350)	-30.43%	
21500	Juvenile & Domestic Relations	11,585	10,716	14,392	11,673	10,273	(1,400)	(4,119)	-28.62%	
21600	Clerk Of The Circuit Court	647,732	704,713	675,180	755,041	742,422	(12,619)	67,242	9.96%	
21900	Victim/Witness Program	252,306	271,160	270,782	288,390	288,390	-	17,608	6.50%	
22100	Commonwealth's Attorney	842,018	895,596	931,991	1,043,056	994,284	(48,772)	62,293	6.68%	
22200	Locally Funded Comwth Attny	91,729	96,275	98,844	103,926	103,926	-	5,082	5.14%	
Judicial Administration		1,949,015	2,092,558	2,106,068	2,336,858	2,258,117	(78,741)	152,049	7.22%	2.35%
31200	Sheriff's Department	5,437,696	5,556,675	5,663,609	6,627,887	6,330,587	(297,300)	666,978	11.78%	
31210	Sheriff's Off-Duty Deputies	110,005	195,806	132,816	199,674	199,674	-	66,858	50.34%	
31220	Sheriff's Dept/County	803,392	983,433	1,104,050	1,190,775	1,190,775	-	86,725	7.86%	
31400	E-911 System	1,425,632	1,745,795	1,682,859	1,664,821	1,664,371	(450)	(18,488)	-1.10%	
31630	DMV 402 Grant-Alcohol	8,523	8,298	-	-	-	-	-	0.00%	
31640	DMV Select Enf Grant-SP	15,064	8,616	-	-	-	-	-	0.00%	
31641	DMV Selective Enf Grant	14,188	9,841	-	-	-	-	-	0.00%	
31642	DMV Select Enf Grant-OC	5,865	6,759	-	-	-	-	-	0.00%	
31730	DMV-Police Traffic Services	3,395	18,868	-	-	-	-	-	0.00%	
31735	DMV Safety 402 Select Enf	7,156	-	-	-	-	-	-	0.00%	
31740	BJA Edward Byrne Computer Grant	10,508	12,128	-	-	-	-	-	0.00%	
31745	Violence Against Women	31,422	33,425	-	-	-	-	-	0.00%	
31752	E. Byrne Memorial JAG	15,248	-	-	-	-	-	-	0.00%	
31753	LOLE Block Grant	-	2,283	-	-	-	-	-	0.00%	
31755	COPS De-Escalation Grant	-	631	-	-	-	-	-	0.00%	
31760	ARPA Law Enf Eq Grant	-	6,680	-	-	-	-	-	0.00%	
31797	Bulletproof Vest Partner Grant	5,666	8,186	-	-	-	-	-	0.00%	
31810	School Resource Officers	785,237	966,176	901,689	962,225	962,225	-	60,536	6.71%	
32200	Volunteer Fire Companies	301,158	313,000	367,886	383,801	383,801	-	15,915	4.33%	
32201	Altavista Fire Company	89,240	76,350	76,150	93,600	93,600	-	17,450	22.92%	
32202	Brookneal Fire Company	51,000	54,700	54,500	71,950	71,950	-	17,450	32.02%	
32203	Brookville Fire Company	49,136	59,663	54,500	71,950	71,950	-	17,450	32.02%	
32204	Concord Fire Company	62,696	70,663	54,500	71,950	71,950	-	17,450	32.02%	
32205	Evington Fire Company	129,238	57,289	60,150	77,600	77,600	-	17,450	29.01%	
32206	Gladys Fire Company	50,412	55,125	54,500	71,950	71,950	-	17,450	32.02%	
32207	Lyn Dan Fire Company	45,000	53,242	54,500	71,950	71,950	-	17,450	32.02%	
32208	Rustburg Fire Company	50,049	52,250	54,500	71,950	71,950	-	17,450	32.02%	
32209	Red House Fire Company	-	1,750	1,750	1,750	1,750	-	-	0.00%	
32300	Volunteer Amb/Rescue Squads	164,422	158,985	182,358	192,811	190,811	(2,000)	8,453	4.64%	
32302	Brookneal Rescue Squad	29,693	27,545	30,000	30,000	30,000	-	-	0.00%	
32303	Campbell County Rescue	53,600	53,250	57,950	60,500	60,500	-	2,550	4.40%	
32304	Citizens Rescue Squad	45,000	22,794	47,250	47,250	47,250	-	-	0.00%	
32305	Concord Rescue Squad	51,600	50,250	54,950	57,500	57,500	-	2,550	4.64%	
32306	Rustburg Rescue Squad	25,184	28,296	70,000	70,000	70,000	-	-	0.00%	
32400	Forestry Service	20,329	20,329	20,329	20,329	20,329	-	-	0.00%	
32500	EMS Services	3,604,248	3,980,442	4,193,291	5,009,272	4,723,778	(285,494)	530,487	12.65%	
33200	Local Corrections	3,000,713	3,381,279	3,600,000	3,600,000	3,600,000	-	-	0.00%	
33300	Probation Office	3,960	5,496	4,480	3,977	3,977	-	(503)	-11.23%	
33400	Detention	454,475	327,574	510,878	464,462	464,462	-	(46,416)	-9.09%	
34500	Building Inspections	332,457	355,898	376,311	413,909	413,909	-	37,598	9.99%	
35100	Animal Control	264,032	294,078	330,623	324,483	324,483	-	(6,140)	-1.86%	
35300	Medical Examiner	820	860	640	640	640	-	-	0.00%	
35500	Public Safety	356,797	393,331	425,719	473,290	467,075	(6,215)	41,356	9.71%	
Public Safety		17,914,256	19,458,036	20,222,738	22,402,256	21,810,797	(591,459)	1,588,059	7.85%	22.67%

41200 Highway Services	15,746	10,276	25,000	25,000	20,000	(5,000)	(5,000)	-20.00%	
41320 Street Lights	11,427	13,689	13,000	15,000	15,000	-	2,000	15.38%	
43400 Maintenance of Bldgs & Grnds	1,677,592	1,706,967	1,943,646	2,080,085	2,058,335	(21,750)	114,689	5.90%	
44100 Public Works Admin	156,222	178,889	187,551	200,789	199,539	(1,250)	11,988	6.39%	
Public Works	1,860,987	1,909,819	2,169,197	2,320,874	2,292,874	(28,000)	123,677	5.70%	2.38%
51200 Supplement-Local Health	409,181	404,070	409,181	400,100	400,100	-	(9,081)	-2.22%	
52500 Community Services Board	189,401	191,401	215,760	314,080	314,080	-	98,320	45.57%	
53100 Social Services Admin	4,706,443	5,019,216	5,598,280	6,513,274	6,145,827	(367,447)	547,547	9.78%	
53110 Other Welfare Services	429,541	433,384	-	-	-	-	-	0.00%	
53210 Public Assistance Services	2,526,763	2,762,984	2,985,000	3,356,100	3,356,100	-	371,100	12.43%	
53230 CVACL	65,745	65,745	65,745	65,745	65,745	-	-	0.00%	
53235 Volunteer Program	52,095	264	-	-	-	-	-	0.00%	
53500 Community Support Grant	4,573	-	5,000	5,000	5,000	-	-	0.00%	
53700 Housing Assistance Services	118,852	118,546	152,021	164,702	164,702	-	12,681	8.34%	
53800 Children's Services Act	4,978,497	4,923,604	4,871,539	5,062,770	5,033,770	(29,000)	162,231	3.33%	
53810 Youth Services	88,920	84,430	130,900	143,678	143,678	-	12,778	9.76%	
53900 Health/Education & Welfare	17,833	18,151	18,486	18,836	18,836	-	350	1.89%	
Health & Welfare	13,587,844	14,021,796	14,451,912	16,044,285	15,647,838	(396,447)	1,195,926	8.28%	16.26%
71100 Recreation Administration	432,944	384,502	476,585	549,568	545,568	(4,000)	68,983	14.47%	
71400 CEQL	876	76,309	188,372	166,154	166,504	350	(21,868)	-11.61%	
71600 Community Recreation	85,108	65,218	154,626	126,658	126,658	-	(27,968)	-18.09%	
72500 Historic Landmarks	5,000	2,500	5,000	6,000	5,000	(1,000)	-	0.00%	
73100 Library Administration	1,252,226	1,369,740	1,462,785	1,582,315	1,582,315	-	119,530	8.17%	
73300 Literacy Program	36,069	44,503	44,365	47,257	47,257	-	2,892	6.52%	
Recreation & Culture	1,812,223	1,942,773	2,331,733	2,477,952	2,473,302	(4,650)	141,569	6.07%	2.57%
81100 Planning/Zoning	496,215	509,381	543,058	414,169	411,069	(3,100)	(131,989)	-24.30%	
81500 Economic Development	662,600	1,418,306	682,014	717,273	648,501	(68,772)	(33,513)	-4.91%	
81600 Planning & Development	51,000	51,000	51,000	53,000	51,000	(2,000)	-	0.00%	
81625 CC Utility Service Authority (CCUSA)	91,747	91,838	97,960	93,476	93,476	-	(4,484)	-4.58%	
82200 Conservation Management	13,713	13,713	14,690	14,690	14,690	-	-	0.00%	
82250 Environment Mgmt Program	114,184	176,667	175,596	192,723	192,723	-	17,127	9.75%	
83400 Cooperative Extension	73,073	119,899	147,908	154,775	154,775	-	6,867	4.64%	
Community Development	1,502,532	2,380,804	1,712,226	1,640,106	1,566,234	(73,872)	(145,992)	-8.53%	1.63%
91400 Expenditures	-	-	(500,000)	(500,000)	(658,000)	(158,000)	(158,000)	31.60%	
92100 Revenue Refunds	333	786	-	-	-	-	-	0.00%	
93000 Transfers	38,598,827	42,596,708	41,439,056	42,254,507	43,362,161	1,107,654	1,923,105	4.64%	
96000 Special Tax Districts	60,407	63,139	80,549	80,549	99,985	19,436	19,436	100.00%	
97000 Grant Pass-Through Funds	25,000	344,496	-	-	-	-	-	0.00%	
99999 Assigned	382,399	112,176	112,176	-	-	-	(112,176)	-100.00%	
Undistributed Expenditures, Transfers & Assigned	39,066,966	43,117,305	41,131,781	41,835,056	42,804,146	969,090	1,672,365	4.07%	44.49%
Grand Total Fund 100 Expenditures	83,537,934	90,921,284	91,375,891	96,960,705	96,214,813	(745,892)	4,838,922	5.30%	100.00%

GENERAL FUND REVENUE

(100)

LOCAL, STATE, AND
FEDERAL SOURCES





Fund 100 Local Revenue	Line Description	Actual FY22	Actual FY23	Adopt Budget FY24	Dept Projected FY25	Projected Budget FY25	FY25 Projected - FY24 Adopted
General Property Taxes							
	Apportioned Vehicle for Hire	284,931	553,749	335,000	850,938	350,000	15,000
	Machinery & Tools Tax	6,529,020	5,974,062	6,647,662	6,730,583	6,730,583	82,921
	Manufactured Home Tax	150,858	215,864	151,500	148,068	151,500	-
	Motor Home & Rec Camper	418,860	680,903	445,000	514,628	445,000	-
	Penalties and Interest	663,999	771,848	660,000	700,000	700,000	40,000
	Personal Property Tax	12,735,759	17,609,293	12,851,241	15,510,604	12,840,000	(11,241)
	Public Service Corp Real Tax	2,286,503	2,280,424	2,325,000	2,300,000	2,280,424	(44,576)
	Real Estate Tax Mt. Vista Road	19,085	1,445	-	-	-	-
	Real Property Tax	22,311,693	33,245,833	25,738,416	25,861,074	25,900,000	161,584
	Real Property Tax - Special Tax District	122,239	388,846	215,000	215,000	215,000	-
	TWID Special Tax District	62,931	98,733	80,549	99,985	99,985	19,436
	General Property Taxes Total	45,585,878	61,821,000	49,449,368	52,930,880	49,712,492	263,124
Other Local Taxes							
	Animal Friendly License Plate Sales	1,563	1,217	1,435	1,435	1,435	-
	Bank Franchise Tax	372,959	395,731	375,000	410,000	410,000	35,000
	BPOL Tax	2,586,440	2,664,170	2,375,000	2,800,000	2,642,762	267,762
	Consumer Utility Tax	814,105	950,276	895,000	895,000	895,000	-
	County Licenses	250	340	250	200	200	(50)
	County Recordation Grantee	647,611	580,822	600,000	578,972	540,000	(60,000)
	Electric Gross Receipts Tax	282,563	234,450	280,000	250,000	250,000	(30,000)
	Local Probate Tax-Wills & Grants	14,042	16,776	15,000	16,901	15,000	-
	Local Sales & Use Tax	7,503,025	8,224,058	7,500,000	9,000,000	9,000,000	1,500,000
	Meals Tax	2,160,727	2,341,536	2,165,000	2,765,000	2,800,000	635,000
	Recordation Tax Grantor	177,179	165,918	110,000	165,000	140,000	30,000
	Transient Occupancy Tax	246,521	250,829	265,000	350,000	265,000	-
	Vehicle License Fee	1,710,298	2,838,300	1,775,000	1,800,000	1,800,000	25,000
	Other Local Taxes Total	16,517,283	18,664,423	16,356,685	19,032,508	18,759,397	2,402,712
Charges for Services							
	Animal Control Service Fee	-	-	200	689	-	(200)
	Animal Shelter	312	24	-	-	-	-
	Commonwealth Attorney Fee	3,838	5,492	4,000	5,382	4,000	-
	Court Appointed Attorney	(904)	(322)	300	-	-	(300)
	DMV Stop	148,406	145,107	150,000	150,000	150,000	-
	EMS Billing	2,472,666	2,512,625	2,300,000	2,300,000	2,400,000	100,000
	Fees and Delinquent Collections	148,401	113,964	135,000	135,000	115,000	(20,000)
	Felons Fluid Withdrawal Fee	1,158	1,819	1,200	1,100	1,200	-

Fund 100 Local Revenue	Line Description	Actual FY22	Actual FY23	Adopt Budget FY24	Dept Projected FY25	Projected Budget FY25	FY25 Projected - FY24 Adopted
	Fuel Sales	260,592	276,695	250,000	250,000	260,000	10,000
	Home Study Fees	1,889	283	1,000	1,000	1,000	-
	Law Library Fees & Fines	-	656	-	-	-	-
	Library Fees & Fines	9,005	7,276	10,000	8,000	5,000	(5,000)
	Library Receipts - Copier	16,409	18,992	16,000	18,000	16,000	-
	Miscellaneous Fees & Charges	78,671	73,991	50,000	50,000	50,000	-
	Miscellaneous Revenue	2,796	67,645	-	-	-	-
	Off-Duty Deputy Fees	113,210	218,744	132,816	132,816	199,674	66,858
	Parks & Recreation Fees/Trips & Heritage Festival	108,790	87,710	154,626	125,250	126,658	(27,968)
	Sale of County Maps	196	382	100	100	100	-
	Sheriff's Fees	3,992	3,992	3,992	3,992	3,992	-
	Telephone Charges Collected	107,465	105,417	107,000	90,000	100,000	(7,000)
	Charges for Services Total	3,476,892	3,640,492	3,316,234	3,271,329	3,432,624	116,390
Recovered Costs							
	School Funded Resource Officers	733,355	821,563	870,767	870,767	888,107	17,340
	SOVA-ICAC Reimbursement	79,663	77,951	84,166	84,166	89,818	5,652
	Recovered Costs Total	813,018	899,514	954,933	954,933	977,925	22,992
Revenue Use of Money and Property							
	DIOR Leases Rec Recognized	-	106,256	-	-	-	-
	Interest on Investments	104,762	2,066,723	65,000	750,000	750,000	685,000
	Interest-Leases Receivable	-	7,642	-	-	-	-
	Rental of General Property	33,247	25,456	135,000	135,000	135,000	-
	Revenue Use of Money and Property Total	138,009	2,206,077	200,000	885,000	885,000	685,000
Fines & Forfeitures							
	Court Fines & Forfeitures	37,659	29,604	72,000	26,756	30,000	(42,000)
	Courthouse Maintenance Fee	13,301	13,477	10,500	11,000	10,500	-
	Courthouse Security Fee	29,798	40,826	32,000	36,000	32,000	-
	E-Summons Revenue	7,576	8,911	7,500	5,500	7,500	-
	Jail Admission Fees	3,765	4,868	3,200	3,200	4,000	800
	Non-Consecutive Jail Time	100	-	-	-	-	-
	Parking Fines	30	10	250	-	-	(250)
	Fines & Forfeitures Total	92,229	97,696	125,450	82,456	84,000	(41,450)
Misc Revenue							
	Annual Insurance Dividend	15	-	-	-	-	-
	CPR/EMT/Fire Training Fees	20,701	-	-	-	-	-
	Fray Family Trust Revenue	12,000	-	12,000	12,000	12,000	-
	Gifts & Donations - Public Safety	524	-	-	-	-	-

Fund 100 Local Revenue	Line Description	Actual FY22	Actual FY23	Adopt Budget FY24	Dept Projected FY25	Projected Budget FY25	FY25 Projected - FY24 Adopted
	Gifts & Donations - Sheriff	44,148	-	-	-	-	-
	Gifts & Donations/Literacy	30	-	3,000	-	-	(3,000)
	Health Department Earned	10,566	18,376	25,000	25,000	25,000	-
	Insurance Recoveries	185,762	124,678	65,000	65,000	65,000	-
	Leesville Road Waterline	57,513	139,027	31,500	35,000	35,000	3,500
	Library Cleaning Charges	11,354	12,782	13,520	13,520	13,500	(20)
	Miscellaneous Refunds	506	628	5,000	5,000	-	(5,000)
	Miscellaneous Revenue - Opioid	-	117,384	-	-	-	-
	Miscellaneous Unclaimed Proceeds	3,442	-	-	-	-	-
	Nuisance Abatement Restitution	279	-	-	-	-	-
	Sale of Real Estate	4,725	4,848	-	-	-	-
	Sale of Salvage & Surplus	58,259	21,338	30,000	30,000	20,000	(10,000)
	Special Investigations Restitution	2,864	3,627	4,000	4,000	4,000	-
	Unclaimed Proceeds from Land Sales	69,739	132,205	40,000	40,000	40,000	-
	Victim/Witness Travel Reimbursement	(1,626)	-	-	-	-	-
	Misc Revenue Total	480,801	574,893	229,020	229,520	214,500	(14,520)
Permits, Fees & Licenses							
	2.00% Levy Building Permits	4,443	4,435	4,300	4,400	4,300	-
	Building Inspection Fees	2,350	1,825	700	700	750	50
	Building Permit Fees	220,375	222,593	215,000	220,000	215,000	-
	Dangerous Dog Licenses	255	85	250	-	-	(250)
	Dog Licenses	12,722	9,889	15,000	8,000	8,000	(7,000)
	E&S Storm Water MGMT Fees	79,728	81,322	65,000	68,000	65,000	-
	Firework/Explosive Permit	400	250	350	250	250	(100)
	Land Transfer Fees	2,181	2,048	1,800	1,948	1,800	-
	Land Use Application Fees	7,140	8,679	8,000	8,000	8,000	-
	Plan Review Fee (Towers)	-	-	6,500	-	-	(6,500)
	Plan Review Fee PEC Application	3,000	4,100	2,000	2,400	2,000	-
	Plat Fees	6,515	9,395	7,400	7,000	7,400	-
	Storm Water MGMT Fees	14,977	19,628	10,000	14,000	13,000	3,000
	Zoning & Subdivision Permit	14,077	20,000	14,500	16,500	20,000	5,500
	Zoning Exceptions/Setback	100	200	-	-	-	-
	Permits, Fees & Licenses Total	368,263	384,449	350,800	351,198	345,500	(5,300)
Total Fund 100 Local Revenue		67,472,373	88,288,544	70,982,490	77,737,824	74,411,438	3,428,948

Fund 100 State Revenue	Line Description	Actual FY22	Actual FY23	Adopt Budget FY24	Dept Projected FY25	Projected Budget FY25	FY25 Projected - FY24 Adopted
Categorical Aid							
	ARPA Grant - Library	21,080	1,378	-	-	-	-
	Asset Forfeiture	7,407	5,228	-	-	-	-
	Children At Risk (CAR)	3,169,319	3,272,839	3,040,000	3,136,000	3,136,000	96,000
	Circuit Court Records Preservation	33,941	53,076	-	-	-	-
	Commonwealth Tax Credit	3,456,013	3,456,013	3,456,013	3,456,013	3,456,013	-
	Covid-19 America Rescue Plan	12,000	173,876	-	-	-	-
	Covid-19 CARES Registrar Revenue	1,954	-	-	-	-	-
	Covid-19 CARES Revenue	1,422,086	-	-	-	-	-
	Covid-19 CESF Revenue	1,494	-	-	-	-	-
	Credit Card Rebate Revenue	9,489	10,243	7,500	10,000	10,000	2,500
	E-911 Phone Replacement Grant	1,933	-	-	-	-	-
	Jury Claims Reimbursement	9,990	8,340	7,500	7,500	7,500	-
	Juvenile Crime Control Act	53,024	53,024	53,024	53,024	53,024	-
	Library State Aid	178,187	202,124	202,665	232,195	232,195	29,530
	Literacy Grant - State	-	-	2,000	-	-	(2,000)
	Miscellaneous Revenue	13,248	-	-	-	-	-
	Opioids Settlement Revenue	-	53,094	-	-	-	-
	Pet Spay & Neuter Funds	101	100	-	-	-	-
	Public Assistance/Admin	2,424,798	2,570,023	3,097,761	2,044,338	2,044,338	(1,053,423)
	Recordation Tax - State	-	-	-	-	-	-
	Rescue Squad Assistance	40,643	47,381	-	-	-	-
	Rosenwald School Grant	50,000	327,840	-	-	-	-
	Seneca Maintenance	9,000	8,250	9,000	9,000	9,000	-
	State Allocation for Administration	10,787	13,405	10,787	10,787	10,787	-
	State Victim/Witness Grant	65,281	60,914	-	-	-	-
	Technology Trust Fees	28,824	34,193	-	-	-	-
	Tobacco Precision Ag	-	228,863	-	-	-	-
	Va Domestic Violence Victims Grant	38,018	39,130	40,000	40,000	40,000	-
	VITA Educational Grant	-	2,035	-	-	-	-
	Wireless E-911 Reimbursement	258,421	229,553	235,000	235,000	235,000	-
Categorical Aid Total		11,317,038	10,850,922	10,161,250	9,233,857	9,233,857	(927,393)

Fund 100 State Revenue	Line Description	Actual FY22	Actual FY23	Adopt Budget FY24	Dept Projected FY25	Projected Budget FY25	FY25 Projected - FY24 Adopted
Non-Categorical Aid							
	Communications Tax	994,981	966,104	1,000,000	1,000,000	1,000,000	-
	Mobile Home Titling	137,399	160,914	125,000	125,000	125,000	-
	Moped ATV Sales Tax	5,007	10,602	5,000	5,000	5,000	-
	Railroad Rolling Stock	133,969	146,129	135,000	135,000	135,000	-
	Rental Tax	329,548	315,833	250,000	250,000	250,000	-
	Non-Categorical Aid Total	1,600,904	1,599,582	1,515,000	1,515,000	1,515,000	-
Shared Expenses							
	Clerks Office	394,325	421,217	421,500	431,382	431,382	9,882
	Commissioner of Revenue	192,017	205,901	201,700	198,301	198,301	(3,399)
	Commonwealth's Attorney	570,709	591,680	612,479	726,821	726,821	114,342
	Electoral Board Reimbursement	-	-	11,954	12,603	12,603	649
	Primary Election Cost Reimbursement	1,149	7,142	-	-	-	-
	Registrar	80,280	84,118	95,463	102,265	102,265	6,802
	Sheriff	2,551,699	2,753,008	2,716,160	2,646,653	2,814,344	98,184
	Treasurer	152,294	162,169	160,000	160,000	160,000	-
	Shared Expenses Total	3,942,473	4,225,235	4,219,256	4,278,025	4,445,716	226,460
	Total Fund 100 State Revenue	16,860,415	16,675,739	15,895,506	15,026,882	15,194,573	(700,933)

Fund 100 Federal Revenue	Line Description	Actual FY22	Actual FY23	Adopt Budget FY24	Dept Projected FY25	Projected Budget FY25	FY25 Projected - FY24 Adopted
Categorical (Public Safety)							
	Bulletproof Vest Partners	9,305	4,559	-	-	-	-
	DMV 402 Grant-Selective Enf	22,695	23,884	-	-	-	-
	DMV 402 Grant-Selective Enf	20,810	7,787	-	-	-	-
	DMV -Police Traffic Service	9,042	17,196	-	-	-	-
	E. Byrne Justice Grant	-	15,248	-	-	-	-
	E. Byrne Memorial JAG Grant	10,508	-	-	-	-	-
	Emergency Mgmt Perf Grant	-	13,805	-	-	-	-
	LOLE Block Grant	-	2,283	-	-	-	-
	Sheriff ARPA Fed Stimulus	145,328	-	-	-	-	-
	Victim Witness Grant	152,321	157,417	207,683	207,683	207,683	-
	Violence Against Women Grant	24,028	39,362	-	-	-	-
Categorical (Public Safety) Total		394,037	281,541	207,683	207,683	207,683	-
Categorical (Social Services)							
	ARPA Funds - Domestic Violence	-	787	-	-	-	-
	Cost Allocation	203,498	-	200,000	247,500	247,500	47,500
	Housing Assistance - Federal	92,143	53,911	59,668	65,831	65,831	6,163
	Medicaid Transportation	871	-	-	-	-	-
	Public Assistance/Admin - Fed	3,847,339	4,381,024	4,030,544	6,087,788	6,087,788	2,057,244
	VTC - ARPA Tourism	-	30,000	-	-	-	-
Categorical (Social Services) Total		4,143,851	4,465,722	4,290,212	6,401,119	6,401,119	2,110,907
Total Fund 100 Federal Revenue		4,537,888	4,747,263	4,497,895	6,608,802	6,608,802	2,110,907

Local Revenue	67,472,373	88,288,544	70,982,490	77,737,824	74,411,438	3,428,948
State Revenue	16,860,415	16,675,739	15,895,506	15,026,882	15,194,573	(700,933)
Federal Revenue	4,537,888	4,747,263	4,497,895	6,608,802	6,608,802	2,110,907
Grand Total Revenue Fund 100	88,870,676	109,711,546	91,375,891	99,373,508	96,214,813	4,838,922

GENERAL FUND DEPARTMENTAL **EXPENDITURES**

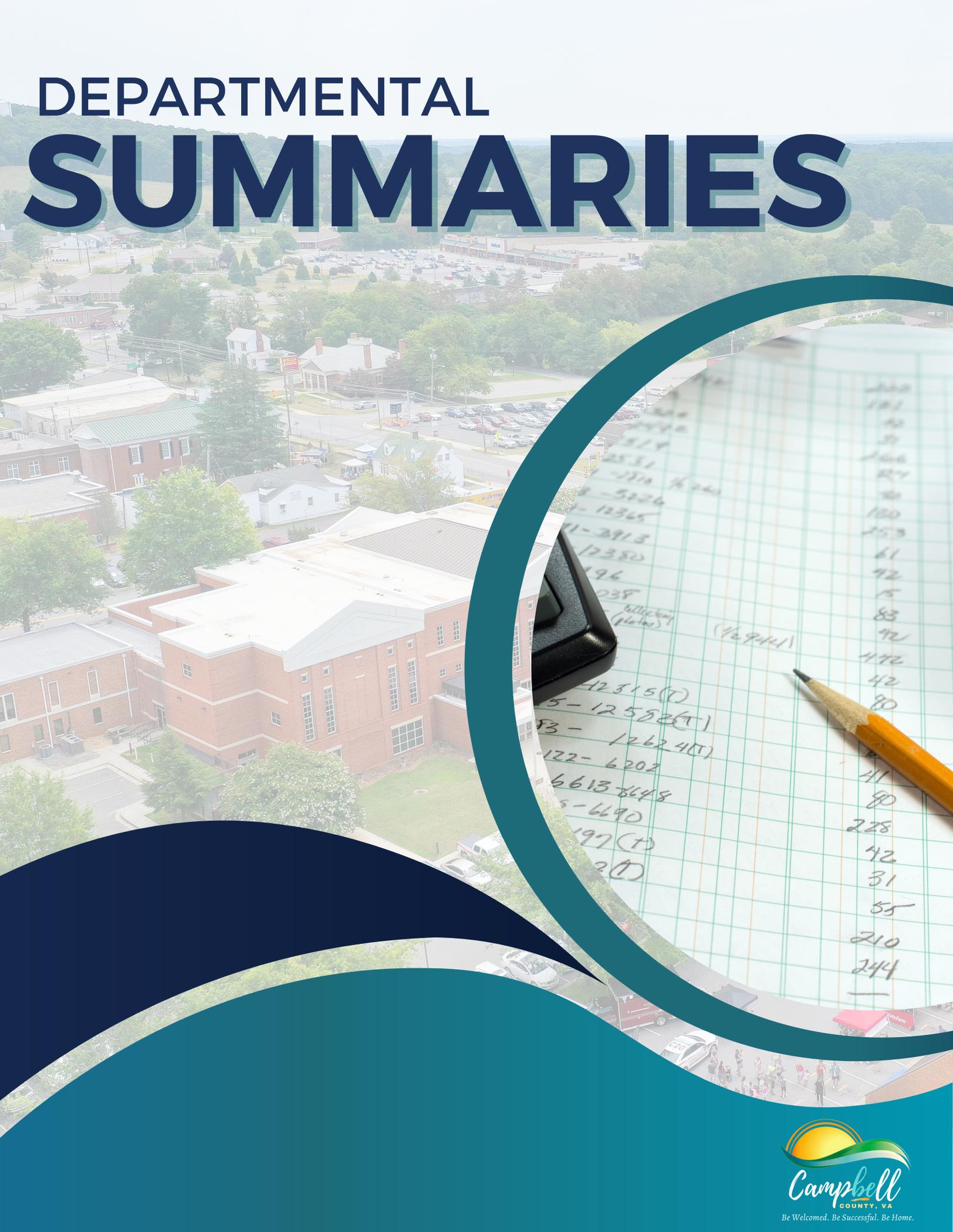
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**LOCAL
COSTS**





DEPARTMENTAL SUMMARIES



181	166
42	224
31	90
2531	180
-2716 (K 240)	253
-5226	61
-12365	42
11-2913	15
12350	83
196	42
238	172
withholding (globo)	42
(12944)	80
42315(T)	
5-12588(T)	41
83-12624(T)	80
-122-6202	228
6613-8648	42
5-6690	31
197(T)	55
2(T)	210
	244
	—



GENERAL GOVERNMENT ADMINISTRATION

(11010-13200)



Be Welcomed. Be Successful. Be Home.





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.



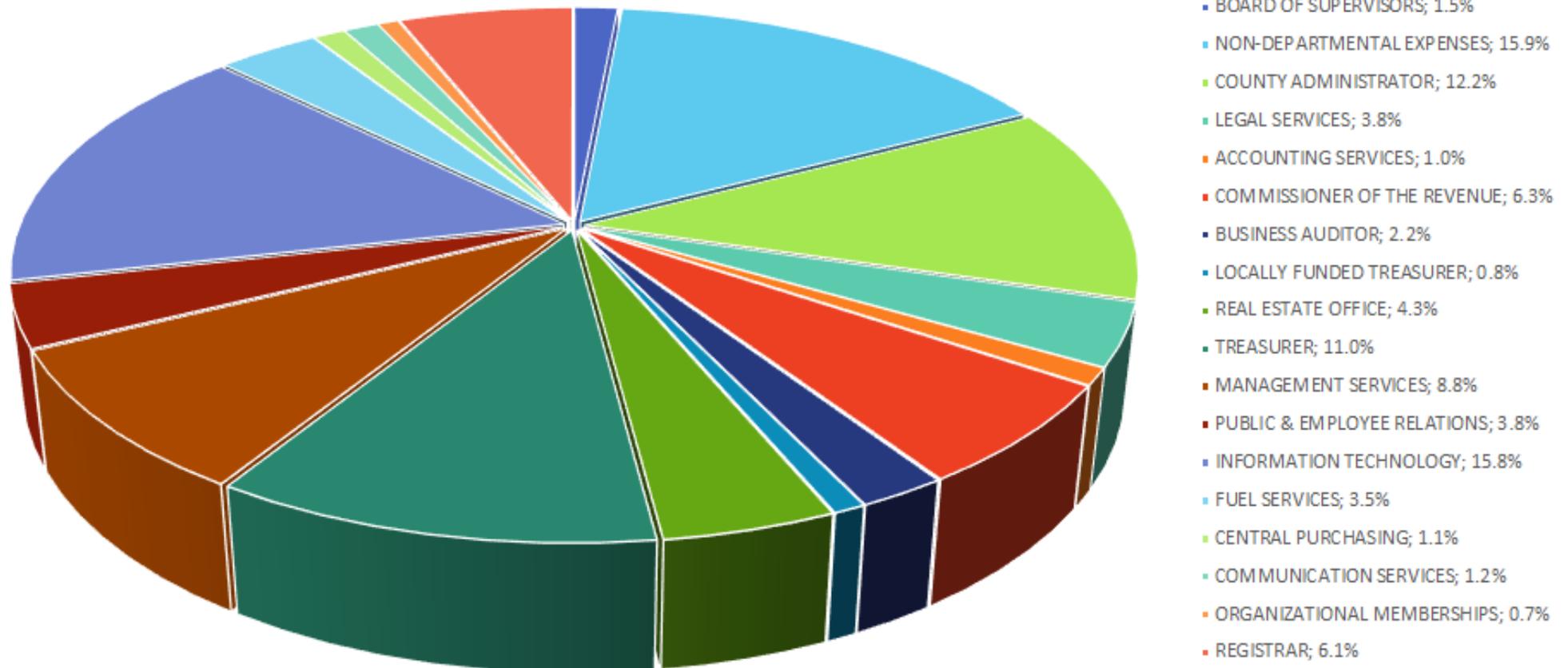
GENERAL GOVERNMENT ADMINISTRATION

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.

Dept.	Office/Function	Responsible for:
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

Percent of Expenditures by Function





Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
11010	Board of Supervisors	1111	Comp - Board Members		56,861	55,966	61,762	61,761	61,761	(1)
		2100	Employer Cost - FICA		3,739	3,565	4,725	4,725	4,725	-
		2310	Employer Cost - Health Ins		11,640	21,490	34,448	23,302	23,302	(11,146)
		2720	Workers Compensation		51	39	43	43	43	-
		5510	Personal Vehicle Mileage		2,108	2,082	3,500	3,500	2,500	(1,000)
		5530	Travel - Sustenance & Lodging		959	-	7,500	7,500	7,500	-
		5540	Convention & Education		(465)	660	2,000	2,000	2,000	-
		5885	County Memorials		168	-	300	300	300	-
		6001	Office Supplies		430	992	1,000	1,000	1,000	-
		6002	Food Supplies		1,101	1,731	2,000	2,000	2,000	-
		6012	Books & Subscriptions		363	198	375	375	375	-
		8102	Furniture & Fixtures		6,829	-	5,000	5,000	5,000	-
Board of Supervisors Total					83,784	86,723	122,653	111,506	110,506	(12,147)
11011	Non-Departmental Expenses	1100	Comp & Fringes Salary Increases		-	-	1,357,778	1,357,778	896,538	(461,240)
		2210	Employer Cost - Line of Duty		77,048	86,919	90,385	90,935	90,935	550
		2230	Retiree Health Credit/County		17,757	19,190	20,640	25,440	25,440	4,800
		2311	Employer Cost - Health Ins		-	192	-	-	-	-
		2600	Unemployment Compensation		21	424	2,500	3,500	3,500	1,000
		2730	Disability Insurance Prog		62,391	69,253	67,440	69,253	69,253	1,813
		2820	Employee Tuition Assistance		6,465	4,279	6,604	7,193	7,193	589
		3315	Maint/Repair - Vehicles		-	-	200	200	200	-
		3600	Advertising		3,695	424	5,700	6,300	6,300	600
		3840	Background Checks		-	-	-	-	-	-
		5210	Postage		4,375	3,938	3,800	3,800	3,800	-
		5305	Motor Vehicle Insurance		304	-	328	328	328	-
		5311	Multi-Peril Insurance		-	51,206	51,000	52,688	52,688	1,688
		5410	Lease/Rent - Equipment		3,114	2,762	3,420	3,420	3,420	-
		5810	Dues & Association Memberships		1,331	1,400	1,400	1,400	1,400	-
		6008	Gas, Oil, Grease		353	(0)	500	500	500	-
		9400	Budget Set Aside		-	-	10,000	10,000	10,000	-
Non-Departmental Expenses Total					176,854	239,986	1,621,695	1,632,735	1,171,495	(450,200)
12110	County Administrator	1112	Comp - Deputy County Admin	1	-	-	154,950	293,041	165,951	11,001
		1113	Comp - County Administrator	1	174,820	184,670	184,670	210,000	210,000	25,330
		1114	Comp - Asst County Administrator	1					127,090	127,090
		1158	Comp - Admin Assistant	3	106,677	114,859	115,078	179,008	179,008	63,930
		1800	Comp - Sec Board Meetings		270	90	1,350	3,750	4,500	3,150
		2100	Employer Cost - FICA		18,861	19,397	33,371	49,897	49,897	16,526
		2210	Employer Cost - VRS		31,994	37,838	57,918	88,262	88,262	30,344
		2230	Retiree Health Insurance		6,549	4,945	6,684	-	-	(6,684)
		2310	Employer Cost - Health Ins		26,073	35,156	46,983	41,511	41,511	(5,472)
		2400	Employer Cost - VRS Group		3,757	3,999	6,111	9,190	9,190	3,079

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		2720	Workers Compensation		254	210	319	480	480	161
		3190	Other Professional Services		-	-	10,000	-	-	(10,000)
		5210	Postage		-	9	-	-	-	-
		5230	Telephone		3,232	2,752	5,000	5,000	5,000	-
		5510	Personal Vehicle Mileage		-	178	600	600	600	-
		5530	Travel - Sustenance & Lodging		50	2,479	3,700	3,700	5,700	2,000
		5540	Convention & Education		539	2,779	2,400	2,400	4,400	2,000
		5810	Dues & Association Memberships		1,169	445	1,600	1,600	2,600	1,000
		6001	Office Supplies		633	443	850	850	850	-
		8102	Furniture & Fixtures		-	559	-	-	-	-
County Administrator Total				6	374,878	410,805	631,584	889,289	895,039	263,455
12210	Legal Services	1136	Comp - Staff Attorney		98,215	3,333	75,700	75,700	-	(75,700)
		1159	Comp - Paralegal		-	10,000	-	-	-	-
		2100	Employer Cost - FICA		6,738	939	5,791	5,791	-	(5,791)
		2210	Employer Cost - VRS		10,009	1,691	9,614	9,743	-	(9,614)
		2230	Retiree Health Insurance		993	12,038	12,156	12,156	12,156	-
		2310	Employer Cost - Health Ins		10,108	3,645	6,874	6,874	-	(6,874)
		2400	Employer Cost - VRS Group		1,175	179	1,014	1,014	-	(1,014)
		2720	Workers Compensation		94	9	53	53	-	(53)
		3155	Legal Fees		80,880	136,163	100,000	100,000	120,000	20,000
		3156	Delinquent Land Purchase		-	-	5,000	5,000	5,000	-
		3157	Delinquent Tax Collection		131,060	146,713	120,000	120,000	130,000	10,000
		3165	Legal Services-Court Appt Attrnys		-	-	300	300	300	-
		3336	Nuisance Abatement		-	570	500	10,000	500	-
		3600	Advertising		6,800	8,313	9,000	9,000	9,000	-
		5530	Travel - Sustenance & Lodging		300	-	-	-	-	-
		5540	Convention & Education		425	-	1,500	1,500	1,500	-
		5810	Dues & Association Memberships		1,510	678	2,000	2,000	2,000	-
		6001	Office Supplies		-	139	200	200	200	-
		6012	Books & Subscriptions		641	-	1,200	1,200	1,200	-
		8102	Furniture & Fixtures		-	3,514	-	-	-	-
Legal Services Total					348,948	327,923	350,902	360,531	281,856	(69,046)
12240	Accounting Services	3120	Accounting Services - Auditing		64,500	65,500	66,500	71,820	71,820	5,320
		3125	Cost Allocation Plan		3,900	3,900	3,900	3,900	3,900	-
Accounting Services Total					68,400	69,400	70,400	75,720	75,720	5,320
12310	Commissioner of Revenue	1114	Comp - Commissioner of Rev	1	114,444	120,292	120,167	114,011	114,011	(6,156)
		1116	Comp - Deputies	4	159,374	170,266	171,374	185,466	185,466	14,092
		2100	Employer Cost - FICA		20,518	21,812	22,303	22,910	22,910	607
		2210	Employer Cost - VRS		31,243	36,926	37,026	38,543	38,543	1,517
		2310	Employer Cost - Health Ins		35,346	35,346	31,767	31,767	31,767	-

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		2400	Employer Cost - VRS Group		3,669	3,907	3,907	4,013	4,013	106
		2720	Workers Compensation		246	203	204	210	210	6
		3190	Other Professional Services		8,865	9,072	10,000	35,000	35,000	25,000
		5210	Postage		20,049	3,641	23,000	12,000	5,000	(18,000)
		5220	Shipping Costs		1,433	995	1,700	2,000	1,500	(200)
		5230	Telephone		3,125	3,160	3,000	3,500	3,500	500
		5240	Electronic Network Charge		367	-	1,000	1,000	1,000	-
		5410	Lease/Rent - Equipment		2,011	2,316	2,100	3,000	2,100	-
		5510	Personal Vehicle Mileage		-	-	500	500	500	-
		5530	Travel - Sustenance & Lodging		-	-	-	2,500	2,500	2,500
		5540	Convention & Education		1,050	850	1,500	2,500	1,500	-
		5810	Dues & Association Memberships		810	940	1,100	1,100	1,100	-
		6001	Office Supplies		7,372	2,886	10,000	10,000	7,500	(2,500)
		6012	Books & Subscriptions		1,291	1,405	1,300	1,300	2,000	700
		8102	Furniture & Fixtures		-	-	-	1,100	1,100	1,100
		8107	EDP Equipment		1,982	-	800	800	800	-
Commissioner of Revenue Total				5	413,195	414,018	442,748	473,220	462,020	19,272
12315 Business Auditor		1138	Comp - Business Auditor	1	63,100	66,255	66,255	58,500	58,500	(7,755)
		1158	Comp - Admin Assistant	1	35,893	39,162	39,162	41,942	41,942	2,780
		2100	Employer Cost - FICA		6,826	7,319	8,064	7,684	7,684	(380)
		2210	Employer Cost - VRS		11,295	13,359	13,388	12,927	12,927	(461)
		2310	Employer Cost - Health Ins		18,849	18,849	19,220	19,220	19,220	-
		2400	Employer Cost - VRS Group		1,326	1,413	1,413	1,346	1,346	(67)
		2720	Workers Compensation		89	74	74	70	70	(4)
		5210	Postage		1,571	3,060	2,600	3,250	3,250	650
		5510	Personal Vehicle Mileage		113	-	300	300	300	-
		5530	Travel - Sustenance & Lodging		954	506	1,000	1,000	750	(250)
		5540	Convention & Education		544	450	1,000	1,000	1,000	-
		6001	Office Supplies		3,691	2,187	3,000	3,000	3,000	-
		6012	Books & Subscriptions		78	-	200	200	200	-
		8102	Furniture & Fixtures		-	-	1,000	1,000	-	(1,000)
Business Auditor Total				2	144,329	152,633	156,676	151,439	150,189	(6,487)
12340 Locally Funded Treasurer		1116	Comp - Deputies	1	35,472	39,289	38,622	43,506	43,506	4,884
		2100	Employer Cost - FICA		2,542	2,814	2,955	3,328	3,328	373
		2210	Employer Cost - VRS		4,047	4,982	4,905	5,599	5,599	694
		2310	Employer Cost - Health Ins		6,738	6,738	6,874	6,874	6,874	-
		2400	Employer Cost - VRS Group		475	526	518	583	583	65
		2720	Workers Compensation		32	27	27	30	30	3
Locally Funded Treasurer Total				1	49,306	54,377	53,901	59,920	59,920	6,019
12350 Real Estate Office		1111	Comp - Board of Equalization		-	6,375	-	-	-	-

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		1118	Comp - Program Manager	1	46,565	59,000	59,000	68,189	68,189	9,189
		1142	Comp - Appraisers	1	47,261	50,261	50,261	56,329	56,329	6,068
		2100	Employer Cost - FICA		6,952	8,142	8,358	9,526	9,526	1,168
		2210	Employer Cost - VRS		10,705	13,854	13,876	16,026	16,026	2,150
		2310	Employer Cost - Health Ins		10,745	10,745	10,956	10,956	10,956	-
		2400	Employer Cost - VRS Group		1,257	1,464	1,464	1,669	1,669	205
		2720	Workers Compensation		1,302	891	891	1,000	1,000	109
		3190	Other Professional Services		247,788	320,758	110,000	110,000	110,000	-
		3315	Maint/Repair - Vehicles		138	382	850	850	250	(600)
		3321	Maint Cont - Software		30,658	33,480	36,100	36,100	36,100	-
		5210	Postage		5	200	200	200	100	(100)
		5230	Telephone		531	528	792	792	792	-
		5305	Motor Vehicle Insurance		304	315	328	700	350	22
		5510	Personal Vehicle Mileage		35	35	125	125	125	-
		5530	Travel - Sustenance & Lodging		945	467	1,650	1,650	1,650	-
		5540	Convention & Education		525	50	2,250	2,250	1,500	(750)
		5810	Dues & Association Memberships		810	883	900	900	900	-
		6001	Office Supplies		105	570	600	600	600	-
		6008	Gas, Oil, Grease		772	952	900	900	900	-
		6009	Tires, Tubes, Parts		10	438	350	350	200	(150)
		6012	Books & Subscriptions		-	-	75	75	75	-
		8102	Furniture & Fixtures		-	-	250	250	-	(250)
Real Estate Office Total				2	407,413	509,790	300,176	319,437	317,237	17,061
12410	Treasurer	1114	Comp - Treasurer	1	94,179	98,988	98,888	102,265	102,265	3,377
		1116	Comp - Deputies	6	223,072	232,234	257,028	273,804	273,804	16,776
		1300	Comp - P/T Help		492	5,379	4,800	4,800	4,800	-
		2100	Employer Cost - FICA		22,037	23,477	27,595	29,137	29,137	1,542
		2210	Employer Cost - VRS		36,456	42,330	45,201	48,400	48,400	3,199
		2310	Employer Cost - Health Ins		44,420	46,876	56,459	64,813	64,813	8,354
		2400	Employer Cost - VRS Group		4,282	4,475	4,769	5,039	5,039	270
		2720	Workers Compensation		286	232	253	268	268	15
		3190	Other Professional Services		553	-	-	-	-	-
		3700	Dog Tags/Licenses		-	-	1,000	1,920	1,920	920
		5210	Postage		89,434	86,214	98,000	98,000	98,000	-
		5230	Telephone		3,172	3,169	3,588	3,588	3,588	-
		5240	Electronic Network Charge		2,967	1,300	3,360	3,360	2,000	(1,360)
		5410	Lease/Rent - Equipment		3,034	4,188	5,100	5,100	4,500	(600)
		5510	Personal Vehicle Mileage		-	491	700	700	700	-
		5530	Travel - Sustenance & Lodging		265	382	1,500	1,500	1,500	-
		5540	Convention & Education		830	1,616	2,500	2,500	2,500	-
		5810	Dues & Association Memberships		1,150	1,150	1,245	1,245	1,245	-
		5890	Misc Fees & Charges		159,625	146,325	150,000	150,000	150,000	-
		6001	Office Supplies		15,593	10,953	15,000	15,000	15,000	-
Treasurer Total				7	701,847	709,781	776,986	811,439	809,479	32,493

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED	
12415	Finance & Strategic Initiatives	1115	Comp - Director		156,274	154,950	-	-	-	-	
		1168	Comp - Finance/Budget Analyst		48,073	-	-	-	-	-	
		2100	Employer Cost - FICA		14,604	11,413	-	-	-	-	
		2210	Employer Cost - VRS		22,323	19,648	-	-	-	-	
		2310	Employer Cost - Health Ins		20,042	10,935	-	-	-	-	
		2400	Employer Cost - VRS Group		2,622	2,076	-	-	-	-	
		2720	Workers Compensation		176	108	-	-	-	-	
		3190	Other Professional Services		7,874	-	-	-	-	-	
		3315	Maint/Repair Vehicles		60	20	-	-	-	-	
		5230	Telephone		1,068	984	-	-	-	-	
		5305	Motor Vehicle Insurance		-	315	-	-	-	-	
		5530	Travel - Sustenance & Lodging		262	268	-	-	-	-	
		5540	Convention & Education		125	970	-	-	-	-	
		5810	Dues & Association Memberships		80	437	-	-	-	-	
		6001	Office Supplies		271	382	-	-	-	-	
		6008	Gas, Oil, Grease		-	364	-	-	-	-	
Finance & Strategic Initiatives Total					273,854	202,870	-	-	-	-	
12420	Management Services	1115	Comp - Director	1	78,948	85,925	86,100	112,200	112,200	26,100	
		1117	Comp - Deputy Director	1	-	-	-	75,000	75,000	75,000	
		1162	Comp - Finance/Acctg Spec	3	87,803	118,296	125,044	134,909	134,909	9,865	
		1163	Comp - HR & Benefits Coord	1	49,667	52,595	49,000	60,000	60,000	11,000	
		1168	Comp - Finance/Budget Analyst	1	-	66,458	55,000	60,000	60,000	5,000	
		1200	Comp - Overtime		1,861	-	-	-	-	-	
		2100	Employer Cost - FICA		15,455	23,482	24,109	33,821	33,821	9,712	
		2210	Employer Cost - VRS		23,925	38,092	40,023	56,899	56,899	16,876	
		2230	Reitree Health Insurance		-	-	-	-	-	-	
		2310	Employer Cost - Health Ins		34,451	39,404	36,039	37,239	37,239	1,200	
		2400	Employer Cost - VRS Group		2,810	3,977	4,223	5,924	5,924	1,701	
		2720	Workers Compensation		196	221	221	309	309	88	
		2730	COVID-19 Expenditures		225,294	-	-	-	-	-	
		2760	ARPA Expenditures		12,000	105,012	-	-	-	-	
		3180	Contracted Payroll Service		38,229	43,969	49,815	49,815	49,815	-	
		3190	Other Professional Services		610	610	610	15,610	15,610	15,000	
		5230	Telephone		1,320	1,584	1,585	1,632	1,750	165	
		5510	Personal Vehicle Mileage		-	-	100	-	-	(100)	
		5530	Travel - Sustenance & Lodging		-	-	55	-	-	(55)	
		5540	Convention & Education		-	547	1,400	3,000	3,000	1,600	
		5810	Dues & Association Memberships		1,314	1,324	1,145	1,145	1,145	-	
		6001	Office Supplies		695	771	1,200	1,200	1,200	-	
		8102	Furniture & Fixtures		-	178	-	-	-	-	
Management Services Total					7	574,578	582,445	475,669	648,703	648,821	173,152

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
12425	Public & Employee Relations	1115	Comp - Director	1	70,131	73,763	73,638	80,093	80,093	6,455
		1127	Comp - Organization Dev Spec	1	47,339	46,243	50,339	43,128	43,128	(7,211)
		1156	Comp - Administrative Aid	1	36,618	39,618	39,618	44,141	44,141	4,523
		1300	Comp - P/T Help		4,318	-	-	-	-	-
		2100	Employer Cost - FICA		12,028	12,115	12,515	12,803	12,803	288
		2210	Employer Cost - VRS		17,581	20,212	20,777	21,539	21,539	762
		2310	Employer Cost - Health Ins		6,738	6,738	6,874	6,874	6,874	-
		2400	Employer Cost - VRS Group		2,065	2,136	2,192	2,243	2,243	51
		2720	Workers Compensation		143	112	115	117	117	2
		2821	Employment Testing		1,139	1,259	2,000	2,000	2,000	-
		2822	HR Information System		28,632	29,348	31,500	31,500	31,500	-
		2850	Employee Assistance Prog		7,834	7,731	7,000	7,000	8,000	1,000
		3500	Printing & Binding		192	200	200	200	200	-
		3600	Advertising/Marketing		1,178	730	500	500	500	-
		3657	Gateways Program		3,300	-	-	-	-	-
		3840	Background Checks		473	684	1,000	1,000	1,000	-
		5210	Postage		-	-	100	100	100	-
		5230	Telephone		1,056	1,056	2,500	2,500	1,750	(750)
		5530	Travel - Sustenance & Lodging		-	-	200	200	-	(200)
		5540	Convention & Education		-	535	3,600	4,000	4,000	400
		5545	County Staff Training		9,475	7,609	9,000	10,000	10,000	1,000
		5810	Dues & Association Memberships		920	363	1,300	1,300	1,300	-
		5880	Awards		7,872	7,393	7,500	8,000	8,000	500
		6001	Office Supplies		789	1,096	1,000	1,000	1,000	-
		6002	Food Supplies		331	315	300	400	400	100
		6011	Uniforms, Wearing Apparel		-	-	-	200	-	-
		6012	Books & Subscriptions		-	-	-	300	300	300
		8102	Furniture & Fixtures		300	300	300	300	300	-
		8107	EDP Equipment		1,113	1,267	1,500	1,500	1,500	-
Public & Employee Relations Total				3	261,565	260,823	275,568	282,938	282,788	7,220

12510	Information Technology	1115	Comp - Director	1	98,177	99,936	99,936	84,794	84,794	(15,142)
		1145	Comp-Network/Systems Admin		67,308	74,090	70,673	-	-	(70,673)
		1146	Comp - Systems Engineer	1	62,540	65,667	65,667	70,329	70,329	4,662
		1148	Comp - Integration Specialist	1	66,950	70,398	70,298	75,289	75,289	4,991
		1160	Comp - Service Desk Tech	2	93,059	94,963	99,059	96,804	96,804	(2,255)
		2100	Employer Cost - FICA		27,444	28,954	31,031	25,032	25,032	(5,999)
		2210	Employer Cost - VRS		43,932	51,000	51,515	42,113	42,113	(9,402)
		2310	Employer Cost - Health Ins		56,547	55,986	56,459	49,585	49,585	(6,874)
		2400	Employer Cost - VRS Group		5,159	5,393	5,435	4,385	4,385	(1,050)
		2720	Workers Compensation		349	284	284	229	229	(55)
		2820	Employee Tuition Assistance		142	-	-	-	-	-
		3190	Other Professional Services		99,536	57,043	115,580	156,710	156,710	41,130
		3313	Maint/Repair - EDP Equip		293	17	1,100	2,200	2,200	1,100
		3323	Maint Contract - EDP Equip		176,650	279,645	291,660	365,480	365,480	73,820

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5230	Telephone		6,829	7,047	6,564	6,012	6,012	(552)
		5240	Electronic Network Charge		29,894	32,962	34,175	32,286	32,286	(1,889)
		5305	Motor Vehicle Insurance		304	-	-	-	-	-
		5510	Personal Vehicle Mileage		204	458	1,500	1,200	1,000	(500)
		5530	Travel - Sustenance & Lodging		1,822	1,815	4,000	3,500	3,500	(500)
		5540	Convention & Education		20,326	19,471	23,900	24,250	24,250	350
		5810	Dues & Association Memberships		270	-	100	470	470	370
		6001	Office Supplies		12,924	29,155	15,500	21,000	21,000	5,500
		6008	Gas, Oil, Grease		252	-	-	-	-	-
		6012	Books & Subscriptions		3,793	3,363	4,250	4,300	4,300	50
		8107	EDP Equipment		6,575	-	3,600	15,200	15,200	11,600
		8112	Network Client Personal Comp		30,484	25,605	39,675	47,550	47,550	7,875
		8113	Network Client Printers		1,258	3,079	-	1,500	1,500	1,500
		8114	Network Client PC Maint		-	-	-	150	150	150
		8115	Network Client Software		1,085	32,623	22,500	34,000	34,000	11,500
Information Technology Total				5	914,106	1,038,953	1,114,461	1,164,368	1,164,168	49,707
12520 Fuel Services		6008	Gas, Oil, Grease		281,452	284,607	250,000	250,000	260,000	10,000
Fuel Services Total					281,452	284,607	250,000	250,000	260,000	10,000
12530 Central Purchasing		1160	Comp - Purchasing Assistant		30,851	-	-	-	-	-
		1164	Comp - Purchasing Agent	1	50,089	53,089	53,089	60,000	60,000	6,911
		2100	Employer Cost - FICA		6,238	4,127	4,061	4,590	4,590	529
		2210	Employer Cost - VRS		9,235	6,732	6,742	7,722	7,722	980
		2230	Retiree Health Insurance		10,745	9,070	10,956	6,684	6,684	(4,272)
		2400	Employer Cost - VRS Group		1,085	711	711	804	804	93
		2720	Workers Compensation		73	37	37	42	42	5
		3600	Advertising		203	-	500	-	-	(500)
		5230	Telephone		792	528	354	192	192	(162)
		5510	Personal Vehicle Mileage		15	-	230	200	-	(230)
		5530	Travel - Sustenance & Lodging		431	-	450	426	450	-
		5540	Convention & Education		374	129	450	350	450	-
		5810	Dues & Association Memberships		325	230	225	230	500	275
		6001	Office Supplies		343	546	400	400	400	-
		8102	Furniture & Fixtures		-	-	-	350	350	350
Central Purchasing Total				1	110,799	75,199	78,205	81,990	82,184	3,979
12560 Communication Services		3314	Maint/Repair - Comm Equip		11,273	-	-	-	-	-
		5230	Telephone		173,548	152,982	103,700	90,000	90,000	(13,700)
Communication Services Total					184,821	152,982	103,700	90,000	90,000	(13,700)

Dept #	General Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED	
12600	Organizational Memberships	5640	NACO		1,097	1,097	1,097	1,114	1,114	17	
		5641	VACO		11,651	11,693	11,693	11,751	11,751	58	
		5642	VA Institute of Government		2,500	2,500	2,500	2,500	2,500	-	
		5643	CVPDC		32,456	34,224	35,915	37,770	37,770	1,855	
Organizational Memberships Total					47,704	49,514	51,205	53,135	53,135	1,930	
13200	Registrar	1111	Comp - Board Members		11,616	11,894	11,616	12,603	12,603	987	
		1114	Comp - General Registrar	1	92,757	97,395	97,395	104,310	104,310	6,915	
		1116	Comp - Assistant Registrar	2	40,266	42,698	42,698	79,347	79,347	36,649	
		1153	Comp - Administrative Clerk		27,317	30,351	30,351	-	-	(30,351)	
		1200	Comp - Overtime		332	358	1,000	2,000	2,000	1,000	
		1300	Comp - P/T Help		-	6,893	-	-	-	-	
		1360	Comp - Election Officials		28,106	25,455	30,000	60,000	60,000	30,000	
		2100	Employer Cost - FICA		12,756	13,939	14,004	15,167	15,167	1,163	
		2210	Employer Cost - VRS		18,230	22,480	21,646	23,637	23,637	1,991	
		2310	Employer Cost - Health Ins		17,863	17,863	18,210	13,938	13,938	(4,272)	
		2400	Employer Cost - VRS Group		2,141	2,376	2,284	2,461	2,461	177	
		2720	Workers Compensation		161	225	149	181	181	32	
		3600	Advertising		1,358	2,035	3,000	3,000	3,000	-	
		5210	Postage		9,642	11,258	10,000	15,000	15,000	5,000	
		5230	Telephone		1,584	1,584	1,150	6,500	6,500	5,350	
		5312	Equipment Insurance		171	-	4	4	4	-	
		5410	Lease/Rent - Equipment		2,897	3,258	9,000	9,000	9,000	-	
		5420	Lease/Rent - Buildings		1,100	1,100	1,200	1,100	1,100	(100)	
		5510	Personal Vehicle Mileage		430	750	300	500	500	200	
		5511	Travel - Board Members		1,705	1,113	3,500	4,500	4,500	1,000	
		5512	Travel - Election Officials		451	725	1,500	2,500	2,500	1,000	
		5530	Travel - Sustenance & Lodging		6,884	1,728	7,000	7,000	7,000	-	
		5540	Convention & Education		6,130	838	4,000	4,000	4,000	-	
		5810	Dues & Association Memberships		540	871	1,200	1,200	1,200	-	
		6001	Office Supplies		2,917	2,077	3,500	5,000	5,000	1,500	
		6021	Ballots & Election Supplies		26,172	55,332	50,000	65,000	65,000	15,000	
		8101	Machinery & Equipment		-	8,872	-	-	-	-	
		8102	Furniture & Fixtures		755	1,176	500	500	500	-	
		8107	EDP Equipment		111,998	10,720	8,500	8,500	8,500	-	
Registrar Total					3	426,279	375,363	373,707	446,948	446,948	73,241
General Administration Total					42	5,844,112	5,998,193	7,250,236	7,903,318	7,361,505	111,269



JUDICIAL ADMINISTRATION

(21100-22200)







JUDICIAL ADMINISTRATION

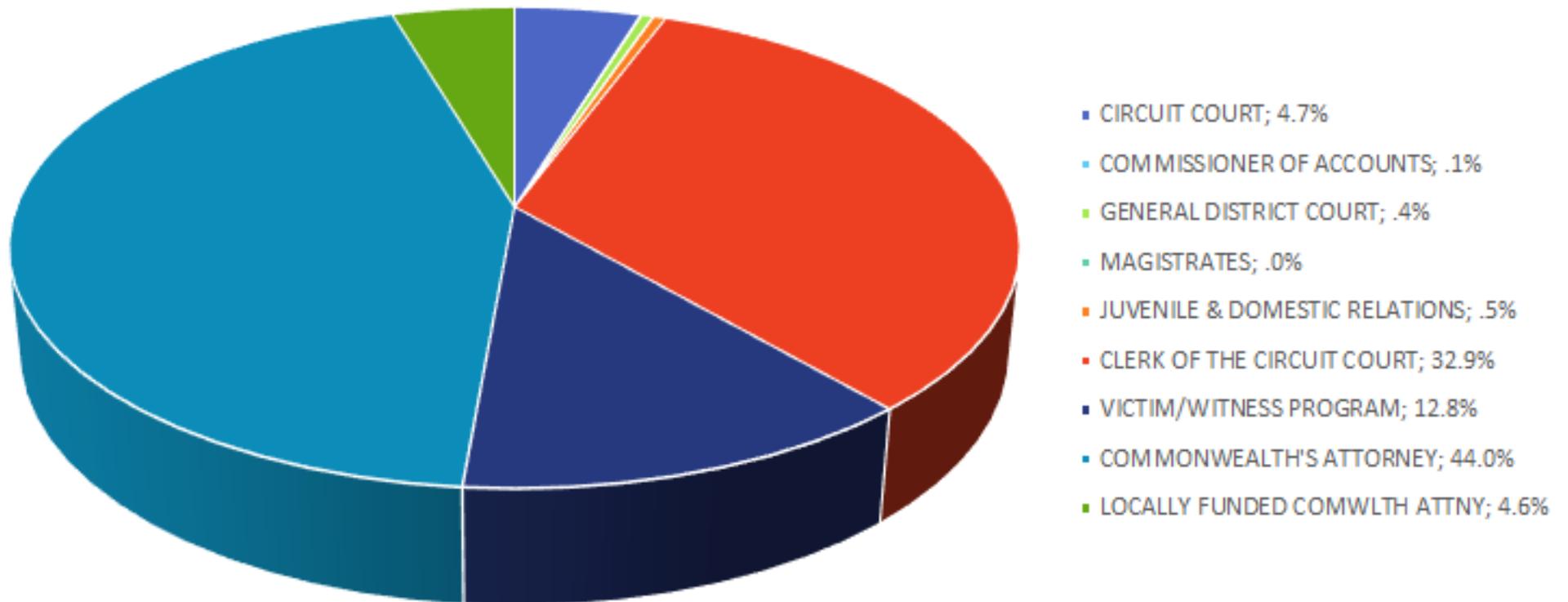
The Campbell County Judicial System consists of courts, law offices, and protective services that function interactively to administer justice per the law while serving and protecting the residents of the locality.

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 Virginia Code § 64.2-1200 .
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

Percent of Expenditures by Function



Dept #	Judicial Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
21100	Circuit Court	1158	Comp - Admin Assistant	1	51,832	54,832	54,832	58,725	58,725	3,893
		2100	Employer Cost - FICA		3,917	4,148	4,195	4,492	4,492	297
		2210	Employer Cost - VRS		5,914	6,953	6,964	7,558	7,558	594
		2310	Employer Cost - Health Insurance		6,738	6,738	6,874	6,874	6,874	-
		2400	Employer Cost - VRSGroup Life Ins		695	735	735	787	787	52
		2720	Workers Compensation		47	38	38	41	41	3
		3230	Jury Commissioners		1,050	1,050	1,050	1,050	1,050	-
		3240	Jurors		16,856	22,103	15,000	15,000	15,000	-
		3312	Maint/Repair - Office Equipment		-	-	300	300	300	-
		5210	Postage		1,231	1,356	1,420	1,620	1,620	200
		5230	Telephone		2,905	2,904	3,400	3,400	3,400	-
		5540	Convention & Education		-	-	1,000	1,000	1,000	-
		5810	Dues & Association Memberships		100	100	300	300	300	-
		6001	Office Supplies		1,523	1,854	2,580	2,580	2,580	-
		6012	Books & Subscriptions		1,876	1,567	2,015	2,015	2,015	-
		8107	EDP Equipment		645	623	1,458	1,458	1,458	-
Circuit Court Total				1	95,329	105,001	102,161	107,200	107,200	5,039
21150	Commissioner Of Accounts	5230	Telephone		265	264	264	264	264	-
		6001	Office Supplies		657	678	820	1,000	1,000	180
Commissioner Of Accounts Total					922	942	1,084	1,264	1,264	180
21200	General District Court	1158	Comp - Clerk/Admin Support		-	-	-	15,000	-	-
		3190	Other Professional Services		270	300	480	600	600	120
		5210	Postage		-	276	150	200	200	50
		5230	Telephone		3,168	3,168	2,904	2,208	2,208	(696)
		5410	Lease/Rent - Equipment		2,324	1,887	2,100	2,100	2,100	-
		5510	Personal Vehicle Mileage		-	-	500	800	600	100
		5540	Convention & Education		-	676	1,500	1,500	1,750	250
		5810	Dues & Association Memberships		165	165	200	200	200	-
		6001	Office Supplies		614	679	800	800	800	-
		6002	Food Supplies		-	-	100	500	-	(100)
		6012	Books & Subscriptions		-	185	750	600	600	(150)
		8102	Furniture & Fixtures		-	-	1,000	1,000	500	(500)
General District Court Total					6,541	7,336	10,484	25,508	9,558	(926)

Dept #	Judicial Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
21300	Magistrates	5230	Telephone		843	819	1,000	700	700	(300)
		6001	Office Supplies		10	-	150	100	100	(50)
Magistrates Total					853	819	1,150	800	800	(350)
21500	Juvenile & Domestic Relations	3190	Other Professional Services		595	670	600	720	720	120
		3312	Maint/Repair - Office Equipment		-	-	500	500	500	-
		3841	Drug Tests		529	549	750	750	750	-
		5210	Postage		569	872	740	820	820	80
		5230	Telephone		3,200	3,176	2,994	2,208	2,208	(786)
		5410	Lease/Rent - Equipment		3,609	1,995	3,708	1,560	1,560	(2,148)
		5510	Personal Vehicle Mileage		-	97	400	400	400	-
		5530	Travel - Sustenance & Lodging		-	-	1,400	-	-	(1,400)
		5540	Convention & Education		-	100	715	2,115	715	-
		5810	Dues & Association Memberships		305	380	455	500	500	45
		6001	Office Supplies		894	680	800	900	900	100
		6012	Books & Subscriptions		-	180	180	200	200	20
		8102	Furniture & Fixtures		1,884	2,018	1,150	1,000	1,000	(150)
Juvenile & Domestic Relations Total					11,585	10,716	14,392	11,673	10,273	(4,119)
21600	Clerk Of The Circuit Court	1114	Comp - Clerk Of The Circuit Court	1	145,228	152,489	152,489	163,316	163,316	10,827
		1116	Comp - Deputies	7	285,294	299,630	309,363	343,185	343,185	33,822
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		32,243	33,853	35,332	38,747	38,747	3,415
		2210	Employer Cost - VRS		48,743	57,876	58,655	65,187	65,187	6,532
		2230	Retiree Health Insurance		16,832	18,624	18,469	18,840	18,840	371
		2310	Employer Cost - Health Insurance		26,652	25,131	29,355	29,355	29,355	-
		2400	Employer Cost - VRS Group Life Ins		5,724	6,119	6,189	6,787	6,787	598
		2720	Workers Compensation		387	316	323	355	355	32
		3120	Accounting Services - Auditing		1,203	2,862	3,800	3,800	3,800	-
		3190	Other Professional Services		-	-	-	-	-	-
		3325	Jury Management Software		650	650	650	650	650	-
		3502	LVA Circuit Ct Record Prsrv		33,941	53,076	-	-	-	-
		3503	LVA RP Grant (3-Vy)		-	-	-	-	-	-
		3840	Technology Software/Hardware		22,096	25,290	21,055	24,000	24,000	2,945
		5210	Postage		7,358	5,161	10,000	15,000	10,000	-
		5230	Telephone		4,403	4,224	5,800	5,800	5,800	-
		5410	Lease/Rent - Equipment		4,383	5,933	6,000	14,000	13,200	7,200
		5510	Personal Vehicle Mileage		-	190	1,500	1,500	500	(1,000)

Dept #	Judicial Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5530	Travel - Sustenance & Lodging		-	-	1,500	1,500	1,000	(500)
		5540	Convention & Education		750	1,455	1,500	1,500	1,500	-
		5810	Dues & Association Memberships		345	690	600	600	600	-
		6001	Office Supplies		11,500	10,876	12,000	20,319	15,000	3,000
		8102	Furniture & Fixtures		-	268	600	600	600	-
Clerk Of The Circuit Court Total				8	647,732	704,713	675,180	755,041	742,422	67,242
21900	Victim/Witness Program	1123	Comp - Victim/Witness Advocate	1	61,057	64,110	64,110	68,661	68,661	4,551
		1124	Comp - Asst Victim/Witness	3	126,348	135,398	135,348	144,958	144,958	9,610
		2100	Employer Cost - FICA		13,592	14,454	15,259	16,342	16,342	1,083
		2210	Employer Cost - VRS		21,383	25,291	25,331	27,493	27,493	2,162
		2310	Employer Cost - Health Insurance		18,849	18,849	19,220	19,220	19,220	-
		2400	Employer Cost - VRS Group Life Ins		2,511	2,673	2,673	2,863	2,863	190
		2720	Workers Compensation		169	140	140	150	150	10
		3500	Printing & Binding		643	214	-	-	-	-
		5210	Postage		191	266	300	300	300	-
		5230	Telephone		1,920	1,920	1,656	1,368	1,368	(288)
		5510	Personal Vehicle Mileage		682	1,491	1,250	1,310	1,310	60
		5530	Travel - Sustenance & Lodging		1,315	1,848	1,700	1,700	1,700	-
		5540	Convention & Education		1,280	1,225	1,225	1,455	1,455	230
		5810	Dues & Association Memberships		170	170	170	170	170	-
		6001	Office Supplies		2,196	3,110	2,400	2,400	2,400	-
Victim/Witness Program Total				4	252,306	271,160	270,782	288,390	288,390	17,608
22100	Commonwealth's Attorney	1114	Comp - Commonwealth Attorney	1	173,689	184,874	184,874	198,000	198,000	13,126
		1136	Comp - Asst Commonwealth Atty	4	336,034	340,008	342,433	421,060	381,060	38,627
		1157	Comp - Office Manager	1	44,883	47,883	47,883	54,282	54,282	6,399
		1159	Comp - Paralegal Assistant	2	70,843	75,995	78,015	78,277	78,277	262
		1300	Comp - P/T Help		11,782	18,700	20,400	20,400	20,400	-
		2100	Employer Cost - FICA		45,605	46,815	50,001	57,237	54,177	4,176
		2210	Employer Cost - VRS		71,155	81,949	82,957	96,733	91,585	8,628
		2310	Employer Cost - Health Insurance		45,669	54,524	80,151	69,005	69,005	(11,146)
		2400	Employer Cost - VRS Group Life Ins		8,357	8,664	8,753	10,072	9,536	783
		2720	Workers Compensation		609	466	472	540	512	40
		3190	Other Professional Services		1,516	1,316	-	-	-	-
		3312	Maint/Repair - Office Equipment		10,522	10,674	10,500	10,600	10,600	100
		5210	Postage		849	1,042	1,400	1,500	1,500	100
		5230	Telephone		2,389	2,558	2,202	2,100	2,100	(102)

Dept #	Judicial Administration	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5510	Personal Vehicle Mileage		-	95	1,000	1,000	1,000	-
		5530	Travel - Sustenance & Lodging		7,004	4,102	7,500	7,500	7,500	-
		5540	Convention & Education		-	2,987	2,800	2,800	2,800	-
		5810	Dues & Association Memberships		4,453	3,671	3,900	4,200	4,200	300
		6001	Office Supplies		4,649	4,817	4,500	5,500	5,500	1,000
		6012	Books & Subscriptions		2,010	4,456	2,250	2,250	2,250	-
Commonwealth's Attorney Total				8	842,018	895,596	931,991	1,043,056	994,284	62,293
22200	Locally Funded Comwlth Attny	1136	Comp - Asst Commonwealth Atty	1	70,004	76,013	76,751	82,200	82,200	5,449
		2100	Employer Cost - FICA		4,908	5,823	5,871	6,288	6,288	417
		2210	Employer Cost - VRS		8,340	9,732	9,747	10,579	10,579	832
		2310	Employer Cost - Health Insurance		5,046	-	1,693	-	-	(1,693)
		2400	Employer Cost - VRS Group Life Ins		979	1,028	1,028	1,101	1,101	73
		2720	Workers Compensation		67	53	54	58	58	4
		5530	Travel - Sustenance & Lodging		1,438	2,945	2,500	2,500	2,500	-
		5810	Dues & Association Memberships		-	400	-	-	-	-
		6014	Other Operating Supplies		947	280	1,200	1,200	1,200	-
Locally Funded Comwlth Attny Total				1	91,729	96,275	98,844	103,926	103,926	5,082
Judicial Administration Total				22	1,949,015	2,092,558	2,106,068	2,336,858	2,258,117	152,049

PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

(31200-35500)







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	E-911 System	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.

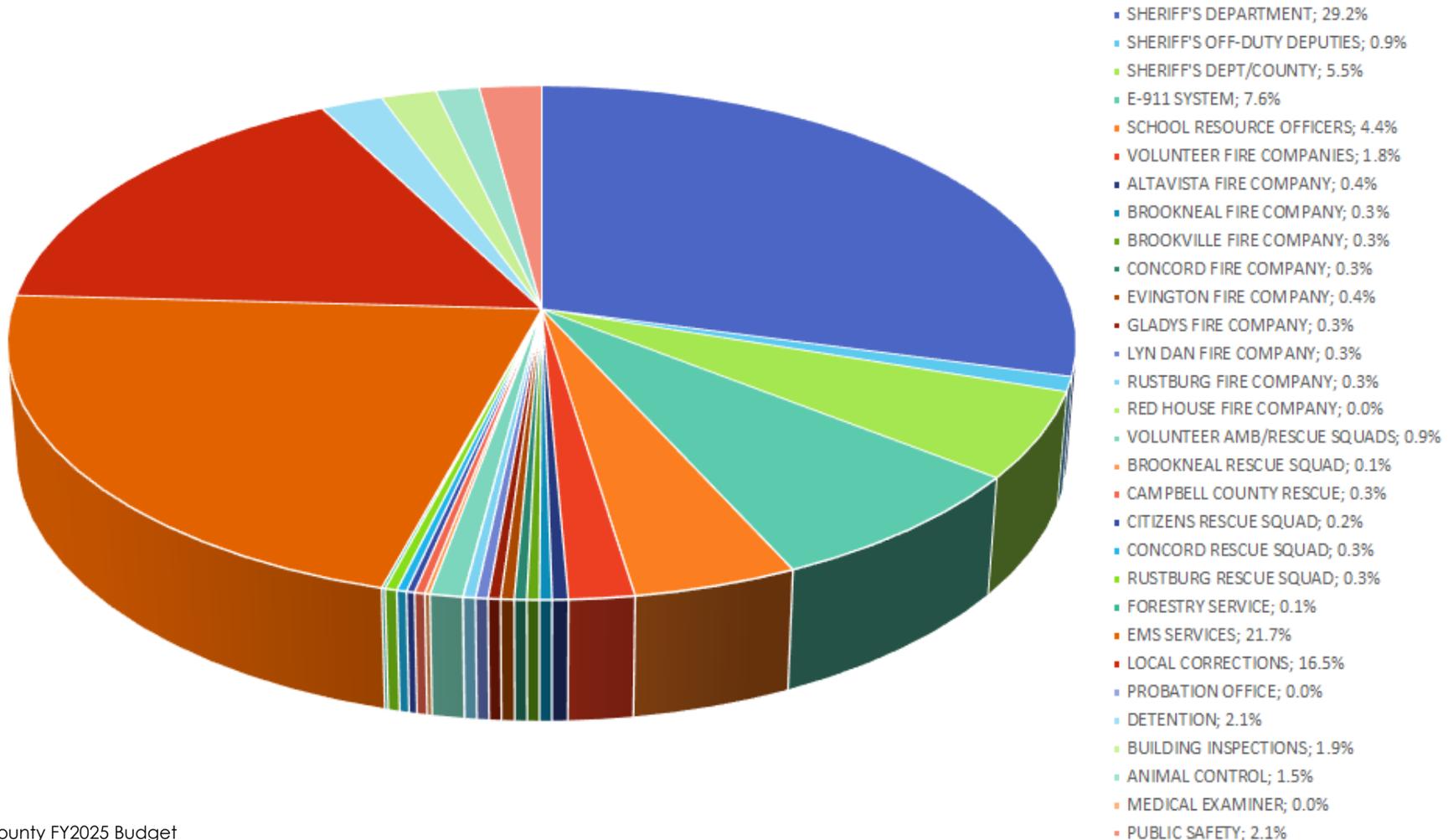
Dept	Office/Function	Responsible for:
33300	Probation Office	The County provides nominal office expense support in partnership with the state funded probation office.
33400	Detention	Funds budgeted here are for expenses related to juvenile detention. The County has a contract with the Lynchburg Juvenile Detention facility to house County youth.
34500	Building Inspections	Provides construction inspections in accordance with state building code.
35100	Animal Control	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

Percent of Expenditures by Function





Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
31200	Sheriff's Department	1114	Comp - Sheriff	1	114,862	124,009	124,259	139,641	136,141	11,882
		1130	Comp - Deputies	47	2,655,912	2,693,445	2,697,869	3,355,948	3,136,587	438,718
		1140	Comp - Communication Officers	5	240,386	237,417	257,515	270,934	270,934	13,419
		1158	Comp - Admin Assistant	1	70,057	75,871	76,000	84,538	84,538	8,538
		1160	Comp - Info Systems Specialist	1	51,356	21,633	56,000	60,976	60,976	4,976
		1200	Comp - Overtime		54,943	57,820	50,000	55,000	55,000	5,000
		1300	Comp - P/T Help		226,414	233,093	217,000	235,000	235,000	18,000
		2100	Employer Cost - FICA		242,599	246,580	269,023	301,455	289,407	20,384
		2210	Employer Cost - VRS		330,808	386,443	407,879	469,831	449,561	41,682
		2230	Retiree Health Insurance		139,342	159,081	164,772	165,972	165,972	1,200
		2310	Employer Cost - Health Ins		419,240	429,908	450,813	417,945	417,945	(32,868)
		2400	Employer Cost - VRS Group		38,851	40,838	43,036	48,918	46,807	3,771
		2720	Workers Compensation		73,118	106,485	102,842	115,883	110,717	7,875
		2740	COVID-19 CESF Expenditure		1,494	-	-	-	-	-
		2810	Clothing Allowances		9,900	9,900	9,900	9,000	9,000	(900)
		2850	Employee Medical Expenses		2,198	2,581	2,500	2,500	2,500	-
		3312	Maint/Repair - Office Equip		950	1,280	1,000	1,000	1,000	-
		3313	Maint/Repair - EDP Equipment		20,547	6,903	5,500	5,500	5,500	-
		3314	Maint/Repair - Communications Equip		27,700	25,449	39,000	37,000	37,000	(2,000)
		3315	Maint/Repair - Vehicles		49,996	54,415	52,400	52,400	52,400	-
		3600	Advertising		1,608	603	1,000	1,000	1,000	-
		3860	Special Investigation Fee		41,889	47,515	35,000	54,000	42,000	7,000
		5110	Electrical Service		16,187	15,328	16,000	16,000	16,000	-
		5210	Postage		4,103	3,651	4,000	4,000	4,000	-
		5230	Telephone		46,552	50,242	50,000	54,000	54,000	4,000
		5305	Motor Vehicle Insurance		30,378	31,809	42,061	38,910	38,910	(3,151)
		5530	Travel - Sustenance & Lodging		7,779	7,960	8,000	10,000	10,000	2,000
		5540	Convention & Education		66,447	77,721	86,000	92,720	87,270	1,270
		5560	Accreditation Costs		429	423	500	500	500	-
		5810	Dues & Association Memberships		17,149	18,159	19,500	20,500	20,500	1,000
		5860	Misc Administrative Expenses		1,747	2,449	2,500	2,500	2,500	-
		6001	Office Supplies		6,923	7,233	7,500	7,500	7,500	-
		6003	Animal Care Supplies		30,853	24,509	16,980	16,980	16,980	-
		6008	Gas, Oil, Grease		187,669	188,782	190,000	190,000	190,000	-
		6009	Tires, Tubes, Parts		21,000	21,662	22,160	22,160	22,160	-
		6010	Police Supplies		118,057	82,013	85,000	78,000	78,000	(7,000)
		6011	Uniforms, Wearing Apparel		33,765	40,313	36,500	36,500	36,500	-
		6012	Books & Subscriptions		1,091	-	1,000	500	500	(500)
		6014	Other Operating Supplies		30	45	100	100	100	-
		6017	Project Lifesaver Supplies		-	2,983	-	-	-	-
		6023	Crime Watch Prevention		4,066	3,876	2,000	2,000	2,000	-
		6026	Central VA Task Force Equip		4,886	1,389	-	-	-	-

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		6027	E-Summons Equipment		5,403	1,860	7,500	7,500	7,500	-
		6031	Police Equipment/Supplies		-	-	-	140,076	122,682	122,682
		6032	J Saunders Memorial		2,760	573	-	-	-	-
		8102	Furniture & Fixtures		2,717	4,193	3,000	3,000	3,000	-
		8103	Communications Equipment		13,535	7,835	-	-	-	-
		8120	CNT Supplies		-	397	-	-	-	-
Sheriff's Department Total				55	5,437,696	5,556,675	5,663,609	6,627,887	6,330,587	666,978
31210	Sheriff's Off-Duty Deputies	1130	Comp - Off-Duty Deputies		97,960	176,547	120,000	180,000	180,000	60,000
		2100	Employer Cost - FICA		8,847	13,506	9,180	13,770	13,770	4,590
		2720	Workers Compensation		3,198	5,753	3,636	5,904	5,904	2,268
Sheriff's Off-Duty Deputies Total					110,005	195,806	132,816	199,674	199,674	66,858
31220	Sheriff's Dept/County	1130	Comp - Deputies	12	366,444	468,831	560,741	603,241	603,241	42,500
		1131	Comp - ICAC Task Force	1	54,523	36,799	58,900	66,159	66,159	7,259
		1160	Comp - Info Systems Specialist	3	133,909	171,421	130,375	140,632	140,632	10,257
		1200	Comp - Overtime		14,715	10,398	10,000	10,000	10,000	-
		1300	Comp - P/T Help		30,558	33,017	38,272	38,272	38,272	-
		2100	Employer Cost - FICA		43,945	52,412	61,069	65,660	65,660	4,591
		2210	Employer Cost - VRS		60,256	83,710	95,252	104,251	104,251	8,999
		2310	Employer Cost - Health Ins		79,178	99,982	117,392	128,068	128,068	10,676
		2400	Employer Cost - VRS Group		7,077	8,848	10,050	10,854	10,854	804
		2720	Workers Compensation		12,787	18,014	21,999	23,638	23,638	1,639
Sheriff's Dept/County Total				16	803,392	983,433	1,104,050	1,190,775	1,190,775	86,725
31400	E-911 System	1117	Comp - Deputy Director	1	64,252	68,377	68,252	75,030	75,030	6,778
		1140	Comp - Communication Officers	16	518,652	565,841	611,112	629,689	629,689	18,577
		1160	Comp - Info Systems Specialist	1	47,373	51,822	51,158	54,790	54,790	3,632
		1200	Comp - Overtime		37,356	31,788	35,000	35,000	35,000	-
		1300	Comp - P/T Help		25,059	24,255	23,000	23,000	23,000	-
		2100	Employer Cost - FICA		50,178	54,776	60,322	62,539	62,539	2,217
		2210	Employer Cost - VRS		71,053	86,071	92,776	97,749	97,749	4,973
		2310	Employer Cost - Health Ins		108,920	91,632	115,734	126,868	126,868	11,134
		2400	Employer Cost - VRS Group		8,345	9,068	9,789	10,177	10,177	388
		2720	Workers Compensation		639	521	552	572	572	20
		3190	Other Professional Services		600	650	750	850	850	100
		3310	Maint/Repair - Buildings		4,827	3,088	8,000	8,000	7,000	(1,000)
		3314	Maint/Repair - Communications Eq		34,117	36,125	40,198	34,477	34,477	(5,721)
		3323	Maint Contract - EDP Equip		16,188	14,900	16,713	14,750	14,750	(1,963)

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		3324	Maint Contracts-Communications Eq		209,674	369,885	270,237	271,229	271,229	992
		3600	Advertising		30	300	500	2,500	1,000	500
		5110	Electrical Service		23,209	39,080	26,000	26,000	30,000	4,000
		5130	Water & Sewer Service		1,094	1,123	1,300	1,300	1,300	-
		5210	Postage		140	-	200	200	200	-
		5230	Telephone		7,600	8,169	8,452	9,992	9,992	1,540
		5240	Electronic Network Charge		60,350	86,469	65,000	115,700	115,700	50,700
		5430	Lease Agreement - Tower Sites		112,400	135,297	134,871	12,252	12,252	(122,619)
		5510	Personal Vehicle Mileage		-	200	200	200	200	-
		5540	Convention & Education		8,910	13,008	15,384	20,648	20,648	5,264
		5810	Dues & Association Member		1,096	1,632	1,909	1,909	1,909	-
		5840	EMD Training Materials/Supplies		3,802	42,032	13,925	13,925	13,925	-
		5860	Misc Administrative Expenses		250	247	250	500	250	-
		6001	Office Supplies		2,391	2,706	3,000	3,000	2,500	(500)
		6007	Fuel - Cell Tower Sites		1,491	432	1,800	1,800	1,800	-
		6011	Uniforms, Wearing Apparel		3,862	4,300	4,300	4,300	4,300	-
		6012	Books & Subscriptions		399	409	475	475	475	-
		8102	Furniture & Fixtures		765	1,066	1,200	3,200	3,200	2,000
		8109	Other Equipment		314	527	500	2,200	1,000	500
		9010	E911 Phone Replacement		296	-	-	-	-	-
E-911 System Total				18	1,425,632	1,745,795	1,682,859	1,664,821	1,664,371	(18,488)
31630	DMV 402 Grant- Alcohol	1200	Comp - Overtime		7,701	7,480	-	-	-	-
		2100	Employer Cost - FICA		589	572	-	-	-	-
		2720	Workers Compensation		233	245	-	-	-	-
DMV 402 Grant-Alcohol Total					8,523	8,298	-	-	-	-
31640	DMV Select Enf Grant-SP	1200	Comp - Overtime		10,212	7,767	-	-	-	-
		2100	Employer Cost - FICA		781	594	-	-	-	-
		2720	Workers Compensation		269	255	-	-	-	-
		6010	Police Supplies		3,802	-	-	-	-	-
DMV Select Enf Grant-SP Total					15,064	8,616	-	-	-	-
31641	DMV Selective Enf Grant	1200	Comp - Overtime		12,867	8,929	-	-	-	-
		2100	Employer Cost - FICA		984	683	-	-	-	-
		2720	Workers Compensation		337	228	-	-	-	-
DMV Selective Enf Grant Total					14,188	9,841	-	-	-	-

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
31642	DMV Select Enf Grant-OC	1200	Comp - Overtime		5,316	6,093	-	-	-	-
		2100	Employer Cost - FICA		407	466	-	-	-	-
		2720	Workers Compensation		142	200	-	-	-	-
DMV Select Enf Grant-OC Total					5,865	6,759	-	-	-	-
31730	DMV-Police Traffic Services	1200	Comp - Overtime		3,067	11,627	-	-	-	-
		2100	Employer Cost - FICA		235	889	-	-	-	-
		2720	Workers Compensation		93	381	-	-	-	-
		6010	Police Supplies		-	5,970	-	-	-	-
DMV-Police Traffic Services Total					3,395	18,868	-	-	-	-
31735	DMV Safety 402 Select Enf	1200	Comp - Overtime		6,478	-	-	-	-	-
		2100	Employer Cost - FICA		496	-	-	-	-	-
		2720	Workers Compensation		182	-	-	-	-	-
DMV Safety 402 Select Enf Total					7,156	-	-	-	-	-
31740	BJA Edward Byrne Computer Grant	8118	Law Enforcement Equipment		10,508	12,128	-	-	-	-
BJA Edward Byrne Computer Grant Total					10,508	12,128	-	-	-	-
31745	Violence Against Women	1300	Comp - P/T Help		28,458	30,132	-	-	-	-
		2100	Employer Cost - FICA		2,177	2,305	-	-	-	-
		2720	Workers Compensation		787	988	-	-	-	-
Violence Against Women Total					31,422	33,425	-	-	-	-
31752	E. Byrne Memorial JAG		***E. BYRNE MEMORIAL JAG							
		8118	Law Enforcement Equipment		15,248	-	-	-	-	-
E. Byrne Memorial JAG Total					15,248	-	-	-	-	-
31753	LOLE Block Grant		*** LOLE BLOCK GRANT ***							
		8118	Law Enforcement Equipment		-	2,283	-	-	-	-
LOLE Block Grant Total					-	2,283	-	-	-	-
31755	COPS De-Escalation Grant		**COPS DE-ESCALATION GRAN							
		5860	Other Expenses		-	32	-	-	-	-
6010	Police Supplies				599					
COPS De-Escalation Grant Total					-	631	-	-	-	-

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED	
31760	ARPA Law Enforcement Eq Grant	8118	ARPA Law Enforcement Equip Grant Law Enforcement Equipment		-	6,680	-	-	-	-	
ARPA Law Enf Eq Grant Total					-	6,680	-	-	-	-	
31797	Bulletproof Vest Partner Grant	8118	***BULLETPROOF VEST PARTN Law Enforcement Equipment		5,666	8,186	-	-	-	-	
Bulletproof Vest Partner Grant Total					5,666	8,186	-	-	-	-	
31810	School Resource Officers	1130	Comp - Deputies School Funded	13	534,351	669,719	629,390	655,929	655,929	26,539	
		1131	Comp - Deputies Locally Funded	1	46,350	49,443	48,000	51,408	51,408	3,408	
		1200	Comp - Overtime		6,489	6,065	6,000	6,000	6,000	-	
		2100	Employer Cost - FICA		43,129	54,047	52,279	54,570	54,570	2,291	
		2210	Employer Cost - VRS		59,789	90,567	86,029	91,034	91,034	5,005	
		2310	Employer Cost - Health Ins		75,106	60,585	48,499	70,409	70,409	21,910	
		2400	Employer Cost - VRS Group		7,022	9,571	9,077	9,478	9,478	401	
		2720	Workers Compensation		13,001	26,179	22,415	23,397	23,397	982	
School Resource Officers Total					14	785,237	966,176	901,689	962,225	962,225	60,536
32200	Volunteer Fire Companies	3200	Temporary Help Services		6,584	11,060	14,000	31,500	31,500	17,500	
		3314	Maint/Repair - Communications Eq		29,547	20,036	29,893	31,310	31,310	1,417	
		3315	Maint/Repair - Vehicles		13,627	7,778	16,500	9,300	9,300	(7,200)	
		3329	Maint Contract - Other Equip		20,091	16,673	19,510	22,475	22,475	2,965	
		5305	Motor Vehicle Insurance		65,919	68,220	75,215	75,929	75,929	714	
		5309	Volunteer Insurance		44,155	40,973	46,363	42,202	42,202	(4,161)	
		5680	Public Safety Training Center		5,000	5,000	5,035	5,035	5,035	-	
		5860	Misc Administrative Expenses		682	1,453	1,000	1,000	1,000	-	
		6008	Gas, Oil, Grease		71,829	91,780	95,550	95,550	95,550	-	
		6013	Educational Supplies		1,496	5,409	5,820	5,500	5,500	(320)	
		6025	Fire Suppression Foam		2,530	538	6,000	6,000	6,000	-	
		8109	Other Equipment		4,385	9,806	5,000	10,000	10,000	5,000	
		8119	Personal Protective Equip		35,313	34,274	48,000	48,000	48,000	-	
Volunteer Fire Companies Total					301,158	313,000	367,886	383,801	383,801	15,915	
32201	Altavista Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450	
		3315	Maint/Repair - Vehicles		33,590	16,000	16,000	26,000	26,000	10,000	
		5650	Annual Contribution		51,000	53,250	55,500	60,500	60,500	5,000	
		6001	Office Supplies		150	150	150	150	150	-	

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		6004	Medical Supplies		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	-
Altavista Fire Company Total					89,240	76,350	76,150	93,600	93,600	17,450
32202	Brookneal Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		6,000	5,000	5,000	15,000	15,000	10,000
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
Brookneal Fire Company Total					51,000	54,700	54,500	71,950	71,950	17,450
32203	Brookville Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		4,136	9,963	5,000	15,000	15,000	10,000
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
Brookville Fire Company Total					49,136	59,663	54,500	71,950	71,950	17,450
32204	Concord Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		17,696	20,963	5,000	15,000	15,000	10,000
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
Concord Fire Company Total					62,696	70,663	54,500	71,950	71,950	17,450
32205	Evington Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		79,588	3,942	6,000	16,000	16,000	10,000
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
		6001	Office Supplies		150	150	150	150	150	-
		6004	Medical Supplies		1,000	997	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	2,500	-
Evington Fire Company Total					129,238	57,289	60,150	77,600	77,600	17,450
32206	Gladys Fire Company	3120	Accounting Services - Audit			2,450		2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		5,412	5,425	5,000	15,000	15,000	10,000
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
Gladys Fire Company Total					50,412	55,125	54,500	71,950	71,950	17,450
32207	Lyn Dan Fire Company	3120	Accounting Services - Audit		-	-	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		-	5,992	5,000	15,000	15,000	10,000

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
Lyn Dan Fire Company Total					45,000	53,242	54,500	71,950	71,950	17,450
32208	Rustburg Fire Company	3120	Accounting Services - Audit		-	-	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		5,049	5,000	5,000	15,000	15,000	10,000
		5650	Annual Contribution		45,000	47,250	49,500	54,500	54,500	5,000
Rustburg Fire Company Total					50,049	52,250	54,500	71,950	71,950	17,450
32209	Red House Fire Company	5650	Annual Contribution		-	1,750	1,750	1,750	1,750	-
Red House Fire Company Total					-	1,750	1,750	1,750	1,750	-
32300	Volunteer Amb/Rescue Squads	3314	Maint/Repair - Communications Eq		30,365	25,836	16,729	23,172	23,172	6,443
		3315	Maint/Repair - Vehicles		1,938	2,058	15,000	15,000	15,000	-
		5305	Motor Vehicle Insurance		65,388	68,121	69,657	75,818	75,818	6,161
		5309	Volunteer Insurance		40,973	40,973	45,172	43,021	43,021	(2,151)
		5540	Convention & Education		520	4,599	7,000	7,000	5,000	(2,000)
		5681	Regional Emergency Med Svc		1,311	-	3,000	3,000	3,000	-
		5860	Recruitment, Retention & Advertising		-	-	250	250	250	-
		6008	Gas, Oil, Grease		23,927	17,343	25,000	25,000	25,000	-
		6013	Educational Supplies		-	55	550	550	550	-
Volunteer Amb/Rescue Squads Total					164,422	158,985	182,358	192,811	190,811	8,453
32302	Brookneal Rescue Squad	3310	Maint/Repair - Buildings		29,693	27,545	30,000	30,000	30,000	-
Brookneal Rescue Squad Total					29,693	27,545	30,000	30,000	30,000	-
32303	Campbell County Rescue	3120	Accounting Services - Audit		-	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		2,600	-	-	-	-	-
		5650	Annual Contribution		51,000	53,250	55,500	60,500	60,500	5,000
Campbell County Rescue Total					53,600	53,250	57,950	60,500	60,500	2,550
32304	Citizens Rescue Squad	3310	Maint/Repair - Buildings		-	-	47,250	47,250	47,250	-
		5650	Annual Contribution		45,000	22,794	-	-	-	-
Citizens Rescue Squad Total					45,000	22,794	47,250	47,250	47,250	-
32305	Concord Rescue Squad	3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED	
		3315	Maint/Repair - Vehicles		1,150	-	-	-	-	-	
		5650	Annual Contribution		48,000	50,250	52,500	57,500	57,500	5,000	
Concord Rescue Squad Total					51,600	50,250	54,950	57,500	57,500	2,550	
32306	Rustburg Rescue Squad	3310	Maint/Repair - Buildings		25,184	28,296	70,000	70,000	70,000	-	
Rustburg Rescue Squad Total					25,184	28,296	70,000	70,000	70,000	-	
32400	Forestry Service	5699	Forest Fire Extinction		20,329	20,329	20,329	20,329	20,329	-	
Forestry Service Total					20,329	20,329	20,329	20,329	20,329	-	
32500	EMS Services	1117	Comp - Deputy Director	1	66,088	70,163	70,088	76,994	76,994	6,906	
		1133	Comp - EMT	52	1,805,337	2,135,801	2,210,637	2,738,693	2,603,325	392,688	
		1200	Comp - Overtime		267,357	286,106	250,000	250,000	200,000	(50,000)	
		1300	Comp - P/T Help		101,923	77,119	85,000	85,000	50,000	(35,000)	
		2100	Employer Cost - FICA		163,801	187,343	193,983	241,028	230,672	36,689	
		2210	Employer Cost - VRS		214,202	278,838	289,652	362,379	344,957	55,305	
		2310	Employer Cost - Health Ins		257,376	283,122	318,403	384,730	384,730	66,327	
		2400	Employer Cost - VRS Group		25,156	29,466	30,562	37,730	35,916	5,354	
		2720	Workers Compensation		86,927	81,039	75,565	93,890	89,856	14,291	
		3109	EMS Billing Expenditures		9,695	11,154	10,000	14,000	14,000	4,000	
		3110	EMS Billing Services		121,435	141,612	95,625	95,625	95,625	-	
		3112	EMS Software Services		13,318	8,506	9,500	10,000	10,000	500	
		3315	Maint/Repair - Vehicles		89,181	106,458	90,000	90,000	90,000	-	
		3319	Maint/Repair - Other Equip		1,665	3,040	3,040	5,700	5,700	2,660	
		5210	Postage		-	-	100	100	100	-	
		5305	Motor Vehicle Insurance		7,345	8,574	12,334	12,656	12,656	322	
		5540	Convention & Education		40,403	6,857	26,700	26,700	26,700	-	
		5810	Dues & Association Member		64	153	300	600	600	300	
		5892	Immunizations		-	-	10,400	12,200	11,600	1,200	
		6001	Office Supplies		436	600	850	850	850	-	
		6004	Medical Supplies		64,633	70,946	90,000	95,000	80,000	(10,000)	
		6008	Gas, Oil, Grease		89,400	105,149	90,000	106,000	106,000	16,000	
		6009	Tires, Tubes, Parts		26,013	18,996	23,700	23,700	23,700	-	
		6011	Uniforms, Wearing Apparel		18,830	26,673	26,000	35,560	33,760	7,760	
		6012	Books & Subscriptions		-	-	150	150	150	-	
		6014	Other Operating Supplies		29,533	28,485	54,431	59,451	59,451	5,020	
		8119	Personal Protective Equip		7,323	-	24,000	70,500	56,400	32,400	
		8201	Medical Equipment		96,807	14,244	102,271	80,036	80,036	(22,235)	
EMS Services Total					53	3,604,248	3,980,442	4,193,291	5,009,272	4,723,778	530,487

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
33200	Local Corrections	7010	Blue Ridge Regional Jail		3,000,713	3,381,279	3,600,000	3,600,000	3,600,000	-
Local Corrections Total					3,000,713	3,381,279	3,600,000	3,600,000	3,600,000	-
33300	Probation Office	5230	Telephone		3,960	3,960	2,120	2,202	2,202	82
		6001	Office Supplies		-	-	-	375	375	375
		8102	Furniture & Fixtures		-	1,536	2,360	1,400	1,400	(960)
Probation Office Total					3,960	5,496	4,480	3,977	3,977	(503)
33400	Detention	1300	Comp - P/T Help		22,023	22,652	23,500	22,500	22,500	(1,000)
		2100	Employer Cost - FICA		1,685	1,733	1,798	1,721	1,721	(77)
		2720	Workers Compensation		20	16	16	16	16	-
		3971	Juvenile Detention Care		388,910	176,847	400,000	300,000	300,000	(100,000)
		3972	Outreach Detention Care		25,798	44,775	27,000	50,000	50,000	23,000
		3975	Group Homes		-	81,200	58,000	90,000	90,000	32,000
		5210	Postage		-	-	25	25	25	-
		5230	Telephone		264	264	264	-	-	(264)
		5510	Personal Vehicle Mileage		-	13	125	75	75	(50)
		5835	Refunds to State		15,632	-	-	-	-	-
		6001	Office Supplies		143	74	150	125	125	(25)
Detention Total					454,475	327,574	510,878	464,462	464,462	(46,416)
34500	Building Inspections	1143	Comp - Building Official	1	66,446	66,775	66,675	71,409	71,409	4,734
		1144	Comp - Code Enforcement Officers	2	91,936	94,837	93,500	101,668	101,668	8,168
		1156	Comp - Administrative Aid	1	35,628	39,807	40,650	43,536	43,536	2,886
		1157	Comp - Office Manager	1	46,528	50,750	50,500	54,085	54,085	3,585
		1300	Comp - P/T Help		-	4,945	19,500	23,500	23,500	4,000
		2100	Employer Cost - FICA		17,995	19,137	20,718	22,506	22,506	1,788
		2210	Employer Cost - VRS		27,225	31,912	31,918	34,379	34,379	2,461
		2310	Employer Cost - Health Ins		21,271	24,222	24,704	24,704	24,704	-
		2400	Employer Cost - VRS Group		3,197	3,360	3,368	3,627	3,627	259
		2720	Workers Compensation		4,232	2,878	3,100	3,390	3,390	290
		3190	Other Professional Services		-	-	-	10,000	10,000	10,000
		3315	Maint/Repair - Vehicles		549	713	2,400	1,600	1,600	(800)
		5210	Postage		7	10	75	75	75	-
		5230	Telephone		4,074	3,424	3,336	2,710	2,710	(626)
		5305	Motor Vehicle Insurance		1,216	1,261	1,312	1,420	1,420	108
		5510	Personal Vehicle Mileage		-	-	110	75	75	(35)

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5530	Travel - Sustenance & Lodging		-	234	500	500	500	-
		5540	Convention & Education		514	230	900	1,000	1,000	100
		5810	Dues & Association Member		-	217	350	350	350	-
		5890	Misc Fees & Charges		4,350	4,471	4,300	4,400	4,400	100
		6001	Office Supplies		426	564	625	625	625	-
		6008	Gas, Oil, Grease		4,738	5,341	4,750	5,400	5,400	650
		6009	Tires, Tubes, Parts		507	497	600	600	600	-
		6011	Uniforms, Wearing Apparel		144	-	325	350	350	25
		6012	Books & Subscriptions		1,391	171	1,600	1,500	1,500	(100)
		6014	Other Operating Supplies		83	143	275	250	250	(25)
		8102	Furniture & Fixtures		-	-	220	250	250	30
Building Inspections Total				5	332,457	355,898	376,311	413,909	413,909	37,598
35100	Animal Control	1131	Comp - Animal Warden	1	18,829	19,603	25,000	25,000	25,000	-
		1132	Comp - Deputy Animal Ward	3	117,060	129,135	129,060	138,223	138,223	9,163
		1183	Comp - Animal Shelter Worker	1	28,868	34,000	34,000	38,380	38,380	4,380
		1300	Comp - P/T Help		879	(54)	1,000	-	-	(1,000)
		2100	Employer Cost - FICA		12,180	13,585	14,387	13,510	13,510	(877)
		2210	Employer Cost - VRS		16,650	20,669	23,884	22,729	22,729	(1,155)
		2310	Employer Cost - Health Ins		26,953	26,953	27,306	27,306	27,306	-
		2400	Employer Cost - VRS Group		1,955	2,185	2,520	2,366	2,366	(154)
		2720	Workers Compensation		2,159	1,681	1,730	1,625	1,625	(105)
		3110	Medical Services		1,681	2,963	5,000	5,000	5,000	-
		3310	Maint/Repair - Buildings		8,072	5,983	8,000	8,000	8,000	-
		3315	Maint/Repair - Vehicles		938	2,571	23,250	3,250	3,250	(20,000)
		5110	Electrical Service		2,694	3,004	3,000	3,000	3,000	-
		5120	Heating Service		1,191	1,608	3,000	3,000	3,000	-
		5230	Telephone		589	-	1,500	1,500	1,500	-
		5305	Motor Vehicle Insurance		1,216	1,261	1,311	1,419	1,419	108
		5540	Convention & Education		1,111	849	2,250	2,250	2,250	-
		5810	Dues & Association Member		-	-	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	-
		6001	Office Supplies		515	816	800	800	800	-
		6003	Animal Care Supplies		3,341	3,528	3,640	5,640	5,640	2,000
		6004	Medical Supplies		3,363	2,498	2,500	2,500	2,500	-
		6005	Janitorial Supplies		1,060	774	1,200	1,200	1,200	-
		6008	Gas, Oil, Grease		5,735	6,213	5,000	6,500	6,500	1,500
		6009	Tires, Tubes, Parts		1,550	1,688	2,200	2,200	2,200	-
		6010	Police Supplies		652	797	800	800	800	-
		6011	Uniforms, Wearing Apparel		2,448	2,378	2,500	2,500	2,500	-
		6014	Other Operating Supplies		2,343	2,521	3,000	3,000	3,000	-
Animal Control Total				5	264,032	294,078	330,623	324,483	324,483	(6,140)

Dept #	Public Safety	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
35300	Medical Examiner	3110	Medical Services		820	860	640	640	640	-
Medical Examiner Total					820	860	640	640	640	-
35500	Public Safety	1115	Comp - Director	1	99,530	104,507	104,507	112,195	112,195	7,688
		1117	Comp - Deputy Director	1	60,598	64,598	64,598	70,120	70,120	5,522
		1138	Comp - Assistant Fire Marshall		17,017	12,444	30,000	35,000	35,000	5,000
		1156	Comp - Administrative Aid	1		26,250	35,000	37,485	37,485	2,485
		1157	Comp - Office Manager	1	44,840	47,890	47,840	51,236	51,236	3,396
		1200	Comp - Overtime		182	-	-	-	-	-
		1300	Comp - P/T Help		362	-	-	-	-	-
		2100	Employer Cost - FICA		16,204	18,784	21,569	23,412	23,412	1,843
		2210	Employer Cost - VRS		23,387	30,837	31,997	39,387	39,387	7,390
		2230	Retiree Health Insurance		6,549	6,616	6,684	6,684	6,684	-
		2310	Employer Cost - Health Ins		23,767	28,678	24,234	24,234	24,234	-
		2400	Employer Cost - VRS Group		2,747	3,259	3,376	4,101	4,101	725
		2720	Workers Compensation		4,769	3,149	3,423	3,735	3,735	312
		2740	COVID-19 FEMA Expenditure		6,449	-	-	-	-	-
		3190	Other Professional Services		-	-	900	925	925	25
		3312	Maint/Repair - Office Equip		875	900	875	875	875	-
		3315	Maint/Repair - Vehicles		1,149	1,500	1,500	1,500	1,500	-
		5230	Telephone		10,164	10,164	11,784	11,136	11,136	(648)
		5305	Motor Vehicle Insurance		1,944	1,384	2,117	1,950	1,950	(167)
		5410	Lease/Rent - Equipment		1,667	2,099	2,500	2,500	2,500	-
		5540	Convention & Education		1,306	3,109	3,000	3,000	3,000	-
		5810	Dues & Association Member		360	170	750	750	750	-
		5895	Emergency Mangt Perf Grant		3,920	8,019	-	-	-	-
		6001	Office Supplies		719	746	750	750	750	-
		6002	Food Supplies		804	1,679	750	750	750	-
		6008	Gas, Oil, Grease		8,376	12,116	4,500	18,000	15,000	10,500
		6009	Tires, Tubes, Parts		717	24	1,000	1,000	1,000	-
		6010	Police Supplies		227	30	750	750	750	-
		6011	Uniforms, Wearing Apparel		305	998	14,000	14,000	14,000	-
		6012	Books & Subscriptions		2,671	2,640	5,715	6,215	3,000	(2,715)
		6013	Educational Supplies		428	455	500	500	500	-
		6014	Other Operating Supplies		14,615	208	500	500	500	-
		8102	Furniture & Fixtures		149	-	500	500	500	-
		8109	Other Equipment		-	79	100	100	100	-
Public Safety Total				4	356,797	393,331	425,719	473,290	467,075	41,356
Public Safety Total				170	17,914,256	19,458,036	20,222,738	22,402,256	21,810,797	1,588,059



PUBLIC WORKS ADMINISTRATION

(41200-44100)







PUBLIC WORKS ADMINISTRATION

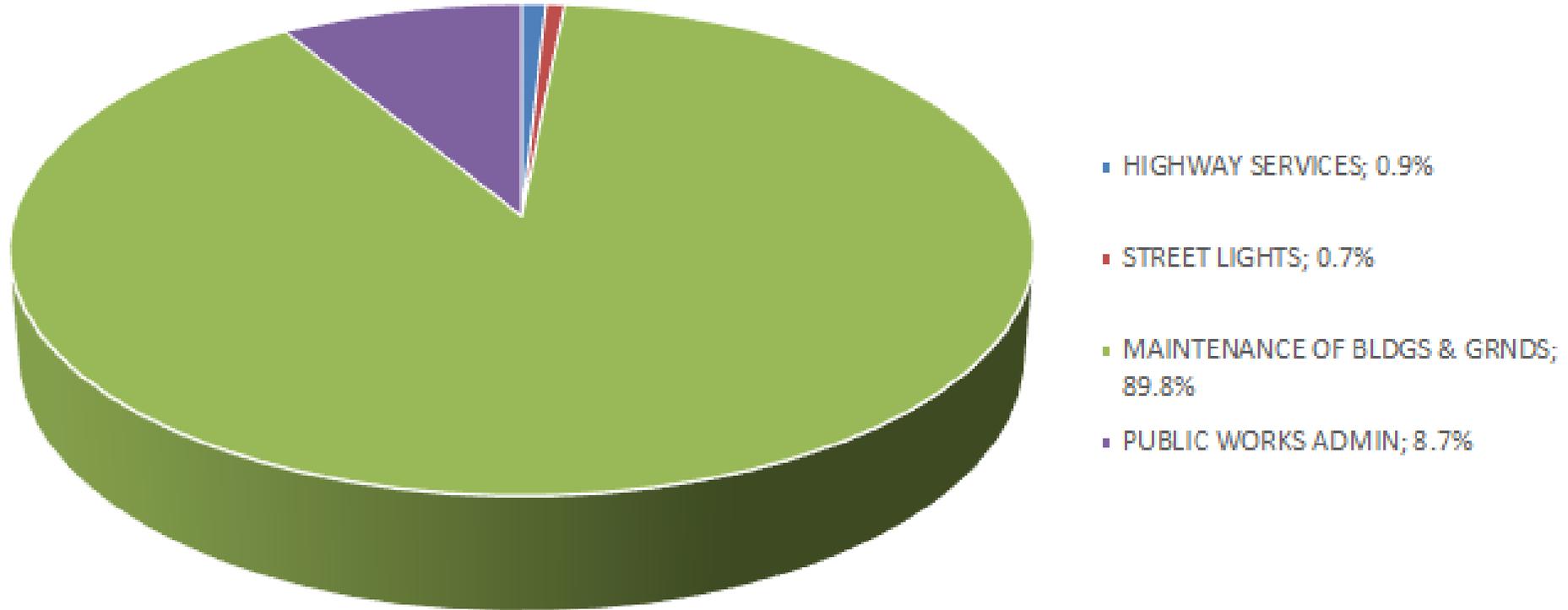
The Department of Public Works strives to preserve a friendly and rural lifestyle by protecting the health, safety and welfare of employees, citizens and visitors through a variety of infrastructure projects and on-going maintenance to the locality's buildings and grounds.

Dept	Office/Function	Responsible for:
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

Percent of Expenditures by Function



Dept #	Public Works	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
41200	Highway Services	8109	Other Equipment		15,746	10,276	25,000	25,000	20,000	(5,000)
Highway Services Total					15,746	10,276	25,000	25,000	20,000	(5,000)
41320	Street Lights	5111	Electrical Service - Courthouse		11,427	13,689	13,000	15,000	15,000	2,000
Street Lights Total					11,427	13,689	13,000	15,000	15,000	2,000
43400	Maintenance of Bldgs & Grnds	1117	Comp - Deputy Director	1	51,897.00	54,897.24	54,897.00	58,795.00	58,795.00	3,898
		1118	Comp - Custodial Division	1	-	-	53,761.00	57,577.00	57,577.00	3,816
		1183	Comp - Maintenance Employees	17	498,344.00	550,309.15	555,058.00	577,614.00	577,614.00	22,556
		1200	Comp - Overtime		9.00	-	-	-	-	-
		1300	Comp - P/T Help		62,727.00	25,998.07	41,500.00	41,500.00	41,500.00	-
		1383	Comp - Park Maintenance Workers		-	9,166.68	27,500.00	-	-	(27,500)
		2100	Employer Cost - FICA		43,934.00	46,277.75	56,053.00	56,265.00	56,265.00	212
		2210	Employer Cost - VRS		63,026.00	78,090.86	87,784.00	89,316.00	89,316.00	1,532
		2310	Retiree Health Insurance		132,086.00	-	-	6,684.00	6,684.00	6,684
		2400	Employer Cost - Health Ins		7,402.00	131,430.72	152,838.00	157,110.00	157,110.00	4,272
		2720	Employer Cost - VRS Group		8,720.00	8,252.51	9,262.00	9,299.00	9,299.00	37
		2730	Workers Compensation		-	9,711.37	9,818.00	9,856.00	9,856.00	38
		3306	Grounds Exterior Maint		6,110.00	6,155.65	9,500.00	9,500.00	8,500.00	(1,000)
		3307	Complex Security Upgrades		3,394.00	2,522.23	6,000.00	6,000.00	6,000.00	-
		3308	Lighting Upgrades		3,475.00	8,188.94	7,500.00	9,000.00	9,000.00	1,500
		3309	Storm Water Facility Maintenance		145.00	549.50	1,000.00	1,000.00	750.00	(250)
		3310	Maint/Repair - Buildings		78,986.00	79,917.12	105,000.00	120,000.00	105,000.00	-
		3311	Maint/Repair - Maintenance		7,324.00	-	-	-	-	-
		3315	Maint/Repair - Vehicles		1,956.00	3,458.26	4,500.00	4,500.00	4,500.00	-
		3319	Maint/Repair - Other Equip		3,077.00	2,131.43	6,500.00	6,500.00	6,500.00	-
		3326	Maint Cont - Fire-Sec Alarm System		1,368.00	2,460.00	6,500.00	6,500.00	6,500.00	-
		3327	Maint Contract - Ball Field Mowing		62,293.00	65,395.00	78,100.00	78,100.00	78,100.00	-
		3328	Maint Contract - Building Eq		8,784.00	5,615.31	9,000.00	9,000.00	9,000.00	-
		3329	Maint Contract - Other Eq		4,865.00	5,990.80	6,100.00	6,100.00	6,100.00	-
		3340	Maint Contract - Waste Disp		13,888.00	14,316.09	14,000.00	-	-	(14,000)
		3344	Maint/Repair - Preventive		7,709.00	10,958.66	9,000.00	10,800.00	10,800.00	1,800
		3345	Maint/Repair - HVAC Repair		85,879.00	53,803.56	100,000.00	100,000.00	100,000.00	-
		3348	Maint/Repair - Painting & Floors		3,597.00	2,795.15	10,000.00	10,000.00	10,000.00	-
		3349	Maint/Repair - Animal Shelter		-	1,691.26	1,875.00	1,875.00	1,875.00	-
		3360	HVAC Software		23,305.00	4,659.84	30,000.00	30,000.00	30,000.00	-
		3361	Work Order Software		9,695.00	10,179.88	10,500.00	12,320.00	12,320.00	1,820

Dept #	Public Works	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5110	Electrical Service		299,999.00	382,882.46	335,000.00	439,000.00	439,000.00	104,000
		5120	Heating Service		15,068.00	17,172.04	15,000.00	20,000.00	20,000.00	5,000
		5130	Water & Sewer Service		14,260.00	15,098.45	16,500.00	18,000.00	18,000.00	1,500
		5140	Electrical Consulting Fee		1,692.00	1,922.00	2,000.00	2,000.00	2,000.00	-
		5230	Telephone		9,894.00	9,132.96	11,000.00	10,000.00	10,000.00	(1,000)
		5305	Motor Vehicle Insurance		2,433.00	3,151.60	3,300.00	3,574.00	3,574.00	274
		5311	Multi-Peril Insurance		51,078.00	-	-	-	-	-
		5410	Lease/Rent - Equipment		1,946.00	7,001.96	8,500.00	8,500.00	3,500.00	(5,000)
		5540	Convention & Education		105.00	509.60	1,000.00	1,000.00	1,000.00	-
		5840	Snow Removal		11,399.00	-	2,000.00	2,000.00	2,000.00	-
		6001	Office Supplies		567.00	358.46	500.00	500.00	500.00	-
		6005	Janitorial Supplies		50,937.00	48,856.02	54,000.00	58,000.00	58,000.00	4,000
		6008	Gas, Oil, Grease		10,398.00	13,966.36	12,000.00	13,000.00	13,000.00	1,000
		6009	Tires, Tubes, Parts		6,842.00	6,926.54	8,000.00	8,000.00	8,000.00	-
		6011	Uniforms, Wearing Apparel		4,659.00	2,162.78	6,300.00	6,300.00	6,300.00	-
		8101	Machinery & Equipment		1,124.00	399.99	2,000.00	2,000.00	1,500.00	(500)
		8114	Tools		1,196.00	2,502.26	3,000.00	3,000.00	3,000.00	-
Maintenance of Bldgs & Grnds Total				19	1,677,592	1,706,967	1,943,646	2,080,085	2,058,335	114,689
44100 Public Works Admin		1115	Comp - Director	1	61,667	77,700	77,700	85,139	85,139	7,439
		1158	Comp - Admin Assistant	1	48,160	51,160	51,160	54,792	54,792	3,632
		2100	Employer Cost - FICA		7,517	8,788	9,858	10,705	10,705	847
		2210	Employer Cost - VRS		12,531	16,339	16,365	18,009	18,009	1,644
		2310	Employer Cost - Health Ins		16,831	18,849	23,492	23,492	23,492	-
		2400	Employer Cost - VRS Group		1,472	1,727	1,727	1,875	1,875	148
		2720	Workers Compensation		1,737	1,349	1,349	1,477	1,477	128
		3315	Maint/Repair - Vehicles		20	-	-	-	-	-
		5230	Telephone		1,512	1,512	2,000	1,400	1,400	(600)
		5305	Motor Vehicle Insurance		912	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		324	565	1,000	1,000	750	(250)
		5540	Convention & Education		545	445	2,000	2,000	1,000	(1,000)
		5810	Dues & Association Memberships		-	175	400	400	400	-
		6001	Office Supplies		142	-	500	500	500	-
		6008	Gas, Oil, Grease		2,758	-	-	-	-	-
		8102	Furniture & Fixtures		94	280	-	-	-	-
Public Works Admin Total				2	156,222	178,889	187,551	200,789	199,539	11,988
Public Works Total				21	1,860,987	1,909,819	2,169,197	2,320,874	2,292,874	123,677

HEALTH & WELFARE **ADMINISTRATION**

(51200-53900)







HEALTH & WELFARE ADMINISTRATION

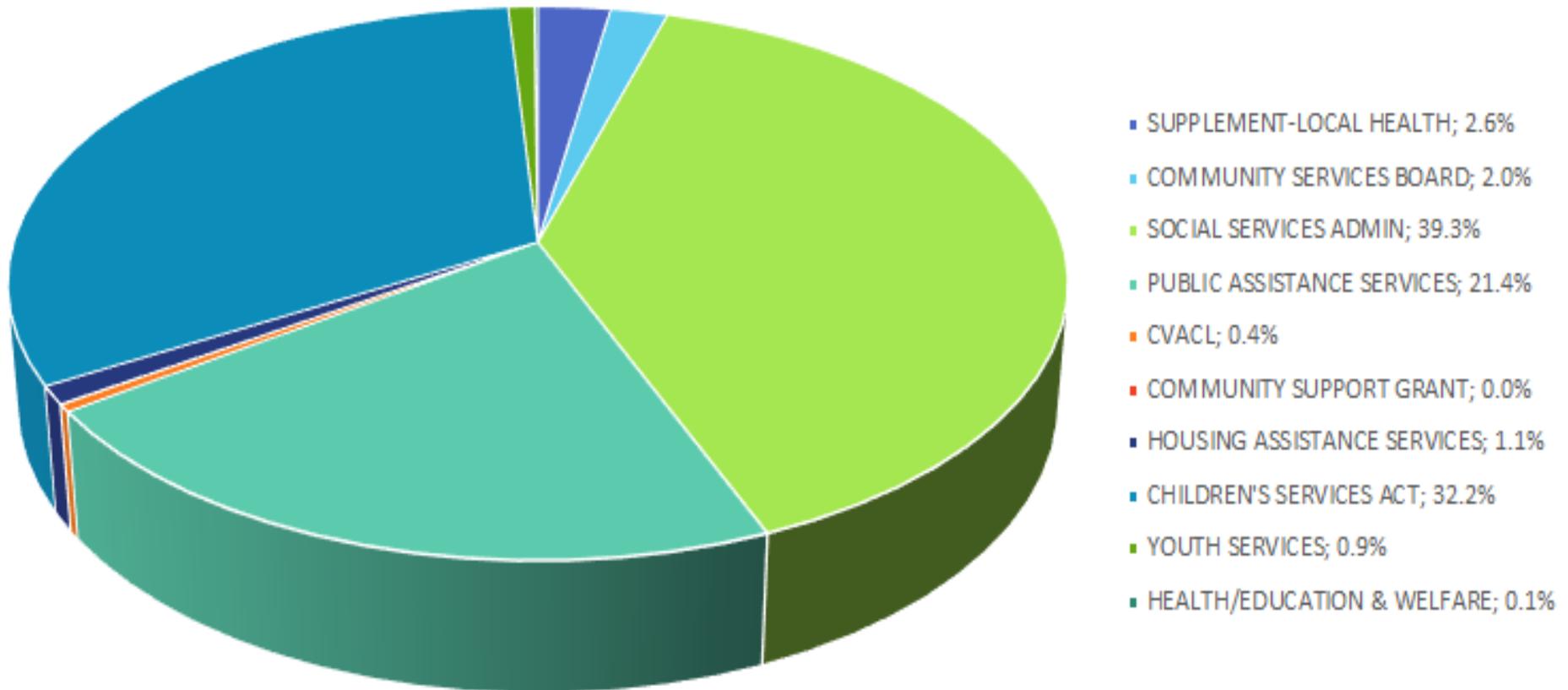
These departments administer assistance programs under local, state and federal guidelines to support residents' and families' health, behavioral and basic resource needs through various services, partnerships and case management.

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

Percent of Expenditures by Function



Dept #	Health & Welfare	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
51200	Supplement-Local Health	5610	Payments to Local Health		409,181	404,070	409,181	400,100	400,100	(9,081)
Supplement-Local Health Total					409,181	404,070	409,181	400,100	400,100	(9,081)
52500	Community Services Board	5620	Horizon Behavioral Health		189,401	191,401	215,760	314,080	314,080	98,320
Community Services Board Total					189,401	191,401	215,760	314,080	314,080	98,320
53100	Social Services Admin	1111	Comp - Board Members		10,050	9,300	12,600	12,600	12,600	-
		1115	Comp - Director	1	102,917	108,063	113,466	121,522	115,735	2,269
		1134	Comp - Social Services Personnel	82	3,040,881	3,220,608	3,615,764	4,267,226	3,955,025	339,261
		1200	Comp - Overtime		-	-	-	-	-	-
		1234	Comp - CPS On Call		15,163	20,663	21,525	21,525	20,500	(1,025)
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		231,395	247,677	287,897	338,350	322,284	34,387
		2210	Employer Cost - VRS		349,700	419,277	476,346	560,105	540,574	64,228
		2230	Retiree Health Insurance		64,612	81,913	86,988	80,304	80,304	(6,684)
		2310	Employer Cost - Health Ins		438,174	447,724	451,163	551,488	551,488	100,325
		2400	Employer Cost - VRS Group		41,069	44,339	50,260	59,098	56,283	6,023
		2600	Unemployment Compensation		-	-	-	4,500	4,500	4,500
		2720	Workers Compensation		6,159	8,459	2,770	9,500	3,078	308
		3110	Medical Services		45	-	50	50	50	-
		3155	Legal Services		165,178	153,023	175,000	175,000	175,000	-
		3190	Other Professional Services		24,977	11,103	30,000	30,000	30,000	-
		3200	Temporary Help Services		1,110	-	2,500	-	-	(2,500)
		3310	Maint/Repair - Buildings		-	-	500	500	500	-
		3312	Maint/Repair - Office Eq		10	-	500	500	500	-
		3313	Maint/Repair - EDP Equipment		-	75	350	350	350	-
		3315	Maint/Repair - Vehicles		(3,764)	18,864	15,000	20,000	20,000	5,000
		3600	Advertising		2,523	2,093	5,000	4,000	4,000	(1,000)
		3840	Background Checks		2,151	1,438	3,000	2,500	2,500	(500)
		3841	Drug Tests		5,500	5,879	10,000	8,000	8,000	(2,000)
		3842	Surety Bond		2,013	1,965	2,300	2,300	2,300	-
		4100	Data Processing Services		2,230	2,533	2,912	2,800	2,800	(112)
		5110	Electrical Service		31,020	36,200	32,000	34,000	34,000	2,000
		5130	Water & Sewer Service		2,972	2,832	3,500	3,500	3,500	-
		5210	Postage		13,978	14,000	14,000	16,000	16,000	2,000
		5230	Telephone		39,047	39,600	41,000	35,000	35,000	(6,000)
		5305	Motor Vehicle Insurance		7,352	7,314	8,195	8,872	8,872	677
		5307	Public Official Liability		2,032	1,782	1,900	1,900	1,900	-

Dept #	Health & Welfare	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5410	Lease/Rent - Equipment		12,522	12,212	12,400	12,500	12,500	100
		5420	Lease/Rent - Buildings		24,633	24,633	24,634	24,634	24,634	-
		5530	Travel - Sustenance & Lodging		4,090	5,988	16,000	16,000	16,000	-
		5540	Convention & Education		9,519	6,658	11,000	11,000	11,000	-
		5890	Misc Fees & Charges		497	-	500	500	500	-
		6001	Office Supplies		30,302	36,712	38,000	38,000	38,000	-
		6005	Janitorial Supplies		337	138	400	400	400	-
		6008	Gas, Oil, Grease		8,602	11,200	12,000	12,000	12,000	-
		6009	Tires, Tubes, Parts		3,391	2,864	2,800	4,000	4,000	1,200
		6012	Books & SUscriptions		2,634	2,194	3,560	2,500	2,500	(1,060)
		8101	Machinery & Equipment		-	-	-	250	250	250
		8102	Furniture & Fixtures		5,556	4,000	7,100	13,700	10,100	3,000
		8103	Communications Equipment		916	1,000	1,000	1,000	1,000	-
		8107	EDP Equipment		4,951	4,894	2,400	5,300	5,300	2,900
Social Services Admin Total				83	4,706,443	5,019,216	5,598,280	6,513,274	6,145,827	547,547
53110	Other Welfare Services	5701	Tax Relief for Elderly		429,541	433,384	-	-	-	-
Other Welfare Services Total					429,541	433,384	-	-	-	-
53210	Public Assistance Services	2740	COVID - Safe & Stable		11,589	9,743	-	-	-	-
		3740	ARPA APS		-	1,505	-	-	-	-
		3741	APS COVID		-	4,234	-	-	-	-
		5701	General Relief		29,912	42,490	30,000	41,000	41,000	11,000
		5702	Respite - Child		1,980	1,225	2,500	2,500	2,500	-
		5704	Auxiliary Grant Payments		79,290	76,015	115,000	100,000	100,000	(15,000)
		5706	AFDC-FC		152,023	242,894	450,000	350,000	350,000	(100,000)
		5707	TANF Emergency Assistance		-	-	100	100	100	-
		5711	Other Purchased Services		5,645	15,815	77,400	77,400	77,400	-
		5714	IV-E Prev Services-Family		(16)	-	-	-	-	-
		5715	Chafee IL-COVID/ETV		8,154	9,029	-	-	-	-
		5716	Adoption Incentive		1,315	2,815	-	-	-	-
		5717	Fostering Futures		11,381	19,481	16,000	19,600	19,600	3,600
		5718	IV-E Adoption Subsidy		-	-	-	2,200,000	2,200,000	2,200,000
		5719	State Adoption Subsidy		-	-	-	300,000	300,000	300,000
		5720	Family Pres & Support		5,239	6,690	15,000	15,000	15,000	-
		5721	Adoption Subsidies		2,053,772	2,172,675	2,000,000	-	-	(2,000,000)
		5722	Adult Services		52,857	43,840	65,000	60,000	60,000	(5,000)
		5723	Promoting Safe & Stable Families		36,662	36,417	39,000	39,000	39,000	-
		5725	Independent Living		16,991	6,151	8,000	8,000	8,000	-
		5726	View Services		26,154	31,459	125,000	100,000	100,000	(25,000)

Dept #	Health & Welfare	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5727	Foster/Adoptive Parent Training		2,234	1,662	2,000	2,000	2,000	-
		5730	APS		9,979	14,043	15,000	15,000	15,000	-
		5731	Substance Abuse & Supp Svcs		11,835	16,300	15,000	16,500	16,500	1,500
		5750	Local Only		9,767	8,500	10,000	10,000	10,000	-
Public Assistance Services Total					2,526,763	2,762,984	2,985,000	3,356,100	3,356,100	371,100
53230 CVACL		3840	CVACL Services - Current		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	-
CVACL Total					65,745	65,745	65,745	65,745	65,745	-
53235 Volunteer Program		1118	Comp - Program Manager		41,057	-	-	-	-	-
		2100	Employer Cost - FICA		3,143	-	-	-	-	-
		2210	Employer Cost - VRS		4,685	-	-	-	-	-
		2400	Employer Cost - VRS Group		550	-	-	-	-	-
		2720	Workers Compensation		37	-	-	-	-	-
		3315	Maint/Repair - Vehicles		648	-	-	-	-	-
		5210	Postage		100	-	-	-	-	-
		5230	Telephone		624	264	-	-	-	-
		5305	Motor Vehicle Insurance		608	-	-	-	-	-
		5915	CC Youth Advisory Council		417	-	-	-	-	-
		6001	Office Supplies		105	-	-	-	-	-
		6002	Food Supplies		121	-	-	-	-	-
Volunteer Program Total					52,095	264	-	-	-	-
53500 Community Support Grant		5707	FEMA/EFSP		(427)	-	-	-	-	-
		5732	YWCA Domestic Violence		5,000	-	5,000	5,000	5,000	-
Community Support Grant Total					4,573	-	5,000	5,000	5,000	-
53700 Housing Assistance Services		1134	Comp - Social Services Personnel	2	84,620	80,890	106,198	114,843	114,843	8,645
		1200	Comp - Overtime		376	-	-	-	-	-
		2100	Employer Cost - FICA		5,331	5,821	8,124	8,786	8,786	662
		2210	Employer Cost - VRS		8,495	10,248	13,487	14,585	14,585	1,098
		2310	Employer Cost - Health Ins		11,124	11,124	11,336	11,252	11,252	(84)
		2400	Employer Cost - VRS Group		998	1,084	1,423	1,516	1,516	93
		2720	Workers Compensation		60	720	743	750	750	7
		2760	ARPA - EHV		4,000	-	-	-	-	-
		3190	Other Professional Services		142	288	350	350	350	-
		3310	Maint/Repair - Buildings		-	-	150	100	100	(50)
		3312	Maint/Repair - Office Eq		-	-	100	100	100	-

Dept #	Health & Welfare	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		3315	Maint/Repair - Vehicles		300	350	350	350	350	-
		3600	Advertising		-	550	250	250	250	-
		3840	Background Checks		27	-	100	100	100	-
		5210	Postage		200	350	350	400	400	50
		5230	Telephone		1,131	1,100	1,500	1,750	1,750	250
		5305	Motor Vehicle Insurance		250	250	250	660	660	410
		5307	Public Official Liability		-	250	250	250	250	-
		5410	Lease/Rent - Equipment		1,173	1,101	1,210	1,210	1,210	-
		5530	Travel - Sustenance & Lodging		640	1,022	2,000	2,500	2,500	500
		5540	Convention & Education		500	698	1,000	1,200	1,200	200
		6001	Office Supplies		808	750	900	1,200	1,200	300
		6005	Janitorial Supplies		550	-	50	50	50	-
		6008	Gas, Oil, Grease		800	800	800	800	800	-
		6009	Tires, Tubes, Parts		350	350	350	350	350	-
		8102	Furniture & Fixtures		200	400	400	1,000	1,000	600
		8103	Communications Equipment		(5,604)	-	-	-	-	-
		8107	EDP Equipment		2,384	400	350	350	350	-
Housing Assistance Services Total				2	118,852	118,546	152,021	164,702	164,702	12,681
53800	Children's Services Act	1118	Comp - CSA Specialist-FAPT Coor	1	22,594	39,396	41,733	47,430	-	(41,733)
		1120	Comp - CSA Specialist-UM/UR Coor	1	58,338	40,822	47,200	44,654	44,654	(2,546)
		1300	Comp - P/T Help		-	-	-	29,000	47,430	47,430
		2100	Employer Cost - FICA		6,069	6,024	6,803	9,263	9,263	2,460
		2210	Employer Cost - VRS		9,070	10,502	11,295	11,851	11,851	556
		2310	Employer Cost - Health Ins		6,738	6,738	6,874	13,748	13,748	6,874
		2400	Employer Cost - VRS Group		1,065	1,111	1,192	1,234	1,234	42
		2720	Workers Compensation		73	55	62	85	85	23
		3315	Maint/Repair - Vehicles		239	20	225	225	225	-
		5210	Postage		-	-	50	50	50	-
		5230	Telephone		792	792	792	-	-	(792)
		5305	Motor Vehicle Insurance		304	315	328	355	355	27
		5510	Personal Vehicle Mileage		-	-	200	200	200	-
		5530	Travel - Sustenance & Lodging		-	20	875	875	875	-
		5540	Convention & Education		368	816	1,600	1,600	1,600	-
		5840	CSA		4,871,830	4,816,312	4,750,000	4,900,000	4,900,000	150,000
		6001	Office Supplies		622	616	700	700	700	-
		6008	Gas, Oil, Grease		194	65	550	550	550	-
		8102	Furniture & Fixtures		200	-	-	-	-	-
		8107	EDP Equipment		-	-	110	-	-	(110)
		8200	Meeting Stipends - Parent Reps		-	-	950	950	950	-
Children's Services Act Total				2	4,978,497	4,923,604	4,871,539	5,062,770	5,033,770	162,231

Dept #	Health & Welfare	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
53810	Youth Services	1111	Comp - Board Members		1,020	255	1,200	1,200	1,200	-
		1115	Comp - Program Manager	1	11,034	8,145	49,429	50,490	50,490	1,061
		1158	Comp - Admin Assistant	1	39,675	43,025	42,675	45,705	45,705	3,030
		1300	Comp - P/T Help		5,642	(138)	-	-	-	-
		2100	Employer Cost - FICA		4,336	3,942	7,138	7,451	7,451	313
		2210	Employer Cost - VRS		9,729	11,690	11,697	12,380	12,380	683
		2310	Employer Cost - Health Ins		-	-	-	6,874	6,874	6,874
		2400	Employer Cost - VRS Group		1,143	1,238	1,234	1,289	1,289	55
		2720	Workers Compensation		51	36	65	68	68	3
		5230	Telephone		528	688	714	1,416	1,416	702
		5305	Motor Vehicle Insurance		304	315	328	355	355	27
		5510	Personal Vehicle Mileage		-	-	150	150	150	-
		5530	Travel - Sustenance & Lodging		-	-	250	250	250	-
		5540	Convention & Education		55	-	500	500	500	-
		5695	Career Navigator		15,000	15,000	15,000	15,000	15,000	-
		6001	Office Supplies		183	234	300	300	300	-
		8102	Furniture & Fixtures		220	-	220	250	250	30
Youth Services Total				2	88,920	84,430	130,900	143,678	143,678	12,778
53900	Health/Education & Welfare	5655	CASA of Central VA Program		8,500	8,500	8,500	8,500	8,500	-
		5656	Virginia Legal Aid Society		7,991	8,311	8,643	8,989	8,989	346
		5670	CVCC		1,342	1,340	1,343	1,347	1,347	4
Health/Education & Welfare Total					17,833	18,151	18,486	18,836	18,836	350
Health & Welfare Total				89	13,587,844	14,021,796	14,451,912	16,044,285	15,647,838	1,195,926



PARKS, RECREATION & CULTURAL **ADMINISTRATION**

(71100-73300)







PARKS, RECREATION & CULTURAL ADMINISTRATION

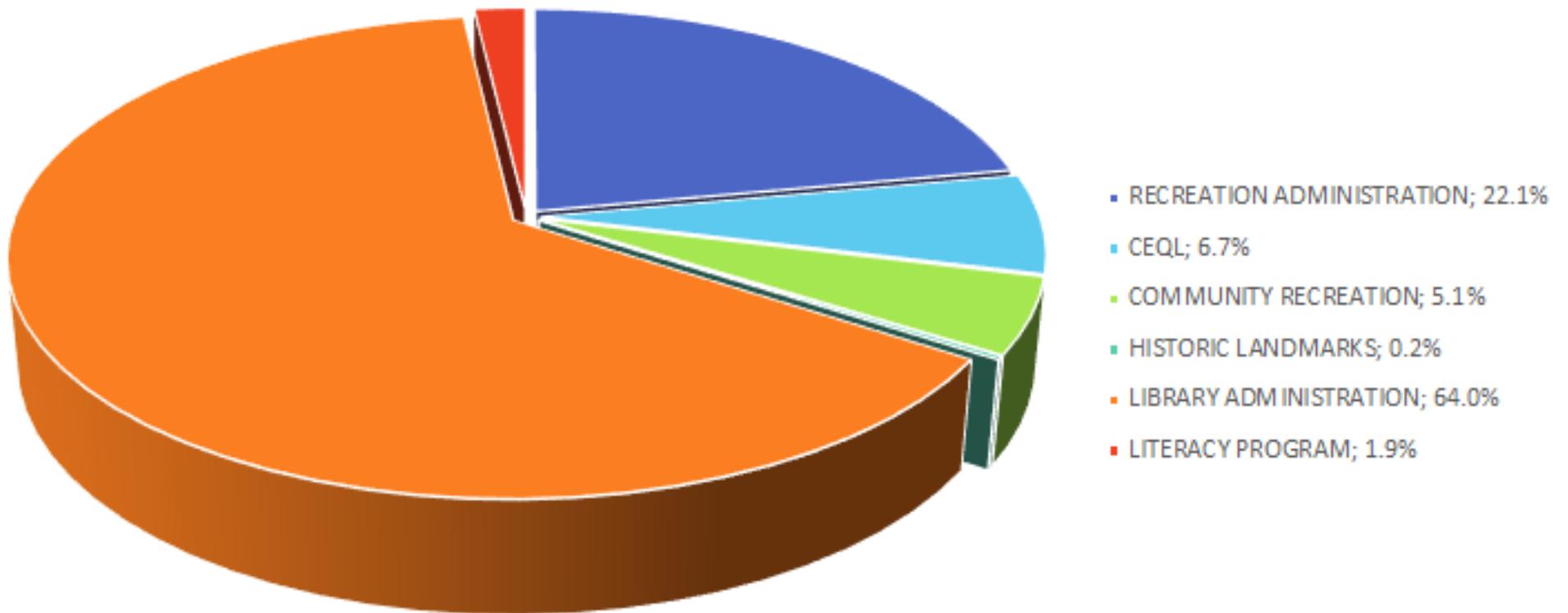
These departments and allocations sustain Campbell County's commitment to life-long learning and general well-being for residents. Activities and programs to support quality of life for all ages are offered throughout the locality.

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	Library Administration	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

Percent of Expenditures by Function



Dept #	Recreation & Culture	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
71100	Recreation Administration	1111	Comp - Board Members		1,100	2,205	4,200	4,200	4,200	-
		1115	Comp - Director	1	71,139	54,573	55,000	58,905	58,905	3,905
		1118	Comp - Program Manager	2	41,829	60,993	80,000	127,417	85,680	5,680
		1156	Comp - Administrative Aid	1	38,715	29,823	35,000	37,485	37,485	2,485
		1157	Comp - Office Manager		41,092	4,725	-	-	-	-
		1183	Comp - Maintenance Employees	1	-	-	-	-	41,737	41,737
		1200	Comp - Overtime		316	583	-	-	-	-
		1300	Comp - P/T Help		81,594	67,223	106,000	106,000	106,000	-
		1800	Comp - Sec Board Meetings		90	-	405	405	405	-
		2100	Employer Cost - FICA		20,363	16,195	21,466	25,583	25,583	4,117
		2210	Employer Cost - VRS		21,394	15,818	21,641	28,856	28,856	7,215
		2230	Retiree Health Insurance		7,640	13,210	13,097	13,368	13,368	271
		2310	Employer Cost - Health Ins		28,204	18,658	24,894	29,166	29,166	4,272
		2400	Employer Cost - VRS Group		2,512	1,672	2,283	3,004	3,004	721
		2720	Workers Compensation		3,857	2,135	2,869	2,972	2,972	103
		3190	Other Professional Services		6,980	17,710	20,450	20,500	20,500	50
		3200	Temporary Help Services		-	-	600	-	-	(600)
		3311	Maint/Repair - Park Maint		5,499	17,613	18,000	19,500	19,500	1,500
		3315	Maint/Repair - Vehicles		900	2,202	1,800	2,000	2,000	200
		3500	Printing & Binding		5,699	18,460	13,500	15,000	15,000	1,500
		3600	Advertising		440	357	450	700	700	250
		3840	Background Checks		1,122	1,418	3,500	2,500	2,500	(1,000)
		5110	Electrical Service		164	987	2,000	1,700	1,700	(300)
		5210	Postage		1,471	193	500	500	500	-
		5230	Telephone		3,330	3,390	3,984	2,429	2,429	(1,555)
		5305	Motor Vehicle Insurance		1,825	630	996	1,065	1,065	69
		5420	Lease/Rent - Buildings		4,700	-	-	-	-	-
		5510	Personal Vehicle Mileage		119	497	750	750	750	-
		5530	Travel - Sustenance & Lodging		993	2,476	3,000	3,000	3,000	-
		5540	Convention & Education		1,725	1,822	2,000	3,540	3,540	1,540
		5810	Dues & Association Member		548	340	450	1,040	1,040	590
		5865	Fundraising Expenses		529	805	750	1,000	1,000	250
		6001	Office Supplies		685	1,039	1,200	1,000	1,000	(200)
		6002	Food Supplies		646	-	-	-	-	-
		6004	Medical Supplies		-	-	5,500	-	-	(5,500)
		6008	Gas, Oil, Grease		1,612	1,517	1,000	1,925	1,925	925
		6009	Tires, Tubes, Parts		600	-	-	-	-	-
		6011	Uniforms, Wearing Apparel		33	187	200	800	800	600
		6012	Books & Subscriptions		188	160	-	658	658	658
		6013	Recreational Supplies		8,847	10,514	17,000	17,000	12,000	(5,000)
		6014	Other Operating Supplies		27	83	100	100	100	-
		8102	Furniture & Fixtures		-	120	-	1,000	2,000	2,000
		8108	Capital Leases Printers/Copiers		5,452	2,993	-	-	-	-
		8116	Other Equipment - Portajohns		18,965	11,175	12,000	14,500	14,500	2,500
Recreation Administration Total				5	432,944	384,502	476,585	549,568	545,568	68,983

Dept #	Recreation & Culture	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
71400	CEQL	1118	Comp - Program Manager	2	-	17,496	83,000	76,148	76,148	(6,852)
		1300	Comp - P/T Help		876	33,420	47,060	47,034	47,034	(26)
		2100	Employer Cost - FICA		-	3,901	9,950	9,423	9,423	(527)
		2210	Employer Cost - VRS		-	2,219	10,541	9,800	9,800	(741)
		2310	Employer Cost - Health Ins		-	-	13,748	-	-	(13,748)
		2400	Employer Cost - VRS Group		-	234	1,112	1,020	1,020	(92)
		2720	Workers Compensation		-	505	853	848	848	(5)
		3190	Other Professional Services		-	3,150	3,150	3,150	3,500	350
		3315	Maint/Repair - Vehicles		-	4,644	2,500	2,500	2,500	-
		3600	Advertising		-	-	100	100	100	-
		5210	Postage		-	-	500	-	-	(500)
		5230	Telephone		-	120	984	1,296	1,296	312
		5240	Lease/Rent - Buildings		-	4,500	4,800	4,800	4,800	-
		5305	Motor Vehicle Insurance		-	1,576	1,639	1,775	1,775	136
		5530	Sustenance & Lodging		-	-	1,050	1,050	1,050	-
		5540	Convention & Education		-	507	860	860	860	-
		5810	Dues & Association Member		-	140	150	150	150	-
		5850	Programs & Events		-	3,416	5,000	5,000	5,000	-
		6008	Gas, Oil, Grease		-	483	1,375	1,200	1,200	(175)
CEQL Total				2	876	76,309	188,372	166,154	166,504	(21,868)
71600	Community Recreation	1300	Comp - P/T Help		4,396	4,526	20,000	15,000	15,000	(5,000)
		2100	Employer Cost - FICA		336	346	1,530	1,148	1,148	(382)
		2720	Workers Compensation		90	78	346	260	260	(86)
		3900	Other Contracted Services		21,409	30,933	40,000	40,000	40,000	-
		5880	Awards		297	170	1,500	3,500	3,500	2,000
		6002	Food Supplies		-	385	2,500	1,000	1,000	(1,500)
		6012	Books & Subscriptions		-	914	750	750	750	-
		6013	Educational Supplies		25,162	21,746	18,000	25,000	25,000	7,000
		6021	Tickets		33,418	6,120	70,000	40,000	40,000	(30,000)
Community Recreation Total					85,108	65,218	154,626	126,658	126,658	(27,968)
72500	Historic Landmarks	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	-
Historic Landmarks Total					5,000	2,500	5,000	6,000	5,000	-
73100	Library Administration	1111	Comp - Board Members		6,120	5,915	6,545	6,545	6,545	-
		1115	Comp - Director	1	80,453	84,476	84,476	90,474	90,474	5,998
		1118	Comp - Program Manager	3	127,720	135,270	141,000	151,011	151,011	10,011
		1122	Comp - Professional Librarians	4	182,114	207,136	207,136	221,842	221,842	14,706
		1153	Comp - Administrative Clerk		-	1,844	-	-	-	-

Dept #	Recreation & Culture	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		1156	Comp - Administrative Aid	3	82,567	102,171	105,000	112,455	112,455	7,455
		1157	Comp - Office Manager	3	101,455	122,270	124,500	133,339	133,339	8,839
		1158	Comp - Admin Assistant	1	32,560	41,175	41,500	44,446	44,446	2,946
		1170	Comp - Overtime		-	41	-	-	-	-
		1300	Comp - P/T Help		132,698	140,163	197,703	207,442	207,442	9,739
		1800	Comp - Sec Board Meetings		135	-	495	495	495	-
		2100	Employer Cost - FICA		54,796	61,933	69,489	74,056	74,056	4,567
		2210	Employer Cost - VRS		70,505	88,301	89,422	97,048	97,048	7,626
		2230	Retiree Health Insurance		29,145	15,961	13,368	13,368	13,368	-
		2310	Employer Cost - Health Ins		83,025	76,694	82,944	91,488	91,488	8,544
		2400	Employer Cost - VRS Group		8,280	9,336	9,435	10,104	10,104	669
		2720	Workers Compensation		664	588	636	678	678	42
		2740	ARPA Grant - Library		21,188	1,378	-	-	-	-
		3190	Other Professional Services		22,121	28,478	37,035	37,035	37,035	-
		3315	Maint/Repair - Vehicles		966	594	1,200	1,800	1,800	600
		3500	Printing & Binding		2,583	1,509	5,125	7,125	7,125	2,000
		3600	Advertising		2,625	2,595	3,130	3,000	3,000	(130)
		5110	Electrical Service		7,096	9,204	7,500	12,000	12,000	4,500
		5111	Electric & Gas - Staunton		10,832	11,272	12,000	12,000	12,000	-
		5112	Electric & Gas - Brookneal		5,379	5,203	10,000	8,000	8,000	(2,000)
		5130	Water & Sewer Service		639	495	1,200	1,200	1,200	-
		5210	Postage		1,002	1,237	1,200	1,200	1,200	-
		5230	Telephone		6,509	7,552	9,288	7,044	7,044	(2,244)
		5240	Electronic Network Charge		10,500	10,858	11,010	11,510	11,510	500
		5305	Motor Vehicle Insurance		304	315	328	369	369	41
		5410	Lease/Rent - Equipment		1,937	3,352	5,300	5,300	5,300	-
		5510	Personal Vehicle Mileage		717	1,190	1,450	1,450	1,450	-
		5530	Travel - Sustenance & Lodging		1,422	2,480	2,625	2,625	2,625	-
		5540	Convention & Education		2,180	2,770	2,385	2,385	2,385	-
		5810	Dues & Association Member		1,612	1,824	1,760	1,610	1,610	(150)
		5850	Programs & Special Events		12,033	13,788	18,000	24,000	24,000	6,000
		6001	Office Supplies		6,428	6,699	8,200	8,200	8,200	-
		6008	Gas, Oil, Grease		2,709	2,409	3,300	3,300	3,300	-
		6012	Books & Subscriptions		114,185	137,721	125,000	154,821	154,821	29,821
		6014	Other Operating Supplies		16,188	13,855	16,500	16,500	16,500	-
		8102	Furniture & Fixtures		7,189	8,981	3,000	5,050	5,050	2,050
		8107	EDP Equipment		1,645	707	2,600	-	-	(2,600)
Library Administration Total				15	1,252,226	1,369,740	1,462,785	1,582,315	1,582,315	119,530

73300 Literacy Program	1300	Comp - P/T Help		26,589	32,885	32,304	33,792	33,792	1,488
	2100	Employer Cost - FICA		2,034	2,516	2,471	2,585	2,585	114
	2720	Workers Compensation		24	23	23	24	24	1
	3500	Printing & Binding		291	-	300	300	300	-
	3600	Advertising		275	754	500	500	500	-
	5210	Postage		298	240	300	600	600	300

Dept #	Recreation & Culture	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		5230	Telephone		749	788	1,008	1,344	1,344	336
		5510	Personal Vehicle Mileage		498	700	600	600	600	-
		5530	Travel - Sustenance & Lodging		-	-	100	630	630	530
		5540	Convention & Education		-	-	120	120	120	-
		5810	Dues & Association Memberships		99	99	99	99	99	-
		5850	Programs & Special Events		511	506	600	600	600	-
		5855	Student Assessments		141	147	165	278	278	113
		6001	Office Supplies		245	191	250	250	250	-
		6012	Books & Subscriptions		1,487	1,277	1,500	1,500	1,500	-
		6013	Educational Supplies		2,828	3,123	3,200	3,200	3,200	-
		6014	Other Operating Supplies		-	1,255	825	835	835	10
Literacy Program Total					36,069	44,503	44,365	47,257	47,257	2,892
Recreation & Culture Total				22	1,812,223	1,942,773	2,331,733	2,477,952	2,473,302	141,569

COMMUNITY DEVELOPMENT ADMINISTRATION

(81100-83400)



Be Welcomed. Be Successful. Be Home.





COMMUNITY DEVELOPMENT ADMINISTRATION

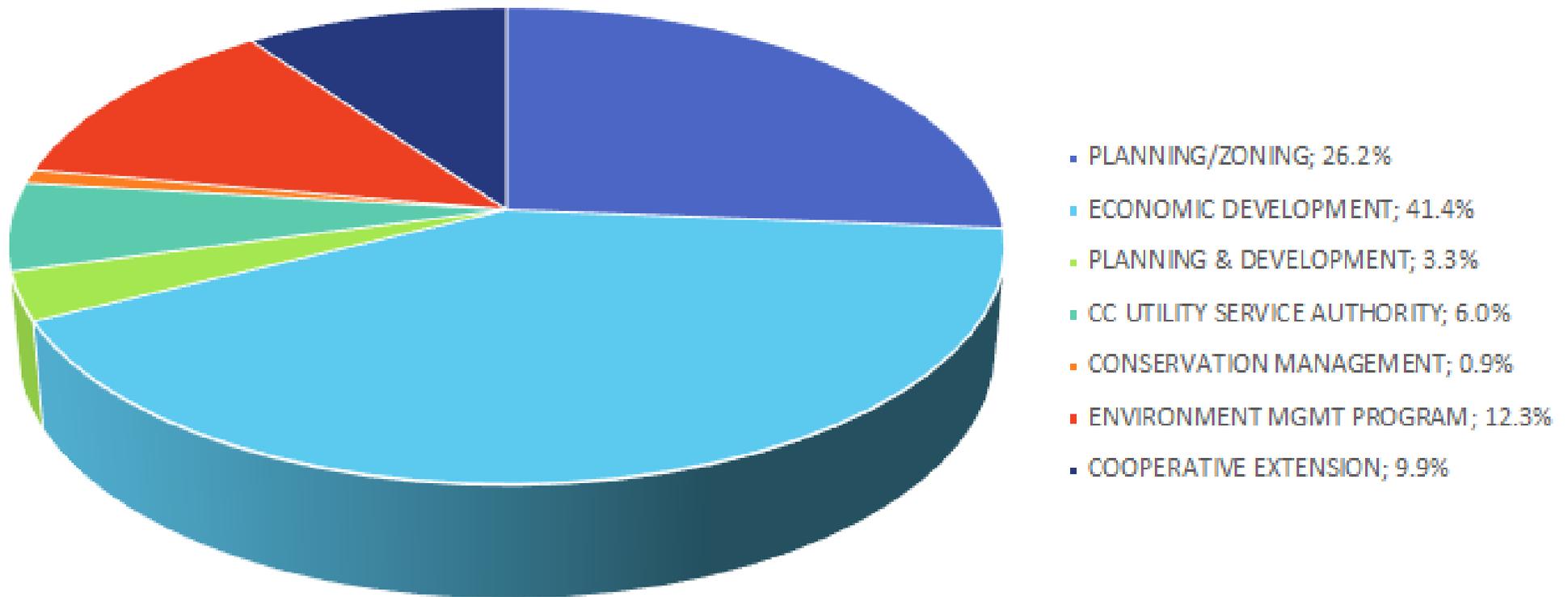
These departments and functions work cooperatively within the frame work of local, state and federal regulations to: plan and manage the County's community and business growth; ensure compliance with environmental standards; implement needed infrastructure and support local agriculture and tourism.

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

Percent of Expenditures by Function



Dept #	Community Development	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
81100	Planning/Zoning	1111	Comp - Board Members		9,900	11,570	14,090	14,090	14,090	-
		1115	Comp - Director	1	102,742	118,665	118,665	77,836	77,836	(40,829)
		1118	Comp - Program Manager	1	53,922	45,949	56,922	57,732	57,732	810
		1129	Comp - Zoning & Sub Admin		66,474	70,875	70,875			(70,875)
		1160	Comp - GIS Technician	1	40,000	44,580	43,000	52,479	52,479	9,479
		1300	Comp - P/T Help		-	(25)	-	-	-	-
		1800	Comp - Sec Board Meetings		450	450	540	540	540	-
		2100	Employer Cost - FICA		20,154	21,572	23,263	15,505	15,505	(7,758)
		2210	Employer Cost - VRS		30,024	35,618	36,830	24,271	24,271	(12,559)
		2230	Retiree Health Insurance		6,549	6,616	6,684	6,684	6,684	-
		2310	Employer Cost - Health Ins		41,088	39,811	41,901	37,629	37,629	(4,272)
		2400	Employer Cost - VRS Group		3,526	3,766	3,886	2,527	2,527	(1,359)
		2720	Workers Compensation		5,313	3,578	3,754	1,927	1,927	(1,827)
		3190	Other Professional Services		-	-	6,500	-	-	(6,500)
		3315	Maint/Repair - Vehicles		252	155	275	275	275	-
		3323	Maint Contract - EDP Equip		93,308	78,910	86,000	92,000	92,000	6,000
		3600	Advertising		13,245	16,537	14,500	15,750	15,750	1,250
		5210	Postage		272	368	575	575	575	-
		5230	Telephone		2,328	2,368	1,950	1,354	1,354	(596)
		5305	Motor Vehicle Insurance		304	315	328	355	355	27
		5510	Personal Vehicle Mileage		128	92	300	300	300	-
		5530	Travel - Sustenance & Lodging		267	318	1,000	1,000	1,000	-
		5540	Convention & Education		890	2,594	5,000	5,000	5,000	-
		5810	Dues & Association Memberships		150	250	300	400	400	100
		6001	Office Supplies		1,032	902	1,100	975	975	(125)
		6008	Gas, Oil, Grease		1,072	849	1,000	1,100	1,100	100
		6009	Tires, Tubes, Parts		229	-	350	350	350	-
		6011	Uniforms, Wearing Apparel		126	80	150	165	165	15
		8102	Furniture & Fixtures		200	190	220	250	250	30
		8108	Capital Leases Printers/Copiers		2,270	2,427	3,100	3,100	-	(3,100)
Planning/Zoning Total				3	496,215	509,381	543,058	414,169	411,069	(131,989)
81500	Economic Development	1111	Comp - Board Members		2,465	9,035	12,835	12,835	12,835	-
		1115	Comp - Director	1	-	69,059	75,338	82,611	82,611	7,273
		1118	Comp - Program Manager	1	37,329	69,723	44,000	49,480	49,480	5,480
		1135	Comp - Business Prgrm Coordinator	1	-	-	42,840	45,882	45,882	3,042
		1158	Comp - Admin Assistant	1	34,205	32,355	40,000	82,840	42,840	2,840
		1167	Comp - Economic Dev Manager		68,821	6,125	-	-	-	-
		1300	Comp - P/T Help		-	4,405	3,500	3,500	3,500	-
		1800	Comp - Sec Board Meetings		90	-	-	-	-	-
		2100	Employer Cost - FICA		10,459	13,969	16,716	21,202	18,142	1,426
		2210	Employer Cost - VRS		15,680	22,153	25,677	33,567	28,419	2,742
		2310	Employer Cost - Health Ins		15,495	13,587	20,811	20,811	20,811	-
		2400	Employer Cost - VRS Group		1,841	2,344	2,709	3,495	2,959	250
		2720	Workers Compensation		1,534	1,350	1,373	1,532	1,504	131
		3190	Other Professional Services		-	1,705	-	-	-	-
		3195	Small Business Dev Center		13,500	13,500	13,950	13,950	13,950	-

Dept #	Community Development	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
		3315	Maint/Repair - Vehicles		1,172	121	500	500	500	-
		3600	Advertising		21,329	23,330	27,640	28,945	28,945	1,305
		3652	ED Tourism		12,014	7,057	14,800	18,820	18,820	4,020
		3653	Brookneal/County Air Authority		16,000	16,000	16,000	16,000	16,000	-
		5230	Telephone		1,812	1,842	2,656	2,208	2,208	(448)
		5305	Motor Vehicle Insurance		304	315	330	355	355	25
		5510	Personal Vehicle Mileage		129	170	500	900	900	400
		5530	Travel - Sustenance & Lodging		1,273	2,861	14,500	21,300	21,300	6,800
		5540	Convention & Education		2,969	1,714	5,200	2,000	2,000	(3,200)
		5810	Dues & Association Memberships		3,125	3,230	3,555	3,100	3,100	(455)
		5860	Misc Administrative Expenses		126	139	500	500	500	-
		5890	Misc Fees & Charges		2,582	2,562	4,000	4,000	4,000	-
		5891	Lynchburg - Annual Service Fee		143,277	383,228	145,000	144,300	144,300	(700)
		5898	Regional Business Alliance		69,281	69,560	69,603	70,000	70,000	397
		5905	ED Property Maintenance		115	863	5,000	5,000	5,000	-
		5906	Seneca Maintenance		4,192	2,343	9,000	-	-	(9,000)
		5907	VTC - ARPA Tourism		-	30,040	-	-	-	-
		5910	CEDS(Compreh Econ Develop Strat)		-	-	60,000	3,000	3,000	(57,000)
		5939	Tru by Hilton J&N Hotels		68,778	50,170	-	-	-	-
		5941	Incentives - Graham Packaging		45,467	45,467	-	-	-	-
		5942	Incentives - Rage Plastic		-	5,091	-	-	-	-
		5945	Incentives-Southern Lands		7,450	-	-	-	-	-
		5946	Incentives-The Lunchbox		6,000	-	-	-	-	-
		5948	Incentives-Foster Fuels		37,291	-	-	-	-	-
		5949	Incentive-Start Small Campbell		15,000	10,000	-	20,000	-	-
		5954	Incentives - Project Poultry		-	242,492	-	-	-	-
		5978	Precision Ag Grant Expenditures		-	182,804	-	-	-	-
		5980	Crowell Lane Gas Extension		-	74,653	-	-	-	-
		6001	Office Supplies		561	1,568	650	650	650	-
		6002	Food Supplies		597	627	1,500	2,650	2,650	1,150
		6008	Gas, Oil, Grease		235	387	1,031	1,040	1,040	9
		8102	Furniture & Fixtures		102	360	300	300	300	-
Economic Development Total				4	662,600	1,418,306	682,014	717,273	648,501	(33,513)
81600	Planning & Development	5661	Town Of Brookneal		48,000	48,000	48,000	50,000	48,000	-
		5663	Brookneal Parks Support		3,000	3,000	3,000	3,000	3,000	-
Planning & Development Total					51,000	51,000	51,000	53,000	51,000	-
81625	CC Utility Service Authority (CCUSA)	9130	CCUSA Debt Service-Leesville Water		91,747	91,838	97,960	93,476	93,476	(4,484)
CC Utility Service Authority (CCUSA)Total					91,747	91,838	97,960	93,476	93,476	(4,484)
82200	Conservation Management	5811	Robert E. Lee Soil Conservation		10,000	10,000	10,000	10,000	10,000	-
		5813	TLAC		3,713	3,713	4,690	4,690	4,690	-
Conservation Management Total					13,713	13,713	14,690	14,690	14,690	-

Dept #	Community Development	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED
82250	Environment Mgmt Program	1118	Comp - Planner	1	36,705	58,750	61,000	65,331	65,331	4,331
		1144	Comp - Code Enforcement	1	35,231	50,583	50,000	56,763	56,763	6,763
		2100	Employer Cost - FICA		4,991	7,699	8,492	9,340	9,340	848
		2210	Employer Cost - VRS		7,692	13,599	14,097	15,714	15,714	1,617
		2310	Employer Cost - Health Insurance		17,160	17,673	19,220	19,220	19,220	-
		2400	Employer Cost - VRS Group Life Ins		903	1,465	1,487	1,636	1,636	149
		2720	Workers Compensation		1,904	1,354	1,876	1,005	1,005	(871)
		3190	Other Professional Services		-	-	1,500	1,500	1,500	-
		3307	Storm Water Mgmt Fees - State		2,016	18,424	10,000	14,000	14,000	4,000
		3315	Maint/Repair - Vehicles		89	297	500	550	550	50
		5210	Postage		4	11	100	100	100	-
		5230	Telephone		1,098	1,345	1,248	1,104	1,104	(144)
		5305	Motor Vehicle Insurance		-	630	656	710	710	54
		5530	Travel - Sustenance & Lodging		316	30	450	450	450	-
		5540	Convention & Education		2,287	1,558	1,300	1,300	1,300	-
		5810	Dues & Association Memberships		245	-	350	350	350	-
		6001	Office Supplies		429	125	550	450	450	(100)
		6008	Gas, Oil, Grease		2,630	2,523	2,000	2,600	2,600	600
		6009	Tires, Tubes, Parts		234	302	300	350	350	50
		6011	Uniforms, Wearing Apparel		250	110	250	250	250	-
		8102	Furniture & Fixtures		-	190	220	-	-	(220)
Environment Mgmt Program Total				2	114,184	176,667	175,596	192,723	192,723	17,127
83400	Cooperative Extension	1700	Comp - Salaries/County		66,504	115,493	138,308	144,575	144,575	6,267
		3315	Maint/Repair - Vehicles		-	20	700	700	700	-
		5230	Telephone		2,166	2,113	2,500	2,500	2,500	-
		5810	Dues & Association Memberships		-	-	-	600	600	600
		5890	Misc Fees & Charges		4,305	2,200	4,600	4,600	4,600	-
		5915	CC Youth Advisory Council		-	-	1,000	1,000	1,000	-
		6001	Office Supplies		-	51	300	300	300	-
		6008	Gas, Oil, Grease		98	22	500	500	500	-
Cooperative Extension Total					73,073	119,899	147,908	154,775	154,775	6,867
Community Development Total				9	1,502,532	2,380,804	1,712,226	1,640,106	1,566,234	(145,992)



UNDISTRIBUTED EXPENDITURES, TRANSFERS & ASSIGNED

FUNDS

(91400-99999)







UNDISTRIBUTED EXPENDITURES, TRANSFERS & ASSIGNED FUNDS

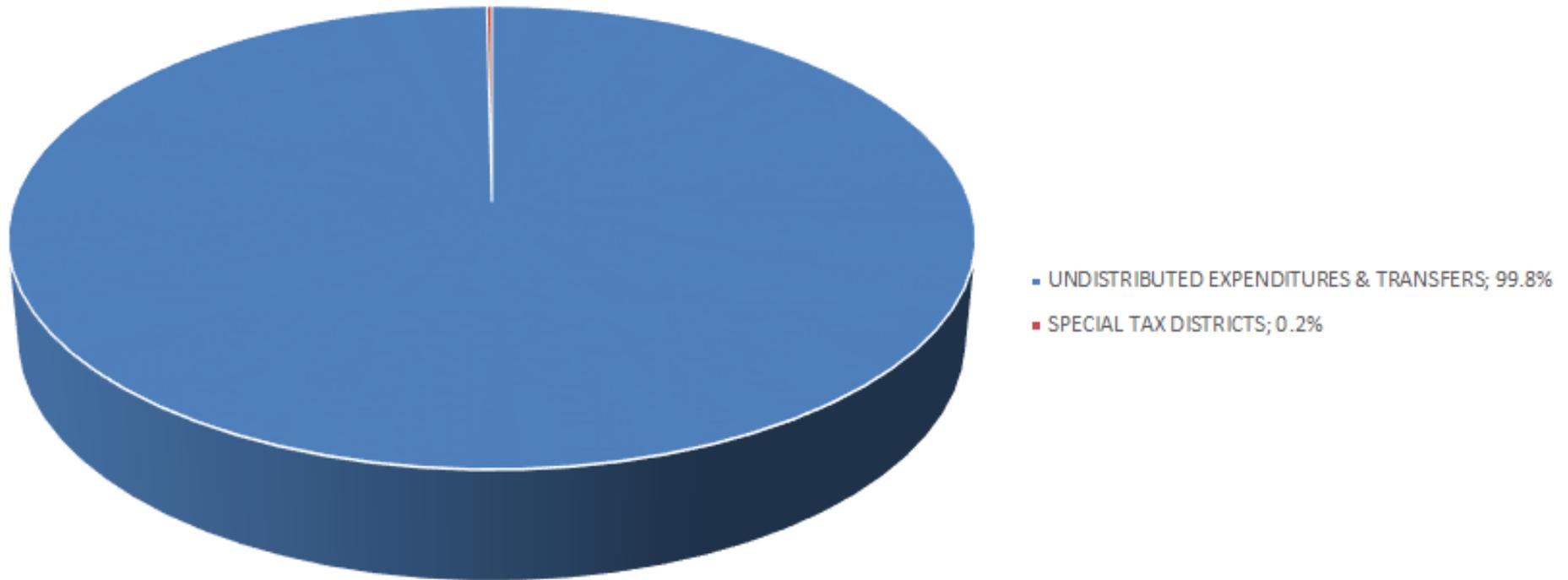
Funds in this category are earmarked for larger allocations and transfers, primarily toward schools, solid waste management, health insurance, debt service, economic development enhancements, and Board- approved Capital Improvement Plans (CIP).

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

Percent of Expenditures by Function



Dept #	Undistributed Expenditures, Transfers & Assigned	Line	Description	FY25 FTE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT REQUEST FY25	ADMIN PROPOSED FY25	FY25 ADMIN PROP - FY24 ADOPTED	
91400	Expenditures	9201	Undistributed Exp-FICA Savings		-	-	(100,000)	(100,000)	(158,000)	(58,000)	
		9202	Undistributed Exp-Vacancy		-	-	(400,000)	(400,000)	(500,000)	(100,000)	
Expenditures Total					-	-	(500,000)	(500,000)	(658,000)	(158,000)	
92100	Revenue Refunds	5832	Refunds - Building Permit		333	786	-	-	-	-	
Revenue Refunds Total					333	786	-	-	-	-	
93000	Transfers	0205	Transfer Out to School Fund		26,922,780	29,571,276	28,961,460	28,961,460	29,511,460	550,000	
		0302	Transfer Out to Cap Imp Fund		2,773,859	3,422,807	2,947,174	3,762,625	3,500,000	552,826	
		0401	Transfer Out to Debt Serv Fund		5,780,097	6,290,823	7,027,771	7,027,771	7,662,771	635,000	
		0515	Transfer Out to Solid Waste Fund		2,924,393	2,505,417	2,482,651	2,482,651	2,667,930	185,279	
		0610	Transfer Out to Comm&Econ Fund		177,698	-	-	-	-	-	
		0754	Transfer Out to Health Ins Fund		20,000	806,386	20,000	20,000	20,000	-	
Transfers Total					38,598,827	42,596,708	41,439,056	42,254,507	43,362,161	1,923,105	
96000	Special Tax Districts	0100	TWID - Special Tax District		60,407	63,139	80,549	80,549	99,985	19,436	
Special Tax Districts Total					60,407	63,139	80,549	80,549	99,985	19,436	
97000	Grant Pass-Through Funds	0100	Rosenwald School Grant		25,000	344,496	-	-	-	-	
Grant Pass-Through Funds Total					25,000	344,496	-	-	-	-	
99999	Assigned	0	Future School Needs		382,399	112,176	112,176	-	-	(112,176)	
Assigned Total					382,399	112,176	112,176	-	-	(112,176)	
Undistributed Expenditures, Transfers & Assigned Total					39,066,966	43,117,305	41,131,781	41,835,056	42,804,146	1,672,365	
Grand Total Fund 100 Expenditures					375	83,537,934	90,921,284	91,375,891	96,960,705	96,214,813	4,838,922



CAPITAL IMPROVEMENT PLAN **FUND**







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.



Fund 302 Capital Improvement Plan Revenue	Description	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT PROJECTED FY25	PROJECTED FY25	FY25 PROJECTED - FY24 ADOPTED
Local	Insurance Recoveries	25,129	-	-	-	-	-
	Proceeds from Bond Sale 2023 - Seneca Park	-	-	-	11,875,000	11,875,000	11,875,000
	Local Total	25,129	-	-	11,875,000	11,875,000	11,875,000
State	4 For Life - EMS Vehicles	-	118,836	50,000	50,000	50,000	-
	Distribution Of Fire Program	203,508	205,532	200,000	200,000	225,000	25,000
	Social Service Vehicles	-	-	34,200	41,800	41,800	7,600
	Social Services Paint Interior	-	-	60,280	14,820	14,820	(45,460)
	State Total	203,508	324,368	344,480	306,620	331,620	(12,860)
Transfers	Tran In From Gf-Econ Dev Site Development	-	-	-	-	-	-
	Transfer In From Fiduciary	-	-	-	-	-	-
	Transfer In From Solid Waste	16,125	-	-	-	-	-
	Transfers In From General Fund	2,773,859	3,372,807	2,947,174	3,762,625	3,500,000	552,826
	Transfers Total	2,789,984	3,372,807	2,947,174	3,762,625	3,500,000	552,826
	Fund 302 CIP Revenue Total	3,018,621	3,697,175	3,291,654	15,944,245	15,706,620	12,414,966



Fund 302 Capital Improvement Plan		ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY25 ADMIN REQ -
Dept #	Expenditures	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
93000	Transfers						
	Transfer Out to General Fund	292,216	-	-	-	-	-
	Transfers Total	292,216	-	-	-	-	-
94100	Information Systems						
	Broadband Access	224,265	68,864	-	-	-	-
	CC IT Plan Update/Strategic	-	-	20,000	20,000	-	(20,000)
	ERP System Replacement	-	-	-	150,000	-	-
	Hardware & Software Update	-	150,957	-	-	-	-
	Hardware & Software Update	-	790,166	-	-	-	-
	Maintain Audio & Visual Systems	-	-	25,000	25,000	25,000	-
	Maintain Internet, Website, Portal, Mainframe	-	27,726	-	-	-	-
	Network Infrastructure Equipment	76,688	99,200	44,000	60,000	50,000	6,000
	Network Server Hardware	-	3,188	20,000	20,000	20,000	-
	Provide Document Mgmt System	-	11,500	-	-	-	-
	Toughbook Rugged Laptop Replacement	-	-	63,000	65,000	65,000	2,000
	Upgrade or Replace Server Software	-	53,056	35,500	35,500	35,500	-
	Information Systems Total	300,953	1,204,657	207,500	375,500	195,500	(12,000)
94300	Public Safety						
	Career EMS Vehicle Purchase	-	-	-	-	-	-
	Cost of Finance - Reg Radio System	-	-	-	-	-	-
	EMS Apparatus/Facility Replacement	509,462	684,655	560,000	1,000,614	1,000,000	440,000
	Fire Apparatus/Facility Replacement	531,193	214,337	334,000	500,000	500,000	166,000
	Regional Radio System	1,722,840	256,641	-	-	-	-
	Public Safety Total	2,763,495	1,155,633	894,000	1,500,614	1,500,000	606,000
94400	Public Works						
	County Vehicle Replacement	136,843	521,453	632,000	579,000	579,000	(53,000)
	Covid-19 Expenditures - Timbrook	505,009	-	-	-	-	-
	Facility Capital Replacement	108,124	267,858	400,000	900,000	500,000	100,000
	Facility Upgrades	-	5,120	-	-	-	-
	Public Safety Facilities	-	-	100,000	135,000	35,000	(65,000)
	Rustburg Electrical Upgrades	35,032	13,808	-	-	-	-
	Rustburg Library/School Admin Roof Replacem	-	-	-	250,000	250,000	250,000
	Timbrook Library Phase 3	19,861	-	-	-	-	-
	Tire Pile Removal	-	(38,669)	-	-	-	-
	Public Works Total	804,869	769,570	1,132,000	1,864,000	1,364,000	232,000
94450	Landfill/Solid Waste						
	Landfill Cap Improvements	-	-	-	125,000	100,000	100,000
	Transfer Site Improvements	-	-	50,000	50,000	-	(50,000)

Fund 302 Capital Improvement Plan		ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY25 ADMIN REQ -
Dept #	Expenditures	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
	Description						
Landfill/Solid Waste Total		-	-	50,000	175,000	100,000	50,000
94500	Social Services						
	Painting of Building Interior	-	-	29,480	19,500	19,500	(9,980)
	Replace Carpeting	-	-	50,000	-	-	(50,000)
	Vehicles	24,240	-	45,000	55,000	55,000	10,000
Social Services Total		24,240	-	124,480	74,500	74,500	(49,980)
94600	Sheriff's Department						
	Courthouse Security Camera System	-	-	175,000	-	-	(175,000)
	Message Board/Radar Trailer	-	-	-	20,000	-	-
	Replace Xray Sys/Walk Thru Metal Det	-	-	-	-	-	-
	Storage Structure at Impound Lot	-	71,367	-	-	-	-
	Tactical Ballistic Vest	-	-	-	42,000	42,000	42,000
	Vehicles & Equipment	100,202	224,590	176,000	184,800	184,800	8,800
							-
Sheriff's Department Total		100,202	295,957	351,000	246,800	226,800	(124,200)
94700	Parks & Recreation						
	Abbott Duncan Park	-	35	-	-	-	-
	Park Development - Consolidated	155,475	223,822	165,000	165,000	165,000	-
	Tennis Court Repair Resurfacing	77,950	-	-	-	-	-
Parks & Recreation Total		233,425	223,857	165,000	165,000	165,000	-
94770	Library						
	Add Book Drop & Locker System to Concord	-	-	-	10,000	-	-
Library Total		-	-	-	10,000	-	-
94800	Economic Development						
	Alirport Ind Park Feasibility Study	-	-	35,000	900,000	65,000	30,000
	Brookneal-CC Airport Auth	-	-	20,000	20,000	20,000	-
	Seneca Comm Center	-	-	-	-	-	-
	Simon's Run Special Service District	-	-	62,674	100,000	100,000	37,326
	Site Development	-	18,123	250,000	13,000,000	12,000,000	11,750,000
Economic Development Total		-	18,123	367,674	14,020,000	12,185,000	11,817,326
94825	Community Development						
	GIS Maintenance & Upgrade	40,914	40,914	-	-	-	-
Community Development Total		40,914	40,914	-	-	-	-
Fund 302 CIP Expenditures Total		4,560,314	3,708,711	3,291,654	18,431,414	15,810,800	12,519,146

Departments & Goals	REQUESTED	FY25 ADMIN	Total FY26 Cost	Total FY27 Cost	Total FY28 Cost	Total FY29 Cost	Total Cost
	Total FY25 Cost	RECOMMENDED					
Community Development	-	-	130,000	-	50,000	-	180,000
GIS Equipment, Data and System Upgrades	-	-	130,000	-	50,000	-	180,000
Economic Development	14,020,000	12,185,000	3,242,000	2,745,000	2,780,000	4,745,000	25,697,000
Airport Industrial Park Feasibility Study	900,000	65,000	1,970,000	1,500,000	1,500,000	1,500,000	6,535,000
Brookneal-Campbell County Airport Improvements	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Gateway Sign Replacement	-	-	27,000	-	35,000	-	62,000
Industrial Site Development	13,000,000	12,000,000	1,125,000	1,125,000	1,125,000	3,125,000	18,500,000
Wards Crossing West Special Tax District	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Information Technology	375,500	195,500	378,500	383,750	637,350	586,662	2,181,762
Campbell County IT Plan Update	20,000	-	20,000	20,000	20,000	20,000	80,000
Electronic Resource Planning (ERP) System Replacement	150,000	-	150,000	150,000	150,000	150,000	600,000
Maintain Audio and Visual Systems	25,000	25,000	25,000	25,000	25,000	30,000	130,000
Maintain Internet, County Website, Portal and Mainframe Access	-	-	-	-	60,000	-	60,000
Network Infrastructure Equipment Replacement	60,000	50,000	63,000	65,000	65,000	65,000	308,000
Network Server Hardware	20,000	20,000	20,000	20,000	100,000	100,000	260,000
Toughbook Rugged Laptop Replacements	65,000	65,000	65,000	68,250	68,250	71,662	338,162
Upgrade or Replace Server Software	35,500	35,500	35,500	35,500	149,100	150,000	405,600
Landfill/Solid Waste	175,000	100,000	145,000	100,000	150,000	200,000	695,000
Landfill Cap Improvements	125,000	100,000	-	-	-	-	100,000
SCADA Software Update	-	-	-	-	125,000	-	125,000
Transfer Site Improvements	50,000	-	45,000	25,000	25,000	25,000	120,000
Upgrade Gas Wells	-	-	100,000	-	-	-	100,000
Upgrades to Water Wells	-	-	-	75,000	-	-	75,000
Water Treatment Building	-	-	-	-	-	175,000	175,000
Library	10,000	-	-	-	-	-	-
Add book drop and locker system to Concord-area	10,000	-	-	-	-	-	-
Public Safety	1,500,614	1,500,000	1,636,000	1,344,000	1,556,000	1,148,000	7,184,000
E-911 Equipment Replacement	-	-	200,000	-	-	-	200,000
EMS Apparatus/Facilities Program	1,000,614	1,000,000	936,000	1,056,000	1,056,000	876,000	4,924,000
Fire Apparatus/Facility Replacement Program	500,000	500,000	500,000	288,000	500,000	272,000	2,060,000
Public Works	1,864,000	1,364,000	6,057,000	2,027,000	2,672,000	1,418,000	13,538,000
Agricultural Building Siding Replacement	-	-	-	-	-	50,000	50,000
County Vehicle Replacement	579,000	579,000	687,000	662,000	752,000	698,000	3,378,000
Design/Construction of New Public Safety Building	-	-	-	-	-	-	-
Equipment Replacement	-	-	50,000	-	-	50,000	100,000
Facility Capital Replacement	900,000	500,000	4,935,000	520,000	1,085,000	585,000	7,625,000
Health Dept. HVAC Replacement/Renovation	-	-	-	400,000	-	-	400,000
Historic Church Restoration/Renovation	-	-	-	-	800,000	-	800,000
HVAC Controls Systems Upgrade	-	-	-	250,000	-	-	250,000

Departments & Goals	REQUESTED	FY25 ADMIN	Total FY26 Cost	Total FY27 Cost	Total FY28 Cost	Total FY29 Cost	Total Cost
	Total FY25 Cost	RECOMMENDED					
Interior lighting upgrades.	-	-	-	100,000	-	-	100,000
Public Safety Facilities	135,000	35,000	35,000	35,000	35,000	35,000	175,000
Registrars Office Renovation/HVAC replacement	-	-	350,000	-	-	-	350,000
Rustburg Library/School Admin Roof Replacement	250,000	250,000	-	-	-	-	250,000
Sheriff's Office carpet/painting	-	-	-	60,000	-	-	60,000
Recreation	165,000	165,000	565,000	165,000	415,000	465,000	1,775,000
Add bathrooms, pavilion, and basketball courts to Long Mountain P.	-	-	400,000	-	-	-	400,000
Park Development	165,000	165,000	165,000	165,000	415,000	465,000	1,375,000
Registrar	-	-	380,000	-	-	-	380,000
Purchase new Electronic Pollbooks (EPB) for elections	-	-	120,000	-	-	-	120,000
Purchase New Voting Equipment	-	-	260,000	-	-	-	260,000
Sheriff	246,800	226,800	299,040	408,742	286,929	259,625	1,481,136
Active Shooter Equipment for School Resource Officer Vehicles	-	-	30,000	30,000	-	-	60,000
Body Worn Cameras	-	-	-	160,000	20,000	20,000	200,000
Less Lethal Taser Replacement	-	-	-	15,000	15,000	15,000	45,000
Livescan Equipment Replacement	-	-	-	-	18,000	-	18,000
Message Board/Radar Trailer	20,000	-	-	-	20,000	-	20,000
Replace X-Ray System/Walk-Thru Metal Detector for Courthouse	-	-	75,000	-	-	-	75,000
Tactical Ballistic Vest	42,000	42,000	-	-	-	-	42,000
Vehicle Equipment- Sheriff's Office	184,800	184,800	194,040	203,742	213,929	224,625	1,021,136
Social Services	74,500	74,500	57,000	60,000	62,000	-	253,500
Office Space	19,500	19,500	-	-	-	-	19,500
Vehicle Replacement - Social Services	55,000	55,000	57,000	60,000	62,000	-	234,000
Grand Total	18,431,414	15,810,800	12,889,540	7,233,492	8,609,279	8,822,287	53,365,398

SOURCE OF FUNDS:	FY25	FY26	FY27	FY28	FY29	Total
LOCAL SHARE TRANS FROM GENERAL FUND	2,900,000	3,500,000	3,000,000	3,100,000	3,200,000	16,100,000
STATE/OTHER FUNDS	12,806,620	331,620	1,618,320	1,320,600	1,322,120	5,867,660
LOANED/OTHER FUNDS	-	11,875,000	4,500,000	-	800,000	17,200,000
FROM CIP FUND BALANCE	-	104,180	-	-	-	104,180
TOTAL FUNDS AVAILABLE	15,706,620	15,810,800	9,118,320	4,420,600	5,322,120	39,271,840
BALANCE	(2,724,794)	-	(3,771,220)	(2,812,892)	(3,287,159)	(14,093,558)

DEBT SERVICE FUND



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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.



Fund 401 Debt Service Revenue	Description	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT PROJECTED FY25	PROJECTED FY25	FY25 PROJECTED - FY24 ADOPTED
Transfers	Transfers In From General Fund	3,930,097	4,240,823	4,862,771	4,862,771	4,862,771	-
	Transfer In From General Fund -Meals Tax	1,850,000	2,050,000	2,165,000	2,165,000	2,800,000	635,000
Fund 401 Debt Service Revenue Total		5,780,097	6,290,823	7,027,771	7,027,771	7,662,771	635,000

Fund 401 Debt Service				ACTUAL	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY25 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY21	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
95100	Debt Service	100	Principal Payment-Literary Loan	622,233	622,233	347,233	-	-	-	-
		200	Principal Payment-VPSA Loan	520,000	545,000	575,000	605,000	635,000	635,000	30,000
		300	Interest Payment-Literary Loan	37,334	22,139	1,542	-	-	-	-
		400	Interest Payment-VPSA Loan	162,765	130,111	107,048	76,958	45,338	45,338	(31,620)
		500	Bank Service Charges (Schools)	605	675	675	625	675	675	50
		510	Wilmington Trust Interest Payment		1,500	1,500	-	-	-	-
		710	Bond Issuance Costs		-	1,000	-	-	-	-
		750	Principal Raymond James/Concord Elem	954,606	977,946	1,003,620	1,024,626	1,052,634	1,052,634	28,008
		760	Interest Raymond James/Concord Elem	242,922	217,758	191,952	165,535	138,507	138,507	(27,028)
		770	Principal Raymond James/Cty Govt	1,090,394	1,117,054	1,146,380	1,170,374	1,202,366	1,202,366	31,992
		780	Interest Raymond James/Cty Govt	277,476	248,733	219,257	189,082	158,208	158,208	(30,874)
		790	Principal 2020 Bond-RMS & Reg Radio		225,000	335,000	655,000	685,000	685,000	30,000
		795	Interest 2020 Bond-RMS & Reg Radio	1,263,724	1,467,543	1,453,402	1,632,556	1,599,806	1,599,806	(32,750)
		800	Principal 2022 Lease Bonds		-	-	235,000	242,000	242,000	7,000
		810	Interest 2022 Lease Bonds		-	89,194	207,431	199,680	199,680	(7,751)
		3190	Other Professional Services		-	29,587	-	-	-	-
Debt Service Total				5,172,059	5,575,692	5,502,390	5,962,187	5,959,214	5,959,214	(2,973)
Fund 401 Debt Service Total				5,172,059	5,575,692	5,502,390	5,962,187	5,959,214	5,959,214	(2,973)

SOLID WASTE FUND



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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.



Fund 515 Solid Waste Revenue	Description	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT PROJECTED FY25	PROJECTED FY25	FY25 PROJECTED - FY24 ADOPTED
Local	Interest on Investments	917	32,533	-	-	-	-
	Landfill Road Extension	2,085	-	-	-	-	-
	Scrap Metal Revenue	83,610	68,500	50,000	50,000	50,000	-
	Local Total	86,612	101,033	50,000	50,000	50,000	-
State	Litter Control Grant	20,892	27,958	20,000	24,895	24,895	4,895
	State Total	20,892	27,958	20,000	24,895	24,895	4,895
Transfers	Transfers In From General Fund	2,924,393	2,505,417	2,482,651	2,482,651	2,667,930	185,279
	Transfers Total	2,924,393	2,505,417	2,482,651	2,482,651	2,667,930	185,279
	Fund 515 Solid Waste Revenue Total	3,031,897	2,634,408	2,552,651	2,557,546	2,742,825	190,174

Fund 515 Solid Waste				FY25	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY25 ADMIN REQ -
Dept #	Expenditures	Line	Description	FTE	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
42100	In-House Construction	1117	Comp - Deputy Director		17,099	-	-	-	-	-
		1167	Comp - Solid Waste Division Mgr	1	34,198	54,297	54,297	58,152	58,152	3,855
		1183	Comp - Maint I Landfill Worker	1	32,309	38,365	42,736	42,031	42,031	(705)
		1200	Comp - Overtime		441	109	-	-	-	-
		1300	Comp - P/T Help		39,000	38,413	35,000	35,000	35,000	-
		2100	Employer Cost - FICA		9,266	9,890	10,101	10,342	10,342	241
		2210	Employer Cost - VRS		9,540	11,742	12,323	12,894	12,894	571
		2310	Employer Cost - Health Insurance		5,987	6,549	6,684	13,558	13,558	6,874
		2400	Employer Cost - VRS Group Life Ins		1,120	1,242	1,300	1,342	1,342	42
		2720	Workers Compensation		593	1,092	2,698	2,780	2,780	82
		3316	Maint/Repair - Heavy Equipment		8,844	16,388	20,000	34,000	34,000	14,000
		5110	Electrical Service		1,784	2,361	2,400	3,600	3,600	1,200
		5230	Telephone		1,440	1,080	1,800	1,800	1,800	-
		5305	Motor Vehicle Insurance		912	1,260	1,350	1,775	1,775	425
		5312	Equipment Insurance		-	-	150	120	120	(30)
		5530	Travel - Sustinence & Lodging		84	-	100	100	100	-
		5540	Convention & Education		307	486	500	1,500	1,500	1,000
		6001	Office Supplies		368	530	300	300	300	-
		6008	Gas, Oil, Grease		3,982	5,974	6,500	10,000	10,000	3,500
		6011	Uniforms, Wearing Apparel		803	788	825	1,325	1,325	500
		8114	Tools		99	91	100	600	600	500
		8115	Safety Equipment		256	431	500	1,000	1,000	500
In-House Construction Total				2	168,432	191,088	199,664	232,219	232,219	32,555
42200	Landfill Phase III	3140	A&E Services		36,695	4,688	38,000	38,000	38,000	-
		3141	Leachate Testing And Monitoring		-	-	6,000	6,000	6,000	-
		3142	Consulting - Landfill		-	11,271	-	-	-	-
		3335	Brush Chipping		-	71,700	60,000	60,000	60,000	-
		3338	Recycling Program		-	-	-	-	-	-
		3340	Tipping Fee - Waste Disposal		812,747	612,336	803,000	755,000	755,000	(48,000)
		5110	Electrical Service		-	-	-	-	-	-
		5815	Scraptire Program		21,915	20,624	25,000	25,000	25,000	-
Landfill Phase III Total					871,357	720,619	932,000	884,000	884,000	(48,000)
42300	Transfer Sites	1118	Comp - LF Site/Program Manager	1	33,706	36,706	36,706	39,312	39,312	2,606
		1120	Comp - Maint Worker I - Landfill	2	50,860	58,000	58,000	62,118	62,118	4,118
		1200	Comp - Overtime		467	225	-	-	-	-
		1300	Comp - P/T Help		185,464	256,375	393,744	443,664	500,000	106,256
		2100	Employer Cost - FICA		20,189	26,698	37,366	41,700	41,700	4,334
		2210	Employer Cost - VRS		9,285	12,003	12,028	13,054	13,054	1,026
		2310	Employer Cost - Health Insurance		8,423	13,477	13,748	13,748	13,748	-

Fund 515 Solid Waste				FY25	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY25 ADMIN REQ -
Dept #	Expenditures	Line	Description	FTE	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
		2400	Employer Cost - VRS Group Life Ins		1,090	1,269	1,269	1,359	1,359	90
		2720	Workers Compensation		3,734	4,378	11,625	12,973	12,973	1,348
		3250	Contracted Site Attendant		32,088	20,138	-	-	-	-
		3311	Maint/Repair - Transfer Sites		4,166	5,832	5,000	5,000	5,000	-
		3350	Transfer Site Operations		310,761	483,483	483,600	549,000	549,000	65,400
		5110	Electrical Service		11,899	16,351	12,500	15,500	15,500	3,000
		5230	Telephone		-	360	-	-	-	-
		5430	Lease/Rent - Land		6,000	6,000	6,600	6,600	6,600	-
		6008	Gas, Oil, Grease		3,495	1,386	3,500	3,500	3,500	-
		6011	Uniforms-Wearing Apparel		800	800	1,000	1,000	1,000	-
		6017	Fuel Subsidy		34,055	19,784	20,000	-	-	(20,000)
		6030	Transfer Site Improvement		10,413	41,728	24,451	25,000	25,000	549
Transfer Sites Total				3	726,895	1,004,993	1,121,137	1,233,528	1,289,864	168,727
42500	Landfill Phase II Gas/Water	3140	A&E Services		117,065	92,101	105,000	109,000	109,000	4,000
		3141	Consulting - Weekly System Monitor		20,769	9,142	10,000	10,000	10,000	-
		3142	Consulting - Groundwater O & M		14,845	8,063	19,000	20,000	20,000	1,000
		3143	Consulting - Landfill Gas		20,967	14,267	22,000	22,000	22,000	-
		3144	Consulting - Gen Landfill		-	-	2,000	2,000	2,000	-
		3146	Grw System Monitoring		8,696	18,429	18,500	18,500	18,500	-
		3147	Region 2000 Local Environmental Service		17,392	17,239	20,000	20,000	20,000	-
		3156	Grw Remediation System Upgrade		14,445	1,212	22,500	20,000	20,000	(2,500)
		3165	Groundwater Disposal		27,138	15,741	28,000	28,000	28,000	-
		3319	Maint/Repair - Other Equipment		8,182	10,319	10,000	10,000	10,000	-
		5110	Electrical Service		8,496	6,255	10,250	10,250	10,250	-
		5230	Telephone		1,578	1,687	1,600	1,600	1,600	-
		5555	DEQ Permitting		1,176	1,225	1,500	1,500	1,500	-
		6014	Chemical Supplies		440	-	500	500	500	-
Landfill Phase II Gas/Water Total					261,189	195,680	270,850	273,350	273,350	2,500
42700	Recycling/Litter Commission	3181	Recycling Costs		81,456	44,869	25,000	25,000	25,000	-
		5698	Household Hazardous Waste Days		763	3,267	4,000	4,000	4,000	-
Recycling/Litter Commission Total					82,219	48,136	29,000	29,000	29,000	-
93000	Transfers	302	Transfer Out To Capital Improvement		16,125	-	-	-	-	-
Transfers Total					16,125	-	-	-	-	-
Fund 515 Solid Waste Total				5	2,126,217	2,160,516	2,552,651	2,652,097	2,708,433	155,782



FLEXIBLE BENEFITS & HEALTH INSURANCE FUND







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.



Fund 752 Flexible Benefits Revenue	Description	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT PROJECTED FY25	PROJECTED FY25	FY25 PROJECTED - FY24 ADOPTED
Local	Employee Contribution Campbell County	923,114	947,128	964,754	991,897	991,897	27,143
	Employee Contribution Schools	2,806,831	2,909,794	2,927,010	2,820,772	2,820,772	(106,238)
	Fund 752 Flexible Benefits Revenue Total	3,729,945	3,856,922	3,891,764	3,812,669	3,812,669	(79,095)

Health Insurance Fund 754 Revenue	Description	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	DEPT PROJECTED FY25	PROJECTED FY25	FY25 PROJECTED - FY24 ADOPTED
Local	CCUSA Dental Ins Contribution	11,912	12,350	12,300	12,916	12,916	616
	CCUSA Health Insurance	336,371	361,939	356,400	374,220	374,220	17,820
	CCUSA HSA Contribution	20,250	19,514	21,950	21,950	21,950	-
	County Dental Ins Contribution	141,428	143,817	-	-	-	-
	County Health Ins Contribution	3,095,942	3,229,572	3,342,404	3,509,524	3,509,524	167,120
	County HSA Contribution	228,218	223,898	228,400	228,400	228,400	-
	Interest On Investments	-	-	-	-	-	-
	Misc Revenue	509	32	-	-	-	-
	Schools Dental Ins Contribution	465,243	450,117	-	-	-	-
	Schools Health Ins Contribution	10,464,562	10,306,654	10,920,664	11,466,698	11,466,698	546,034
	Schools HSA Contribution	510,280	570,741	514,550	514,550	514,550	-
	Local Total	15,274,715	15,318,634	15,396,668	16,128,258	16,128,258	731,590
Transfers	Transfers From General Fund 100	20,000	806,386	20,000	20,000	20,000	-
	Transfers Total	20,000	806,386	20,000	20,000	20,000	-
	Fund 754 Health Insurance Revenue Total	15,294,715	16,125,020	15,416,668	16,148,258	16,148,258	731,590

Fund 752 Flex Benefits				ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN REQ	FY25 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
91430	Flex Benefits	5898	County Expenditures	923,636	947,128	964,754	991,897	991,897	27,143
		5899	Schools Expenditures	2,806,127	2,910,460	2,927,010	2,820,772	2,820,772	(106,238)
Fund 752 Flex Benefits Total				3,729,763	3,857,588	3,891,764	3,812,669	3,812,669	(79,095)

Fund 754 Health Insurance				ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN REQ	FY25 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY22	FY23	FY24	FY25	FY25	FY24 ADOPTED
91420	Health Insurance	2315	Health Insurance Payments	16,598,159	14,945,735	15,817,100	15,817,100	15,817,100	-
		2316	Dental Insurance Payments	-	-	-	-	-	-
		2317	County HSA Contribution	621,237	633,240	639,772	639,772	639,772	-
		2318	Schools HSA Contribution	1,778,921	1,815,165	1,744,000	1,744,000	1,744,000	-
		2319	CCUSA HSA Contribution	51,833	50,180	52,725	52,725	52,725	-
		2320	HSA Administrative Fees	44,238	22,814	36,700	36,700	36,700	-
		2330	Federal ACA Fees	6,910	1,698	-	-	-	-
		3190	Other Professional Services	3,000	9,600	3,000	3,000	3,000	-
Fund 754 Health Insurance				19,104,298	17,478,432	18,293,297	18,293,297	18,293,297	-

FULL TIME EMPLOYEE (FTE)

CHART



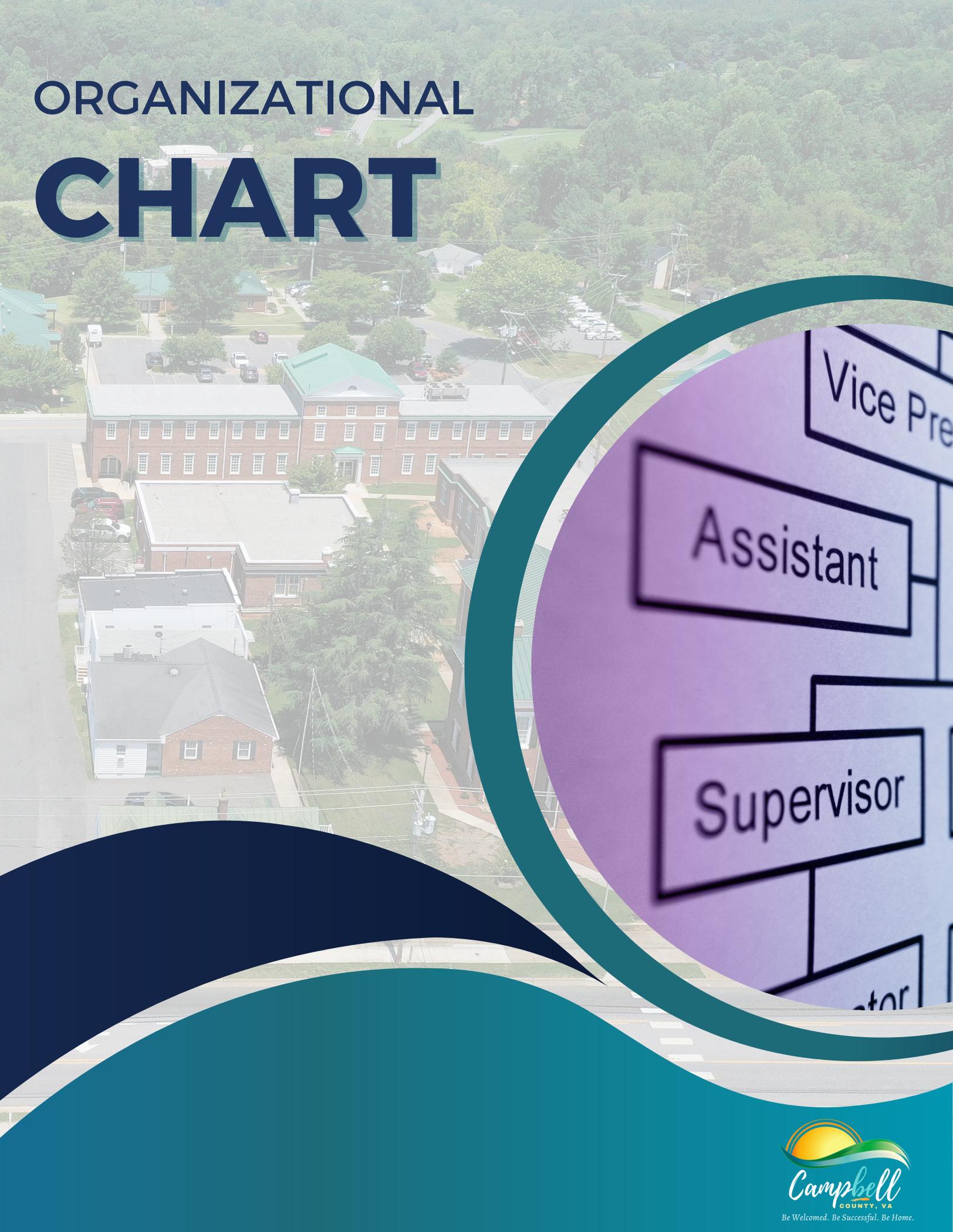


Fund	Dept #	Department Name	FY22 # Of FTEs	FY23 # Of FTEs	FY24 # Of FTEs	FY25 # Of FTEs	FY25-FY24 Chg
General Fund	12110	County Administrator	3	3	4	6	2
	12210	Legal Services	1	1	1	0	-1
	12310	Commissioner Of Revenue	5	5	5	5	0
	12315	Business Auditor	2	2	2	2	0
	12340	Locally Funded Treas Office	1	1	1	1	0
	12350	Real Estate Office	2	2	2	2	0
	12410	Treasurer	7	7	7	7	0
	12415	Finance & Strategic Intiatives	3	2	0	0	0
	12420	Management Services	4	5	6	7	1
	12425	Public & Employee Relations	3	3	3	3	0
	12510	Information Technology	7	6	6	5	-1
	12530	Central Purchasing	2	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	52	55	3
	31220	Sheriff'S Dept/County	12	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	46	47	47	53	6
	34500	Building Inspections	5	5	5	5	0
	35100	Animal Control	4	4	5	5	0
	35500	Public Safety	4	5	4	4	0
	43400	Maintenance Of Bldgs & Grnds	18	20	19	19	0
	44100	Public Works Admin	3	2	2	2	0
	53100	Social Services Admin*	81	81	81	83	2
	53235	Volunteer Program	1	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	5	4	5	1
	71400	CEQL	0	1	2	2	0
	73100	Library Administration	15	15	15	15	0
	81100	Planning/Zoning	5	4	4	3	-1
	81500	Economic Development	3	4	4	4	0
	82250	Environment Mgmt Program	2	2	2	2	0
Solid Waste Fund	42100	In-House Construction	2	2	2	2	0
	42300	Transfer Sites	2	3	3	3	0
Grand Total			363	369	368	380	12

*Proposed budget includes local support sufficient to fund positions in Social Services.



ORGANIZATIONAL CHART





CAMPBELL COUNTY ORGANIZATIONAL CHART - 2024



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Special Projects



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Austin Mitchell
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Youth Services Broadband

Building Inspections

Environmental and Stormwater Regs

Permitting

Planning and Zoning

Real Estate



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Library Services

Events and Experiences

Parks, Recreation and Facilities



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Accounts Payable

Financial Reporting

Benefits

Payroll

Purchasing



Brian Stokes
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Custodial

Facilities

Fleet

Solid Waste



Sherry Harding
Director of Public and Employee Relations
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Media Relations

FOIA Response

Web

Recruitment

Training & Development



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Animal Control

E911 Dispatch

EMS

Emergency Management

Fire



BUDGET

SYNOPSIS



Be Welcomed. Be Successful. Be Home.



COUNTY OF CAMPBELL

SYNOPSIS OF THE PROPOSED BUDGET FOR CAMPBELL COUNTY, VIRGINIA, FISCAL YEAR ENDING JUNE 30, 2025

Admin Recommends

REAL RATE 0.45 per \$100

P.P. RATE 2.05 Effective Rate/\$4.10 Nominal Rate per \$100

Estimated Unassigned General Fund Balance - Ending

37,226,966

ESTIMATED EXPENDITURES

SOURCE OF REVENUE

GENERAL FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	GENERAL FUND	AMOUNT FY 25
Board of Supervisors	122,653		110,506	Estimated Beginning Unassigned General Fund Balance	37,226,966
Non-Departmental Expenses	1,621,695		1,170,733		
County Administrator	631,584		895,039	LOCAL REVENUE:	
Legal Services	350,902		281,856	Real Property Tax	25,900,000
Accounting Services	70,400		75,720	Real Property Tax - Special Use	215,000
Commissioner of the Revenue	442,748		462,020	TWID Special Tax District	99,985
Business Auditor	156,676		150,189	Personal Property Tax	12,840,000
Locally Funded Treasurer's Office	53,901		59,920	Personal Property Motor Homes & Campers/Trailers	445,000
Real Estate Office	300,176		317,237	Manufactured Home Tax	151,500
Treasurer's Office	776,986		809,479	Public Ser. Corporation Tax	2,280,424
Finance & Strategic Initiatives	0		0	Personal Property Apportioned Vehicle for Hire	350,000
Management Services	475,669		648,821	Machinery & Tools Tax	6,730,583
Public And Employee Relations	275,568		282,788	Delinquent Penalties	500,000
Information Technology	1,114,461		1,164,168	Interest on Delinquent Taxes	200,000
Fuel Services	250,000		260,000	Debt Set Off Admin	
Central Purchasing	78,205		82,184		
Communications Services	103,700		90,000	OTHER LOCAL TAXES:	
Organizational Memberships	51,205		53,135	Local Sales and Use Tax	9,000,000
Registrar's Office	373,707		446,948	Transient Occupancy Tax	265,000
Circuit Court	102,161		107,200	Meals Tax	2,800,000
Commissioner of Accounts	1,084		1,264	Consumer Utility Tax	895,000
General District Court	10,484		9,558	Electric Gross Receipts	250,000
Magistrates' Office	1,150		800	County Licenses	200
Juvenile & Domestic Relations Court	14,392		10,273	BPOL Tax	2,800,000
Clerk, Circuit Court	675,180		742,422	Animal Friendly License Plates	1,435
Victim/Witness Program	270,782		288,390	Bank Franchise Tax	410,000
Commonwealth Attorney	931,991		994,284	Recordation Tax Grantor	140,000
Locally Funded Commonwealth Attorney	98,844		103,926	County Recordation Tax Grantee	540,000
Sheriff's Department	5,663,609		6,330,587	Local Probate Tax	15,000
Off Duty Sheriff	132,816		199,674	Vehicle License Fee	1,800,000
Sheriff County	1,104,050		1,190,775		
E911 System	1,682,859		1,664,371	PERMITS, FEES AND REGULATORY LICENSES	
School Funded Resource Officer	901,689		962,225	Dog Licenses	8,000
Volunteer Fire Departments	832,936		988,451	Land Use Application Fees	8,000
Volunteer Ambulance/Rescue Squads	442,508		456,061	Land Transfer Fees	1,800
Forestry Service	20,329		20,329	Rezoning Permit Fees	20,000
EMS Service	4,193,291		4,723,778	Building Permit Fees	215,000
Local Corrections - Blue Ridge Regional Jail	3,600,000		3,600,000	Building Inspection Fees	750
Probation Office	4,480		3,977	Erosion & Sediment Control Fees	65,000
Detention	510,878		464,462	Storm Water Mgmt Fees	13,000
Building Inspections	376,311		413,909	2.00% Levy Building Permits	4,300
Animal Control	330,623		324,483	Plat Fees	7,400
Medical Examiner	640		640	Zoning Exceptions/Setbacks	
Public Safety	425,719		467,075	Plan Review Fee Towers	
Highway Services	25,000		20,000	Fireworks Permits	250
Street Lights	13,000		15,000	Plan Review Fee/PEC Applications	2,000
Maintenance, Buildings & Grounds	1,943,646		2,058,335		
Public Works	187,551		199,539	FINES AND FORFEITURES	
Local Health Department	409,181		400,100	County Court Fines & Forfeitures	30,000
GENERAL FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	GENERAL FUND	AMOUNT FY 25

Community Services Board	215,760		314,080	Court E-Summons Fees		
Social Services Administration	5,598,280		6,145,827	Courthouse Maintenance Fee		10,500
Public Assistance Services	2,985,000		3,356,100	Courthouse Security Fee		32,000
Senior Citizens Services-CVACL	65,745		65,745	Jail Admission Fees		4,000
Volunteer Program	0			Parking Fines		
Community Support Grants	5,000		5,000	E-Summons Revenue		7,500
Housing Assistance Services	152,021		164,702			
Children's Services Act	4,871,539		5,033,770	REVENUE FROM USE OF MONEY AND PROPERTY		
Youth Services	130,900		143,678	Interest on Investments		750,000
Health/Education/Welfare	18,486		18,836	Rental General Property		135,000
Parks & Recreation	476,585		545,568			
CEQL	188,372		166,504	CHARGES FOR SERVICES		
Community Recreation Programs	154,626		126,658	Sheriff's Fees		3,992
Historic Landmarks	5,000		5,000	Court Appointed Attorney		
Library Administration	1,462,785		1,582,315	Commonwealth's Attorney Fees		4,000
Literacy Program	44,365		47,257	Off Duty Deputy Fees		199,674
Planning/Zoning	543,058		411,069	Felons Fluid Withdrawal Fees		1,200
Economic Development	682,014		648,501	Animal Control Service Fees		
Planning & Development	51,000		51,000	Animal Shelter Fees		
CC Utility Service Authority	97,960		93,476	Home Study Fees		1,000
Robert E. Lee Soil Conservation District	10,000		10,000	Sale of County Maps/Ordinances		100
TLAC	4,690		4,690	Parks & Recreation		126,658
Environmental Management	175,596		192,723	Heritage Festival		
Cooperative Extension Service	147,908		154,775	Library Receipts - Fines		5,000
Undistributed Expenditures - FICA Savings	-100,000		-100,000	Library Receipts - Copier / Fax		16,000
Undistributed Expenditures - Vacancy Savings	-400,000		-400,000			
Undistributed Expenditures - Schools	0			MISCELLANEOUS REVENUE		
Undistributed Expenditure - Debt	0			Unclaimed Proceeds from Land Sales		40,000
Debt Service	0			Gifts & Donations/Literacy		
Special Tax Districts	80,549		99,985	Sale of Salvage and Surplus		20,000
				Leesville Lake Waterline		35,000
				GIFTS & DONATIONS - Volunteer Program		
				Miscellaneous Refunds		
				Miscellaneous Fees and Charges		50,000
				Fees and Delinquent Collection		115,000
				EMS Billing		2,400,000
				Special Investigations Restitution		4,000
				DMV Stop		150,000
				Insurance Recoveries		65,000
				Health Department Earned		25,000
				Library Cleaning-Altavista		13,500
				Fray Family Trust		12,000
				Fuel Sales		260,000
				Telephone Charges Collected		100,000
				School Funded Resource Officer		888,107
				SOVA-ICAC Reimbursement - 1 Deputy		89,818
				REVENUE FROM THE COMMONWEALTH		
				NON-CATEGORICAL AID		
				Communications Tax		1,000,000
				Manufactured Home Titling Tax		125,000
				Moped ATV Sales Tax		5,000
				Railroad Rolling Stock Tax		135,000
				Motor Vehicle Rental Tax		250,000
GENERAL FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	GENERAL FUND		AMOUNT FY 25
				CATEGORICAL AID - STATE SHARED EXPENSES		
				Commonwealth Attorney		726,821

TOTAL SCHOOL OPERATION FUND	105,353,628		29,511,460	TOTAL SCHOOL OPERATION FUND		29,511,460
SCHOOL CAFETERIA FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	SCHOOL CAFETERIA FUND		AMOUNT FY 25
School Food Service Expenses	4,612,537			Estimated Beginning Cash Balance		0
				Charges for Services:		
				Cash Sales - Meals & Milk		
				Interest on Investments		
				Rebates		
				Misc Revenue		
				State Funds:		
				Federal Funds:		
				School Food - Breakfast & Lunch		
TOTAL SCHOOL CAFETERIA FUND	4,612,537		0	TOTAL SCHOOL CAFETERIA FUND		0
CAPITAL IMPROVEMENT FUND - SCHOOLS				CAPITAL IMPROVEMENT FUND - SCHOOLS		
Textbooks	0		0	Estimated Beginning Balance		0
Expenses (Future Commitments)	0		0	Transfer In From GF - County	0	0
TOTAL CAPITAL IMPROVEMENT FUND - SCHOOLS	0		0	TOTAL CAPITAL IMPROVEMENT FUND - SCHOOLS		0
CAPITAL IMPROVEMENT FUND - COUNTY	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	CAPITAL IMPROVEMENT FUND - COUNTY		AMOUNT FY 25
Expenses (Available for Future Commitments)	142,360			Estimated Balance-CIP Available Funds Beginning of Year		104,180
Expenses (Current Commitments)	3,291,654		15,810,800	VA Business Ready Site Grant		0
				Fire Apparatus		225,000
SUBTOTAL	3,434,014		15,810,800	EMS Apparatus		50,000
				SS Vehicle Replacement		41,800
				Brookneal /CC Airport Imp		0
				SS Paint Int		14,820
				Proceeds from Bond Sale 2023 - Seneca Park		11,875,000
Transfer Out to School CIP Fund		0		SUBTOTAL		12,310,800
Transfer Out to Solid Waste Fund	0	0		Transfer In From General Fund	3,500,000	
Total Transfers Out To Other Funds	0		0	Transfer to CIP-Econ Dev Site Dev/Enhance	0	
				Transfer In From Solid Waste	0	
				Total Transfers In From Other Funds		3,500,000
TOTAL CAPITAL IMPROVEMENT FUND - COUNTY	3,434,014		15,810,800	TOTAL CAPITAL IMPROVEMENT FUND - COUNTY		15,810,800
DEBT SERVICE FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	DEBT SERVICE FUND		AMOUNT FY 25
Expenses - Loan & Principle Payments	5,962,187		5,959,214	Estimated Balance - Debt Service Funds Available		4,991,250
Available for Future Commitments	4,813,430		6,694,807	Transfer In From General Fund	4,862,771	
				Transfer In From Meals Tax	2,800,000	
				Total Transfers In From Other Funds		7,662,771
TOTAL DEBT SERVICE FUND - COUNTY	10,775,617		12,654,021	TOTAL DEBT SERVICE FUND - COUNTY		12,654,021

SOLID WASTE MANAGEMENT FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	SOLID WASTE FUND	AMOUNT FY 25
				Estimated Balance - Solid Waste Funds Available	2,813,687
In-House Construction	199,664		232,219		
Landfill Phase III	932,000		884,000	Interest On Investments	0
Transfer Sites	1,121,137		1,289,864		
LF Phase II	270,850		273,350	Scrap Metal Revenue	50,000
Recycling/Litter Commission	29,000		29,000	Litter Control Grant	24,895
Future Commitment	2,261,467		2,848,079	SUBTOTAL	2,888,582
SUBTOTAL	4,814,118		5,556,512		
Transfer Out to Capital Improvement	0		0	Transfer In From General Fund	2,667,930
Total Transfers Out To Other Funds	0		0	Transfer In From Capital Improvement Fund	
				Total Transfers In From Other Funds	2,667,930
TOTAL SOLID WASTE FUND	4,814,118		5,556,512	TOTAL SOLID WASTE FUND	5,556,512
=====					
COUNTY FIDUCIARY FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	COUNTY FIDUCIARY FUND	AMOUNT FY 25
Expenditures	0		0	Amount In Trust	0
Amount In Trust	0		0	Estimated Revenue	0
TOTAL COUNTY FIDUCIARY FUND			0	TOTAL COUNTY FIDUCIARY FUND	0
=====					
FLEXIBLE BENEFITS FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	FLEXIBLE BENEFITS FUND	AMOUNT FY 25
Flexible Benefits Fund - County	964,754		991,897	Flexible Benefits - County Employee Contributions	991,897
Flexible Benefits Fund - Schools	2,927,010		2,820,772	Flexible Benefits - School Employee Contributions	2,820,772
TOTAL FLEXIBLE BENEFITS FUND	3,891,764		3,812,669	TOTAL FLEXIBLE BENEFITS FUND	3,812,669
=====					
HEALTH INSURANCE FUND	AMOUNT FY 24	FY25 Transfers	AMOUNT FY 25	HEALTH INSURANCE FUND	AMOUNT FY 25
Health & Dental Insurance Premiums	15,817,100		15,817,100	Estimated Balance	3,984,446
HSA Contributions	2,436,497		2,436,497	Interest on Investments	0
Other Professional Services & Fees	39,700		39,700	School Health/Dental Premiums & HSA Contributions	11,981,248
Federal ACA Fees	0			County Health/Dental Premiums & HSA Contributions	3,737,924
Expenses (Available for Future Commitments)	-521,037		1,839,407	CCUSA Health/Dental Premiums & HSA Contributions	409,086
				ERRP Federal Revenue	0
				Transfer in From General Fund	20,000
					20,000
TOTAL HEALTH INSURANCE FUND	17,772,260		20,132,704	TOTAL HEALTH INSURANCE FUND	20,132,704
=====					
				TOTAL LESS TRANSFERS	177,715,022
TOTAL LESS TRANSFERS			140,488,056	ESTIMATED UNASSIGNED FUND BALANCE ENDING in GENERAL FUND	37,226,966
				TOTAL LESS TRANSFERS, LESS ESTIMATED FUND BALANCE	140,488,056
TRANSFERS OUT TO OTHER FUNDS		43,362,161		TRANSFERS IN FROM OTHER FUNDS	43,362,161



BUDGET

TIMELINE



Be Welcomed. Be Successful. Be Home.





COUNTY OF CAMPBELL
FISCAL YEAR ENDING JUNE 30, 2025
BUDGET TIMELINE

Tuesday, October 3, 2023

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

Thursday, October 5, 2023

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 23, 2023

Annual budget letters mailed to all other organizations.

Monday, November 6, 2023

Email all Agency Heads, Department Heads, Constitutional Officers providing current FY 4-month actuals for developing their FY2025 request.

Tuesday, November 28, 2023

Contact CCUSA to request debt service payment for Leesville Road Waterline and for estimated revenue to be paid to Campbell County in FY25.

Tuesday, December 6, 2023

All department operating budget requests for FY25 due electronically to Management Services.

Tuesday, December 12, 2023; 6pm

Board Work Session to discuss revenues, and any challenges for the FY25 Budget Development.

Tuesday, January 2, 2024; 7pm

Public Forum for community to ask questions and make comments about FY25 Budget Development.

Tuesday, January 9, 2024; 7pm

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

Monday, January 22, 2024; 1-5pm

Budget review meetings conducted with Departments as needed.

Tuesday, February 6, 2024

Present CIP plan to BOS for approval.

Friday, February 9, 2024

Schools FY25 Budget due in BAI (all numbers should be entered and final).

Budget Committee

- Mr. Frank Rogers
- Mr. Clif Tweedy
- Mr. Paul Harvey
- Mrs. Jennifer Schmidt
- Mrs. Brooke Wright



Tuesday, February 20, 2024, 2024

FY25 Budget Books delivered to each BOS member.

Tuesday, February 27; 6pm

Conduct Budget Workshop to present FY25 budget to BOS with permission to advertise public hearing requested.

Thursday, February 29, 2024; 6pm (Tentative)

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

Sunday, March 10, 2024

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

Sunday, March 17, 2024

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 26, 2024; 7pm

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

Tuesday, April 2, 2024

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

FINANCIAL POLICY

GUIDELINES

GUIDELINES





Financial Policy Guidelines

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

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
Unassigned Fund Balance as a % of Adj. Operating Revenues (line 7 ÷ line 4)	15.1%	15.0%

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

FY25 BUDGET





FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	5000 **REVENUES/SCHOOL OPERATI				
	-- TOTAL PROGRAM --				
	10000 **REV-LOCAL SOURCES/SCHOO				
	-- TOTAL PROGRAM --				
	15000 **REVENUE USE OF MONEY &				
	-- TOTAL PROGRAM --				
	15010 ** REVENUE ON INVESTMENTS				
	-- TOTAL PROGRAM --				
	15020 ** Revenue From Use of Pr				
015020-0001	Rental of General Propert	-46,395	-46,167	-50,000	-50,000
015020-0004	Rental of Buses for Speci				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-46,395	-46,167	-50,000	-50,000
TOTAL - *	*REVENUE USE OF MONEY & PROPE	-46,395	-46,167	-50,000	-50,000
	16000 ** CHARGES FOR SERVICES *				
	-- TOTAL PROGRAM --				
	16120 ** CHARGES FOR EDUCATION				
016120-0001	Tuition - Private Sources	-96,620	-108,681	-100,000	-100,000
016120-0002	Special Fees From Pupils				
016120-0003	Sale & Rental Of Textbook	-23		-3,500	-3,500
016120-0006	Tuition - Adult Education				
016120-0007	Tuition - Summer School				
016120-0008	Special Trips				
016120-0011	On-Line Fees				
016120-0012	Materials Fees				
016120-0014	Tuition - Drivers Educati	-14,787	-22,000	-15,000	-15,000
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-111,430	-130,681	-118,500	-118,500
TOTAL - *	* CHARGES FOR SERVICES **	-111,430	-130,681	-118,500	-118,500
	18000 ** MISCELLANEOUS REVENUE				
	-- TOTAL PROGRAM --				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
18030	** EXPENDITURES REFUNDS *				
018030-0003	Expenditure Refunds		-503	-2,500	-2,500
018030-0004	Gasoline Recovered Cost	-53,452	-56,850	-50,000	-50,000
018030-0030	Refunds: Damage to Sch Pr		-760		
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-53,452	-58,113	-52,500	-52,500
18990	** MISCELLANEOUS **				
018990-0005	Sale of Supplies	-9,961	-13,579	-20,000	-20,000
018990-0007	Sale of Vehicles	-32,552	-84,391	-30,000	-30,000
018990-0009	Sale of Other Equipment	-26,648	-27,340	-30,000	-30,000
018990-0010	Insurance Adjustments R51	-15,813	-12,596	-10,000	-10,000
018990-0021	Miscellaneous Refunds R52	-1,940	-32,217	-8,000	-8,000
018990-0025	Lookin' Out Grant				
018990-0026	Chesapeake Bay Restoratio	-6,400			
018990-0027	IPOP Through GMU TTAC	-2,000			
018990-0028	Rebates R37	-88	-63	-750	-750
018990-0029	Dept of Criminal Justice		-41,525		
018990-0030	CCS Foundation Donations	-40,000	-47,500		
018990-0031	Miscellaneous Donations				
018990-9990	Encumbrance Carry Forward				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-135,402	-259,211	-98,750	-98,750
TOTAL - *	* MISCELLANEOUS REVENUE **	-188,854	-317,324	-151,250	-151,250
19000	** RECOVERED COSTS **				
	-- TOTAL PROGRAM --				
19020	** RECOVERED COSTS **				
019020-0001	Recovered Costs-ERATE				
019020-0002	Indirect Costs Recovered				
019020-0003	Tuition Laurel				
019020-0004	Tuition CVCC Dual Enrollm	-18,249	-23,331	-17,500	-17,500
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-18,249	-23,331	-17,500	-17,500

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
TOTAL - *	* RECOVERED COSTS **	-18,249	-23,331	-17,500	-17,500
20000	**REV-COMMONWEALTH/SCHOOL				
	-- TOTAL PROGRAM --				
24000	** Categorical Aid **				
	-- TOTAL PROGRAM --				
24020	** Education **				
024020-0002	Basic School Aid	-25,325,117	-26,640,246	-27,798,971	-34,645,062
024020-0003	G E D Funding	-16,465	-16,405	-16,405	-16,405
024020-0004	Summer Schools R13	-566,698	-449,061	-449,061	-364,200
024020-0005	Regular Foster Care	-55,805	-69,619	-67,422	-62,692
024020-0006	G A E	-9,793	-9,793		
024020-0007	Gifted & Talented	-275,838	-294,729	-294,406	-335,765
024020-0008	Remedial Education	-944,214	-1,031,550	-1,030,420	-1,193,832
024020-0009	Enrollment Loss				
024020-0011	Compensation Supplement	-1,725,461	-1,726,037	-3,902,014	-1,061,808
024020-0012	Special Education Other R	-2,832,642	-3,194,648	-3,191,146	-3,981,216
024020-0014	Textbooks Payments	-448,161	-696,717	-695,954	-853,483
024020-0016	SOL Teacher Training				
024020-0017	Voc Ed FTE R 17A	-514,544	-689,455	-688,699	-868,726
024020-0018	Adult Ed Entitlement				
024020-0019	Truancy				
024020-0021	Social Security - Instruc	-1,591,372	-1,715,742	-1,719,118	-2,009,262
024020-0022	Social Security - Non Ins				
024020-0023	Teacher Retirement - Inst	-3,713,201	-3,994,626	-4,006,019	-4,322,311
024020-0024	Teacher Retirement - Non				
024020-0028	Reading Intervention	-255,719	-238,344	-238,344	-254,710
024020-0033	Lottery Proceeds				
024020-0037	Additional Lottery				
024020-0040	Addl Asst Retirmnt Inflat				
024020-0041	Group Life Instructional	-111,396	-121,049	-120,917	-143,899
024020-0043	Summer Residential Govern				
024020-0045	Drop Out Prevention				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
024020-0046	Homebound		-37,977	-38,357	-57,514
024020-0047	Health Incentive Fund				
024020-0048	Regional Tuition	-809,806	-972,551	-962,863	-1,115,828
024020-0049	Inservice				
024020-0052	Voc Equipment	-5,086	-5,742		
024020-0053	Occupational Prep	-72,709	-89,763	-119,214	-99,937
024020-0055	Virtual Virginia Admin				
024020-0056	Group Life Non-Instructio				
024020-0057	SOL Teaching Materials				
024020-0058	State Supplemental Paymen				
024020-0059	Spec Ed Foster Care	-43,780	-65,722	-67,423	-62,692
024020-0061	Electronic Classroom Paym				
024020-0065	AT RISK	-1,814,753	-2,662,174	-2,689,602	-3,124,887
024020-0066	Maintenance Reserve				
024020-0067	Additional Teachers				
024020-0068	Other State Funds R18			-333,816	
024020-0070	SOQ-8C 8D Comp Language				
024020-0072	Maintenance Reserve ** Education **				
024020-0073	Nat Board Cert Teacher Bo				
024020-0074	SOL Remediation				
024020-0075	Reduced K-3	-1,212,579	-1,353,066	-1,355,238	-1,510,461
024020-0080	Additional Teachers				
024020-0081	VA Preschool Init-At Risk				
024020-0082	CTE Occupational Prep Reg				
024020-0083	Lottery Proceeds				
024020-0085	Addl Asst Retirmnt Inflat				
024020-0086	Supplemental Lottery Per	-2,155,798	-2,126,210	-2,112,036	-2,172,179
024020-0087	Public Education Technolo				
024020-0088	Technology VPSA	-236,271	-1,079,165	-388,000	-388,000
024020-0089	Composite Index Transitio				
024020-0090	Administrative Software S				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
024020-0091	Clinical Faculty Mentor T	-2,377	-5,554		-4,768
024020-0092	Prior Year Lottery Funds				
024020-0093	EARLY COLLEGE				
024020-0094	School Leadership Grant				
024020-0095	Special Education In Jail	-44,997	-40,205	-50,510	-34,281
024020-0096	Student Achievement Grant				
024020-0097	Teachers Salary Increases				
024020-0098	Compensation Supplement				
024020-0099	English 2nd Language				
024020-0999	Supplemental Support for				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-44,784,582	-49,326,150	-52,335,955	-58,683,918
24021	** CARES - EMERGENCY RELI				
024021-0019	CARES 3 - EMERGENCY RELIE				
024021-0027	CARES-CSLFRF- HVAC - Pand	-153,765	-2,146,049	-25,493	
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-153,765	-2,146,049	-25,493	
24030	** Education **				
024030-0006	School Construction Grant				
024030-0007	Jobs For VA Graduates				
024030-0008	State Sales Tax Receipts	-10,555,699	-9,919,332	-10,051,355	-10,000,000
024030-0009	Second Language English	-189,092	-229,736	-261,014	-303,283
024030-0016	Addtl Asst Ret./Inflation				
024030-0033	CTE Competitive Prg Equip	-37,500			
024030-0034	CTE EQUIP HIGH DEMAND SCH	-3,919	-4,432		
024030-0036	CTE STEM-H INDUSTRY CREDE	-3,780	-3,640		
024030-0038	Small Sch Div Enrollment				
024030-0044	RACE TO GED - ADULT PROG	-244	-826		
024030-0045	ESL - English Language				
024030-0048	Textbooks Lottery Portion	-121,921			
	** Education **				
024030-0049	Career Tech	-8,192	-4,783		

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
024030-0062	EpiPen Grants				
024030-0065	VA Workplace Readiness Sk	-1,780	-980		
024030-0072	TEACHER RECRUITMENT GRANT				
024030-0073	COMPOSITE INDEX - HOLD HA				
024030-0075	MIDDLE SCH TEA CORPS GRAN	-5,000	-5,000		
024030-0090	HOLD HARMLESS SALES				
024030-0099	National Board Cert Bonus				
024030-0312	ADDITIONAL SALES TAX	-1,111,615	-1,129,064	-1,100,000	-778,246
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-12,038,742	-11,297,793	-11,412,369	-11,081,529
24040	** Education **				
024040-0005	SOL ALGEBRA READINESS	-122,954	-128,801	-128,807	-152,043
024040-0010	TECHNOLOGY RESOURCE ASSIS				
024040-0015	PROJECT GRADUATION				
024040-0045	PROJECT GRADUATION	-18,393	-18,450	-18,450	-9,911
024040-0059	SUPPL SUPPORT SCH OPERATI				
024040-0062	School Report Card				
024040-0067	CAREER SWITCHER NEW TEA M		-1,675		
024040-0415	PROJECT GRADUATION				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-141,347	-148,926	-147,257	-161,954
24060	** Education **				
024060-0004	TenMarks Math Premium Pil				
	-- TOTAL PROGRAM --				
24080	**EDUCATION**				
024080-0010	CTE UNDERPAID OCCUPATIONA				
024080-0020	VPI Provisional Teacher L	-6,000			
024080-0065	VIRGINIA PRESCHOOL INITIA	-1,101,282	-1,344,538	-1,279,589	-1,498,144
024080-0067	COVID-19 LOCAL RELIEF				
024080-0068	NO LOSS FUNDING				
024080-0074	Learning Loss PPA				
024080-0083	ALBUTEROL & VALVED HLDG C	-866			

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
024080-0090	VPI Wait List	-125,393			
024080-0091	VPI Student to Teacher Ra	-103,586	-94,784		
024080-0092	VPI-Flexible Spending		-45,238		
024080-0099	HOLD HARMLESS FOR REBENCH		-854,407	-868,678	
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-1,337,127	-2,338,967	-2,148,267	-1,498,144
24090	SUPP GF PAY IN LIEU OF SA				
	SUPP GF PAY IN LIEU OF SAL	ES T			
024090-0001	SCHOOL CONSTRUCTION GRANT		-3,063,333		
024090-0045	ALL IN VIRGINIA INITIATIV				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--		-3,686,711	-1,540,180	
TOTAL - *	* Categorical Aid **	-58,455,563	-68,944,596	-67,609,521	-71,425,545
30000	**REV-FED GOVT/SCHOOL FUN				
	-- TOTAL PROGRAM --				
33000	** Categorical Aid **				
	-- TOTAL PROGRAM --				
33017	** Education **				
033017-0249	CAMP CO PROFESS DEVELOP P				
	-- TOTAL PROGRAM --				
33020	** Education **				
033020-0043	Summer Youth Employ & Tra				
033020-0046	Assistive Technology Gran				
033020-0047	Sliver Grant Awards				
033020-0050	Day Boot Camp				
033020-0051	Regional Jail Grant				
	-- TOTAL PROGRAM --				
33084	**REV-FEDERAL GOVT/SCHOOL				
033084-0002	Basic Adult Education	-100,274	-101,623	-85,426	-83,426
033084-0010	Title I-NCLB	-1,671,517	-1,571,644	-1,672,833	-1,828,662
033084-0027	IDEA 611 FLOW THRU-SPEC E	-1,775,828	-1,963,797	-2,521,132	-2,728,532
033084-0048	C D Perkins Voc Ed Grant	-123,982	-141,796	-142,441	-160,434

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
033084-0065	Virginia Preschool Initia				
033084-0173	Preschool Handicapped Spe	-41,850	-71,740	-53,872	-46,700
033084-0184	SCH-BASED MENTAL HEALTH S		-346,875	-706,758	-733,262
033084-0186	Drug Education (SCFSCA)				
033084-0196	MCKINNEY-VENTO HOMELESS G	-3,147		-794	
033084-0276	Goals 2000				
033084-0281	Title II EISENHOWER				
033084-0285	IMPROVING TEACHER QUALITY				
033084-0287	TITLE IV,B 21ST COMMUNITY				
033084-0290	TITLE II PART D ED TECH P				
033084-0295	TITL V PART A INN ED PGM				
033084-0298	Title V Part A Inn Ed Prg				
033084-0318	Title II Part D Ed Tech P				
	**REV-FEDERAL GOVT/SCHOOL				
	FUND				
033084-0330	Advanced Placement				
033084-0340	Class Size Reduction Inia				
033084-0345	Medicaid Reimbursement				
033084-0354	COVID-19 PUBLIC HEALTH WO		-71,330		
033084-0365	TITLE III PART A - ESL	-14,218	-23,815	-36,549	-34,050
033084-0367	Title II Teacher Quality	-247,515	-230,913	-305,245	-349,192
033084-0369	CALCULATOR GRANT				
033084-0370	LIMITED ENGLISH PROFICIEN				
033084-0386	TITLE II-D ED TECH-ARRA				
033084-0389	TITLE I-ARRA				
033084-0391	SPEC ED-ARRA				
033084-0392	PRESCHOOL HANDICAPPED SPE				
033084-0394	Federal Stimulus(SFS Fund				
033084-0410	EDUCATION JOBS FUND-ARRA				
033084-0424	TITLE IV,A SSAE GRANT	-145,746	-173,478	-145,246	-145,676
033084-0425	CARES & ARP FUNDS	-7,053,325	-6,452,281	-2,775,101	
033084-9999	Federal Stimulus(SFS Fund				
	-- TOTAL PROGRAM --				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	--TOTAL DEPARTMENT--	-11,177,402	-11,149,292	-8,445,397	-6,109,934
TOTAL - *	* Categorial Aid **	-11,177,402	-11,149,292	-8,445,397	-6,109,934
40000	**OTHER FINANCING/SCHOOL				
	-- TOTAL PROGRAM --				
41000	** Non-Revenue Receipts *				
	-- TOTAL PROGRAM --				
41050	** Transfers in From Othe				
041050-0100	Transfers In From General	-26,983,969	-29,445,758	-29,135,984	-29,511,460
041050-0100-001	TRANSFER N FROM GF-CARRYO				
041050-0100-002	TRANSFER IN FROM GF FUTR				
041050-0100-003	TRANSFER IN FROM GF ANTIC				
041050-0207	Transfer in Fron School C				
041050-0301	Transfer In From School C				
041050-0737	Transfers In From Benefit				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-26,983,969	-29,445,758	-29,135,984	-29,511,460
041051-0100	Transfer in from GF- Step				
	-- TOTAL PROGRAM --				
TOTAL - *	* Non-Revenue Receipts **	-26,983,969	-29,445,758	-29,135,984	-29,511,460
	FUND 205 TOTAL REVENUES	-96,981,862	-110,057,149	-105,528,152	-107,384,189

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
5000	** REVENUES/SCHOOL CAFE F				
	-- TOTAL PROGRAM --				
10000	**REV-LOCAL/SCHOOL CAFETE				
	-- TOTAL PROGRAM --				
15000	*Revenue Use Money & Prop				
	-- TOTAL PROGRAM --				
15010	** Revenue From Use Of Mo				
015010-0002	Interest On Investments (
015010-0002-202	Interest On Investments -	-65	-15	-24	-24
015010-0002-203	Interest On Investments -	-65	-15	-24	-24
015010-0002-204	Interest On Investments -	-49	-11	-18	-18
015010-0002-205	Interest On Investments -	-65	-15	-24	-24
015010-0002-206	Interest On Investments -	-65	-15	-24	-27
015010-0002-207	Interest On Investments -	-49	-11	-18	-18
015010-0002-208	Interest On Investments -				
015010-0002-209	Interest On Investments -				
015010-0002-211	Interest On Investments -	-65	-15	-24	-21
015010-0002-212	Interest On Investments -	-73	-17	-27	-27
015010-0002-213	Interest On Investments -	-57	-13	-21	-21
015010-0002-214	Interest On Investments -	-65	-15	-24	-27
015010-0002-215	Interest On Investments -	-73	-17	-27	-15
015010-0002-216	Interest On Investments -	-49	-11	-18	-27
015010-0002-217	Interest On Investments -	-73	-17	-27	-27
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-813	-187	-300	-300
TOTAL - *	Revenue Use Money & Property	-813	-187	-300	-300
16000	** Charges For Services *				
	-- TOTAL PROGRAM --				
16120	** Charges For Education				
016120-0014	Cash Sales Breakfast				
016120-0014-202	Student Breakfasts - AES				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
016120-0014-203	Student Breakfasts - AHS				
016120-0014-204	Student Breakfasts - BES				
016120-0014-205	Student Breakfasts - BHS				
016120-0014-206	Student Breakfasts - BMS				
016120-0014-207	Student Breakfasts - CES				
016120-0014-208	Student Breakfasts - FEC				
016120-0014-209	Student Breakfasts - CCTC				
016120-0014-211	Student Breakfasts - RES				
	** Charges For Education *	*			
016120-0014-212	Student Breakfasts - LRES				
016120-0014-213	Student Breakfasts - RHS				
016120-0014-214	Student Breakfasts - RMS				
016120-0014-215	Student Breakfasts - TES				
016120-0014-216	Student Breakfasts - WCCS				
016120-0014-217	Student Breakfasts - YBES				
016120-0015	Cash Sales Lunch				
016120-0015-202	Student Lunches - AES				
016120-0015-203	Student Lunches - AHS				
016120-0015-204	Student Lunches - BES				
016120-0015-205	Student Lunches - BHS				
016120-0015-206	Student Lunches - BMS				
016120-0015-207	Student Lunches - CES				
016120-0015-208	Student Lunches - FEC				
016120-0015-209	Student Lunches - CCTC/CL				
016120-0015-211	Student Lunches - RES				
016120-0015-212	Student Lunches - LRES				
016120-0015-213	Student Lunches - RHS				
016120-0015-214	Student Lunches - RMS				
016120-0015-215	Student Lunches - TES				
016120-0015-216	Student Lunches - WCCS			-70	
016120-0015-217	Student Lunches - YBES				
016120-0016	Adult Meals Alacarte			76	

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
016120-0016-202	Adult Alacarte - AES	-16,676	-41,648	-15,182	-15,316
016120-0016-203	Adult Alacarte - AHS	-9,379	-15,043	-15,182	-15,316
016120-0016-204	Adult Alacarte - BES	-717	-8,532	-11,386	-11,487
016120-0016-205	Adult Alacarte - BHS	-9,921	-7,510	-15,182	-15,316
016120-0016-206	Adult Alacarte - BMS	-12,657	-16,121	-15,182	-17,231
016120-0016-207	Adult Alacarte - CES	-1,301	-9,384	-11,386	-11,487
016120-0016-208	Adult Alacarte - FEC				
016120-0016-209	Adult Alacarte - CCTC/CTC	-3,683	-3,923		
016120-0016-211	Adult Alacarte - RES	-783	-10,932	-15,182	-13,402
016120-0016-212	Adult Alacarte - LRES	-93	-3,093	-17,080	-17,231
016120-0016-213	Adult Alacarte - RHS	-11,360	-13,222	-13,290	-13,402
016120-0016-214	Adult Alacarte - RMS	-8,759	-19,481	-15,182	-17,231
016120-0016-215	Adult Alacarte - TES	-795	-5,014	-17,080	-17,231
016120-0016-216	Adult Alacarte - WCCS	-6,817	-12,335	-11,386	-9,573
016120-0016-217	Adult Alacarte - YBES	-2,374	-7,292	-17,080	-17,231
016120-0017	Summer School Sales				
016120-0017-202	SUMMER SCHOOL - AES				
016120-0017-203	SUMMER SCHOOL - AHS				
016120-0017-204	SUMMER SCHOOL - BES				
016120-0017-205	SUMMER SCHOOL - BHS				
016120-0017-206	SUMMER SCHOOL - BMS				
016120-0017-207	SUMMER SCHOOL - CES				
016120-0017-208	SUMMER SCHOOL - FEC				
016120-0017-209	SUMMER SCHOOL - CCTC				
016120-0017-211	SUMMER SCHOOL - RES				
016120-0017-212	SUMMER SCHOOL - LRES				
016120-0017-213	SUMMER SCHOOL - RHS				
016120-0017-214	SUMMER SCHOOL - RMS				
016120-0017-215	SUMMER SCHOOL - TES				
016120-0017-216	SUMMER SCHOOL - WCHS				
016120-0017-217	SUMMER SCHOOL - YBES				
016120-0018	SNP Local EBT				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
016120-0021	School Food Sales (#2)				
016120-0022	A La Carte/Adult Meals Sa				
016120-0116-202	Ala Carte Sales - AES				
016120-0116-203	Ala Carte Sales - AHS				
016120-0116-204	Ala Carte Sales - BES				
016120-0116-205	Ala Carte Sales - BHS				
016120-0116-206	Ala Carte Sales - BMS				
016120-0116-207	Ala Carte Sales - CES				
016120-0116-208	Ala Carte Sales - FEC				
016120-0116-209	Ala Carte Sales - CCTC/CL				
016120-0116-211	Ala Carte Sales - RES				
016120-0116-212	Ala Carte Sales - LRES				
016120-0116-213	Ala Carte Sales - RHS				
016120-0116-214	Ala Carte Sales - RMS				
016120-0116-215	Ala Carte Sales - TES				
016120-0116-216	Ala Carte Sales - WCCS				
016120-0116-217	Ala Carte Sales - YBES				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-85,315	-173,524	-189,780	-191,454
16121	** CARES ACT - COVID-19 *				
016121-0010	CARES ACT - HAZARD PAY FU				
016121-0010-202	CARES ACT - HAZARD PAY -				
016121-0010-203	CARES ACT - HAZARD PAY -				
016121-0010-204	CARES ACT - HAZARD PAY -				
016121-0010-205	CARES ACT - HAZARD PAY -				
016121-0010-206	CARES ACT - HAZARD PAY -				
016121-0010-207	CARES ACT - HAZARD PAY -				
016121-0010-209	CARES ACT - HAZARD PAY -				
016121-0010-211	CARES ACT - HAZARD PAY -				
016121-0010-212	CARES ACT - HAZARD PAY -				
016121-0010-213	CARES ACT - HAZARD PAY -				
016121-0010-214	CARES ACT - HAZARD PAY -				

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
016121-0010-215	CARES ACT - HAZARD PAY -				
016121-0010-216	CARES ACT - HAZARD PAY -				
016121-0010-217	CARES ACT - HAZARD PAY -				
	-- TOTAL PROGRAM --				
TOTAL - *	* Charges For Services **	-85,315	-173,524	-189,780	-191,454
18000	** Miscellaneous Revenue				
	-- TOTAL PROGRAM --				
018030-0099	Rebates (#4)				
	-- TOTAL PROGRAM --				
18990	** Miscellaneous **				
018990-0029	Rebates				
018990-0029-202	Rebates - AES	-836	-1,253	-240	-240
018990-0029-203	Rebates - AHS	-953	-1,253	-240	-240
018990-0029-204	Rebates - BES	-640	-952	-180	-180
018990-0029-205	Rebates - BHS	-836	-1,253	-240	-240
018990-0029-206	Rebates - BMS	-828	-1,253	-240	-270
018990-0029-207	Rebates - CES	-720	-952	-180	-180
018990-0029-208	Rebates - FEC				
018990-0029-209	Rebates - CCTC/CLC	-25			
018990-0029-211	Rebates - RES	-836	-1,253	-240	-210
018990-0029-212	Rebates - LRES	-934	-1,404	-270	-270
018990-0029-213	Rebates - RHS	-738	-1,103	-210	-210
018990-0029-214	Rebates - RMS	-816	-1,253	-240	-270
018990-0029-215	Rebates - TES	-934	-1,404	-270	-270
018990-0029-216	Rebates - WCCS	-640	-952	-180	-150
018990-0029-217	Rebates - YBES	-909	-1,703	-270	-270
018990-0099	Other Revenue (#7)				
018990-9990	Encumbrance Carry Forward				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-10,645	-15,988	-3,000	-3,000
18991	**VANCO-CREDIT CARD CONV				
018991-0020	VANCO-CONV FUNDS				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
TOTAL - *	* Miscellaneous Revenue **	-10,645	-15,988	-3,000	-3,000
20000	**REV-COMMONWEALTH/SCHOOL				
	-- TOTAL PROGRAM --				
24000	** Categorical Aid **				
	-- TOTAL PROGRAM --				
24020	** Education **				
024020-0015	State School Food Funds				
024020-0015-202	STATE SCHOOL FOOD FUNDS -	-3,042	-2,734		
024020-0015-203	STATE SCHOOL FOOD FUNDS -	-3,042	-2,734		
024020-0015-204	STATE SCHOOL FOOD FUNDS -	-2,282	-2,051		
024020-0015-205	STATE SCHOOL FOOD FUNDS -	-3,042	-2,734		
024020-0015-206	STATE SCHOOL FOOD FUNDS -	-3,042	-2,734		
024020-0015-207	STATE SCHOOL FOOD FUNDS -	-2,282	-2,051		
024020-0015-209	STATE SCHOOL FOOD FUNDS -				
024020-0015-211	STATE SCHOOL FOOD FUNDS -	-3,042	-2,734		
024020-0015-212	STATE SCHOOL FOOD FUNDS -	-3,422	-3,076		
024020-0015-213	STATE SCHOOL FOOD FUNDS -	-2,662	-2,393		
024020-0015-214	STATE SCHOOL FOOD FUNDS -	-3,042	-2,734		
024020-0015-215	STATE SCHOOL FOOD FUNDS -	-3,422	-3,076		
024020-0015-216	STATE SCHOOL FOOD FUNDS -	-2,282	-2,051		
024020-0015-217	STATE SCHOOL FOOD FUNDS -	-3,422	-3,076		
024020-0090	Other State Funds				
024020-0090-202	Other State Funds - AES			-4,501	-4,969
024020-0090-203	Other State Funds - AHS			-4,501	-4,969
024020-0090-204	Other State Funds - BES			-3,376	-3,727
024020-0090-205	Other State Funds - BHS			-4,501	-4,969
024020-0090-206	Other State Funds - BMS			-4,501	-5,590
024020-0090-207	Other State Funds - CES			-3,376	-3,727
024020-0090-208	Other State Funds - FEC				
024020-0090-209	Other State Funds - CTCC/				
024020-0090-211	Other State Funds - RES			-4,501	-4,348

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
024020-0090-212	Other State Funds - LRES			-5,063	-5,590
024020-0090-213	Other State Funds - RHS			-3,937	-4,348
024020-0090-214	Other State Funds - RMS			-4,501	-5,590
024020-0090-215	Other State Funds - TES			-5,063	-5,590
024020-0090-216	Other State Funds - WCCS			-3,376	-3,105
024020-0090-217	Other State Funds - YBES			-5,063	-5,590
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-38,026	-34,178	-56,260	-62,112
24030	**Education**				
024030-0047	State Breakfast Incentive				
024030-0047-202	State Funds B/F Incentive	-2,336	-5,199		
024030-0047-203	State Funds B/F Incentive	-2,336	-5,199		
024030-0047-204	State Funds B/F Incentive	-1,752	-3,899		
024030-0047-205	State Funds B/F Incentive	-2,336	-5,199		
024030-0047-206	State Funds B/F Incentive	-2,336	-5,199		
024030-0047-207	State Funds B/F Incentive	-1,752	-3,899		
024030-0047-208	State Funds B/F Incentive				
024030-0047-209	State Funds B/F Incentive				
024030-0047-211	State Funds B/F Incentive	-2,336	-5,199		
024030-0047-212	State Funds B/F Incentive	-2,628	-5,849		
024030-0047-213	State Funds B/F Incentive	-2,044	-4,549		
024030-0047-214	State Funds B/F Incentive	-2,336	-5,199		
024030-0047-215	State Funds B/F Incentive	-2,628	-5,849		
024030-0047-216	State Funds B/F Incentive	-1,752	-3,899		
024030-0047-217	State Funds B/F Incentive	-2,628	-5,849		
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-29,200	-64,987		
24040	*School Breakfast After-t				
024040-0034	BREAKFAST AFTER-THE-BELL				
024040-0034-202	BREAKFAST AFTER-THE-BELL	-1,486			
024040-0034-203	BREAKFAST AFTER-THE-BELL	-1,486			
024040-0034-204	BREAKFAST AFTER-THE-BELL	-1,115			

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
024040-0034-205	BREAKFAST AFTER-THE-BELL	-1,486			
024040-0034-206	BREAKFAST AFTER-THE-BELL	-1,486			
024040-0034-207	BREAKFAST AFTER-THE-BELL	-1,115			
024040-0034-209	BREAKFAST AFTER-THE-BELL				
024040-0034-211	BREAKFAST AFTER-THE-BELL	-1,486			
024040-0034-212	BREAKFAST AFTER-THE-BELL	-1,672			
024040-0034-213	BREAKFAST AFTER-THE-BELL	-1,300			
024040-0034-214	BREAKFAST AFTER-THE-BELL	-1,486			
024040-0034-215	BREAKFAST AFTER-THE-BELL	-1,672			
024040-0034-216	BREAKFAST AFTER-THE-BELL	-1,115			
024040-0034-217	BREAKFAST AFTER-THE-BELL	-1,672			
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-18,577			
TOTAL - *	* Categorical Aid **	-85,803	-99,165	-56,260	-62,112
30000	**REV-FED GOVT/SCHOOL CAF				
	-- TOTAL PROGRAM --				
33000	** Categorical Aid **				
	-- TOTAL PROGRAM --				
33010	** Education **				
033010-0425	FEDERAL-CARES 5 SCH NUTRI	-61,190			
033010-0560	Federal SCH Nutrition MGR				
033010-0560-205	FED. SCH NUTRITION MGR WR				
033010-0579	Federal Stimulus-ARRA				
033010-0579-209	Federal Stimulus-ARRA-CCT				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-61,190			
33020	** Education **				
033020-0005	School Fund Breakfast				
033020-0005-202	School Fund Breakfast - A	-120,682	-119,536	-98,475	-107,031
033020-0005-203	School Fund Breakfast - A	-81,589	-54,838	-98,475	-107,031
033020-0005-204	School Fund Breakfast - B	-101,011	-91,305	-73,856	-80,273
033020-0005-205	School Fund Breakfast - B	-56,338	-40,353	-98,475	-107,031

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
033020-0005-206	School Fund Breakfast - B	-122,244	-95,276	-98,475	-120,410
033020-0005-207	School Fund Breakfast - C	-97,086	-89,967	-73,856	-80,273
033020-0005-208	School Fund Breakfast - F				
033020-0005-209	School Fund Breakfast - C	-20,679	-20,847		
033020-0005-211	School Fund Breakfast - R	-107,801	-110,077	-98,475	-93,652
033020-0005-212	School Fund Breakfast - L	-125,361	-127,362	-110,784	-120,410
033020-0005-213	School Fund Breakfast - R	-54,823	-52,847	-86,165	-93,652
033020-0005-214	School Fund Breakfast - R	-94,364	-89,533	-98,475	-120,410
033020-0005-215	School Fund Breakfast - T	-138,705	-133,032	-110,784	-120,410
033020-0005-216	School Fund Breakfast - W	-55,830	-46,657	-73,856	-66,893
033020-0005-217	School Fund Breakfast - Y	-141,159	-117,250	-110,784	-120,410
033020-0051	School Food Section 4/11				
033020-0051-202	School Food Lunch - AES	-220,863	-185,575	-216,646	-232,038
033020-0051-203	School Food Lunch - AHS	-311,849	-242,598	-216,646	-232,038
033020-0051-204	School Food Lunch - BES	-186,309	-150,659	-162,484	-174,028
033020-0051-205	School Food Lunch - BHS	-281,836	-261,775	-216,646	-232,038
033020-0051-206	School Food Lunch - BMS	-285,428	-245,135	-216,646	-261,043
033020-0051-207	School Food Lunch - CES	-169,589	-155,655	-162,484	-174,028
033020-0051-208	School Food Lunch - FEC				
033020-0051-209	School Food Lunch - CCTC/	-79,224	-57,306		
033020-0051-211	School Food Lunch - RES	-206,053	-181,462	-216,646	-203,033
033020-0051-212	School Food Lunch - LRES	-238,533	-213,961	-243,726	-261,043
033020-0051-213	School Food Lunch - RHS	-284,664	-231,682	-189,569	-203,033
033020-0051-214	School Food Lunch - RMS	-326,977	-268,053	-216,646	-261,043
033020-0051-215	School Food Lunch - TES	-266,309	-220,698	-243,726	-261,043
033020-0051-216	School Food Lunch - WCCS	-192,525	-140,421	-162,484	-145,024
033020-0051-217	School Food Lunch - YBES	-259,950	-202,272	-243,726	-261,043
033020-0052-213	Summer School Lunch				
033020-0059	SUMMER FEEDING - SFSP MEA		100,813		
033020-0059-202	SUMMER FEEDING - AES	-66,766	-35,037	-35,000	-4,800
033020-0059-203	SUMMER FEEDING - AHS	-6,460	-61,530	-3,500	-47,000
033020-0059-204	SUMMER FEEDING - BES	-8,537	-15,053	-8,100	-6,000

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
033020-0059-205	SUMMER FEEDING - BHS	-3,076	-4,459	-2,500	-2,500
033020-0059-206	SUMMER FEEDING - BMS	-8,574	-10,579	-4,800	-6,800
033020-0059-207	SUMMER FEEDING - CES	-14,532	-16,996	-9,100	-10,500
033020-0059-208	SUMMER FEEDING - CLS				
033020-0059-209	SUMMER FEEDING - CCTC				
033020-0059-211	SUMMER FEEDING - RES	-16,398	-14,099	-10,400	-7,500
033020-0059-212	SUMMER FEEDING - LRES	-18,729	-22,792	-14,000	-15,000
033020-0059-213	SUMMER FEEDING - RHS	-3,757	-6,807	-2,600	-3,000
033020-0059-214	SUMMER FEEDING - RMS	-8,684	-8,210	-4,200	-4,000
033020-0059-215	SUMMER FEEDING - TES	-22,974	-23,183	-14,000	-13,000
033020-0059-216	SUMMER FEEDING - WCHS	-6,269	-5,972	-4,700	-2,900
033020-0059-217	SUMMER FEEDING - YBES	-16,706	-19,380	-12,100	-12,000
033020-0070	SNP COVID EMERGENCY COST				
033020-0070-202	SNP COVID EMERGENCY COST	-4,746			
033020-0070-203	SNP COVID EMERGENCY COST	-4,746			
033020-0070-204	SNP COVID EMERGENCY COST	-3,560			
033020-0070-205	SNP COVID EMERGENCY COST	-4,746			
033020-0070-206	SNP COVID EMERGENCY COST	-4,746			
033020-0070-207	SNP COVID EMERGENCY COST	-3,560			
033020-0070-208	SNP COVID EMERGENCY COST				
033020-0070-209	SNP COVID EMERGENCY COST				
033020-0070-211	SNP COVID EMERGENCY COST	-4,746			
033020-0070-212	SNP COVID EMERGENCY COST	-5,340			
033020-0070-213	SNP COVID EMERGENCY COST	-4,153			
033020-0070-214	SNP COVID EMERGENCY COST	-4,746			
033020-0070-215	SNP COVID EMERGENCY COST	-5,340			
033020-0070-216	SNP COVID EMERGENCY COST	-3,560			
033020-0070-217	SNP COVID EMERGENCY COST	-5,340			
033020-0553	Program Reimb - Breakfast				
033020-0555	Program Reimb - Lunch (#1				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-4,888,572	-4,089,416	-4,064,010	-4,373,361

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	REVENUE	FY22	FY23	FY24	FY25
33030	** SFS SUPPLY CHAIN ASST				
033030-0050	SFS SUPPLY CHAIN ASST	-122,639			
033030-0050-202	SFS SUPPLY CHAIN ASST - A		-15,077		
033030-0050-203	SFS SUPPLY CHAIN ASST - A		-15,077		
033030-0050-204	SFS SUPPLY CHAIN ASST - B		-11,307		
033030-0050-205	SFS SUPPLY CHAIN ASST - B		-15,077		
033030-0050-206	SFS SUPPLY CHAIN ASST - B		-15,077		
033030-0050-207	SFS SUPPLY CHAIN ASST - C		-11,307		
033030-0050-209	SFS SUPPLY CHAIN ASST - C				
033030-0050-211	SFS SUPPLY CHAIN ASST - R		-15,077		
033030-0050-212	SFS SUPPLY CHAIN ASST - L		-16,961		
033030-0050-213	SFS SUPPLY CHAIN ASST - R		-13,192		
033030-0050-214	SFS SUPPLY CHAIN ASST - R		-15,077		
033030-0050-215	SFS SUPPLY CHAIN ASST - T		-16,961		
033030-0050-216	SFS SUPPLY CHAIN ASST - W		-11,307		
033030-0050-217	SFS SUPPLY CHAIN ASST - Y		-16,961		
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-122,639	-188,458		
33031	** PANDEMIC EBT ADMIN FUN				
033031-0001	SNP EBT PANDEMIC FUNDS	-3,063	-3,135		
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	-3,063	-3,135		
33050	** SCH FOOD SERVICE-COMMO				
033050-0001	National Sch Lunch-USDA C			-299,187	-477,839
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--			-299,187	-477,839
TOTAL - *	* Categorical Aid **	-5,075,464	-4,281,009	-4,363,197	-4,851,200
40000	**OTHER FINANCING/SCHOOL				
	-- TOTAL PROGRAM --				
41050	**Transfer In From Other				
041050-0205	Transfer In From School O				
	-- TOTAL PROGRAM --				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	Fund 207 Total Revenues	-5,258,040	-4,569,873	-4,612,537	-5,108,066
	Total School Revenues	-102,239,902	-114,627,022	-110,140,689	-112,492,255



FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	5000 ** EXPENDITURES/SCHOOL OP				
	-- TOTAL PROGRAM --				
	60000 ** EDUCATION **				
	-- TOTAL PROGRAM --				
	61100 ** CLASSROOM INSTRUCTION				
061100 -000	**CLASSROOM INSTRUCTION**				
061100 -200	* Elementary *				
061100 -201	* Elementary *				
061100 -203	*ELEMENTARY-CARES FUNDING				
061100 -210	**Elementary**				
061100 -300	* Secondary *				
061100 -301	* Secondary *				
061100 -303	*SECONDARY-CARES FUNDING*				
061100 -304	*SEC-INSTRUCTION-CARES 5				
061100 -330	**Secondary**				
061100 -900	* Adult Ed/Other *				
	-- TOTAL PROGRAM --				
061100-1721-900-000	RETIREE OTHER COSTS				
061100-2100-900-000	EMPLOYER COST FICA				
061100-2220-900-000	EMPLR COST 1% 401A(HYBRID				
061100-2300-900-000	RETIREE HEALTH INS	813,834	748,951	1,213,578	1,334,936
	-- TOTAL PROGRAM --	813,834	748,951	1,213,578	1,334,936
061100-1121-201-100	COMP ELEM TEA REG	9,237,093	9,871,980	10,938,393	11,321,545
061100-1121-202-100	FICA - CARES ACT				
061100-1121-203-100	COMP TEA ELEM CCOLA-CARES	199,639			
061100-1121-301-100	COMP SEC TEACHER REG	11,432,823	12,198,604	13,472,845	14,084,938
061100-1121-303-100	COMP FACILITATOR-SEC CCOL	116,806	49,320	30	
061100-1123-303-100	COMP READING INV SPEC SEC		120,698	289,184	
061100-1131-201-100	COMP SCHOOL NURSES				
061100-1151-201-100	COMP ELEM AIDE REG	558,255	642,529	519,039	542,851
061100-1151-203-100	COMP ELEM AIDE-COVID-CARE	149,826	227,382	11,755	

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061100-1151-301-100	COMP SEC TEACHER AIDES	91,919	96,424	109,134	113,954
061100-1151-304-100	COMP SEC AIDE-COVID-CARES		10,717		
061100-1521-201-100	COMP SUB ELEM TEA REG	275,394	378,792	382,438	393,912
061100-1521-301-100	COMP SUB SECONDARY TEACHE	343,408	367,906	465,056	479,008
061100-1522-201-100	SUBSTITUTE STIPEND ELE-CA	1,500	10,500	18,500	
061100-1522-301-100	SUBSTITUTE STIPEND SEC-CA	1,900	13,000	18,100	
061100-1620-201-100	COMP SUPP REG ELEM	5,600	20,958	24,617	24,617
061100-1620-203-100	STIPEND (TUTORING) ELEM -			85,787	
061100-1620-300-100	STIPEND- TEACHER RECRUITM				
061100-1620-301-100	COMP SUPP REG SECONDARY	841,920	1,048,561	1,057,593	1,057,593
061100-1620-303-100	STIPEND (TUTORING) SEC -			100,000	
061100-1621-201-100	BONUS		3,000	116,380	
061100-1621-202-100	STIPEND - CARES 1				
061100-1621-203-100	STIPEND(PLANNING) ELEM CA	160	60		
061100-1621-301-100	BONUS			171,041	
061100-1621-303-100	STIPEND(PLANNING) SEC - C	67,140	64,580	21,886	
061100-1621-304-100	HIRING INCENTIVE STIPEND-				
061100-1622-201-100	RETENTION STIPEND-CARES 5	939,500			
061100-1622-203-100	STIPEND LETRS TRAINING-CA	7,800	90,043		
061100-1624-203-100	BONUS ELEM-Pandemic Relie		291,000		
061100-1624-303-100	BONUS SEC-Pandemic Relief		263,200		
061100-1625-201-100	BONUS-ELEM State ARPA Pan		251,000		
061100-1625-301-100	BONUS-SEC State ARPA Pand		195,800		
061100-1650-200-100	NATL BOARD CERT TEACHER B				
061100-1650-300-100	NATL BOARD CERT TEACHER B				
061100-1651-300-100	CAREER SWITCHER NEW TEA S				
061100-1652-300-100	MIDDLE SCH TEA CORPS SAL	5,000	5,000		
061100-2100-201-100	EMPLOYER COST FICA	730,414	796,932	877,340	907,861
061100-2100-202-100	FICA-CARES 1				
061100-2100-203-100	FICA-CCOLA-CARES 4	14,230			
061100-2100-301-100	EMPLOYER COST FICA	909,093	973,527	1,106,861	1,152,067
061100-2100-303-100	FICA-CCOLA-CARES 4	7,786	3,774	892	

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061100-2100-304-100	EMPLR FICA(AIDES-COVID)-C		820		
061100-2101-203-100	EMPLOYER FICA(TUTORING) -			6,563	
061100-2101-303-100	EMPLOYER FICA(TUTORING) -			7,650	
061100-2102-203-100	FICA (PLANNING)-ELEM CARE	10	4		
061100-2102-303-100	FICA (PLANNING)-SEC CARES	4,853	4,677	1,097	
061100-2103-203-100	EMPLR FICA-(AIDES-COVID)	11,883	17,207	29,619	
061100-2103-303-100	FICA READING INV SPEC - C		8,496	67,582	
061100-2122-201-100	FICA RETENTION STIPEND-CA	68,864			
061100-2122-203-100	FICA LETRS TRAINING-CARES	597	4,925		
061100-2123-201-100	FICA SUBSTITUTE STIPEND-C	115	803	1,885	
061100-2123-301-100	FICA SUBSTITUTE STIPEND-C	145	995	1,855	
061100-2124-203-100	FICA ELEM-Pandemic Relief		22,262		
061100-2124-303-100	FICA SEC-Pandemic Relief-		20,135		
061100-2125-201-100	FICA-ELEM State ARPA Pand		19,202		
061100-2125-301-100	FICA-SEC State ARPA Pande		14,979		
061100-2210-201-100	EMPLOYER COST VRS	997,832	990,602	1,380,304	1,421,714
061100-2210-203-100	VRS-CCOLA-CARES 4	27,504			
061100-2210-301-100	EMPLOYER COST VRS	1,292,415	1,366,645	1,798,495	1,872,450
061100-2210-303-100	EMPLOYER COST VRS - CARES		5,106		
061100-2211-203-100	EMPLR VRS-(AIDES-COVID)-C				
061100-2213-303-100	VRS-READING INV SPEC SEC-		8,170		
061100-2220-201-100	EMPLOYER COST VRS-HYBRID	709,054	850,622	674,005	704,226
061100-2220-203-100	VRS-HYBRID-CCOLA-CARES 4	11,180			
061100-2220-301-100	EMPLOYER COST VRS-HYBRID	741,871	806,276	711,390	750,732
061100-2220-303-100	Employer Cost VRS HYBRID				
061100-2220-304-100	EMPLR VRS HYBRID(AIDES-CO				
061100-2221-203-100	EMPLR VRS-HYBRID(AIDES-CO	7,118	11,090	5,759	
061100-2223-303-100	VRS HYBRID-READING SPEC S		17,003	1,139	
061100-2300-201-100	EMPLOYER COST HEALTH INS	1,296,605	1,280,008	1,494,702	1,654,173
061100-2300-203-100	HEALTH INS-CCOLA-CARES 4	33,105			
061100-2300-301-100	EMPLOYER COST HEALTH INS	1,666,590	1,647,458	2,021,312	2,243,444
061100-2300-303-100	EMPLOYER COST HEALTH INS-				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061100-2300-304-100	EMPLR HEALTH INS(AIDES-CO				
061100-2301-203-100	EMPLR HEALTH INS(AIDES-CO	9,965	14,658	7,413	
061100-2303-303-100	HEALTH INS-READING SPEC S		27,918	28,888	
061100-2400-201-100	EMPLOYER COST GRP LIFE	128,734	138,511	169,279	175,358
061100-2400-203-100	GROUP LIFE INS-CCOLA-CARE	2,907			
061100-2400-301-100	EMPLOYER COST GROUP LIFE	152,948	163,305	191,249	198,987
061100-2400-303-100	EMPLOYER COST GROUP LIFE		384		
061100-2400-304-100	EMPLR GROUP LIFE(AIDES-CO				
061100-2401-203-100	EMPLR GROUP LIFE(AIDES-CO	535	834	198	
061100-2403-303-100	GROUP LIFE-READING SPEC S		1,892	108	
061100-2500-201-100	EMPLOYER COST DISABILITY	9,544	11,449	4,886	5,533
061100-2500-203-100	DISABILITY INS-CCOLA-CARE	151			
061100-2500-301-100	EMPLOYER COST DISABILITY	9,992	10,860	10,635	11,155
061100-2500-303-100	EMPLOYER COST DISABILITY				
061100-2500-304-100	EMPLR DISABILITY(AIDES-CO				
061100-2501-203-100	EMPLR DISABILITY(AIDES-CO	96	149	74	
061100-2503-303-100	DISABILITY-READING SPEC S		229	71	
061100-2600-201-100	UNEMPLOYMENT INSURANCE				
061100-2600-301-100	UNEMPLOYMENT INSURANCE				
061100-6000-203-100	SUPPLIES ELEM - CARES 5	74,876	35,174		
061100-6000-303-100	SUPPLIES SEC - CARES 5		25,319	95,908	
061100-6001-203-100	SUPPLIES ELEM - CARES 4	292,300	83,413		
061100-6001-303-100	SUPPLIES SEC - CARES 4	54,767	20,255		
061100-6013-200-100	SUPPLIES ELEM		1,798	80,000	80,000
061100-6013-250-100	SUPPLIES - AES	20,412	20,760		
061100-6013-251-100	SUPPLIES - BES	16,802	16,982		
061100-6013-252-100	SUPPLIES - CES	16,968	17,729		
061100-6013-253-100	SUPPLIES - LRES	24,990	25,535		
061100-6013-254-100	SUPPLIES - RES	17,724	19,060		
061100-6013-255-100	SUPPLIES - TES	19,642	28,109		
061100-6013-256-100	SUPPLIES - YBES	22,932	23,625		
061100-6013-300-100	SUPPLIES SECONDARY			120,000	120,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061100-6013-350-100	SUPPLIES - ACS	29,316	26,614		
061100-6013-351-100	SUPPLIES - BHS	34,295	25,138		
061100-6013-352-100	SUPPLIES - BMS	40,796	29,016		
061100-6013-354-100	SUPPLIES - RHS	23,574	33,091		
061100-6013-355-100	SUPPLIES - RMS	34,554	23,388		
061100-6013-356-100	SUPPLIES - WCCS	16,968	16,151		
061100-6014-202-100	SUPPLIES/PRIVATE SCH - CA				
061100-6020-200-100	TEXTBOOKS ELEM	70,985	237,869		
061100-6020-250-100	TEXTBOOKS - AES				
061100-6020-251-100	TEXTBOOKS - BES				
061100-6020-252-100	TEXTBOOKS - CES				
061100-6020-253-100	TEXTBOOKS - LRES				
061100-6020-254-100	TEXTBOOKS - RES				
061100-6020-255-100	TEXTBOOKS - TES				
061100-6020-256-100	TEXTBOOKS - YBES				
061100-6020-300-100	TEXTBOOKS SECONDARY	152,431	283,628		
061100-6020-350-100	TEXTBOOKS - ACS	369	5,651		
061100-6020-351-100	TEXTBOOKS - BHS	1,005	9,533		
061100-6020-352-100	TEXTBOOKS - BMS				
061100-6020-354-100	TEXTBOOKS - RHS	728			
061100-6020-355-100	TEXTBOOKS - RMS	189			
061100-6020-356-100	TEXTBOOKS - WCCS	584			
061100-7000-200-100	PAYMENT TO JOINT OPERATIO				
061100-7000-300-100	PAYMENT TO JOINT OPERATIO	578,118	601,787	732,867	732,867
061100-8101-200-100	REPAIR/REPLACE EQUIP ELEM				
061100-8101-300-100	REPAIR/REPLACE EQUIP SEC	7,075	96,641		
061100-8102-200-100	CAPITAL OUTLAY REPL-ELEM	23,191	176,854		
061100-8102-300-100	CAPITAL OUTLAY REPL-SEC	746,159	613,596		
061100-8202-200-100	CAPITAL OUTLAY FURN/EQUIP		7,210		
061100-8202-300-100	CAPITAL OUTLAY FURN/EQUIP		334,647		
061100-8203-200-100	CAPITAL OUTLAY-COPIER MAI	58,252	80,619	125,000	100,000
061100-8203-300-100	CAPITAL OUTLAY-COPIER MAI	80,937	93,623	100,000	100,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --	35,582,758	38,475,776	39,656,804	40,248,985
061100-1621-202-103	STIPEND(SASS) - CARES 2				
	-- TOTAL PROGRAM --				
061100-1621-202-104	STIPEND (IDS) - CARES 2				
	-- TOTAL PROGRAM --				
061100-1621-202-105	STIPEND (CLEAN SUPPL) - C				
	-- TOTAL PROGRAM --				
061100-1621-202-106	STIPEND (FAC UPGR) - CARE				
	-- TOTAL PROGRAM --				
061100-1121-201-200	COMP ELEM TEA SP ED	1,493,657	1,742,923	1,816,126	1,891,210
061100-1121-301-200	COMP SEC TEA SP ED	1,896,949	1,850,204	1,594,474	1,662,909
061100-1151-201-200	COMP TEA AIDES ELEM SP ED	708,382	921,941	584,616	612,455
061100-1151-301-200	COMP TEA AIDES SEC SP ED	417,975	465,864	456,489	478,424
061100-1152-201-200	COMP SUB TEA ELEM SP ED	108,780	96,458	82,227	84,694
061100-1521-301-200	COMP SUB TEA SEC SP ED	41,940	64,304	68,073	70,116
061100-1620-201-200	COMP SUPP ELEM SP ED	1,000			
061100-1620-301-200	COMP SUPP SEC SP ED				
061100-1621-202-200	STIPEND - CARES 2 (SPEC E				
061100-2100-201-200	EMPLOYER COST FICA	170,851	203,981	198,478	208,553
061100-2100-301-200	EMPLOYER COST FICA	173,152	176,392	160,864	168,265
061100-2210-201-200	EMPLOYER COST VRS	176,415	185,491	297,563	306,490
061100-2210-301-200	EMPLOYER COST VRS	168,129	148,391	310,216	319,523
061100-2220-201-200	EMPLOYER COST VRS-HYBRID	226,745	300,512	121,546	125,193
061100-2220-301-200	EMPLOYER COST VRS-HYBRID	243,331	262,561	66,448	68,442
061100-2300-201-200	EMPLOYER COST HEALTH INS	447,373	509,255	320,735	352,809
061100-2300-301-200	EMPLOYER COST HEALTH INS	351,043	336,846	320,404	352,445
061100-2400-201-200	EMPLOYER COST GROUP LIFE	29,957	36,782	38,316	39,466
061100-2400-301-200	EMPLOYER COST GROUP LIFE	30,923	30,912	31,079	32,012
061100-2500-201-200	EMPLOYER COST DISABILITY	3,612	4,045	1,731	1,783
061100-2500-301-200	EMPLOYER COST DISABILITY	3,275	3,533	4,098	4,221
061100-6020-300-200	TEXTBOOKS - SPED				
061100-7000-300-200	PAYMENT TO JOINT OPERATIO	446,437	518,250	684,220	684,220

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --	7,139,926	7,858,645	7,157,703	7,463,230
061100-1121-301-300	COMP SEC TEA VOC	1,268,611	1,283,641	1,514,436	1,559,870
061100-1521-301-300	COMP SUB TEA SEC VOC	18,747	20,920	29,639	30,529
061100-1620-301-300	COMP SUPP VOC TEACHER				
061100-2100-301-300	EMPLOYER COST FICA	94,090	94,336	115,572	119,040
061100-2210-301-300	EMPLOYER COST VRS	169,468	147,234	224,400	231,132
061100-2220-301-300	EMPLOYER COST VRS-HYBRID	59,995	84,709	57,248	58,966
061100-2300-301-300	EMPLOYER COST HEALTH INS	158,639	161,595	231,706	254,877
061100-2400-301-300	EMPLOYER COST GROUP LIFE	17,245	17,432	30,225	31,132
061100-2500-301-300	EMPLOYER COST DISABILITY	808	1,140	3,873	3,990
061100-6013-353-300	SUPPLIES - CCTC	30,205	30,000		
061100-6020-353-300	TEXTBOOKS - CCTC	14,079	6,791		
061100-8102-300-300	VOC EQUIPMENT-CTE	9,005	10,174		
	-- TOTAL PROGRAM --	1,840,892	1,857,972	2,207,099	2,289,536
061100-8102-300-301	VOC EQUIPMENT-OTHER GOV D	3,055	2,061	10,000	10,000
	-- TOTAL PROGRAM --	3,055	2,061	10,000	10,000
061100-8102-300-302	CTE Competitive Prg Equip	37,500			
	-- TOTAL PROGRAM --	37,500			
061100-1121-201-400	COMP ELEM TEA G & T	53,512	61,076	199,452	205,436
061100-1121-301-400	COMP SEC TEA G & T	228,797	241,743	521,076	536,709
061100-2100-201-400	EMPLOYER COST FICA	3,920	4,405	16,677	17,178
061100-2100-301-400	EMPLOYER COST FICA	17,311	18,196	93,275	96,074
061100-2210-201-400	EMPLOYER COST VRS	9,558	10,925	37,233	38,350
061100-2210-301-400	EMPLOYER COST VRS	17,217	18,592	85,502	88,068
061100-2220-201-400	EMPLOYER COST VRS-HYBRID				
061100-2220-301-400	EMPLOYER COST VRS-HYBRID	23,710	24,652	9,330	9,610
061100-2300-201-400	EMPLOYER COST HEALTH INS	7,088	9,677	26,554	29,210
061100-2300-301-400	EMPLOYER COST HEALTH INS	14,600	20,486	74,480	81,928
061100-2400-201-400	EMPLOYER COST GROUP LIFE	718	821	11,878	12,235
061100-2400-301-400	EMPLOYER COST GROUP LIFE	3,076	3,250	9,141	9,416
061100-2500-201-400	EMPLOYER COST DISABILITY			1,957	2,016
061100-2500-301-400	EMPLOYER COST DISABILITY	319	332	3,873	3,990

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --	379,826	414,155	1,090,428	1,130,220
061100-1121-200-501	COMP TEACHERS				
	-- TOTAL PROGRAM --				
061100-1321-200-600	COMP ELEM TEA SUMMER SCH	461,760	22,920	286,898	295,505
061100-1321-300-600	COMP TEA SEC SUMMER SCHOO	410,839	12,000	62,567	64,445
061100-1620-203-600	STIPEND ELEM SUMMER SCH-C	164,538	247,680	46,739	
061100-1620-303-600	STIPEND SEC SUMMER SCH-CA		193,080	452,532	
061100-2100-200-600	EMPLOYER COST FICA	46,950	-10,236	20,612	21,231
061100-2100-203-600	FICA SUMMER SCH-CARES 5	12,547	18,948	19,080	
061100-2100-300-600	EMPLOYER COST FICA	31,012	918	5,175	5,331
061100-2100-303-600	FICA-SUMMER SCH-CARES 5		14,771	50,006	
061100-6013-200-600	ELEM SUMMER SCH SUPPLIES			10,000	
061100-6013-300-600	SEC SUMMER SCHOOL SUPPLIE				
	-- TOTAL PROGRAM --	1,127,646	500,081	953,609	386,512
061100-1620-203-602	STIPEND SUMMER SCH SPED-	61,324	14,018		
061100-2100-203-602	FICA SPED SUMMER SCH- CAR	4,616	1,071		
	-- TOTAL PROGRAM --	65,940	15,089		
061100-1321-900-700	COMP INST ADULT ED				
061100-1351-900-700	COMP TEA AIDES ADULT ED				
061100-1620-900-700	STIPENDS-ADULT ED				
061100-2100-900-700	EMPLOYER COST FICA				
061100-2210-900-700	EMPLOYER COST VRS				
061100-2300-900-700	EMPLOYER COST HEALTH INS				
061100-2400-900-700	EMPLOYER COST GROUP LIFE				
	-- TOTAL PROGRAM --				
061100-7000-200-900	Payment to Joint Operatio				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	46,991,377	49,872,730	52,289,221	52,863,419
61101	** TITLE I **				
061101 -200	* Elementary-Federal *				
061101 -201	* Title I-ARRA *				
061101 -202	* Title I-1003a Sch Impro				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
061101 -501	** TITLE I **				
061101-1121-200-501	COMP TITLE I TEACHERS	943,153	1,011,204	1,046,902	1,041,864
061101-1121-201-501	COMP TITLE I TEACHER-STIM				
061101-1122-201-501	COMP TITLE I (T-1)TEACHER				
061101-1123-201-501	COMP TITLE I(COACHES)TEA-				
061101-1124-200-501	COMP TITLE I SUPERVISOR	62,158	65,000	73,849	71,829
061101-1124-201-501	COMP TITLE I-ARRA SUPERVI				
061101-1151-200-501	COMP TITLE I TEACHER AIDE				
061101-1521-200-501	COMP TITLE I SUB TEACHERS			1,500	3,000
061101-1521-201-501	COMP TITLE I SUB TEA-STIM				
061101-1521-202-501	COMP TITLE I SUB TEA-SCH				
061101-1620-200-501	STIPENDS	400	4,325	4,275	12,000
061101-1620-201-501	STIPENDS-STIMULUS				
061101-1620-202-501	STIPENDS-SCH IMPROV				
061101-2100-200-501	EMPLOYER COST FICA	74,506	79,516	87,102	90,123
061101-2100-201-501	EMPLOYER COST FICA				
061101-2100-202-501	EMPLOYER COST FICA-SCH IM				
061101-2210-200-501	EMPLOYER COST VRS	148,875	168,044	176,302	170,814
061101-2210-201-501	EMPLOYER COST VRS				
061101-2220-200-501	EMPLOYER COST VRS-HYBRID	19,886	20,015	20,436	30,579
061101-2300-200-501	EMPLOYER COST HEALTH INSU	87,375	91,622	112,868	153,256
061101-2300-201-501	EMPLOYER COST HEALTH INSU				
061101-2400-200-501	EMPLOYER COST GROUP LIFE	12,683	14,317	14,743	14,308
061101-2400-201-501	EMPLOYER COST GROUP LIFE				
061101-2500-200-501	EMPLOYER COST DISABILITY	255	269	340	442
061101-2820-200-501	IN-SERVICE COST				
061101-3322-200-501	PURCHASED SERVICES	10,286	25,295	6,416	3,600
061101-3322-201-501	PURCHASED SERVICES-STIMUL				
061101-3322-202-501	PURCHASED SERVICES-SCH IM				
061101-3322-250-501	PURCHASED SERVICES - AES				
061101-3322-251-501	PURCHASED SERVICES - BES				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061101-3322-252-501	PURCHASED SERVICES - CES				
061101-3322-253-501	PURCHASED SERVICES - LRES				
061101-3322-254-501	PURCHASED SERVICES - RES				
061101-3322-255-501	PURCHASED SERVICES - TES				
061101-3322-256-501	PURCHASED SERVICES - YBES				
061101-3323-200-501	PARENTAL INVOLVEMENT	250	2,057	20,500	32,250
061101-3323-250-501	PARENTAL INVOLVEMENT - AE	1,941	2,709		
061101-3323-251-501	PARENTAL INVOLVEMENT - BE	87	962		
061101-3323-252-501	PARENTAL INVOLVEMENT - CE	2,708	2,539		
061101-3323-253-501	PARENTAL INVOLVEMENT - LR	1,806	1,836		
061101-3323-254-501	PARENTAL INVOLVEMENT - RE	2,297	2,525		
061101-3323-255-501	PARENTAL INVOLVEMENT - TE	73	958		
061101-3323-256-501	PARENTAL INVOLVEMENT - YB	2,341	2,750		
061101-4000-200-501	INTERNAL SERVICES	5,000		1,000	
061101-4000-201-501	INTERNAL SERVICES-STIMULU				
061101-5501-200-501	TRAVEL	1,410	4,040	1,800	8,000
061101-5501-201-501	TRAVEL-STIMULUS				
061101-5501-202-501	TRAVEL-SCH IMPROV				
061101-5501-250-501	TRAVEL - AES				
061101-5501-251-501	TRAVEL - BES				
061101-5501-252-501	TRAVEL - CES				
061101-5501-253-501	TRAVEL - LRES				
061101-5501-254-501	TRAVEL - RES				
061101-5501-255-501	TRAVEL - TES				
061101-5501-256-501	TRAVEL - YBES				
061101-5860-200-501	PARENTAL INVOLVEMENT				
061101-6013-200-501	INSTRUCTIONAL SUPPLIES	66,823	22,348	82,585	179,097
061101-6013-201-501	MATERIALS-STIMULUS				
061101-6013-202-501	MATERIALS-SCH IMPROV				
061101-6013-250-501	INSTR SUPPLIES - AES	30,185	4,211		
061101-6013-251-501	INSTR SUPPLIES - BES	25,109	5,991		
061101-6013-252-501	INSTR SUPPLIES - CES	26,882	5,299		

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061101-6013-253-501	INSTR SUPPLIES - LRES	36,574	2,058		
061101-6013-254-501	INSTR SUPPLIES - RES	25,299	5,818		
061101-6013-255-501	INSTR SUPPLIES - TES	37,644	7,454		
061101-6013-256-501	INSTR SUPPLIES - YBES	28,682	6,074		
061101-6014-200-501	PARENT INV SUPPLIES	674	246	22,215	17,500
061101-6014-201-501	PARENTAL INV MATERIALS-ST				
061101-6014-202-501	PARENTAL INV MATERIALS-SC				
061101-6014-250-501	PARENT INV SUPPLIES-AES	2,520	1,908		
061101-6014-251-501	PARENT INV SUPPLIES - BES	3,222	1,494		
061101-6014-252-501	PARENT INV SUPPLIES - CES	1,805	1,980		
061101-6014-253-501	PARENT INV SUPPLIES - LRE	2,058	1,799		
061101-6014-254-501	PARENT INV SUPPLIES - RES	2,080	1,811		
061101-6014-255-501	PARENT INV SUPPLIES - TES	2,331	1,335		
061101-6014-256-501	PARENT INV SUPPLIES - YBE	2,141	1,835		
061101-8101-200-501	REPAIR AND REPLACE				
061101-8201-200-501	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --	1,671,519	1,571,644	1,672,833	1,828,662
	--TOTAL DEPARTMENT--	1,671,519	1,571,644	1,672,833	1,828,662
61102	**SPECIAL ED 94/142**				
061102 -200	* ELEMENTARY-FEDERAL *				
061102 -201	**Special Ed 94/142 STIMU				
061102 -300	* SECONDARY-FEDERAL *				
061102 -301	*SpecEd-SWD Instr Prog Im				
	-- TOTAL PROGRAM --				
061102 -502	**SPECIAL ED 94/142**				
061102-1120-200-502	SPECIAL ED AT RISK COORD				
061102-1120-201-502	COMP SPEC ED/AT RISK COOR				
061102-1121-200-502	COMP SPECIAL ED TEACHERS	484,736	527,665	622,714	687,788
061102-1121-201-502	COMP SPEC-ED TEACHERS-STI				
061102-1121-300-502	COMP SPEC ED TEA-SEC	514,723	562,205	715,244	714,733
061102-1122-201-502	COMP SPED SPEECH THERAPIS				
061102-1123-200-502	COMP SPED/AT RISK COUNSEL				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061102-1123-201-502	SPED/AT RISK GUID CNSLR-S				
061102-1131-200-502	COMP SCHOOL NURSES				
061102-1132-200-502	COMP PSYCHOLOGIST				98,232
061102-1151-200-502	COMP TEACHER AIDES	32,807	36,416	187,675	177,575
061102-1151-201-502	COMP SPEC-ED TEACHER AIDE				
061102-1151-300-502	COMP SPEC ED TEA AIDES-SE	91,908	92,587	203,071	219,897
061102-1620-200-502	STIPENDS	21,694	16,253	64,437	72,000
061102-1620-300-502	STIPENDS				
061102-1620-301-502	STIPENDS				
061102-2100-200-502	EMPLOYER COST FICA	38,422	41,708	51,601	73,464
061102-2100-201-502	EMPLOYER COST FICA				
061102-2100-300-502	EMPLOYER COST FICA	44,108	48,052	63,569	63,607
061102-2100-301-502	EMPLOYER COST FICA				
061102-2210-200-502	EMPLOYER COST VRS	58,565	50,417	70,241	71,564
061102-2210-201-502	EMPLOYER COST VRS				
061102-2210-300-502	EMPLOYER COST VRS	60,473	61,339	66,321	70,094
061102-2220-200-502	EMPLOYER COST VRS-HYBRID	35,205	43,639	48,671	82,056
061102-2220-300-502	EMPLOYER COST VRS-HYBRID	48,719	56,004	131,844	127,934
061102-2300-200-502	EMPLOYER COST HEALTH INSU	76,485	80,214	101,359	90,247
061102-2300-201-502	EMPLOYER COST HEALTH/DENT				
061102-2300-300-502	EMPLOYER COST HLTH/DENTAL	101,857	92,289	162,367	152,845
061102-2400-200-502	EMPLOYER COST GROUP LIFE	7,047	7,069	7,388	11,785
061102-2400-201-502	EMPLOYER COST GROUP LIFE				
061102-2400-300-502	EMPLOYER COST GROUP LIFE	8,206	8,819	11,135	11,610
061102-2500-200-502	EMPLOYER COST DISABILITY	474	587	402	1,157
061102-2500-300-502	EMPLOYER COST DISABILITY	656	754	1,658	1,944
061102-2820-200-502	IN-SERVICE COST				
061102-3000-301-502	CONTRACTED SERVICES				
061102-3322-200-502	PURCHASED SERVICES				
061102-5860-200-502	OTHER COST				
061102-5890-200-502	OTHER CONTRACTED SERVICES				
061102-6013-200-502	MATERIALS AND SUPPLIES -				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061102-6013-250-502	MATERIALS & SUPPLIES - AE				
061102-6013-251-502	MATERIALS & SUPPLIES - BE				
061102-6013-252-502	MATERIALS & SUPPLIES - CE				
061102-6013-253-502	MATERIALS & SUPPLIES - LR				
061102-6013-254-502	MATERIALS & SUPPLIES - RE				
061102-6013-255-502	MATERIALS & SUPPLIES - TE				
061102-6013-256-502	MATERIALS & SUPPLIES - YB				
061102-6013-300-502	MATERIALS & SUPPLIES - SE				
061102-6013-350-502	MATERIALS & SUPPLIES - AC				
061102-6013-351-502	MATERIALS & SUPPLIES - BH				
061102-6013-352-502	MATERIALS & SUPPLIES - BM				
061102-6013-354-502	MATERIALS & SUPPLIES - RH				
061102-6013-355-502	MATERIALS & SUPPLIES - RM				
061102-6013-356-502	MATERIALS & SUPPLIES - WC				
061102-8001-200-502	CAPITAL OUTLAY				
061102-8201-200-502	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --	1,626,085	1,726,017	2,509,697	2,728,532
061102 -503	* SPED IDEA-ARP *				
061102-1151-202-503	INSTR ASST ELEM SPED - AR	32,271	20,291		
061102-1151-302-503	INSTR ASST SEC SPED-ARP	33,744	88,964		
061102-2100-202-503	EMPLOYER FICA - ARP	2,370	1,552	1,108	
061102-2100-302-503	EMPLOYER FICA - ARP	2,513	5,882	70	
061102-2220-202-503	EMPLOYER COST VRS-HYBRID	6,013	3,700	2,728	
061102-2220-302-503	EMPLOYER COST VRS-HYBRID	6,221	15,608		
061102-2300-202-503	EMPLOYER COST HLTH INS -	11,099			
061102-2300-302-503	EMPLOYER HEALTH INS - ARP	5,615	30,426		
061102-2400-202-503	EMPLOYER COST GROUP LIFE	452	278	134	
061102-2400-302-503	EMPLOYER GROUP LIFE INS -	468	1,251	17	
061102-2500-202-503	EMPLOYER COST DISABILITY	81	50	37	
061102-2500-302-503	EMPLOYER COST DISABILITY	84	210	5	
	-- TOTAL PROGRAM --	100,931	168,212	4,099	
	--TOTAL DEPARTMENT--	1,727,016	1,894,229	2,513,796	2,728,532

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	61103 ** TITLE IV **				
061103 -200	* Elementary-Federal *				
061103 -300	* Secondary-Federal *				
061103 -301	* TITLE IV,B 21st CCLC (R				
	-- TOTAL PROGRAM --				
061103 -502	** TITLE IV, PART A **				
061103-1132-300-502	COMP PSYCHOLOGIST	84,912	89,158	66,352	98,232
061103-1620-300-502	COMP STIPENDS	1,777	8,309	12,027	29,856
061103-2100-300-502	EMPLOYER FICA	6,333	7,172	7,120	2,615
061103-2210-300-502	EMPLOYER COST VRS	15,140	15,897	15,897	
061103-2220-300-502	EMPLOYER COST VRS-HYBRID				
061103-2300-300-502	EMPLOYER COST HEALTH INS	16,677	16,947	14,128	
061103-2400-300-502	EMPLOYER COST GROUP LIFE	1,138	1,195	1,195	
061103-2500-300-502	EMPLOYER COST DISABILITY				
061103-3000-300-502	PURCHASED SERVICES	16,517	2,837	11,147	12,950
061103-5001-300-502	TRAVEL/OTHER				
061103-6013-300-502	MATERIALS & SUPPLIES	3,253	31,964	17,380	2,023
	-- TOTAL PROGRAM --	145,747	173,479	145,246	145,676
061103 -503	** TITLE IV, PART B **				
061103-1121-200-503	COMP ELEM TEACHERS				
061103-1121-301-503	COMP COORDINATOR, 21ST CC				
061103-1123-200-503	COMP COUNSELORS, ELEM				
061103-1123-300-503	COMP COUNSELORS, SEC				
061103-1124-200-503	COMP SUPERVISOR, ELEM				
061103-1124-300-503	COMP SUPERVISOR, SEC				
061103-1151-200-503	COMP TEACHER AIDES, ELEM				
061103-1151-300-503	COMP TEACHER AIDES, SEC				
061103-1620-200-503	STIPENDS				
061103-1620-301-503	STIPENDS, 21st CCLC				
061103-2100-200-503	EMPLOYER COST FICA				
061103-2100-300-503	EMPLOYER COST FICA				
061103-2100-301-503	EMPLOYER FICA, 21st CCLC				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061103-2210-200-503	EMPLOYER COST VRS				
061103-2210-300-503	EMPLOYER COST VRS				
061103-2210-301-503	EMPLOYER VRS, 21st CCLC				
061103-2220-301-503	EMPLOYER COST VRS-HYBRID				
061103-2300-200-503	EMPLOYER COST HEALTH INSU				
061103-2300-300-503	EMPLOYER COST HEALTH INSU				
061103-2300-301-503	EMPLOYER HLTH INS, 21st C				
061103-2400-200-503	EMPLOYER COST GROUP LIFE				
061103-2400-300-503	EMPLOYER COST GROUP LIFE				
061103-2400-301-503	EMPLOYER GROUP LIFE INS,				
061103-2500-301-503	EMPLOYER COST DISABILITY				
061103-2820-200-503	IN-SERVICE COST, ELEM				
061103-2820-300-503	IN-SERVICE COST, SEC				
061103-3000-301-503	PURCHASED SERVICES, 21st				
061103-3321-200-503	OTHER COSTS				
061103-3322-200-503	PURCHASED SERVICES				
061103-5501-200-503	TRAVEL				
061103-5501-300-503	TRAVEL				
061103-5501-301-503	TRAVEL, 21st CCLC				
061103-5860-200-503	PARENTAL INVOLVEMENT				
061103-5860-300-503	PARENTAL INVOLVEMENT				
061103-5890-200-503	OTHER CONTRACTED SERVICES				
061103-5890-300-503	OTHER CONTRACTED SERVICES				
061103-6013-200-503	MATERIALS AND SUPPLIES				
061103-6013-300-503	MATERIALS AND SUPPLIES				
061103-6013-301-503	MATERIALS & SUPPLIES, 21s				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	145,747	173,479	145,246	145,676
61104	**TITLE II-A IMPROV TEA Q				
061104 -200	* Elementary-Federal *				
061104 -300	* Secondary-Federal *				
	-- TOTAL PROGRAM --				

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061104	-504	**TITLE II-A IMPROV TEA Q				
061104-1121-200-504		COMP ELEM TEACHERS	134,285	127,070	152,662	155,838
061104-1521-200-504		COMP ELEM SUBSTITUTE TEAC				
061104-1620-200-504		STIPENDS	48,100	61,000	68,033	49,982
061104-2100-200-504		EMPLOYER COST FICA	13,481	14,165	28,054	13,879
061104-2100-300-504		EMPLOYER COST - FICA				
061104-2210-200-504		EMPLOYER COST VRS		12,352	12,970	
061104-2220-200-504		EMPLOYER COST VRS-HYBRID	24,317	9,532	10,919	23,435
061104-2300-200-504		EMPLOYER COST HEALTH INS	21,397	190	209	20,208
061104-2400-200-504		EMPLOYER COST GROUP LIFE	1,827	1,645	1,844	1,761
061104-2500-200-504		EMPLOYER COST DISABILITY	327	128	353	316
061104-2820-200-504		IN-SERVICE COST, ELEM				
061104-2820-300-504		IN-SERVICE COST, SEC				
061104-3000-200-504		PURCHASED SERVICES	2,910	4,830	13,255	31,635
061104-3000-250-504		PURCHASED SERVICES - AES				
061104-3000-251-504		PURCHASED SERVICES - BES				
061104-3000-252-504		PURCHASED SERVICES - CES				
061104-3000-253-504		PURCHASED SERVICES - LRES				
061104-3000-254-504		PURCHASED SERVICES - RES				
061104-3000-255-504		PURCHASED SERVICES - TES				
061104-3000-256-504		PURCHASED SERVICES - YBES				
061104-5501-200-504		TRAVEL	870			52,138
061104-5501-250-504		TRAVEL - AES				
061104-5501-251-504		TRAVEL - BES				
061104-5501-252-504		TRAVEL - CES				
061104-5501-253-504		TRAVEL - LRES				
061104-5501-254-504		TRAVEL - RES				
061104-5501-255-504		TRAVEL - TES				
061104-5501-256-504		TRAVEL - YBES				
061104-5501-300-504		TRAVEL				
061104-5502-200-504		PRIVATE SCHOOLS			16,946	
061104-5890-200-504		OTHER CONTRACTED SERVICES				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061104-5890-300-504	OTHER CONTRACTED SVCS				
061104-6013-200-504	MATERIALS AND SUPPLIES				
061104-6013-250-504	MATERIALS & SUPPLIES - AE				
061104-6013-251-504	MATERIALS & SUPPLIES - BE				
061104-6013-252-504	MATERIALS & SUPPLIES - CE				
061104-6013-253-504	MATERIALS & SUPPLIES - LR				
061104-6013-254-504	MATERIALS & SUPPLIES - RE				
061104-6013-255-504	MATERIALS & SUPPLIES - TE				
061104-6013-256-504	MATERIALS & SUPPLIES - YB				
	-- TOTAL PROGRAM --	247,514	230,912	305,245	349,192
	--TOTAL DEPARTMENT--	247,514	230,912	305,245	349,192
	61105 ** TITLE VI **				
061105 -300	* Secondary-Federal *				
	-- TOTAL PROGRAM --				
061105 -505	** TITLE VI **				
061105-8201-300-505	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --				
	61106 ** PRESCHOOL HANDICAPPED				
061106 -200	* Elementary-Federal *				
061106 -201	* Elementary-Federal *				
061106 -202	* PreSch COVID Recovery-A				
	-- TOTAL PROGRAM --				
061106 -506	** PRESCHOOL HANDICAPPED				
061106-1121-200-506	COMP PRESCH TEA-REG SPEC	41,850	47,139	48,640	46,700
061106-1121-201-506	COMP PRESCH TEA-STIMULUS				
061106-1151-200-506	COMP TEACHER AIDES, ELEM				
061106-1151-202-506	PreSch COVID Recovery Ele		19,345	4,590	
061106-2100-200-506	EMPLOYER COST FICA				
061106-2100-201-506	EMPLOYER COST FICA				
061106-2100-202-506	EMPLOYER COST FICA - ARP		1,480	642	
061106-2210-200-506	EMPLOYER COST VRS				
061106-2210-201-506	EMPLOYER COST VRS				

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061106-2220-200-506		EMPLOYER COST VRS-HYBRID				
061106-2220-202-506		EMPLOYER COST VRS-HYBRID		3,469		
061106-2300-200-506		EMPLOYER COST HEALTH INSU				
061106-2300-201-506		EMPLOYER COST HEALTH INSU				
061106-2400-200-506		EMPLOYER COST GROUP LIFE				
061106-2400-201-506		EMPLOYER COST GROUP LIFE				
061106-2400-202-506		EMPLOYER COST GROUP LIFE		261		
061106-2500-200-506		EMPLOYER COST DISABILITY				
061106-2500-202-506		EMPLOYER COST DISABILITY		47		
061106-2820-200-506		IN-SERVICE COST, ELEM				
061106-5860-200-506		OTHER COST, ELEM				
061106-6013-200-506		MATERIALS AND SUPPLIES				
061106-8101-200-506		EQUIPMENT REPLACEMENT				
		-- TOTAL PROGRAM --	41,850	71,741	53,872	46,700
		--TOTAL DEPARTMENT--	41,850	71,741	53,872	46,700
	61107	**VOC ED C D PERKINS GRAN				
061107 -330		* Other Costs-Federal *				
		-- TOTAL PROGRAM --				
061107 -507		**VOC ED C D PERKINS GRAN				
061107-1140-330-507		COMP VOC CAREER COUNSELOR				
061107-1620-330-507		STIPENDS	2,000	2,500	2,500	2,500
061107-3000-330-507		PURCHASED SERVICES	8,750	7,435	6,927	14,000
061107-5800-330-507		OTHER COST-MISCELLANEOUS	1,500		13,264	30,241
061107-5800-350-507		OTHER COST-MISCELLANEOUS				
061107-5800-351-507		OTHER COST-MISCELLANEOUS	145			
061107-5800-353-507		OTHER COST-MISCELLANEOUS		1,007		
061107-5800-354-507		OTHER COST-MISCELLANEOUS	145			
061107-5800-356-507		OTHER COST-MISCELLANEOUS				
061107-8101-330-507		CAPITAL OUTLAY REPLACEMEN	111,442	130,855	119,750	113,693
		-- TOTAL PROGRAM --	123,982	141,797	142,441	160,434
		--TOTAL DEPARTMENT--	123,982	141,797	142,441	160,434
	61108	** JOBS FOR VA GRADUATES				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061108 -300	* Secondary *				
	-- TOTAL PROGRAM --				
061108 -508	** JOBS FOR VA GRADUATES				
061108-1125-300-508	COMP JOB SPECIALIST, SEC				
061108-2100-300-508	EMPLOYER COST FICA				
061108-2210-300-508	EMPLOYER COST VRS				
061108-2300-300-508	EMPLOYER COST HEALTH INSU				
061108-2400-300-508	EMPLOYER COST GROUP LIFE				
061108-2820-300-508	IN-SERVICE COST, SEC				
061108-5501-300-508	TRAVEL				
061108-6013-300-508	MATERIALS AND SUPPLIES				
	-- TOTAL PROGRAM --				
	61109 **TECH LITERACY CHALLENGE				
061109 -300	* Secondary *				
	-- TOTAL PROGRAM --				
061109 -509	**TECH LITERACY CHALLENGE				
061109-2100-300-509	EMPLOYER COST FICA				
061109-2820-300-509	IN-SERVICE COST, SEC				
061109-6013-300-509	MATERIALS/SUPPLIES				
061109-6014-300-509	PURCHASE COMPUTER SOFTWARE				
061109-8107-300-509	PURCHASE COMPUTER HARDWARE				
	-- TOTAL PROGRAM --				
	61110 *IMPROVING TEACHER QUALIT				
	-- TOTAL PROGRAM --				
061110-2100-200-515	EMPLOYER COST - FICA				
061110-2820-200-515	IN-SERVICE COST				
061110-5890-200-515	CONTRACTED SERVICES				
061110-6013-200-515	MATERIALS/SUPPLIES				
	-- TOTAL PROGRAM --				
	61111 ** Technology **				
061111 -200	* Elementary *				
061111 -300	* Secondary *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
061111 -100	**TECHNOLOGY**				
061111-1121-200-100	COMP PERSONNEL-TEACHERS				
061111-1124-200-100	COMP BLDG TECH COORDINATO				
061111-1124-300-100	COMP BLDG TECH COORDINATO				
061111-1125-200-100	COMP TECHNOLOGY RESOURCE				
061111-1150-200-100	COMP CLERICAL STAFF, ELEM				
061111-1150-300-100	COMP CLERICAL STAFF, SEC				
061111-1153-200-100	COMP TECHNICAL STAFF, ELE				
061111-1153-300-100	COMP TECHNICAL STAF, SEC				
061111-2100-200-100	EMPLOYER COST FICA				
061111-2100-300-100	EMPLOYER COST FICA				
061111-2210-200-100	EMPLOYER COST VRS				
061111-2210-300-100	EMPLOYER COST VRS				
061111-2300-200-100	EMPLOYER COST HEALTH INS				
061111-2300-300-100	EMPLOYER COST HEALTH INS				
061111-2400-200-100	EMPLOYER COST GROUP LIFE				
061111-2400-300-100	EMPLOYER COST GROUP LIFE				
061111-3000-200-100	PURCHASED SERVICES				
061111-3321-200-100	MATERIALS/REPAIRS				
061111-3321-300-100	MATERIALS/REPAIRS				
061111-6014-200-100	PURCHASE COMPUTER SOFTWARE				
061111-6014-300-100	PURCHASE COMPUTER SOFTWARE				
061111-8107-300-100	VPSA TECHNOLOGY				
061111-8207-200-100	PURCHASE COMPUTER HARDWARE				
061111-8207-300-100	PURCHASE COMPUTER HARDWARE				
	-- TOTAL PROGRAM --				
61112	** AT RISK 4 YEAR OLDS **				
061112 -200	* Elementary *				
	-- TOTAL PROGRAM --				
061112 -100	**AT RISK 4 YEAR OLDS**				
061112-1121-200-100	COMP AT RISK TEACHERS	626,969	811,782	900,087	929,150

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061112-1122-200-100	COMP AT RISK COACH				168,920
061112-1151-200-100	COMP AT RISK TEACHER AIDE	200,014	270,533	259,468	272,403
061112-1520-200-100	COMP AT RISK SUB TEACHERS	23,470	37,553	44,698	45,439
061112-1620-200-100	STIPENDS	1,360	120	4,000	
061112-1621-200-100	BONUS			10,584	
061112-2100-200-100	EMPLOYER COST FICA	60,220	81,684	91,229	103,658
061112-2210-200-100	EMPLOYER COST VRS	100,139	117,310	140,621	169,840
061112-2220-200-100	EMPLOYER COST VRS-HYBRID	48,319	76,708	65,064	68,046
061112-2300-200-100	EMPLOYER COST HEALTH INS	158,733	192,649	252,343	291,578
061112-2400-200-100	EMPLOYER COST GROUP LIFE	11,157	14,581	15,719	17,191
061112-2500-200-100	EMPLOYER COST DISABILITY	651	1,027	1,153	1,688
061112-3000-200-100	CONTRACTED SERVICES				
061112-3321-200-100	OTHER COSTS		437		
061112-3322-200-100	PURCHASED SERVICES	21,380	41,785	10,290	17,668
061112-3322-250-100	PURCHASED SERVICES - AES	3,712	68		
061112-3322-251-100	PURCHASED SERVICES - BES	3,946	209		
061112-3322-252-100	PURCHASED SERVICES - CES	1,851	284		
061112-3322-253-100	PURCHASED SERVICES - LRES	3,001	142		
061112-3322-254-100	PURCHASED SERVICES - RES	3,082	136		
061112-3322-255-100	PURCHASED SERVICES - TES	3,285	29		
061112-3322-256-100	PURCHASED SERVICES - YBES	2,863	68		
061112-4000-200-100	INTERNAL SERVICES				
061112-5000-200-100	OTHER CHARGES				
061112-5000-250-100	OTHER CHARGES - AES		920		
061112-5000-251-100	OTHER CHARGES - BES				
061112-5000-252-100	OTHER CHARGES - CES				
061112-5000-253-100	OTHER CHARGES - LRES				
061112-5000-254-100	OTHER CHARGES - RES				
061112-5000-255-100	OTHER CHARGES - TES				
061112-5000-256-100	OTHER CHARGES - YBES				
061112-6013-200-100	MATERIALS & SUPPLIES	99,700	67,009	10,288	17,668
061112-6013-250-100	MATERIALS & SUPPLIES - AE	1,505	6,890		

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061112-6013-251-100		MATERIALS & SUPPLIES - BE	1,505	7,449		
061112-6013-252-100		MATERIALS & SUPPLIES - CE	1,255	7,449		
061112-6013-253-100		MATERIALS & SUPPLIES - LR	1,505	6,500		
061112-6013-254-100		MATERIALS & SUPPLIES - RE	1,505	8,000		
061112-6013-255-100		MATERIALS & SUPPLIES - TE	1,505	6,890		
061112-6013-256-100		MATERIALS & SUPPLIES - YB	1,505	7,968		
061112-8101-200-100		REPAIR & REPLACE				
061112-8202-200-100		CAPITAL OUTLAY				
061112-9860-200-100		PARENTAL INVOLVEMENT				
061112-9860-250-100		PARENTAL INVOLVEMENT - AE				
061112-9860-251-100		PARENTAL INVOLVEMENT - BE				
061112-9860-252-100		PARENTAL INVOLVEMENT - CE				
061112-9860-253-100		PARENTAL INVOLVEMENT - LR				
061112-9860-254-100		PARENTAL INVOLVEMENT - RE				
061112-9860-255-100		PARENTAL INVOLVEMENT - TE				
061112-9860-256-100		PARENTAL INVOLVEMENT - YB				
		-- TOTAL PROGRAM --	1,384,137	1,766,180	1,805,544	2,103,249
		--TOTAL DEPARTMENT--	1,384,137	1,766,180	1,805,544	2,103,249
	61113	**GOALS 2000**				
061113	-200	* Elementary *				
061113	-300	* Secondary *				
		-- TOTAL PROGRAM --				
	61113	-100	**GOALS 2000**			
061113-2100-200-100		EMPLOYER COST FICA				
061113-2100-300-100		EMPLOYER COST FICA				
061113-2820-200-100		IN-SERVICE, ELEM				
061113-2820-300-100		IN-SERVICE, SEC				
061113-8202-200-100		CAPITAL OUTLAY				
061113-8202-300-100		CAPITAL OUTLAY				
		-- TOTAL PROGRAM --				
	61114	**ALTERNATIVE EDUCATION**				
061114	-200	* Elementary *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061114 -300	* Secondary *				
	-- TOTAL PROGRAM --				
061114 -100	**ALTERNATIVE EDUCATION**				
061114-1121-200-100	COMP TEA-ELEM ALT ED	153,934	167,527	166,213	173,260
061114-1121-300-100	COMP TEA-SEC ALT ED	190,207	228,071	329,188	339,064
061114-1151-200-100	COMP TEA AIDE-ELEM ALT ED	19,246	17,453	21,156	21,791
061114-1151-300-100	COMP TEA AIDE- SEC ALT ED			10,084	10,387
061114-1621-200-100	BONUS			2,000	
061114-1621-300-100	BONUS			3,000	
061114-2100-200-100	EMPLOYER COST FICA	12,571	13,528	14,625	15,064
061114-2100-300-100	EMPLOYER COST FICA	13,923	16,638	13,408	13,811
061114-2210-200-100	EMPLOYER COST VRS	21,614	19,886	21,304	21,944
061114-2210-300-100	EMPLOYER COST VRS	17,631	18,983	61,023	62,854
061114-2220-200-100	EMPLOYER COST VRS-HYBRID	9,201	13,576	13,561	13,968
061114-2220-300-100	EMPLOYER COST VRS-HYBRID	15,697	21,339	20,888	21,515
061114-2300-200-100	EMPLOYER COST HEALTH INS	17,758	12,457	21,549	23,704
061114-2300-300-100	EMPLOYER COST HEALTH INS	28,608	35,808	79,347	87,282
061114-2400-200-100	EMPLOYER COST GROUP LIFE	2,316	2,515	3,186	3,282
061114-2400-300-100	EMPLOYER COST GROUP LIFE	2,505	3,030	5,665	5,835
061114-2500-200-100	EMPLOYER COST DISABILITY	124	183	382	394
061114-2500-300-100	EMPLOYER COST DISABILITY	211	287	254	262
061114-6013-300-100	SUPPLIES - ALT ED	9,683	9,296	6,374	6,374
	-- TOTAL PROGRAM --	515,229	580,577	793,207	820,791
061114-1121-200-200	COMP TEA SPED-ELEM ALT ED	46,126	49,046	51,859	53,930
061114-1121-300-200	COMP TEA SPED-SEC ALT ED	90,859	96,526	112,116	116,510
061114-2100-200-200	EMPLOYER COST FICA	3,405	3,618	3,892	4,009
061114-2100-300-200	EMPLOYER COST FICA	6,145	6,587	7,664	7,894
061114-2210-200-200	EMPLOYER COST VRS				
061114-2210-300-200	EMPLOYER COST VRS			9,678	9,969
061114-2220-200-200	EMPLOYER COST VRS-HYBRID	8,224	8,745	9,329	9,609
061114-2220-300-200	EMPLOYER COST VRS-HYBRID	16,240	17,228	10,304	10,614
061114-2300-200-200	EMPLOYER COST HEALTH INS	6,738	6,829	12,930	14,223

SCHOOL OPERATING FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 205	EXPENDITURES	FY22	FY23	FY24	FY25
061114-2300-300-200	EMPLOYER COST HEALTH INS	18,849	24,535	22,534	24,788
061114-2400-200-200	EMPLOYER COST GROUP LIFE	618	657	790	814
061114-2400-300-200	EMPLOYER COST GROUP LIFE	1,221	1,295	1,490	1,535
061114-2500-200-200	EMPLOYER COST DISABILITY I	111	118	135	140
061114-2500-300-200	EMPLOYER COST DISABILITY	219	232	140	145
	-- TOTAL PROGRAM --	198,755	215,416	242,861	254,180
	--TOTAL DEPARTMENT--	713,984	795,993	1,036,068	1,074,971
61115	**READING INTERVENTION (P				
061115 -200	* Elementary *				
	-- TOTAL PROGRAM --				
061115 -100	**READING INTERVENTION (P				
061115-1121-200-100	COMP TEACHER-PALS	168,184	291,308	262,410	273,888
061115-1151-200-100	COMP TEACHER AIDES-PALS	52,736	49,109	72,186	75,897
061115-1620-200-100	STIPENDS-PALS				
061115-1621-200-100	BONUS			3,000	
061115-2100-200-100	EMPLOYER COST FICA	16,824	25,973	24,627	25,366
061115-2210-200-100	EMPLOYER COST VRS	29,987	32,410	20,520	21,136
061115-2220-200-100	EMPLOYER COST VRS-HYBRID			9,518	9,804
061115-2300-200-100	EMPLOYER COST HEALTH INS	6,928	7,019	3,633	3,997
061115-2400-200-100	EMPLOYER COST GROUP LIFE	2,254	2,436	2,304	2,374
061115-2500-200-100	EMPLOYER COST DISABILITY			129	132
061115-6013-200-100	MATERIALS & SUPPLIES		7,878		
061115-6013-250-100	MATERIALS & SUPPLIES - AE				
061115-6013-251-100	MATERIALS & SUPPLIES - BE				
061115-6013-252-100	MATERIALS & SUPPLIES - CE				
061115-6013-253-100	MATERIALS & SUPPLIES - LR				
061115-6013-254-100	MATERIALS & SUPPLIES - RE				
061115-6013-255-100	MATERIALS & SUPPLIES - TE				
061115-6013-256-100	MATERIALS & SUPPLIES - YB				
	-- TOTAL PROGRAM --	276,913	416,133	398,327	412,594
	--TOTAL DEPARTMENT--	276,913	416,133	398,327	412,594
61116	**ADULT REGIONAL ED PROGR				

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061116	-900	*Regional ABE/GAE-FEDERAL				
061116	-901	* GAE - STATE GRANT *				
061116	-902	* C&I 3.0 BRRJ IET-GED Pr				
061116	-903	*IELCE EL - ADULT GED Pro				
		-- TOTAL PROGRAM --				
061116	-700	**ADULT REGIONAL ED PROG-				
061116-1121-900-700		COMP TEA GED-ABE	14,331	14,331	14,331	14,331
061116-1122-900-700		COMP TEA GED-ABE-C&I	442		7,800	3,900
061116-1124-900-700		COMP SUPERVISOR				
061116-1150-900-700		COMP CLERICAL STAFF				
061116-1151-900-700		COMP TEA ASST GED-ABE	3,034	3,034	3,034	3,034
061116-1620-900-700		SUPPLEMENTAL WAGES GED-AB	32,126	33,192	45,757	43,757
061116-2100-900-700		EMPLOYER COST FICA GED-AB	3,472	3,807	3,090	3,090
061116-2101-900-700		EMPLOYER COST FICA C&I	34		597	298
061116-2210-900-700		EMPLOYER COST VRS				
061116-2220-900-700		EMPLOYER COST VRS-HYBRID				
061116-2300-900-700		EMPLOYER COST HEALTH INS				
061116-2400-900-700		EMPLOYER COST GROUP LIFE				
061116-2500-900-700		EMPLOYER COST DISABILITY				
061116-2710-900-700		WORKER'S COMP				
061116-2820-900-700		IN-SERVICE				
061116-3000-900-700		PURCHASED SERVICES GED-AB				
061116-3900-900-700		INDIRECT COST				
061116-4000-900-700		INTERNAL SERVICES GED-ABE				
061116-5501-900-700		TRAVEL GED-ABE	825	828	828	828
061116-6013-900-700		INSTRUCTIONAL SUPPLIES GE	15,931	17,304	6,062	6,063
061116-6020-900-700		TEXTBOOKS/WORKBOOKS GED-A	30,080	29,128	3,927	8,125
		-- TOTAL PROGRAM --	100,275	101,624	85,426	83,426
061116	-701	**GAE- GENERAL ADULT EDUC				
061116-1620-901-701		SUPPLEMENTAL WAGES - GAE	9,793	9,793		
		-- TOTAL PROGRAM --	9,793	9,793		
061116	-702	**C&I 3.0 BRRJ IET-GED Pr				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061116-1620-902-702	C&I 3.0 Stipends				
061116-2100-902-702	C&I 3.0 Employer Cost FIC				
061116-5000-902-702	C&I 3.0 OTHER COST				
061116-6013-902-702	C&I 3.0 Materials & Suppl				
	-- TOTAL PROGRAM --				
061116 -703	*IELCE EL - ADULT GED Pro				
061116-1620-903-703	IELCE-EL ADULT GED STIPEN				
061116-2100-903-703	IELCE-EL ADULT GED EMPLOY				
061116-6013-903-703	IELCE-EL ADULT GED MATERI				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	110,068	111,417	85,426	83,426
061117 -510	**CLASS SIZE REDUCT INIAT				
061117-1121-200-510	COMP TEACHERS, ELEM				
061117-2100-200-510	EMPLOYER COST FICA				
061117-2210-200-510	EMPLOYER COST VRS				
061117-2300-200-510	EMPLOYER COST HEALTH INSU				
061117-2820-200-510	IN-SERVICE COST				
061117-6013-200-510	MATERIALS AND SUPPLIES				
	-- TOTAL PROGRAM --				
61118	**REMEDATION**				
061118 -900	* Other Cost *				
	-- TOTAL PROGRAM --				
061118-1321-900-000	COMP - TEACHER				
	-- TOTAL PROGRAM --				
061118 -600	**REMEDATION**				
061118-1121-900-600	COMP REMEDIATION SUMMER S				
061118-1311-900-600	COMP BUS DRIVERS				
061118-1321-900-600	COMP TEACHER	181,225	156,874	93,962	96,781
061118-2100-900-600	EMPLOYER COST FICA	13,727	11,672	8,428	8,681
061118-2210-900-600	EMPLOYER COST VRS				
061118-2300-900-600	EMPLOYER COST HEALTH INS				
061118-6013-900-600	MATERIALS & SUPPLIES				

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
		-- TOTAL PROGRAM --	194,952	168,546	102,390	105,462
		--TOTAL DEPARTMENT--	194,952	168,546	102,390	105,462
061119	-900	61119 **ASSISTIVE TECHNOLOGY GR * Technology *				
		-- TOTAL PROGRAM --				
061119	-511	**ASSISTIVE TECHNOLOGY GR				
061119-8101-900-511		EQUIPMENT REPLACEMENT				
		-- TOTAL PROGRAM --				
061120	-200	61120 **SLIVER GRANT AWARD** * Elementary *				
		-- TOTAL PROGRAM --				
061120	-512	**SLIVER GRANT AWARD**				
061120-1121-200-512		COMP TEACHERS, ELEM				
061120-2100-200-512		EMPLOYER COST FICA				
061120-2210-200-512		EMPLOYER COST VRS				
061120-2300-200-512		EMPLOYER COST HEALTH INS				
061120-5501-200-512		TRAVEL				
061120-6013-200-512		MATERIALS AND SUPPLIES				
061120-8001-200-512		CAPITAL OUTLAY				
		-- TOTAL PROGRAM --				
061121	-300	61121 **DAY BOOT CAMP** * Secondary *				
		-- TOTAL PROGRAM --				
061121	-513	** DAY BOOT CAMP **				
061121-1121-300-513		COMP DAY BOOT CAMP PERSON				
061121-2100-300-513		FICA				
061121-2210-300-513		VRS				
061121-2300-300-513		HOSPITAL & MEDICAL				
061121-2400-300-513		ST GROUP LIFE				
061121-5501-300-513		TRAVEL				
061121-6013-300-513		SUPPLIES				
061121-8001-300-513		CAPITAL OUTLAY				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
	61122 **REGIONAL JAIL GRANT**				
061122 -900	* Other Cost *				
	-- TOTAL PROGRAM --				
061122 -514	** REGIONAL JAIL GRANT **				
061122-3000-900-514	OTHER COSTS				
061122-6013-900-514	MATERIALS AND SUPPLIES				
061122-8001-900-514	EQUIPMENT				
	-- TOTAL PROGRAM --				
	61123 **WCHS-WEB BASED SOL INIT				
061123 -300	* Secondary *				
	-- TOTAL PROGRAM --				
061123-3321-300-100	OTHER				
061123-8207-300-100	HARDWARE				
	-- TOTAL PROGRAM --				
	61124 **CAMP CO PROFESS DEV PLA				
061124 -200	* Elementary *				
	-- TOTAL PROGRAM --				
061124-1121-200-100	COMP PERSONNEL				
061124-2100-200-100	EMPLOYER COST FICA				
061124-2300-200-100	EMPLOYER COST HEALTH INS				
061124-2400-200-100	EMPLOYER COST GROUP LIFE				
061124-3321-200-100	COMPUTER HARDWARE				
061124-6013-200-100	MATERIALS				
	-- TOTAL PROGRAM --				
	61125 *TITLE II, PART D ED TECH				
	-- TOTAL PROGRAM --				
061125 -516	**TITLE II,PART D ED TECH				
061125-2100-200-516	EMPLOYER COST - FICA				
061125-2820-200-516	IN-SERVICE				
061125-3322-200-516	PURCHASED SERVICES				
061125-4000-200-516	INTERNAL SERVICES				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061125-4000-201-516	INTERNAL SERVICES-ARRA				
061125-5501-200-516	TRAVEL				
061125-6013-200-516	MATERIALS				
061125-6013-201-516	MATERIALS-ARRA				
061125-6014-200-516	REMEDIATION SOFTWARE				
	-- TOTAL PROGRAM --				
61126	*TITL V PART A INN ED PRG				
	-- TOTAL PROGRAM --				
061126 -517	*TITL V PART A INN ED PRG				
061126-3322-300-517	PURCHASED SERVICES				
061126-5890-300-517	PURCHASED SERVICES				
061126-6013-300-517	MATERIALS				
061126-8201-300-517	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --				
61127	**IST(ICT)INSTR CONSULT T				
	-- TOTAL PROGRAM --				
061127 -518	**IST(ICT)INSTR CONSULT T				
061127-1121-200-518	COMP ELEM TEACHERS				
061127-1151-200-518	COMP ELEM TEACHER AIDE				
061127-2100-200-518	EMPLOYER COST FICA				
061127-2210-200-518	EMPLOYERS COST VRS				
061127-2300-200-518	EMPLOYER COST HEALTH INS				
061127-2400-200-518	EMPLOYER COST GROUP LIFE				
061127-6013-200-518	MATERIALS AND SUPPLIES				
	-- TOTAL PROGRAM --				
61128	**SCHOOL LEADERSHIP GRANT				
	-- TOTAL PROGRAM --				
061128-1124-900-100	COMP PERSONNEL				
061128-2100-900-100	EMPLOYER FICA				
061128-2820-900-100	INSERVICE/TUITION				
061128-3321-300-100	OTHER COST				
061128-3321-900-100	OTHER				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061128-5501-900-100	TRAVEL				
061128-6013-900-100	MATERIALS/SUPPLIES				
	-- TOTAL PROGRAM --				
61129	**LOOKIN' OUT GRANT**				
	-- TOTAL PROGRAM --				
061129-6013-900-100	MATERIALS & SUPPLIES AHS				
061129-6014-900-100	MATERIALS & SUPPLIES BHS				
061129-6015-900-100	MATERIALS & SUPPLIES FEC				
061129-6016-900-100	MATERIALS & SUPPLIES RHS				
061129-6017-900-100	MATERIALS & SUPPLIES WCHS				
	-- TOTAL PROGRAM --				
61130	**TITLE III-A LEP**				
061130 -200	* Elementary - Federal *				
	-- TOTAL PROGRAM --				
061130 -519	**TITLE III-A LEP**				
061130-1121-200-519	COMP TEACHERS-LEP-Immigra				
061130-2100-200-519	EMPLOYER COST FICA-Immigr				
061130-5501-200-519	TRAVEL-Immigrant Youth				
061130-6013-200-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-250-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-251-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-252-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-253-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-254-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-255-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-256-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-300-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-350-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-351-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-352-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-354-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-355-519	MATERIALS & SUPPLIES-IMM&				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061130-6013-356-519	MATERIALS & SUPPLIES-IMM& -- TOTAL PROGRAM --				
061130 -520	**TITLE III-A LEP**				
061130-1121-200-520	COMP TEACHERS - EL				
061130-1620-200-520	STIPEND - EL		2,583	4,218	7,000
061130-2100-200-520	EMPLOYER COST FICA - EL		190	323	536
061130-3000-200-520	PURCHASED SERVICES - EL -	12,800	13,375	19,403	15,534
061130-3000-250-520	PURCHASED SERVICES - EL -				
061130-3000-251-520	PURCHASED SERVICES - EL -				
061130-3000-252-520	PURCHASED SERVICES - EL -				
061130-3000-253-520	PURCHASED SERVICES - EL -				
061130-3000-254-520	PURCHASED SERVICES - EL -				
061130-3000-255-520	PURCHASED SERVICES - EL -				
061130-3000-256-520	PURCHASED SERVICES - EL -				
061130-3000-300-520	PURCHASED SERVICES - EL -				
061130-3000-350-520	PURCHASED SERVICES - EL -				
061130-3000-351-520	PURCHASED SERVICES - EL -				
061130-3000-352-520	PURCHASED SERVICES - EL -				
061130-3000-354-520	PURCHASED SERVICES - EL -				
061130-3000-355-520	PURCHASED SERVICES - EL -				
061130-3000-356-520	PURCHASED SERVICES - EL -				
061130-5501-200-520	TRAVEL - EL - ELEM	192	1,657	5,167	3,963
061130-5501-250-520	TRAVEL - EL - AES				
061130-5501-251-520	TRAVEL - EL - BES				
061130-5501-252-520	TRAVEL - EL - CES				
061130-5501-253-520	TRAVEL - EL - LRES				
061130-5501-254-520	TRAVEL - EL - RES				
061130-5501-255-520	TRAVEL - EL - TES				
061130-5501-256-520	TRAVEL - EL - YBES				
061130-5501-300-520	TRAVEL - EL - SEC				
061130-5501-350-520	TRAVEL - EL - ACS				
061130-5501-351-520	TRAVEL - EL - BHS				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061130-5501-352-520	TRAVEL - EL - BMS				
061130-5501-354-520	TRAVEL - EL - RHS				
061130-5501-355-520	TRAVEL - EL - RMS				
061130-5501-356-520	TRAVEL - EL - WCCS				
061130-6013-200-520	MATERIALS & SUPPLIES - EL	1,226	6,010	7,438	7,017
061130-6013-250-520	MATERIALS & SUPPLIES - EL				
061130-6013-251-520	MATERIALS & SUPPLIES - EL				
061130-6013-252-520	MATERIALS & SUPPLIES - EL				
061130-6013-253-520	MATERIALS & SUPPLIES - EL				
061130-6013-254-520	MATERIALS & SUPPLIES - EL				
061130-6013-255-520	MATERIALS & SUPPLIES - EL				
061130-6013-256-520	MATERIALS & SUPPLIES - EL				
061130-6013-300-520	MATERIALS & SUPPLIES - EL				
061130-6013-350-520	MATERIALS & SUPPLIES - EL				
061130-6013-351-520	MATERIALS & SUPPLIES - EL				
061130-6013-352-520	MATERIALS & SUPPLIES - EL				
061130-6013-354-520	MATERIALS & SUPPLIES - EL				
061130-6013-355-520	MATERIALS & SUPPLIES - EL				
061130-6013-356-520	MATERIALS & SUPPLIES - EL				
	-- TOTAL PROGRAM --	14,218	23,815	36,549	34,050
	--TOTAL DEPARTMENT--	14,218	23,815	36,549	34,050
61131	** VIP-SLP(VA INCENTIVE P				
061131 -200	* ELEMENTARY-FEDERAL *				
	-- TOTAL PROGRAM --				
061131 -531	** VIP-SLP(VA INCENTIVE P				
061131-1620-200-531	STIPENDS				
	-- TOTAL PROGRAM --				
61132	**PROJECT GRADUATION**				
061132 -300	**SECONDARY**				
	-- TOTAL PROGRAM --				
061132 -100	**PROJECT GRADUATION**				
061132-1620-300-100	STIPENDS			16,715	9,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061132-2100-300-100	EMPLOYER FICA			1,278	688
061132-3000-300-100	PURCHASED SERVICES				
061132-3001-300-100	OTHER COSTS				
061132-5501-300-100	TRAVEL				
061132-6000-300-100	MATERIALS & SUPPLIES			457	223
061132-6000-350-100	MATERIALS & SUPPLIES - AC				
061132-6000-351-100	MATERIALS & SUPPLIES - BH				
061132-6000-354-100	MATERIALS & SUPPLIES - RH				
061132-6000-356-100	MATERIALS & SUPPLIES - WC				
061132-6040-300-100	SOFTWARE				
	-- TOTAL PROGRAM --			18,450	9,911
061132-1620-300-600	Stipend-Proj Graduation (
061132-2100-300-600	Employer FICA-Project Gra				
061132-6000-300-600	Material/Supplies-Proj Gr				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--			18,450	9,911
	61133 **Library of Congress Gra				
061133 -300	**FEDERAL**				
	-- TOTAL PROGRAM --				
061133-1620-300-533	STIPENDS				
061133-5501-300-533	TRAVEL				
061133-5860-300-533	OTHER COST				
061133-6013-300-533	MATERIALS & SUPPLIES				
	-- TOTAL PROGRAM --				
	61134 **RACE-TO-GED (ADULT PROG				
061134 -900	* RACE-TO-GED *				
	-- TOTAL PROGRAM --				
061134 -700	**RACE-TO-GED (ADULT PROG				
061134-1620-900-700	STIPENDS	227	768		
061134-2100-900-700	EMPLOYER COST FICA	17	57		
061134-5000-900-700	OTHER COST				
061134-8110-900-700	HARDWARE REPLACEMENT				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --	244	825		
	--TOTAL DEPARTMENT--	244	825		
61135	**ALL In VA Plan - INSTRU				
	-- TOTAL PROGRAM --				
061135-1620-200-100	STIPEND ELEM (ALL IN VA P				
061135-1620-300-100	STIPEND SECONDARY (ALL IN				
061135-1621-200-100	TUTORING ELEM (ALL IN VA				
061135-1621-300-100	TUTORING SECONDARY (ALL I				
061135-2100-200-100	FICA ELEM (ALL IN VA PLAN				
061135-2100-300-100	FICA SECONDARY (ALL IN VA				
	-- TOTAL PROGRAM --				
061135 -200	*All In VA Plan - ELEM (I				
	-- TOTAL PROGRAM --				
061135 -300	*ALL In VA Plan - SEC (IN				
	-- TOTAL PROGRAM --				
061135-1321-200-600	SUMMER SCHOOL-ELEM (ALL I				
061135-1321-300-600	SUMMER SCHOOL-SEC (ALL IN				
061135-2100-200-600	FICA SUMMER SCH-ELEM(ALL				
061135-2100-300-600	FICA SUMMER SCH (ALL IN V				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--				
61150	**CLSRM INST-ARRA-SFSF-GE				
	-- TOTAL PROGRAM --				
061150-1121-201-100	COMP ELEM TEA REG-ARRA-SF				
061150-1151-201-100	COMP ELEM AIDE REG-ARRA-S				
061150-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061150-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061150-2300-201-100	EMPLOYER COST HEALTH INS-				
061150-2400-201-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
061150-1121-201-200	COMP ELEM TEA SPEC ED-ARR				
061150-1151-201-200	COMP TEA AIDE ELEM SP ED-				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061150-2100-201-200	EMPLOYER COST FICA-ARRA-S				
061150-2210-201-200	EMPLOYER COST VRS-ARRA-SF				
061150-2300-201-200	EMPLOYER COST HLTH INS-AR				
061150-2400-201-200	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
61151	**CLASSROOM INST-ARRA-SFS				
	-- TOTAL PROGRAM --				
061151-1121-301-300	COMP SEC TEA VOC-ARRA-SFS				
061151-1151-301-300	COMP SEC TEA AIDE-VOC-ARR				
061151-2100-301-300	EMPLOYER COST FICA-ARRA-S				
061151-2210-301-300	EMPLOYER COST VRS-ARRA-SF				
061151-2300-301-300	EMPLOYER COST HEALTH INS-				
061151-2400-301-300	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
061152-1121-201-100	COMP T-1 TEACHER-ARRA-SFS				
061152-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061152-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061152-2300-201-100	EMPLOYER COST HEALTH INS-				
061152-2400-201-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
061153-1121-201-100	COMP ELEM TEA-ARRA-SFSF				
061153-1121-301-100	COMP SEC TEA-ARRA-SFSF				
061153-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061153-2100-301-100	EMPLOYER COST FICA-ARRA-S				
061153-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061153-2210-301-100	EMPLOYER COST VRS-ARRA-SF				
061153-2300-201-100	EMPLOYER COST HEALTH INS-				
061153-2300-301-100	EMPLOYER COST HEALTH INS-				
061153-2400-201-100	EMPLOYER COST GR LIFE INS				
061153-2400-301-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
061154-1121-201-100	COMP ELEM TEA-ARRA-SFSF				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061154-1121-301-100	COMP SEC TEA-ARRA-SFSF				
061154-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061154-2100-301-100	EMPLOYER COST FICA-ARRA-S				
061154-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061154-2210-301-100	EMPLOYER COST VRS-ARRA-SF				
061154-2300-201-100	EMPLOYER COST HEALTH INS-				
061154-2300-301-100	EMPLOYER COST HEALTH INS-				
061154-2400-201-100	EMPLOYER COST GR LIFE INS				
061154-2400-301-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
61160	**EDUCATION JOBS FUND-ARR				
	-- TOTAL PROGRAM --				
061160-1121-201-100	COMP ELEM TEA-ARRA-EJF				
061160-1121-301-100	COMP SEC TEA ARRA-EJF				
061160-2100-201-100	EMPLOYER COST FICA-ARRA-E				
061160-2100-301-100	EMPLOYER COST FICA-ARRA-E				
061160-2210-201-100	EMPLOYER COST VRS-ARRA-EJ				
061160-2210-301-100	EMPLOYER COST VRS-ARRA-EJ				
061160-2300-201-100	EMPLOYER COST HEALTH INS-				
061160-2300-301-100	EMPLOYER COST HEALTH INS-				
061160-2400-201-100	EMPLOYER COST GR LIFE INS				
061160-2400-301-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
061160-1121-301-300	COMP SEC TEA VOC-ARRA-EJF				
061160-2100-301-300	EMPLOYER FICA-ARRA-EJF				
	-- TOTAL PROGRAM --				
61210	**GUIDANCE SERVICES**				
061210 -200	* Elementary *				
061210 -300	* Secondary *				
	-- TOTAL PROGRAM --				
061210 -100	**GUIDANCE SERVICES**				
061210-1114-300-100	COMP SEC GUID DIRECTOR	531,468	565,523	593,089	616,547

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061210-1123-200-100	COMP ELEM GUID CNSL	457,313	437,147	575,161	592,416
061210-1123-300-100	COMP SEC GUID CNSL	585,543	623,942	609,548	635,045
061210-1125-300-100	COMP IN SCHOOL SUSPENSION	203,936	213,191	283,325	291,825
061210-1141-300-100	COMP FUTURES CAREER COORD	38,348	57,248	60,242	63,080
061210-1620-300-100	COMP SUPP IN SCHOOL SUSPE				
061210-1621-200-100	BONUS			4,000	
061210-1621-300-100	BONUS			15,000	
061210-2100-200-100	EMPLOYER COST FICA	32,253	30,226	40,267	41,476
061210-2100-300-100	EMPLOYER COST FICA	97,839	105,576	106,125	109,309
061210-2210-200-100	EMPLOYER COST VRS	57,686	61,060	79,191	81,567
061210-2210-300-100	EMPLOYER COST VRS	195,477	196,365	215,702	222,174
061210-2220-200-100	EMPLOYER COST VRS-HYBRID	23,854	16,931	11,484	11,829
061210-2220-300-100	EMPLOYER COST VRS-HYBRID	48,220	63,959	55,473	57,138
061210-2300-200-100	EMPLOYER COST HEALTH INS	68,997	78,369	88,865	97,752
061210-2300-300-100	EMPLOYER COST HEALTH INS	174,901	166,803	190,621	209,684
061210-2400-200-100	EMPLOYER COST GROUP LIFE	6,128	5,861	11,801	12,156
061210-2400-300-100	EMPLOYER COST GROUP LIFE	18,315	19,564	20,726	21,348
061210-2500-200-100	EMPLOYER COST DISABILITY	321	228	158	163
061210-2500-300-100	EMPLOYER COST DISABILITY	649	861	742	765
	-- TOTAL PROGRAM --	2,541,248	2,642,854	2,961,520	3,064,274
061210-1140-300-300	COMP VOC CAREER COUNSELOR	53,927	56,464	54,390	57,052
061210-2100-300-300	EMPLOYER COST FICA	4,051	4,014	4,205	4,332
061210-2210-300-300	EMPLOYER COST VRS	9,615	10,068	18,076	18,619
061210-2220-300-300	EMPLOYER COST VRS-HYBRID				
061210-2300-300-300	EMPLOYER COST HEALTH INS	6,738	11,075	20,312	22,344
061210-2400-300-300	EMPLOYER COST GROUP LIFE	723	757	1,584	1,632
061210-2500-300-300	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	75,054	82,378	98,567	103,979
	--TOTAL DEPARTMENT--	2,616,302	2,725,232	3,060,087	3,168,253
61211	**GUIDANCE-ARRA-SFSF-GES*				
	-- TOTAL PROGRAM --				
061211-1123-200-100	COMP ELEM GUID CNSLR-ARRA				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061211-2100-200-100	EMPLOYER COST FICA-ARRA-S				
061211-2210-200-100	EMPLOYER COST VRS-ARRA-SF				
061211-2300-200-100	EMPLOYER COST HEALTH INS-				
061211-2400-200-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
61212	**GUIDANCE-ARRA-SFSF-CCTC				
	-- TOTAL PROGRAM --				
061212-1140-300-300	COMP VOC CAREER COUNSELOR				
061212-2100-300-300	EMPLOYER COST FICA-ARRA-S				
061212-2210-300-300	EMPLOYER COST VRS-ARRA-SF				
061212-2300-300-300	EMPLOYER COST HEALTH INS-				
061212-2400-300-300	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
61213	**GUIDANCE-ARRA-SFSF**				
	-- TOTAL PROGRAM --				
061213-1125-300-100	COMP IN SCH SUSP SPEC-ARR				
061213-2100-300-100	EMPLOYER COST FICA-ARRA-S				
061213-2210-300-100	EMPLOYER COST VRS-ARRA-SF				
061213-2300-300-100	EMPLOYER COST HEALTH INS-				
061213-2400-300-100	EMPLOYER COST GR LIFE ARR				
	-- TOTAL PROGRAM --				
61214	**GUIDANCE-ARRA-EJF**				
	-- TOTAL PROGRAM --				
061214-1125-300-100	COMP IN SCH SUSP SPEC-ARR				
061214-2100-300-100	EMPLOYER COST FICA-ARRA-E				
061214-2210-300-100	EMPLOYER COST VRS-ARRA-EJ				
061214-2300-300-100	EMPLOYER COST HEALTH INS-				
061214-2400-300-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
61220	**SOCIAL WORKERS**				
061220 -300	* SECONDARY *				
	-- TOTAL PROGRAM --				

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061220	-200	**SOCIAL WORKERS**				
061220-1110-300-200		COMP SOCIAL WORKER	57,720	104,972	119,442	193,206
061220-1621-300-200		BONUS			1,000	
061220-2100-300-200		EMPLOYER COST FICA	4,154	7,628	10,631	15,846
061220-2210-300-200		EMPLOYER COST VRS		8,321		
061220-2220-300-200		EMPLOYER COST VRS-HYBRID	10,291	10,809	22,497	34,172
061220-2300-300-200		EMPLOYER COST HEALTH INS	6,738	13,561	21,180	33,298
061220-2400-300-200		EMPLOYER COST GROUP LIFE	773	1,438	1,055	2,402
061220-2500-300-200		EMPLOYER COST DISABILITY	138	145	259	267
		-- TOTAL PROGRAM --	79,814	146,874	176,064	279,191
		--TOTAL DEPARTMENT--	79,814	146,874	176,064	279,191
	61230	**HOMEBOUND INSTRUCTION**				
061230	-200	* Elementary *				
061230	-300	* Secondary *				
		-- TOTAL PROGRAM --				
061230	-100	**HOMEBOUND INSTRUCTION**				
061230-1301-300-100		COMP DRIVER EDUCATION, SE	30,293	39,014	65,131	67,085
061230-1321-200-100		COMP HOMEBOUND, ELEM	10,907	9,724	65,768	67,742
061230-1321-300-100		COMP HOMEBOUND, SEC	55,543	85,591	150,220	154,727
061230-1621-200-100		BONUS				
061230-1621-300-100		BONUS				
061230-2100-200-100		EMPLOYER COST FICA	792	742	7,557	7,784
061230-2100-300-100		EMPLOYER COST FICA	6,011	9,684	13,629	14,038
061230-2210-200-100		EMPLOYER COST VRS				
061230-2210-300-100		EMPLOYER COST VRS			7,031	
061230-2220-200-100		EMPLOYER COST VRS-HYBRID				
061230-2220-300-100		EMPLOYER COST VRS-HYBRID				
061230-2300-200-100		EMPLOYER COST HEALTH INS				
061230-2300-300-100		EMPLOYER COST HEALTH INS			7,838	
061230-2400-200-100		EMPLOYER COST GROUP LIFE				
061230-2400-300-100		EMPLOYER COST GROUP LIFE			1,224	
061230-2500-200-100		EMPLOYER COST DISABILITY				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061230-2500-300-100	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	103,546	144,755	318,398	311,376
	--TOTAL DEPARTMENT--	103,546	144,755	318,398	311,376
61310	**IMPROVEMENT OF INSTRUCT				
061310 -900	* Instruction *				
	-- TOTAL PROGRAM --				
061310 -100	**IMPROVEMENT OF INSTRUCT				
061310-1113-900-100	COMP ASST SUPT INST	136,208	138,853	158,855	163,621
061310-1114-900-100	COMP DIR ASSESSMENT	109,165	114,623	120,357	125,513
061310-1124-900-100	COMP DIR SEC/ELEM	298,489	305,971	325,235	337,053
061310-1125-900-100	COMP INST SPECIALIST RESO	183,326	140,667	201,299	207,338
061310-1126-900-100	COMP BEHAVIOR COACH - CAR		82,739	86,876	
061310-1150-900-100	COMP CLERICAL STAFF	172,201	184,100	215,453	221,917
061310-1621-900-100	BONUS			10,000	
061310-2100-900-100	EMPLOYER COST FICA	73,241	72,053	107,957	111,196
061310-2106-900-100	EMPLOYER COST FICA - CARE		6,093	11,273	
061310-2210-900-100	EMPLOYER COST VRS	146,929	149,286	177,845	183,181
061310-2216-900-100	EMPLOYER COST VRS-CARES 5		14,752	15,748	
061310-2220-900-100	EMPLOYER COST VRS-HYBRID	7,835	8,227	10,478	10,793
061310-2300-900-100	EMPLOYER COST HEALTH INS	90,361	98,967	97,928	107,721
061310-2306-900-100	EMPLOYER COST HEALTH INS-		4,667	12,533	
061310-2400-900-100	EMPLOYER COST GROUP LIFE	11,631	11,838	15,786	16,260
061310-2406-900-100	EMPLOYER COST GROUP LIFE-		1,109	1,191	
061310-2500-900-100	EMPLOYER COST DISABILITY	105	111	143	148
061310-2710-900-100	WORKER'S COMP	74,829	62,333	75,000	75,000
061310-2820-900-100	INSERVICE COST	51,247	312,823	150,000	150,000
061310-2821-900-100	TEACHER TRAINING				
061310-2822-900-100	SOL ALGEBRA READINESS	1,917	4,783	33,935	33,935
061310-2823-900-100	TUITION REIMBURSEMENT - C				
061310-3000-900-100	OTHER COST-RESOURCE OFFIC	733,355	821,563	870,767	888,107
061310-3001-900-100	OTHER COST-ESL(ENG 2ND LN	42,406	47,345	197,166	197,166
061310-3002-900-100	CONTRACTED SERVICES-CARES	348,842	135,540	132,150	

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061310-3003-900-100	CONTRACTED SERVICES-CARES	3,000	232,429		
061310-3004-900-100	CONTR SRV CARES-ARP UNFIN	13,440	13,720	15,120	
061310-3005-900-100	TUITION REIMBURSEMENT - C	21,313	19,479	69,879	
061310-3321-900-100	OTHER COST	1,947,915	1,720,496	300,000	320,000
061310-3500-900-100	PURCHASED SERVICES - CARE				
061310-5501-900-100	TRAVEL	50,210	125,466	100,000	100,000
061310-5502-900-100	OTHER COST - CARES VPI		5,041		
061310-5800-900-100	RESERVE-ANTICIPATED DECRE				
061310-5801-900-100	OTHER COST-CARES 5				
061310-5802-900-100	OTH COST - CARES ARP MCKI	50	356	794	
061310-6013-900-100	INSTRUCTIONAL SUPPLIES	70,918	329,434	125,000	125,000
061310-6014-900-100	OFFICE SUPPLIES	7,901	34,870		
061310-6020-900-100	SUPPLIES - CARES 1				
061310-6021-900-100	SUPPLIES - CARES 2				
061310-6023-900-100	SUPPLIES - CARES 3				
061310-6024-900-100	SUPPLIES CARES-ARP UNFINI	135,334	291,605	244,254	
061310-6025-900-100	MATERIALS -CARES ARP MCKI		13		
061310-6026-900-100	SUPPLIES - MENTOR TCHR ES	2,364	13		
	-- TOTAL PROGRAM --	4,734,532	5,491,365	3,883,022	3,373,949
061310 -200	*IMPROV OF INSTRUCTION -				
061310-1124-900-200	COMP DIR - SPEC ED	111,004	116,554	122,383	127,600
061310-1125-900-200	COMP INST SPECIALIST RESO	153,818	161,060	173,495	180,348
061310-1150-900-200	COMP CLERICAL STAFF - SPE	64,228	62,740	71,396	74,568
061310-2100-900-200	EMPLOYER FICA - SPED	25,889	29,938	28,016	28,857
061310-2210-900-200	EMPLOYER COST VRS-SPED	57,839	49,639	66,456	68,450
061310-2220-900-200	EMPLOYER COST VRS-HYBRID	931	10,964		
061310-2300-900-200	EMPLOYER COST HLTH/DENTAL	35,769	30,025	48,955	53,851
061310-2400-900-200	EMPLOYER COST GROUP LIFE	4,417	4,554	4,767	4,911
061310-2500-900-200	EMPLOYER COST DISABILITY	13	148		
061310-2820-900-200	INSERVICE COST - SPED	31,010	56,098	60,000	60,000
061310-3321-900-200	OTHER COST - SPED	374,932	178,037	200,000	200,000
061310-5501-900-200	TRAVEL - SPED	104,921	64,946	85,000	85,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061310-6013-900-200	INSTRUCTIONAL SUPPLIES -	190,894	257,635	100,000	100,000
061310-6022-900-200	SUPPLIES - CARES 2 (SPEC				
	-- TOTAL PROGRAM --	1,155,665	1,022,338	960,468	983,585
	--TOTAL DEPARTMENT--	5,890,197	6,513,703	4,843,490	4,357,534
061311 -900	**SPEC ED ARP-IDEA FEDERA				
	-- TOTAL PROGRAM --				
061311-1110-900-100	COMPLIANCE OFFICER-SPEC E	4,648			
061311-1620-900-100	STIPENDS ARP		16,919		
061311-2100-900-100	EMPLOYER FICA	356	1,285		
061311-2210-900-100	EMPLOYER COST VRS	925			
061311-2300-900-100	EMPLOYER COST HEALTH INS				
061311-2400-900-100	EMPLOYER COST GROUP LIFE	70			
061311-3000-900-100	CONTRACTED SERVICES ARP-I				
	-- TOTAL PROGRAM --	5,999	18,204		
	--TOTAL DEPARTMENT--	5,999	18,204		
61312	**IMPR INSTR-ARRA-SFSF-CC				
	-- TOTAL PROGRAM --				
061312-1125-201-100	COMP INST SPECIALIST ARRA				
061312-1125-301-100	COMP INST SPECIALIST ARRA				
061312-1125-900-100	COMP INST SPEC RESOURCE-A				
061312-2100-201-100	COMP EMPL COST FICA ARRA				
061312-2100-301-100	COMP EMP COST FICA ARRA S				
061312-2100-900-100	EMPLOYER COST FICA-ARRA-S				
061312-2210-201-100	EMPLOYER COST VRS ARRA SF				
061312-2210-301-100	EMPLOYER COST VRS ARRA SF				
061312-2210-900-100	EMPLOYER COST VRS-ARRA-SF				
061312-2300-201-100	EMPLOYER COST HEALTH ARRA				
061312-2300-301-100	EMPLOYER COST HEALTH ARRA				
061312-2300-900-100	EMPLOYER COST HEALTH INS-				
061312-2400-201-100	EMPLOYER COST GROUP LIFE				
061312-2400-301-100	EMPLOYER COST GROUP LIFE				
061312-2400-900-100	EMPLOYER COST GR LIFE INS				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
61313	**ALL IN VA PLAN- IMPROV				
061313 -900	*ALL IN VA PLAN - IMPROV				
	-- TOTAL PROGRAM --				
061313-1110-900-100	COMP FAMILY SUPPORT SPEC(
061313-2100-900-100	EMPLOYER FICA (ALL IN VA				
061313-2210-900-100	EMPLOYER COST VRS (ALL IN				
061313-2300-900-100	EMPLOYER HLTH INS (ALL IN				
061313-2400-900-100	EMPLOYER GROUP LIFE INS(A				
061313-3000-900-100	CONTRACTED SERVICES(ALL I				
061313-5500-900-100	TUITION ASSISTANCE (ALL I				
061313-6000-900-100	SUPPLIES (ALL IN VA PLAN)				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--				
61314	**ESL English Second Lang				
061314 -900	* ESL English Sec Languag				
	-- TOTAL PROGRAM --				
061314-1121-900-100	COMP ESL TEACHER				
061314-2100-900-100	EMPLOYER COST FICA - ESL				
061314-2210-900-100	EMPLOYER COST VRS - ESL				
061314-2220-900-100	EMPLOYER COST VRS-HYBRID				
061314-2300-900-100	EMPLOYER COST HEALTH INS				
061314-2400-900-100	EMPLOYER COST GROUP LIFE				
061314-2500-900-100	EMPLOYER COST DISABILITY				
061314-3001-900-100	OTHER COST - ESL				
061314-5501-900-100	TRAVEL - ESL				
	-- TOTAL PROGRAM --				
61320	**MEDIA SERVICES**				
061320 -200	* Elementary *				
061320 -300	* Secondary *				
061320 -900	* Other Cost *				
	-- TOTAL PROGRAM --				

FUND 205		SCHOOL OPERATING FUND	ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
		EXPENDITURES	FY22	FY23	FY24	FY25
061320	-100	**MEDIA SERVICES**				
061320-1122-200-100		COMP ELEM LIBRARIAN	358,588	380,299	452,115	465,679
061320-1122-300-100		COMP SEC LIBRARIAN	305,278	383,608	399,129	411,103
061320-1150-200-100		COMP LIB CLERK ELEM	118,051	129,352	127,509	133,395
061320-1150-300-100		COMP LIB CLERK SEC	36,640	38,303	61,721	63,573
061320-1621-200-100		BONUS			3,804	
061320-1621-300-100		BONUS			3,837	
061320-2100-200-100		EMPLOYER COST FICA	34,964	36,860	43,831	45,146
061320-2100-300-100		EMPLOYER COST FICA	24,367	30,686	34,997	36,047
061320-2210-200-100		EMPLOYER COST VRS	67,942	67,819	91,844	94,600
061320-2210-300-100		EMPLOYER COST VRS	51,386	51,954	81,346	83,787
061320-2220-200-100		EMPLOYER COST VRS-HYBRID	17,255	20,984	11,893	12,250
061320-2220-300-100		EMPLOYER COST VRS-HYBRID	9,748	22,681	5,869	6,046
061320-2300-200-100		EMPLOYER COST HEALTH INS	54,205	56,335	88,856	97,742
061320-2300-300-100		EMPLOYER COST HEALTH INS	64,954	56,294	95,235	104,759
061320-2400-200-100		EMPLOYER COST GROUP LIFE	6,403	6,674	16,312	16,802
061320-2400-300-100		EMPLOYER COST GROUP LIFE	4,594	5,609	8,122	8,366
061320-2500-200-100		EMPLOYER COST DISABILITY	232	283	133	136
061320-2500-300-100		EMPLOYER COST DISABILITY	131	305	48	50
061320-6012-200-100		BOOKS & SUBSCRIPTIONS - E				
061320-6012-250-100		BOOKS & SUBSCRIPTIONS - A	2,426	4,201		
061320-6012-251-100		BOOKS & SUBSCRIPTIONS - B	4,010	4,065		
061320-6012-252-100		BOOKS & SUBSCRIPTIONS - C	4,848	4,270		
061320-6012-253-100		BOOKS & SUBSCRIPTIONS - L	4,597	3,351		
061320-6012-254-100		BOOKS & SUBSCRIPTIONS - R	4,055	4,600		
061320-6012-255-100		BOOKS & SUBSCRIPTIONS - T	5,254	5,589		
061320-6012-256-100		BOOKS & SUBSCRIPTIONS - Y	5,242	5,690		
061320-6012-300-100		BOOKS & SUBSCRIPTIONS - S				
061320-6012-350-100		BOOKS & SUBSCRIPTIONS - A	6,978	6,408		
061320-6012-351-100		BOOKS & SUBSCRIPTIONS - B	16,665	9,770		
061320-6012-352-100		BOOKS & SUBSCRIPTIONS - B	6,623	7,008		
061320-6012-354-100		BOOKS & SUBSCRIPTIONS - R	4,868	7,259		

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061320-6012-355-100	BOOKS & SUBSCRIPTIONS - R	5,950	5,970		
061320-6012-356-100	BOOKS & SUBSCRIPTIONS - W	4,040	3,890		
061320-6012-900-100	BOOKS & SUBSCRIPTIONS	3,533		95,000	95,000
	-- TOTAL PROGRAM --	1,233,827	1,360,117	1,621,601	1,674,481
	--TOTAL DEPARTMENT--	1,233,827	1,360,117	1,621,601	1,674,481
61321	**IMPR INSTR-ARRA-SFSF-GE				
	-- TOTAL PROGRAM --				
061321-1122-200-100	COMP ELEM LIBRARIAN-ARRA-				
061321-1150-200-100	COMP LIB CLERK ELEM-ARRA-				
061321-2100-200-100	EMPLOYER COST FICA-ARRA-S				
061321-2210-200-100	EMPLOYER COST VRS-ARRA-SF				
061321-2300-200-100	EMPLOYER COST HEALTH INS-				
061321-2400-200-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
61410	**OFFICE OF PRINCIPAL**				
061410 -200	* Elementary *				
061410 -210	* Elementary - Principal				
061410 -300	* Secondary *				
061410 -310	* Secondary - Principal *				
061410 -330	* Vocational - Principal				
061410 -340	* ALT ED - ADMIN *				
061410 -900	* Secondary - Asst. Princ				
	-- TOTAL PROGRAM --				
061410 -100	**OFFICE OF PRINCIPAL**				
061410-1126-210-100	COMP ELEMENTARY PRINCIPAL	744,566	775,178	833,838	867,094
061410-1126-310-100	COMP MIDD/SEC PRINCIPAL	671,146	711,501	776,370	799,662
061410-1126-340-100	COMP ALT ED SUPERVISOR	101,352	106,420	116,212	120,729
061410-1127-210-100	COMP ASST ELEMENTARY PRIN	547,786	569,936	628,368	647,220
061410-1127-340-100	COMP ALT ED ASST PRINCIPA	83,097	87,252	92,635	96,445
061410-1127-900-100	COMP ASST PRINCIPAL SEC/M	910,371	946,577	1,113,685	1,147,096
061410-1150-200-100	COMP SCH SECY/CLERK ELEM	360,932	384,052	410,276	427,735
061410-1150-210-100	COMP SCH SECRETARY/CLERK				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061410-1150-300-100	COMP SCH SECY/CLERK SEC	688,860	735,867	723,736	755,749
061410-1150-340-100	COMP SCH SECY/CLERK ALT E	28,650	29,046	34,998	36,048
061410-1621-200-100	BONUS			12,355	
061410-1621-300-100	BONUS			23,125	
061410-2100-200-100	EMPLOYER COST FICA	25,139	24,882	23,724	26,496
061410-2100-210-100	EMPLOYER COST FICA	96,041	101,991	106,783	109,987
061410-2100-300-100	EMPLOYER COST FICA	49,252	48,928	65,767	67,741
061410-2100-310-100	EMPLOYER COST FICA	50,466	56,913	57,965	59,704
061410-2100-340-100	EMPLOYER COST FICA	15,428	16,118	18,359	18,910
061410-2100-900-100	EMPLOYER COST FICA	66,480	68,947	82,499	84,974
061410-2210-200-100	EMPLOYER COST VRS	40,036	42,376	41,859	43,115
061410-2210-210-100	EMPLOYER COST VRS	211,443	207,263	246,504	253,900
061410-2210-300-100	EMPLOYER COST VRS	79,049	75,613	127,510	131,336
061410-2210-310-100	EMPLOYER COST VRS	119,665	126,861	142,818	147,103
061410-2210-340-100	EMPLOYER COST VRS	32,887	34,532	37,239	38,357
061410-2210-900-100	EMPLOYER COST VRS	162,319	165,910	199,911	205,909
061410-2220-200-100	EMPLOYER COST VRS-HYBRID	24,314	26,052	5,516	5,682
061410-2220-210-100	EMPLOYER COST VRS-HYBRID	18,984	33,751	21,533	22,179
061410-2220-300-100	EMPLOYER COST VRS-HYBRID	43,326	54,572	4,356	5,826
061410-2220-310-100	EMPLOYER COST VRS-HYBRID				
061410-2220-340-100	EMPLOYER COST VRS-HYBRID	5,198	5,179	5,550	5,717
061410-2220-900-100	EMPLOYER COST VRS-HYBRID		835		
061410-2300-200-100	EMPLOYER COST HEALTH INS	70,008	67,269	66,184	72,803
061410-2300-210-100	EMPLOYER COST HEALTH INS	93,092	85,899	142,765	157,042
061410-2300-300-100	EMPLOYER COST HEALTH INS	119,694	128,449	137,979	151,777
061410-2300-310-100	EMPLOYER COST HEALTH INS	41,895	37,948	44,124	48,537
061410-2300-340-100	EMPLOYER COST HEALTH INS	27,611	28,005	26,273	28,901
061410-2300-900-100	EMPLOYER COST HEALTH INS	90,425	97,748	126,740	139,414
061410-2400-200-100	EMPLOYER COST GROUP LIFE	4,836	5,143	4,014	4,135
061410-2400-210-100	EMPLOYER COST GROUP LIFE	17,318	18,113	21,738	22,391
061410-2400-300-100	EMPLOYER COST GROUP LIFE	9,197	9,784	10,833	11,158
061410-2400-310-100	EMPLOYER COST GROUP LIFE	8,993	9,534	11,543	11,890

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061410-2400-340-100	EMPLOYER COST GROUP LIFE	2,862	2,984	3,216	3,313
061410-2400-900-100	EMPLOYER COST GROUP LIFE	12,199	12,532	20,830	21,455
061410-2500-200-100	EMPLOYER COST DISABILITY	327	351	130	133
061410-2500-210-100	EMPLOYER COST DISABILITY	255	454	292	301
061410-2500-300-100	EMPLOYER COST DISABILITY	583	735	366	995
061410-2500-310-100	EMPLOYER COST DISABILITY				
061410-2500-340-100	EMPLOYER COST DISABILITY	70	70	77	80
061410-2500-900-100	EMPLOYER COST DISABILITY		11		
	-- TOTAL PROGRAM --	5,676,152	5,941,581	6,570,595	6,799,039
061410-1126-330-300	COMP VOC PRINCIPAL				
061410-1140-330-300	COMP VOC PRINCIPAL	112,505	118,130	120,492	125,652
061410-1150-330-300	COMP SCH SECY/CLERK VOC	78,427	83,996	83,447	86,981
061410-2100-330-300	EMPLOYER COST FICA	13,209	13,781	14,664	15,619
061410-2210-330-300	EMPLOYER COST VRS	28,752	30,462	31,016	31,947
061410-2220-330-300	EMPLOYER COST VRS-HYBRID	5,288	5,577	5,411	5,574
061410-2300-330-300	EMPLOYER COST HEALTH INS	26,923	35,354	23,494	25,844
061410-2400-330-300	EMPLOYER COST GROUP LIFE	2,558	2,709	2,881	2,968
061410-2500-330-300	EMPLOYER COST DISABILITY	71	75	75	78
	-- TOTAL PROGRAM --	267,733	290,084	281,480	294,663
	--TOTAL DEPARTMENT--	5,943,885	6,231,665	6,852,075	7,093,702
	61411 **OFFICE OF PRINCIPAL**				
061411 -200	**Principal-ARRA-SFSF-GES				
	-- TOTAL PROGRAM --				
061411-1126-200-100	COMP ELEM PRINCIPAL-ARRA-				
061411-1150-200-100	COMP SECY/CLERK ELEM-ARRA				
061411-2100-200-100	EMPLOYER COST FICA-ARRA-S				
061411-2210-200-100	EMPLOYER COST VRS-ARRA-SF				
061411-2300-200-100	EMPLOYER COST HLTH INS-AR				
061411-2400-200-100	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
	61412 **OFFICE OF PRINCIPAL**				
061412 -300	**Principal-ARRA-SFSF-CCT				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
061412 -330	**Principal-ARRA-SFSF-CCT -- TOTAL PROGRAM --				
061412-1150-300-100	COMP SECY/CLERK SEC-ARRA-				
061412-2100-300-100	EMPLOYER COST FICA-ARRA-S				
061412-2210-300-100	EMPLOYER COST VRS-ARRA-SF				
061412-2300-300-100	EMPLOYER COST HEALTH INS-				
061412-2400-300-100	EMPLOYER COST GR LIFE INS -- TOTAL PROGRAM --				
061412-1140-330-300	COMP VOC PRINCIPAL-ARRA-S				
061412-2100-330-300	EMPLOYER COST FICA-ARRA-S				
061412-2210-330-300	EMPLOYER COST VRS-ARRA-SF				
061412-2300-330-300	EMPLOYER COST HEALTH INS-				
061412-2400-330-300	EMPLOYER COST GL INS-ARRA -- TOTAL PROGRAM --				
61413	**CLASSROOM INSTRUCTION**				
061413 -210	**Asst-Elem Principal-ARR -- TOTAL PROGRAM --				
061413-1127-210-100	COMP ASST ELEM PRINCIPAL-				
061413-2100-210-100	EMPLOYER COST FICA-ARRA-S				
061413-2210-210-100	EMPLOYER COST VRS-ARRA-SF				
061413-2300-210-100	EMPLOYER COST HEALTH INS-				
061413-2400-210-100	EMPLOYER COST GR LIFE INS -- TOTAL PROGRAM --				
TOTAL - ** CLA	SSROOM INSTRUCTION **	69,517,091	74,379,991	77,477,123	78,830,815
62110	**BOARD SERVICES**				
062110 -900	* Administration * -- TOTAL PROGRAM --				
062110 -000	**BOARD SERVICES**				
062110-1311-900-000	COMP BOARD MEMBERS	29,800	29,800	29,800	29,800
062110-2100-900-000	EMPLOYER COST FICA	1,422	1,330	1,800	1,800
062110-2300-900-000	EMPLOYER COST HEALTH INS	41,990	44,231	50,001	50,001
062110-5501-900-000	TRAVEL	11,079	6,746	9,000	9,000

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
		-- TOTAL PROGRAM --	84,291	82,107	90,601	90,601
		--TOTAL DEPARTMENT--	84,291	82,107	90,601	90,601
		62120 **EXECUTIVE ADMIN SERVICE				
062120	-900	* Administration *				
		-- TOTAL PROGRAM --				
062120	-000	**EXECUTIVE ADMIN SERVICE				
062120-1112-900-000		COMP SUPERINTENDENT	190,294	216,804	209,801	216,096
062120-1150-900-000		COMP CLERICAL STAFF	74,982	78,727	62,956	67,214
062120-1621-900-000		BONUS			2,000	
062120-2100-900-000		EMPLOYER COST FICA	17,665	19,453	16,176	17,383
062120-2210-900-000		EMPLOYER COST VRS	57,614	61,475	74,912	77,160
062120-2220-900-000		EMPLOYER COST VRS-HYBRID				
062120-2300-900-000		EMPLOYER COST HEALTH INS	20,673	19,348	34,483	37,932
062120-2400-900-000		EMPLOYER COST GROUP LIFE	7,643	7,941	16,676	17,177
062120-2500-900-000		EMPLOYER COST DISABILITY				
062120-3321-900-000		OTHER COST			798	798
062120-5501-900-000		TRAVEL	16,385	17,365	12,000	12,000
		-- TOTAL PROGRAM --	385,256	421,113	429,802	445,760
		--TOTAL DEPARTMENT--	385,256	421,113	429,802	445,760
		62130 **INFORMATION SERVICES**				
062130	-900	* INFO. SERVICES *				
		-- TOTAL PROGRAM --				
062130-1130-900-000		INFO. SERVICES COORDINATO				
062130-2100-900-000		EMPLOYER COST FICA				
062130-2210-900-000		EMPLOYER COST VRS				
062130-2220-900-000		EMPLOYER COST VRS-HYBRID				
062130-2300-900-000		EMPLOYER COST HEALTH INS				
062130-2400-900-000		EMPLOYER COST GROUP LIFE				
062130-2500-900-000		EMPLOYER COST DISABILITY				
		-- TOTAL PROGRAM --				
		62140 **PERSONNEL SERVICES**				
062140	-900	* Administration *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
062140 -000	**PERSONNEL SERVICES**				
062140-1113-900-000	COMP DIRECTOR STUDENT SER	119,634	119,800	122,129	127,029
062140-1114-900-000	COMP PERSONNEL DIRECTOR	108,217	114,623	136,056	141,374
062140-1150-900-000	COMP CLERICAL STAFF	93,240	99,155	153,482	159,117
062140-1621-900-000	BONUS			3,000	
062140-2100-900-000	EMPLOYER COST FICA	23,432	23,742	33,585	35,366
062140-2210-900-000	EMPLOYER COST VRS	48,938	50,527	54,529	56,938
062140-2220-900-000	EMPLOYER COST VRS-HYBRID	8,312	8,730	15,446	15,910
062140-2300-900-000	EMPLOYER COST HEALTH INS	50,657	51,177	63,011	69,313
062140-2400-900-000	EMPLOYER COST GROUP LIFE	4,303	4,453	5,085	5,238
062140-2500-900-000	EMPLOYER COST DISABILITY	112	117	117	224
062140-3000-900-000	EMPLOYEE ASSISTANCE PROGR				
062140-3321-900-000	OTHER COST	76,547	71,042	90,000	90,000
062140-5501-900-000	TRAVEL	1,313	3,036	2,500	2,500
	-- TOTAL PROGRAM --	534,705	546,402	678,940	703,009
	--TOTAL DEPARTMENT--	534,705	546,402	678,940	703,009
62160	**FISCAL SERVICES**				
062160 -900	* Administration *				
	-- TOTAL PROGRAM --				
062160 -000	**FISCAL SERVICES**				
062160-1114-900-000	COMP BUSINESS MANAGER	115,707	121,492	127,571	252,939
062160-1150-900-000	COMP BUDGET CLERK	60,332	62,652	128,767	132,631
062160-1151-900-000	COMP ACCOUNTS PAYABLE	91,600	97,180	100,625	104,674
062160-1152-900-000	COMP PAYROLL	307,679	321,167	365,264	259,317
062160-1153-900-000	COMP CLERK OF THE BOARD	10,789	12,670	15,502	15,968
062160-1154-900-000	COMP FISCAL ASSISTANT	52,920	55,560	57,742	60,093
062160-1620-900-000	STIPENDS - LOCAL				
062160-1621-900-000	BONUS			6,000	
062160-1625-900-000	BONUS-State ARPA Pandemic		48,000		
062160-2100-900-000	EMPLOYER COST FICA	45,562	48,103	54,084	57,355
062160-2110-900-000	FICA OVER/SHORT				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
062160-2125-900-000	FICA-State ARPA Pandemic		3,672		
062160-2210-900-000	EMPLOYER COST VRS	72,084	76,116	85,627	88,196
062160-2215-900-000	VRS OVER/SHORT				
062160-2220-900-000	EMPLOYER COST VRS-HYBRID	40,887	43,092	47,055	49,497
062160-2300-900-000	EMPLOYER COST HEALTH INS	90,542	86,760	101,288	111,417
062160-2400-900-000	EMPLOYER COST GROUP LIFE	8,490	8,959	11,216	11,553
062160-2410-900-000	LIFE OVER/SHORT				
062160-2500-900-000	EMPLOYER COST DISABILITY	550	580	633	755
062160-2600-900-000	UNEMPLOYMENT INSURANCE	6,864	5,035	16,000	16,000
062160-2710-900-000	WORKER'S COMP	85,056	84,907	75,000	75,000
062160-3000-900-000	OTHER CONTRACTED SERVICES	205,716	165,903	158,932	158,932
062160-3120-900-000	ACCOUNTING & AUDITING SER	17,275	20,950	20,000	20,000
062160-3160-900-000	CENSUS EXPENSE				
062160-3321-900-000	OTHER MEDICAID REIMB				
062160-5201-900-000	POSTAGE	15,926	27,230	29,124	29,124
062160-5501-900-000	TRAVEL	3,917	2,766	2,000	2,000
062160-6001-900-000	OFFICE SUPPLIES	75,535	72,784	49,610	49,610
	-- TOTAL PROGRAM --	1,307,431	1,365,578	1,452,040	1,495,061
	--TOTAL DEPARTMENT--	1,307,431	1,365,578	1,452,040	1,495,061
062161 -900	* ADMINISTRATION - CARES				
	-- TOTAL PROGRAM --				
062161 -000	**FISCAL SERVICES**				
062161-1620-900-000	STIPENDS - CARES 4	12,975	12,975		
062161-2100-900-000	EMPLOYER COST FICA-CARES	906	901	178	
	-- TOTAL PROGRAM --	13,881	13,876	178	
	--TOTAL DEPARTMENT--	13,881	13,876	178	
062162 -900	* ADMINISTRATION-CARES 5				
	-- TOTAL PROGRAM --				
062162 -000	**FISCAL SERVICES**				
062162-1620-900-000	STIPEND - CARES 5	19,425	19,425	19,425	
062162-1622-900-000	RETENTION STIPEND-CARES 5	49,000			
062162-2100-900-000	EMPLOYER COST FICA-CARES	1,357	1,352	1,750	

FUND 205		SCHOOL OPERATING FUND	ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
		EXPENDITURES	FY22	FY23	FY24	FY25
062162-2122-900-000		FICA RETENTION STIPEND-CA	3,423			
		-- TOTAL PROGRAM --	73,205	20,777	21,175	
		--TOTAL DEPARTMENT--	73,205	20,777	21,175	
	62190	**DATA PROCESSING SERVICE				
062190	-900	* Administration *				
		-- TOTAL PROGRAM --				
062190	-000	**DATA PROCESSING SERVICE				
062190-1152-900-000		COMP DATA PROCESSING				
062190-1621-900-000		BONUS				
062190-2100-900-000		EMPLOYER COST FICA				
062190-2210-900-000		EMPLOYER COST VRS				
062190-2300-900-000		EMPLOYER COST HEALTH INS				
062190-2400-900-000		EMPLOYER COST GROUP LIFE				
		-- TOTAL PROGRAM --				
	62210	**ATTENDANCE**				
062210	-900	* Administration *				
		-- TOTAL PROGRAM --				
062210	-000	**ATTENDANCE**				
062210-1134-900-000		COMP ATTENDANCE SERVICES	194,368	201,350	223,468	230,173
062210-1150-900-000		COMP CLERICAL STAFF			20,627	21,246
062210-1621-900-000		BONUS			2,000	
062210-2100-900-000		EMPLOYER COST FICA	14,039	14,599	25,122	25,876
062210-2210-900-000		EMPLOYER COST VRS	34,656	35,901	52,140	53,705
062210-2220-900-000		EMPLOYER COST VRS-HYBRID				
062210-2300-900-000		EMPLOYER COST HEALTH INS	27,611	24,508	43,168	47,485
062210-2400-900-000		EMPLOYER COST GROUP LIFE	2,605	2,698	12,336	12,707
062210-2500-900-000		EMPLOYER COST DISABILITY				
062210-5501-900-000		TRAVEL				
		-- TOTAL PROGRAM --	273,279	279,056	378,861	391,192
		--TOTAL DEPARTMENT--	273,279	279,056	378,861	391,192
	62220	**HEALTH SERVICES**				
062220	-900	* Administration *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
062220 -000	**HEALTH SERVICES**				
062220-1121-900-000	COMP SPEECH AND AUDIO TEA	499,788	514,976	613,895	702,312
062220-1129-900-000	COMP PHYSICAL THERAPIST				15,450
062220-1130-900-000	COMP OCCUPATIONAL THERAP	126,570	132,896	86,491	96,296
062220-1131-900-000	COMP SCHOOL NURSES				
062220-1132-900-000	COMP PSYCHOLOGIST				
062220-1133-900-000	COMP CERT BEHAVIOR SPECIA	61,891	66,020	68,237	72,345
062220-1621-900-000	BONUS			7,000	
062220-2100-900-000	EMPLOYER COST FICA	55,763	53,428	66,888	74,250
062220-2210-900-000	EMPLOYER COST VRS	95,008	99,758	142,161	146,426
062220-2220-900-000	EMPLOYER COST VRS-HYBRID	27,706	29,361	30,613	43,592
062220-2300-900-000	EMPLOYER COST HEALTH INS	100,344	107,326	56,579	72,237
062220-2400-900-000	EMPLOYER COST GROUP LIFE	9,222	9,704	13,659	14,569
062220-2500-900-000	EMPLOYER COST DISABILITY	373	395	125	629
062220-3000-900-000	CONTRACTED SERVICES		115,625	235,586	109,421
062220-5501-900-000	TRAVEL	400			
062220-5800-900-000	RESERVE-ANTICIPATED DECRE				
062220-6000-900-000	SUPPLIES	1,930			
	-- TOTAL PROGRAM --	978,995	1,129,489	1,321,234	1,347,527
062220-3000-900-200	CONTRACTED SERVICES - SPE	268,598	238,311	188,786	58,786
	-- TOTAL PROGRAM --	268,598	238,311	188,786	58,786
	--TOTAL DEPARTMENT--	1,247,593	1,367,800	1,510,020	1,406,313
62221	**HEALTH SERVICES**				
062221 -900	**HLTH SRV-ARRA-SFSF-GES*				
	-- TOTAL PROGRAM --				
062221-1131-900-000	COMP SCH NURSES-SFSF				
062221-2100-900-000	EMPLOYER COST FICA-ARRA-S				
062221-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
062221-2300-900-000	EMPLOYER COST HLTH INS-AR				
062221-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	62222 **BOARD SERVICES**				
062222 -900	**HLTH SERV-ARRA-SFSF-CCT				
	-- TOTAL PROGRAM --				
062222-1131-900-000	COMP SCH NURSES-ARRA-SFSF				
062222-2100-900-000	EMPLOYER COST FICA-ARRA-S				
062222-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
062222-2300-900-000	EMPLOYER COST HEALTH INS-				
062222-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
	62223 **HEALTH SERVICES**				
062223 -900	* HEALTH SERV - CARES 5 *				
	-- TOTAL PROGRAM --				
062223-1620-900-000	STIPEND NURSES SUMMER SCH	39,580	21,490		
062223-2100-900-000	FICA NURSES SUMMER SCH-CA	2,973	1,644	54	
	-- TOTAL PROGRAM --	42,553	23,134	54	
	--TOTAL DEPARTMENT--	42,553	23,134	54	
	62224 **HEALTH SERVICES**				
062224 -900	* NURSING STAFF *				
	-- TOTAL PROGRAM --				
062224 -000	**HEALTH SERVICES**				
062224-1131-900-000	COMP SCHOOL NURSES	481,769	515,069	543,543	624,030
062224-1621-900-000	BONUS			5,000	
062224-2100-900-000	EMPLOYER COST FICA	32,126	35,687	41,580	47,265
062224-2210-900-000	EMPLOYER COST VRS	36,907	33,105	44,469	45,804
062224-2220-900-000	EMPLOYER COST VRS-HYBRID	49,209	59,303	44,004	56,355
062224-2300-900-000	EMPLOYER COST HEALTH INS	126,332	109,975	129,508	153,790
062224-2400-900-000	EMPLOYER COST GROUP LIFE	6,472	6,945	6,649	7,849
062224-2500-900-000	EMPLOYER COST DISABILITY	662	799	593	1,111
062224-6000-900-000	NURSE SUPPLIES	16,811	41,658	10,000	10,000
	-- TOTAL PROGRAM --	750,288	802,541	825,346	946,204
	--TOTAL DEPARTMENT--	750,288	802,541	825,346	946,204
	62225 **HEALTH SERVICES**				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
062225 -900	* HEALTH SRV - CARES 5 *				
	-- TOTAL PROGRAM --				
062225-1131-900-000	COMP NURSE COORDINATOR-CA				
062225-2100-900-000	EMPLOYER FICA-CARES 5				
062225-2220-900-000	EMPLOYER VRS-HYBRID-CARES				
062225-2300-900-000	EMPLOYER HEALTH INS-CARES				
062225-2400-900-000	EMPLOYER GROUP LIFE INS-C				
062225-2500-900-000	EMPLOYER DISABILITY INS-C				
062225-3000-900-000	CONTRACTED SERVICES-CARES	1,350,000	837,500	200,000	
	-- TOTAL PROGRAM --	1,350,000	837,500	200,000	
062225-2100-900-200	FICA SPED-CARES 5				
062225-3000-900-200	CONTRACTED SERVICES-CARES				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	1,350,000	837,500	200,000	
	62226 **HEALTH SERVICES**				
062226 -900	*SPED-IDEA SUBGRANT - ARP				
	-- TOTAL PROGRAM --				
062226-1130-900-000	COMP CERT OT ASST(COTA) A	33,524	40,422		
062226-2100-900-000	EMPLOYER COST FICA ARP-I	2,566	3,094	4,745	
062226-2220-900-000	EMPLOYER COST VRS-HYBRID	6,177	7,207	1,719	
062226-2300-900-000	EMPLOYER COST HEALTH INS				
062226-2400-900-000	EMPLOYER COST GROUP LIFE	464	542	686	
062226-2500-900-000	EMPLOYER COST STD ARP-IDE	83	97	186	
	-- TOTAL PROGRAM --	42,814	51,362	7,336	
	--TOTAL DEPARTMENT--	42,814	51,362	7,336	
	62227 ** HEALTH SERVICES **				
062227 -900	*TITLE IV SCH-BASED MNTL				
	-- TOTAL PROGRAM --				
062227-3000-900-000	CONTRACTED SERVICES-SBMH		346,875	706,758	733,262
	-- TOTAL PROGRAM --		346,875	706,758	733,262
	--TOTAL DEPARTMENT--		346,875	706,758	733,262
	62228 ** HEALTH SERVICES **				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
062228 -900	*SCH-BASED HLTH WORKFORCE				
	-- TOTAL PROGRAM --				
062228-1131-900-000	COMP NURSE COORDINATOR		23,486		
062228-2100-900-000	EMPLOYER COST FICA		1,799		
062228-2220-900-000	EMPLOYER COST VRS-HYBRID		3,860		
062228-2300-900-000	EMPLOYER COST HEALTH INS		4,644		
062228-2400-900-000	EMPLOYER COST GROUP LIFE		290		
062228-2500-900-000	EMPLOYER COST DISABILITY		52		
	-- TOTAL PROGRAM --		34,131		
	--TOTAL DEPARTMENT--		34,131		
062230 -900	* ADMINISTRATION *				
	-- TOTAL PROGRAM --				
062230 -000	**HEALTH SERVICES**				
062230-1132-900-000	COMP PSYCHOLOGIST	357,898	359,514	387,968	403,728
062230-1621-900-000	BONUS-PSYCHOLOGISTS			3,000	
062230-2100-900-000	EMPLOYER COST FICA	25,604	25,906	27,583	29,441
062230-2210-900-000	EMPLOYER COST VRS	62,743	64,101	69,176	71,252
062230-2220-900-000	EMPLOYER COST VRS-HYBRID				
062230-2300-900-000	EMPLOYER COST HEALTH INS	30,414	31,313	35,780	39,358
062230-2400-900-000	EMPLOYER COST GROUP LIFE	4,716	4,818	5,199	5,355
062230-2500-900-000	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	481,375	485,652	528,706	549,134
	--TOTAL DEPARTMENT--	481,375	485,652	528,706	549,134
062231 -000	**HEALTH SERVICES**				
062231 -900	* ADMINISTRATION-CARES AC				
	-- TOTAL PROGRAM --				
062231-1132-900-000	COMP PSYCHOLOGIST-CARES 1				
062231-2100-900-000	EMPLOYER FICA-CARES 1	74			
062231-2220-900-000	EMPLOYER VRS-HYBRID-CARES				
062231-2300-900-000	EMPLOYER HEALTH INS-CARES				
062231-2400-900-000	EMPLOYER GROUP LIFE INS-C				
062231-2500-900-000	EMPLOYER DISABILITY INS-C				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --	74			
	--TOTAL DEPARTMENT--	74			
062232 -000	**HEALTH SERVICES**				
062232 -900	* ADMINISTRATION-CARES 4				
	-- TOTAL PROGRAM --				
062232-1132-900-000	COMP PSYCHOLOGIST-CARES 4	84,912	19,258		
062232-1620-900-000	STIPEND - CARES 4		23,079	1,379	
062232-2100-900-000	EMPLOYER FICA-CARES 4	6,349	3,148	824	
062232-2220-900-000	EMPLOYER VRS-HYBRID-CARES	15,140	3,974		
062232-2300-900-000	EMPLOYER HEALTH INS-CARES	6,738	1,123		
062232-2400-900-000	EMPLOYER GROUP LIFE INS-C	1,138	299		
062232-2500-900-000	EMPLOYER DISABILITY INS-C	204	53		
	-- TOTAL PROGRAM --	114,481	50,934	2,203	
	--TOTAL DEPARTMENT--	114,481	50,934	2,203	
062233 -900	* ADMINISTRATION-CARES 5				
	-- TOTAL PROGRAM --				
062233 -000	**HEALTH SERVICES**				
062233-1132-900-000	COMP PSYCHOLOGIST-CARES 5				
062233-2100-900-000	EMPLOYER FICA-CARES 5				
062233-2220-900-000	EMPLOYER VRS-HYBRID-CARES				
062233-2300-900-000	EMPLOYER HEALTH INS-CARES				
062233-2400-900-000	EMPLOYER GROUP LIFE INS-C				
062233-2500-900-000	EMPLOYER DISABILITY INS-C				
	-- TOTAL PROGRAM --				
TOTAL - **BOAR	D SERVICES**	6,701,226	6,728,838	6,832,020	6,760,536
	63100 **PUPIL TRANSPORTATION**				
063100 -900	* Transportation *				
	-- TOTAL PROGRAM --				
063100 -000	**PUPIL TRANSPORTATION**				
063100-1110-900-000	COMP DIRECTOR OF OPERATIO	112,440	122,382	121,022	125,889
063100-1124-900-000	COMP TRANS/SAFETY SPECIAL				
063100-1130-900-000	COMP TRANS OPERATIONS COO		11,492		50,697

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
063100-1141-900-000	COMP BUS AIDES	283,463	309,607	427,128	418,992
063100-1150-900-000	COMP CLERICAL STAFF	69,938	106,324	69,488	81,873
063100-1165-900-000	COMP GARAGE MECHANICS	246,055	226,190	271,000	279,130
063100-1311-900-000	COMP SUB BUS DRIVER	74,598	92,252	78,155	80,500
063100-1321-900-000	COMP BUS DRIVER REGULAR T	1,662,697	1,757,083	2,127,751	2,201,755
063100-1322-900-000	COMP BUS DRIVER SPECIAL T	153,868	174,390	367,016	360,026
063100-1621-900-000	BONUS			25,000	
063100-1625-900-000	BONUS-State ARPA Pandemic		115,000		
063100-2100-900-000	EMPLOYER COST FICA	194,281	205,220	286,216	294,803
063100-2125-900-000	FICA-State ARPA Pandemic		8,798		
063100-2210-900-000	EMPLOYER COST VRS	95,624	94,134	162,917	167,805
063100-2220-900-000	EMPLOYER COST VRS-HYBRID	56,565	49,102	57,935	64,618
063100-2300-900-000	EMPLOYER COST HEALTH INS	434,186	435,821	503,029	553,332
063100-2400-900-000	EMPLOYER COST GROUP LIFE	24,989	25,906	40,698	41,919
063100-2500-900-000	EMPLOYER COST DISABILITY	4,153	4,178	6,888	7,095
063100-2600-900-000	UNEMPLOYMENT INSURANCE				
063100-2710-900-000	WORKER'S COMP	65,750	74,829	75,000	75,000
063100-3321-900-000	OTHER COST	77,916	108,290	45,000	45,000
063100-3420-900-000	PRIVATE CARRIERS	14,934	6,659		
063100-4001-900-000	MCKINNEY-VENTO HOMELESS G	3,147			
063100-5309-900-000	BUS FLEET INSURANCE	147,691	155,360	170,896	175,580
063100-5501-900-000	TRAVEL	4,115	8,268	2,000	2,000
063100-5800-900-000	RESERVE-ANTICIPATED DECRE				
063100-6008-900-000	GAS, OIL, LUBE	744,895	798,599	902,784	902,784
063100-6009-900-000	PARTS, TIRES, SUPPLIES	326,665	441,670	418,000	418,000
063100-8005-900-000	REPLACEMENT OF BUSES	672,111	623,663	220,000	290,000
063100-8006-900-000	TRANSPORTATION VEHICLE PU	27,286	81,992		
063100-8010-900-000	MAINT/REPAIR VEHICLES				
	-- TOTAL PROGRAM --	5,497,367	6,037,209	6,377,923	6,636,798
063100-3421-900-200	PRIVATE CARRIERS- SPEC ED		263,598		250,000
	-- TOTAL PROGRAM --		263,598		250,000
	--TOTAL DEPARTMENT--	5,497,367	6,300,807	6,377,923	6,886,798

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
		63110 **PUPIL TRANSPORTATION**				
063110	-900	* TRANSPORTATION CARES 1				
		-- TOTAL PROGRAM --				
063110-1321-900-000		COMP BUS DRIVER-CARES 1				
063110-2100-900-000		EMPLOYER FICA-CARES 1				
		-- TOTAL PROGRAM --				
		63111 **PUPIL TRANSPORTATION**				
063111	-900	* TRANSPORTATION CARES 3				
		-- TOTAL PROGRAM --				
063111-8005-900-000		REPLACEMENT OF BUSES - CA				
		-- TOTAL PROGRAM --				
063112	-900	* TRANSPORTATION - CARES				
		-- TOTAL PROGRAM --				
063112-1620-900-000		STIPEND TRANS SUMMER SCH-	90,328	102,495		
063112-1621-900-000		STIPEND BUS DRIVER SUPPL	198,394	50,250		
063112-1622-900-000		RETENTION STIPEND-CARES 5	100,000			
063112-2100-900-000		FICA-SUMMER SCH-CARES 5	6,831	7,738	10,264	
063112-2101-900-000		FICA BUS DRIVER SUPPL - C	14,686	3,695		
063112-2122-900-000		FICA RETENTION STIPEND-CA	7,418			
063112-4000-900-000		FUEL COST-SUMMER SCH-CARE	23,468	10,942		
		-- TOTAL PROGRAM --	441,125	175,120	10,264	
		--TOTAL DEPARTMENT--	441,125	175,120	10,264	
		63113 **PUPIL TRANSPORTATION**				
063113	-900	* TRANSPORTATION CARES 8				
		-- TOTAL PROGRAM --				
063113-1620-900-000		COMP BUS DRIVER STIPEND-C	750	4,250		
		-- TOTAL PROGRAM --	750	4,250		
		--TOTAL DEPARTMENT--	750	4,250		
		63114 **PUPIL TRANSPORTATION**				
063114	-900	* TRANS CARES ARP MCKINNE				
		-- TOTAL PROGRAM --				
063114-4000-900-000		INT SRVS - CARES ARP MCKI	12,088			

SCHOOL OPERATING FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 205	EXPENDITURES	FY22	FY23	FY24	FY25
063114-8200-900-000	VEH PURCH-CARES ARP MCKIN		26,000		
	-- TOTAL PROGRAM --	12,088	26,000		
	--TOTAL DEPARTMENT--	12,088	26,000		
TOTAL - **PUPI	L TRANSPORTATION**	5,951,330	6,506,177	6,388,187	6,886,798
64100	**OPERATION & MAINTENANCE				
064100 -900	* Maintenance *				
	-- TOTAL PROGRAM --				
064100 -000	**OPERATION & MAINTENANCE				
064100-1124-900-000	COMP DIRECTOR				
064100-1166-900-000	COMP MAINTENANCE PERSONNE	531,005	565,930	713,905	735,323
064100-1191-900-000	COMP CUSTODIANS	1,681,436	1,951,661	2,209,479	2,296,364
064100-1192-900-000	COMP WAREHOUSE/DELIVERYMA	139,795	163,405	150,113	170,067
064100-1621-900-000	BONUS			25,000	
064100-1625-900-000	BONUS-State ARPA Pandemic		103,000		
064100-2100-900-000	EMPLOYER COST FICA	170,537	196,105	234,292	241,321
064100-2125-900-000	FICA-State ARPA Pandemic		7,880		
064100-2210-900-000	EMPLOYER COST VRS	64,045	50,166	291,708	300,460
064100-2220-900-000	EMPLOYER COST VRS-HYBRID	119,639	131,829	93,696	96,507
064100-2300-900-000	EMPLOYER COST HEALTH INS	525,223	483,661	680,187	748,206
064100-2400-900-000	EMPLOYER COST GROUP LIFE	28,784	32,159	39,099	40,272
064100-2500-900-000	EMPLOYER COST DISABILITY	6,396	8,220	6,317	9,082
064100-2600-900-000	UNEMPLOYMENT INSURANCE			2,000	2,000
064100-2710-900-000	WORKER'S COMP	65,750	74,829	75,000	75,000
064100-3310-900-000	CONTRACTED SERVICES BLDG/	1,389,110	2,230,842	1,763,183	1,763,183
064100-3320-900-000	SERVICE CONTRACTS	19,500	29,415	30,000	30,000
064100-3321-900-000	OTHER COST	13,868	13,132	10,000	10,000
	**OPERATION & MAINTENANCE* *				
064100-3322-900-000	OTHER COST-BHS STORM DAMA				
064100-3323-900-000	OTHER COST - WCCS STORM D				
064100-5101-900-000	ELECTRICAL SERVICES	1,700,398	2,065,154	1,795,722	2,010,211
064100-5102-900-000	FUEL OIL				
064100-5103-900-000	WATER & SEWER SERVICE	125,329	137,927	138,462	150,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
064100-5104-900-000	NATURAL GAS	517,885	547,473	500,000	575,000
064100-5203-900-000	TELEPHONE SERVICE	16,808	3,715	25,000	25,000
064100-5302-900-000	FIRE AND LIABILITY INSURA	217,178	253,003	297,356	387,294
064100-5304-900-000	OTHER INSURANCE				
064100-5401-900-000	LEASE/RENT EQUIPMENT	4,152	4,208	2,000	2,000
064100-5800-900-000	RESERVE-ANTICIPATED DECRE				
064100-6005-900-000	CUSTODIAL SUPPLIES	166,823	334,972	240,000	240,000
064100-6007-900-000	BUILDING MATERIALS	124,993	171,181	125,000	125,000
064100-6009-900-000	OPERATION OF VEHICLES	12,978	2,710	20,000	20,000
064100-8001-900-000	VEHICLE REPLACEMENT	123,343	222,799	10,000	10,000
064100-8101-900-000	EQUIPMENT REPLACEMENT	73,610	22,445	40,000	40,000
064100-8202-900-000	FURNITURE & FIXTURES	561,685	196,049		
	-- TOTAL PROGRAM --	8,400,270	10,003,870	9,517,519	10,102,290
	--TOTAL DEPARTMENT--	8,400,270	10,003,870	9,517,519	10,102,290
64110	**OPERATION & MAINTENANCE				
064110 -900	**Maintenance-ARRA-SFSF-G				
	-- TOTAL PROGRAM --				
064110-1191-900-000	COMP CUSTODIAN-ARRA-SFSF				
064110-2100-900-000	EMPLOYER COST FICA-ARRA-S				
064110-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
064110-2300-900-000	EMPLOYER COST HEALTH INS-				
064110-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
64112	**OPERATION & MAINTENANCE				
064112 -900	**Maintenance-ARRA-SFSF-C				
	-- TOTAL PROGRAM --				
064112-1191-900-000	COMP CUSTODIAN-ARRA-SFSF				
064112-2100-900-000	EMPLOYER COST FICA-ARRA-S				
064112-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
064112-2300-900-000	EMPLOYER COST HEALTH INS-				
064112-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	64115 **OPERATION & MAINTENANCE				
064115 -900	* MAINTENANCE-CARES ACT 1				
	-- TOTAL PROGRAM --				
064115-1191-900-000	COMP CUSTODIAN-CARES 1				
064115-2100-900-000	EMPLOYER FICA-CARES 1				
064115-3000-900-000	CONTRACTED SERVICES - CAR				
064115-6012-900-000	SUPPLIES - CARES 1				
064115-6013-900-000	SUPPLIES - CARES 2				
064115-6014-900-000	SUPPLIES PRIVATE SCH - CA				
064115-6015-900-000	FACILITY UPGRADE - CARES				
064115-6016-900-000	FACILITY UPGRADE PRIVATE				
	-- TOTAL PROGRAM --				
	64116 **OPERATION & MAINTENANCE				
064116 -900	*MAINTENANCE-CARES 3*				
	-- TOTAL PROGRAM --				
064116-3000-900-000	PURCHASED SERVICES-CARES				
064116-6000-900-000	SUPPLIES(PPE) - CARES 3				
	-- TOTAL PROGRAM --				
	64117 **OPERATION & MAINTENANCE				
064117 -900	*MAINTENANCE-CARES 4*				
	-- TOTAL PROGRAM --				
064117-1620-900-000	RECRUITMENT STIPEND-CUSTO	6,000	11,500	2,500	
064117-3000-900-000	CONTRACTED SERVICES - CAR	90,263	263,584	5,542	
064117-5000-900-000	INDIRECT COST - CARES 4				
064117-6000-900-000	SUPPLIES(PPE) - CARES 4	115,309	273,409	6,203	
064117-8000-900-000	CAPITAL OUTLAY REPLACEMENT	42,240	1,062,368	6,236	
	-- TOTAL PROGRAM --	253,812	1,610,861	20,481	
	--TOTAL DEPARTMENT--	253,812	1,610,861	20,481	
	64118 **OPERATION & MAINTENANCE				
064118 -900	* MAINTENANCE-CARES 5 *				
	-- TOTAL PROGRAM --				
064118-1622-900-000	RETENTION STIPEND-CARES 5	91,500			

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
064118-2122-900-000	FICA RETENTION STIPEND-CA	6,719			
064118-3000-900-000	CONTRACTED SERVICES - CAR	334,332	228,463	288,269	
064118-5000-900-000	INDIRECT COST - CARES 5				
064118-6000-900-000	SUPPLIES - CARES 5	270,311	325,045	43,656	
064118-8000-900-000	CAPITAL OUTLAY REPLACEMEN	239,224	33,740	144,554	
	-- TOTAL PROGRAM --	942,086	587,248	476,479	
	--TOTAL DEPARTMENT--	942,086	587,248	476,479	
64119	**OPERATION & MAINTENANCE				
064119 -900	* MAINTENANCE-CARES CSLFR				
	-- TOTAL PROGRAM --				
064119-3000-900-000	CONTRACTED SERVICES - CAR	50,275	200,770	6,899	
064119-6000-900-000	SUPPLIES(PPE) - CARES CSL	59,213	137,795	5,148	
064119-8000-900-000	CAPITAL OUTLAY REPLMNT-CA	44,278	1,011,090	13,446	
	-- TOTAL PROGRAM --	153,766	1,349,655	25,493	
	--TOTAL DEPARTMENT--	153,766	1,349,655	25,493	
TOTAL - **OPER	ATION & MAINTENANCE**	9,749,934	13,551,634	10,039,972	10,102,290
67100	**OTHER USES FUNDS**				
067100 -900	* Debt Service *				
	-- TOTAL PROGRAM --				
067100 -000	**OTHER USES FUNDS**				
067100-9111-900-000	PRINCIPAL PAYMENT LITERAR				
067100-9112-900-000	PRINCIPAL PAYMENT VPSA LO				
067100-9121-900-000	INTEREST PAYMENT LITERARY				
067100-9122-900-000	INTEREST PAYMENT VPSA LOA				
067100-9130-900-000	OTHER DEBT SERVICE PAYMEN				
	-- TOTAL PROGRAM --				
67200	**SCHOOL CONSTRUCTION GRA				
067200 -900	* Construction - State Gr				
	-- TOTAL PROGRAM --				
067200 -000	**SCHOOL CONSTRUCTION GRA				
067200-8218-900-000	INTERCOM SYSTEMS				
067200-8219-900-000	SCHOOL CONSTRUCTION GRANT				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
067200-8220-900-000	BROOKVILLE MIDDLE SCH REN				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--				
TOTAL - **OTHE	R USES FUNDS**				
68100	**TECHNOLOGY**				
068100 -900	* Tech Classroom Instr *				
068100 -901	*TECH-Classroom Instr-CAR				
	-- TOTAL PROGRAM --				
068100 -000	**TECHNOLOGY**				
068100-1120-900-000	COMP INSTR PERSONNEL-TECH	99,935	91,080	312,519	321,895
068100-1621-900-000	BONUS			900	
068100-1622-900-000	RETENTION STIPEND-CARES 5	25,500			
068100-1625-900-000	BONUS-State ARPA Pandemic		27,000		
068100-2100-900-000	EMPLOYER COST FICA	8,620	6,806	18,813	19,378
068100-2122-900-000	FICA RETENTION STIPEND-CA	1,882			
068100-2125-900-000	FICA-State ARPA Pandemic		2,066		
068100-2210-900-000	EMPLOYER COST VRS	10,828	10,925	47,481	48,906
068100-2220-900-000	EMPLOYER COST VRS-HYBRID				
068100-2300-900-000	EMPLOYER COST HEALTH INS	7,300	6,829	42,902	47,193
068100-2400-900-000	EMPLOYER COST GROUP LIFE	814	821	4,382	4,514
068100-2500-900-000	EMPLOYER COST DISABILITY				
068100-3000-900-000	PURCHASED SERVICES				
068100-5001-900-000	TELECOMMUNICATIONS				
068100-6000-900-000	MATERIALS/SUPPLIES				
068100-6040-900-000	SOFTWARE/ON-LINE CONTENT	37,489	77,687	128,533	128,533
068100-6050-900-000	HARDWARE/NON-CAPITALIZED		33,151	372,000	372,000
068100-6051-900-000	HARDWARE - CARES 1				
068100-6052-901-000	HARDWARE-CARES 4	202,588	292,294	22,063	
068100-6053-901-000	HARDWARE-CARES 5				
068100-6060-900-000	INFRASTRUCTURE/NON-CAPITA				
068100-8000-901-000	CAPITAL OUTLAY-CARES 4				
068100-8107-900-000	VPSA TECHNOLOGY	229,332	934,668	388,000	388,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
068100-8110-900-000	HARDWARE/REPLACEMENTS				
068100-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068100-8210-900-000	HARDWARE/ADDITIONS		19,330		
	-- TOTAL PROGRAM --	624,288	1,502,657	1,337,593	1,330,419
	--TOTAL DEPARTMENT--	624,288	1,502,657	1,337,593	1,330,419
68200	**TECHNOLOGY**				
068200 -900	* Tech Instruct-Support *				
068200 -901	* TECHNOLOGY SUPPORT-CARE				
068200 -902	* TECHNOLOGY SUPPORT-CARE				
	-- TOTAL PROGRAM --				
068200 -000	**TECHNOLOGY**				
068200-1120-900-000	COMP INSTR PERSONNEL-TECH	312,934	437,261	465,196	484,302
068200-1120-901-000	COMP INSTR PERSONNEL-CARE	99,960			
068200-1120-902-000	COMP INSTR PERSONNEL-CARE				
068200-1133-900-000	COMP TECH DEVELOPMENT PER	154,360	162,080	169,451	176,595
068200-1141-900-000	COMP TECH SUPPORT PERSONN	438,268	471,154	446,405	464,948
068200-1141-901-000	COMP TECH SUPPORT-CARES 4				
068200-1150-900-000	COMP CLERICAL PERSONNEL-T	62,534	67,126	79,904	82,302
068200-1621-900-000	BONUS			10,000	
068200-2100-900-000	EMPLOYER COST FICA	70,637	82,679	84,648	87,188
068200-2100-901-000	EMPLOYER FICA-CARES 4	7,348			
068200-2100-902-000	EMPLOYER FICA-CARES 1				
068200-2210-900-000	EMPLOYER COST VRS	134,246	157,886	186,049	191,631
068200-2210-901-000	EMPLOYER VRS-CARES 4	17,823			
068200-2210-902-000	EMPLOYER VRS-CARES 1				
068200-2220-900-000	EMPLOYER COST VRS-HYBRID	38,152	44,728	31,956	32,915
068200-2220-901-000	EMPLOYER VRS-HYBRID-CARES				
068200-2300-900-000	EMPLOYER COST HEALTH INS	134,115	153,170	162,165	178,382
068200-2300-901-000	EMPLOYER HEALTH INS-CARES	10,935			
068200-2300-902-000	EMPLOYER HEALTH INS-CARES				
068200-2400-900-000	EMPLOYER COST GROUP LIFE	12,956	15,227	21,656	22,306
068200-2400-901-000	EMPLOYER GROUP LIFE INS-C	1,339			

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
068200-2400-902-000	EMPLOYER GROUP LIFE INS-C				
068200-2500-900-000	EMPLOYER COST DISABILITY	513	602	405	418
068200-2500-901-000	EMPLOYER DISABILITY INS-C				
068200-3000-900-000	PURCHASED SERVICES	1,378	3,198	15,000	15,000
068200-3001-900-000	PURCHASED SERVICES(VISION				
068200-5001-900-000	TELECOMMUNICATIONS	143,625	130,309	160,000	160,000
068200-5800-900-000	RESERVE-ANTICIPATED DECRE				
068200-6000-900-000	MATERIALS/SUPPLIES				
068200-6040-900-000	SOFTWARE/ON-LINE CONTENT	801,205	943,549	461,682	461,682
068200-6041-900-000	SOFTWARE - CARES 3				
068200-6042-900-000	SOFTWARE - CARES 2				
068200-6050-900-000	HARDWARE/NON-CAPITALIZED	638,119	546,100	205,480	205,480
068200-6051-900-000	HARDWARE - CARES 1				
068200-6052-900-000	HARDWARE(VISION) - CARES	216,965			
068200-6053-900-000	HARDWARE - CARES 3				
068200-6060-900-000	INFRASTRUCTURE/NON-CAPITA	98,472			
068200-6060-901-000	INFRASTRUCTURE NON-CAPITA	300,000			
068200-8107-900-000	VPSA TECHNOLOGY				
068200-8110-900-000	HARDWARE/REPLACEMENTS			111,682	111,682
068200-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068200-8210-900-000	HARDWARE/ADDITIONS				
068200-8220-900-000	INFRASTRUCTURE/ADDITIONS				
	-- TOTAL PROGRAM --	3,695,884	3,215,069	2,611,679	2,674,831
	--TOTAL DEPARTMENT--	3,695,884	3,215,069	2,611,679	2,674,831
68300	**TECHNOLOGY**				
068300 -900	* Tech Admin *				
068300 -901	*TECHNOLOGY -ADMIN- CARES				
	-- TOTAL PROGRAM --				
068300 -000	**TECHNOLOGY**				
068300-1110-900-000	COMP ADMIN PERSONNEL-TECH	108,113	121,096	210,322	216,632
068300-1133-900-000	COMP TECH DEVELOPMENT PER	199,060	241,023	165,993	174,063
068300-1621-900-000	BONUS			3,000	

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
068300-2100-900-000	EMPLOYER COST FICA	22,623	26,931	25,024	27,835
068300-2210-900-000	EMPLOYER COST VRS	46,077	33,964	73,511	75,717
068300-2220-900-000	EMPLOYER COST VRS-HYBRID	8,533	29,808	10,500	10,815
068300-2300-900-000	EMPLOYER COST HEALTH INS	30,887	30,811	29,022	31,925
068300-2400-900-000	EMPLOYER COST GROUP LIFE	4,104	4,793	6,054	6,236
068300-2500-900-000	EMPLOYER COST DISABILITY	115	401	158	163
068300-3000-900-000	PURCHASED SERVICES	6,841	58,546		
068300-3000-901-000	CONTRACTED SERVICES-CARES		9,850		
068300-3001-900-000	PURCHASED SERVICES(VISION				
068300-3002-900-000	TELECOMMUNICATIONS-CARES	50,304		62,880	
068300-3003-900-000	VPSA-SCH Security GNT-Con		6,663		
068300-5001-900-000	TELECOMMUNICATIONS	187,264	110,988	120,000	120,000
068300-6000-900-000	MATERIALS/SUPPLIES				
068300-6000-901-000	SUPPLIES - CARES 4		27,123		
068300-6040-900-000	SOFTWARE/ON-LINE CONTENT	61,018	55,550	56,068	56,068
068300-6041-900-000	SOFTWARE - CARES 3				
068300-6050-900-000	HARDWARE/NON-CAPITALIZED	10,239	176,883	79,046	79,046
068300-6052-900-000	HARDWARE(VISION) - CARES				
068300-6053-900-000	HARDWARE - CARES 3				
068300-6060-900-000	INFRASTRUCTURE/ NON-CAPITA				
068300-8107-900-000	VPSA TECHNOLOGY	6,939	137,834		
068300-8110-900-000	HARDWARE/REPLACEMENTS				
068300-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068300-8210-900-000	HARDWARE/ADDITIONS				
068300-8220-900-000	INFRASTRUCTURE/ADDITIONS				
	-- TOTAL PROGRAM --	742,117	1,072,264	841,578	798,500
	--TOTAL DEPARTMENT--	742,117	1,072,264	841,578	798,500
TOTAL - **TECH	NOLOGY**	5,062,289	5,789,990	4,790,850	4,803,750
90000	**Non Departmental**				
	-- TOTAL PROGRAM --				
91000	**Non Departmental**				
	-- TOTAL PROGRAM --				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	91400 **Expenditures**				
091400-9301	Undistributed Expenditure				
091400-9302	Debt Services Expenditure				
	-- TOTAL PROGRAM --				
	93000 ** TRANSFERS **				
093000-0207	Transfer Out to Cafeteria				
	-- TOTAL PROGRAM --				
641111-8107-300-100	VPSA Technology				
	-- TOTAL PROGRAM --				
	Fund 205 Total Expenditures	96,981,870	106,956,630	105,528,152	107,384,189

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	5000 ** EXPENDITURES/SCHOOL CA				
	-- TOTAL PROGRAM --				
	65100 ** SCHOOL FOOD SERVICE **				
065100-1123-900	UNDISTRIBUTED COMP MGRS/C				
065100-1124-900	UNDISTRIBUTED COMP FS SUP				
065100-1150-900	UNDISTRIBUTED COMP BOOKKE				
065100-1311-900	UNDISTRIBUTED COMP CAFETE				
065100-1312-900	UNDISTRIBUTED COMP SUBSTI				
065100-1313-900	UNDISTRIBUTED COMP SUMMER				
065100-2100-900	UNDISTRIBUTED FICA				
065100-2210-900	UNDISTRIBUTED EMPLOYER CO				
065100-2300-900	UNDISTRIBUTED EMPL COST H				
065100-2400-900	UNDISTRIBUTED EMPL COST G				
065100-2710-900	UNDISTRIBUTED WORKERS COM				
065100-3000-900	PURCHASE SERV-VANCO CONV				
065100-3900-900	UNDISTRIBUTED INDIRECT CO				
065100-5501-900	UNDISTRIBUTED TRAVEL				
065100-6002-900	UNDISTRIBUTED COST FOOD S				
065100-6003-900	UNDISTRIBUTED NAT. SCH LU				
065100-6004-900	UNDISTRIBUTED SUPPLY CHAI				
065100-6016-900	UNDISTRIBUTED COST OTHER				
065100-8101-900	UNDISTRIBUTED REPAIR/REPL				
	-- TOTAL PROGRAM --				
065100 -000	** SCHOOL FOOD SERVICE **				
065100 -900-000	* Administration *				
065100-1123-900-000	COMP MANAGERS/CLERKS				
065100-1124-900-000	COMP SUPERVISOR FOOD SERV	65,445	68,780	72,219	75,790
065100-1125-900-000	COMP CAFE MNGR - CARES 1				
065100-1126-900-000	COMP CAFE WRKR - CARES 1				
065100-1150-900-000	COMP BOOKKEEPERS ADM	76,298	80,620	90,651	133,840
065100-1311-900-000	COMP CAFE WORKERS				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-1312-900-000	COMP SUBSTITUTES				
065100-1313-900-000	COMP SUMMER SCHOOL WORKER			75,000	70,000
065100-1620-900-000	FOOD SERV STIPEND P-EBT	3,063	3,135		
065100-2100-900-000	EMPLOYER COST FICA ADM	10,258	10,821	11,827	16,000
065100-2101-900-000	EMPLOYER FICA - CARES 1				
065100-2102-900-000	EMPLOYER COST FICA FOOD S	227	229		
065100-2210-900-000	EMPLOYER COST VRS ADM	18,709	19,624	20,605	21,627
065100-2220-900-000	EMPLOYER COST VRS-HYBRID	6,426	6,747	7,084	15,651
065100-2300-900-000	EMPLOYER COST HEALTH INS	28,477	27,567	32,230	35,460
065100-2400-900-000	EMPLOYER COST GROUP LIFE	1,889	1,982	2,081	2,802
065100-2500-900-000	EMPLOYER COST DISABILITY	87	91	102	115
065100-2710-900-000	WORKERS COMP ADM				
065100-3000-900-000	ADM EXP - VANCO FEES				
065100-3900-900-000	INDIRECT COST ADM				
065100-5501-900-000	TRAVEL ADM				
065100-6002-900-000	FOOD SUPPLIES ADM				
065100-6003-900-000	SUMMER SCHOOL FOOD/PAPER				
065100-6016-900-000	OTHER SUPPLIES/SERVICES A				
065100-8101-900-000	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --	210,879	219,596	311,799	371,285
065100-1621-900-001	BONUS				
065100-1622-900-001	RETENTION STIPEND-CARES 5	57,000			
065100-2100-900-001	EMPLOYER BONUS-FICA				
065100-2122-900-001	FICA RETENTION STIPEND-CA	4,190			
	-- TOTAL PROGRAM --	61,190			
065100 -900-200	* Elementary Education *				
	-- TOTAL PROGRAM --				
065100 -900-202	* Altavista Elementary *				
065100-1123-900-202	COMP MANAGERS/CLERKS AES	23,681	28,301	29,709	31,208
065100-1311-900-202	COMP CAFETERIA WORKERS AE	49,856	66,296	73,904	79,537
065100-1312-900-202	COMP SUBSTITUTES AES	5,638	-1,318	2,800	2,800
065100-1313-900-202	COMP SUMMER SCHOOL WORKER	2,438	8,654		

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	EXPENDITURES	FY22	FY23	FY24	FY25
065100-2100-900-202	EMPLOYER COST FICA AES	5,912	7,995	8,310	8,850
065100-2210-900-202	EMPLOYER COST VRS AES	5,225	6,028	6,527	6,888
065100-2220-900-202	EMPLOYER COST VRS-HYBRID		896	1,133	1,189
065100-2300-900-202	EMPLOYER COST HEALTH INS	6,928	7,019	7,810	8,592
065100-2400-900-202	EMPLOYER COST GROUP LIFE	512	796	830	877
065100-2500-900-202	EMPLOYER COST DISABILITY		76	66	75
065100-2710-900-202	WORKERS COMP AES			1,653	1,653
065100-3000-900-202	AES EXP - VANCO FEES				
065100-3900-900-202	INDIRECT COST AES				
065100-5501-900-202	TRAVEL AES	47	597	1,600	1,600
065100-6002-900-202	FOOD SUPPLIES AES	151,919	166,241	146,300	159,967
065100-6003-900-202	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-202	SUPPLY CHAIN ASST - AES				
065100-6016-900-202	OTHER SUPPLIES/SERVICES A	15,508	7,303	4,800	4,800
065100-8101-900-202	REPAIR/REPLACE EQUIPMENT	5,269	5,261	16,000	16,000
	-- TOTAL PROGRAM --	272,933	304,145	301,442	324,036
065100 -900-203	* Altavista High *				
065100-1123-900-203	COMP MANAGERS/CLERKS AHS	21,312	30,742	29,709	31,208
065100-1311-900-203	COMP CAFETERIA WORKERS AH	53,701	60,891	72,509	76,126
065100-1312-900-203	COMP SUBSTITUTES AHS	1,773	3,302	2,800	2,800
065100-1313-900-203	COMP SUMMER SCHOOL WORKER	4,785	4,138		
065100-2100-900-203	EMPLOYER COST FICA AHS	5,970	7,563	8,203	8,589
065100-2210-900-203	EMPLOYER COST VRS AHS				
065100-2220-900-203	EMPLOYER COST VRS-HYBRID	6,046	7,168	7,920	8,120
065100-2300-900-203	EMPLOYER COST HEALTH INS	13,097	16,316	15,180	16,700
065100-2400-900-203	EMPLOYER COST GROUP LIFE	664	848	876	885
065100-2500-900-203	EMPLOYER COST DISABILITY	195	255	298	330
065100-2710-900-203	WORKERS COMP AHS			1,653	1,653
065100-3000-900-203	AHS EXP - VANCO FEES				
065100-3900-900-203	INDIRECT COST AHS				
065100-5501-900-203	TRAVEL AHS	192	493	1,600	1,600
065100-6002-900-203	FOOD SUPPLIES AHS	144,099	181,652	146,300	159,967

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-6003-900-203	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-203	SUPPLY CHAIN ASST - ACS				
065100-6016-900-203	OTHER SUPPLIES/SERVICES A	15,210	6,108	4,800	4,800
065100-8101-900-203	REPAIR/REPLACE EQUIPMENT	8,350	2,690	16,000	16,000
	-- TOTAL PROGRAM --	275,394	322,166	307,848	328,778
065100 -900-204	* Brookneal Elementary *				
065100-1123-900-204	COMP MANAGERS/CLERKS BES	28,773	30,459	31,989	33,564
065100-1311-900-204	COMP CAFETERIA WORKERS BE	50,700	59,577	62,987	67,251
065100-1312-900-204	COMP SUBSTITUTES BES	1,169	3,233	2,100	2,100
065100-1313-900-204	COMP SUMMER SCHOOL WORKER	2,682	2,251		
065100-2100-900-204	EMPLOYER COST FICA BES	5,895	7,135	7,523	7,586
065100-2210-900-204	EMPLOYER COST VRS BES	6,185	6,368	6,907	7,248
065100-2220-900-204	EMPLOYER COST VRS-HYBRID	1,001	972	1,229	1,290
065100-2300-900-204	EMPLOYER COST HEALTH INS	17,673	15,056	19,910	21,900
065100-2400-900-204	EMPLOYER COST GROUP LIFE	776	831	873	916
065100-2500-900-204	EMPLOYER COST DISABILITY I	74	83	115	120
065100-2710-900-204	WORKERS COMP BES			1,240	1,240
065100-3000-900-204	BES EXP - VANCO FEES				
065100-3900-900-204	INDIRECT COST BES				
065100-5501-900-204	TRAVEL BES	224	396	1,200	1,200
065100-6002-900-204	FOOD SUPPLIES BES	121,627	122,953	109,725	121,008
065100-6003-900-204	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-204	SUPPLY CHAIN ASST - BES				
065100-6016-900-204	OTHER SUPPLIES/SERVICES B	11,480	5,424	3,600	3,600
065100-8101-900-204	REPAIR/REPLACE EQUIPMENT	4,834	2,351	12,000	12,000
	-- TOTAL PROGRAM --	253,093	257,089	261,398	281,023
065100 -900-205	* Brookville High *				
065100-1123-900-205	COMP MANAGERS/CLERKS BHS	23,225	25,154	75,911	29,324
065100-1311-900-205	COMP CAFETERIA WORKERS BH	57,184	53,986	71,017	75,680
065100-1312-900-205	COMP SUBSTITUTES BHS	2,876	3,932	2,800	2,800
065100-1313-900-205	COMP SUMMER SCHOOL WORKER	3,851	3,278		
065100-2100-900-205	EMPLOYER COST FICA BHS	5,637	5,916	7,877	8,453

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-2210-900-205	EMPLOYER COST VRS BHS	1,931	1,041	1,215	1,274
065100-2220-900-205	EMPLOYER COST VRS-HYBRID	5,113	5,023	5,749	5,749
065100-2300-900-205	EMPLOYER COST HEALTH INS	29,594	28,487	33,550	36,909
065100-2400-900-205	EMPLOYER COST GROUP LIFE	858	689	767	826
065100-2500-900-205	EMPLOYER COST DISABILITY	132	113	184	205
065100-2710-900-205	WORKERS COMP BHS			1,653	1,653
065100-3000-900-205	BHS EXP - VANCO FEES				
065100-3900-900-205	INDIRECT COST BHS				
065100-5501-900-205	TRAVEL BHS	409	401	1,600	1,600
065100-6002-900-205	FOOD SUPPLIES BHS	112,097	144,979	146,300	159,967
065100-6003-900-205	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-205	SUPPLY CHAIN ASST - BHS				
065100-6016-900-205	OTHER SUPPLIES/SERVICES B	10,742	3,530	4,800	4,800
065100-8101-900-205	REPAIR/REPLACE EQUIPMENT	7,536	2,304	16,000	16,000
	-- TOTAL PROGRAM --	261,185	278,833	369,423	345,240
065100 -900-206	* Brookville Middle *				
065100-1123-900-206	COMP MANAGERS/CLERKS BMS	24,380	28,309	29,709	31,208
065100-1311-900-206	COMP CAFETERIA WORKERS BM	79,268	66,243	70,585	68,818
065100-1312-900-206	COMP SUBSTITUTES BMS	274	1,673	3,150	3,150
065100-1313-900-206	COMP SUMMER SCHOOL WORKER	5,025	2,458		
065100-2100-900-206	EMPLOYER COST FICA BMS	7,747	7,587	8,096	8,072
065100-2210-900-206	EMPLOYER COST VRS BMS	1,328			
065100-2220-900-206	EMPLOYER COST VRS-HYBRID	4,271	5,853	6,336	6,656
065100-2300-900-206	EMPLOYER COST HEALTH INS	12,385	6,829	15,180	16,700
065100-2400-900-206	EMPLOYER COST GROUP LIFE	567	565	593	606
065100-2500-900-206	EMPLOYER COST DISABILITY	58	143	184	205
065100-2710-900-206	WORKERS COMP BMS			1,654	1,654
065100-3000-900-206	BMS EXP - VANCO FEES				
065100-3900-900-206	INDIRECT COST BMS				
065100-5501-900-206	TRAVEL BMS	770	868	1,600	1,600
065100-6002-900-206	FOOD SUPPLIES BMS	142,486	165,960	164,587	181,209
065100-6003-900-206	SUMMER SCHOOL FOOD/PAPER				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-6004-900-206	SUPPLY CHAIN ASST - BMS				
065100-6016-900-206	OTHER SUPPLIES/SERVICES B	15,629	4,718	5,400	5,400
065100-8101-900-206	REPAIR/REPLACE EQUIPMENT	6,048	1,093	18,000	18,000
	-- TOTAL PROGRAM --	300,236	292,299	325,074	343,278
065100 -900-207	* Concord Elementary *				
065100-1123-900-207	COMP MANAGERS/CLERKS CES	22,113	24,098	25,306	26,556
065100-1311-900-207	COMP CAFETERIA WORKERS CE	53,411	72,086	67,368	68,975
065100-1312-900-207	COMP SUBSTITUTES CES	45	276	2,100	2,100
065100-1313-900-207	COMP SUMMER SCHOOL WORKER	5,293	4,485		
065100-2100-900-207	EMPLOYER COST FICA CES	6,095	7,887	7,306	7,519
065100-2210-900-207	EMPLOYER COST VRS CES				
065100-2220-900-207	EMPLOYER COST VRS-HYBRID	4,696	5,108	6,712	5,826
065100-2300-900-207	EMPLOYER COST HEALTH INS		2,786	22,770	16,700
065100-2400-900-207	EMPLOYER COST GROUP LIFE	442	510	742	561
065100-2500-900-207	EMPLOYER COST DISABILITY	112	133	173	190
065100-2710-900-207	WORKERS COMP CES			1,240	1,240
065100-3000-900-207	CES EXP - VANCO FEES				
065100-3900-900-207	INDIRECT COST CES				
065100-5501-900-207	TRAVEL CES	837	1,506	1,200	1,200
065100-6002-900-207	FOOD SUPPLIES CES	126,643	148,185	109,725	121,008
065100-6003-900-207	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-207	SUPPLY CHAIN ASST - CES				
065100-6016-900-207	OTHER SUPPLIES/SERVICES C	7,681	4,415	3,600	3,600
065100-8101-900-207	REPAIR/REPLACE EQUIPMENT	6,945	4,260	12,000	12,000
	-- TOTAL PROGRAM --	234,313	275,735	260,242	267,475
065100 -900-208	* Fray Educational Center				
065100-1123-900-208	COMP CAFE SATELITTE MANAG	16,728	18,256	20,015	21,011
065100-1311-900-208	COMP CAFETERIA WORKERS FE				
065100-1312-900-208	COMP SUBSTITUTES FEC				
065100-1313-900-208	COMP SUMMER SCHOOL WORKER				
065100-2100-900-208	EMPLOYER COST FICA CCTC	1,203	1,317	1,491	1,565
065100-2210-900-208	EMPLOYER COST VRS CCTC				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-2220-900-208	EMPLOYER COST VRS-HYBRID	2,983	3,255	3,475	3,648
065100-2300-900-208	EMPLOYER COST HEALTH INS	6,738	6,829		
065100-2400-900-208	EMPLOYER COST GROUP LIFE	224	245	261	
065100-2500-900-208	EMPLOYER COST DISABILITY	40	44	51	60
065100-2710-900-208	WORKERS COMP FEC				
065100-3900-900-208	INDIRECT COST FEC				
065100-5501-900-208	TRAVEL FEC				
065100-6002-900-208	FOOD SUPPLIES FEC				
065100-6003-900-208	SUMMER SCHOOL FOOD/PAPER				
065100-6016-900-208	OTHER SUPPLIES/SERVICES F				
065100-8101-900-208	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --	27,916	29,946	25,293	26,284
065100 -900-209	* CCTC/CLC * PREV GES				
065100-1123-900-209	COMP MANAGERS/CLERKS GES				
065100-1311-900-209	COMP CAFETERIA WORKERS GE				
065100-1312-900-209	COMP SUBSTITUTES GES				
065100-1313-900-209	COMP SUMMER SCHOOL WORKER				
065100-2100-900-209	EMPLOYER COST FICA GES				
065100-2210-900-209	EMPLOYER COST VRS GES				
065100-2300-900-209	EMPLOYER COST HEALTH INS				
065100-2400-900-209	EMPLOYER COST GROUP LIFE				
065100-2710-900-209	WORKERS COMP GES				
065100-3900-900-209	INDIRECT COST GES				
065100-5501-900-209	TRAVEL GES				
065100-6002-900-209	FOOD SUPPLIES GES				
065100-6003-900-209	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-209	SUPPLY CHAIN ASST - CCTC				
065100-6016-900-209	OTHER SUPPLIES/SERVICES G				
065100-8101-900-209	REPAIR/REPLACE EQUIPMENT				
065100-8102-900-209	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --				
065100 -900-211	* Rustburg Elementary *				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-1123-900-211	COMP MANAGERS/CLERKS RES	36,373	38,242	40,151	28,776
065100-1311-900-211	COMP CAFETERIA WORKERS RE	52,674	48,904	64,027	75,119
065100-1312-900-211	COMP SUBSTITUTES RES	2,514	5,129	2,450	2,450
065100-1313-900-211	COMP SUMMER SCHOOL WORKER	1,648	3,340		
065100-2100-900-211	EMPLOYER COST FICA RES	6,657	7,013	7,293	8,524
065100-2210-900-211	EMPLOYER COST VRS RES	6,410	6,729	7,065	
065100-2220-900-211	EMPLOYER COST VRS-HYBRID	2,096	2,094	2,646	7,611
065100-2300-900-211	EMPLOYER COST HEALTH INS	24,411	24,733	27,500	21,905
065100-2400-900-211	EMPLOYER COST GROUP LIFE	871	956	1,004	839
065100-2500-900-211	EMPLOYER COST DISABILITY	154	178	230	255
065100-2710-900-211	WORKERS COMP RES			1,653	1,653
065100-3000-900-211	RES EXP - VANCO FEES				
065100-3900-900-211	INDIRECT COST RES				
065100-5501-900-211	TRAVEL RES	344	89	1,600	1,600
065100-6002-900-211	FOOD SUPPLIES RES	126,204	138,391	128,012	141,176
065100-6003-900-211	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-211	SUPPLY CHAIN ASST - RES				
065100-6016-900-211	OTHER SUPPLIES/SERVICES R	11,363	7,986	4,200	4,200
065100-8101-900-211	REPAIR/REPLACE EQUIPMENT	5,860	3,619	14,000	14,000
	-- TOTAL PROGRAM --	277,579	287,403	301,831	308,108
065100 -900-212	* Leesville Road Elementa				
065100-1123-900-212	COMP MANAGERS/CLERKS LRES	26,736	28,301	29,709	31,208
065100-1311-900-212	COMP CAFETERIA WORKERS LR	63,954	56,589	62,132	77,760
065100-1312-900-212	COMP SUBSTITUTES LRES		3,947	2,800	2,800
065100-1313-900-212	COMP SUMMER SCHOOL WORKER	4,172	4,150		
065100-2100-900-212	EMPLOYER COST FICA LRES	6,854	7,009	7,471	8,776
065100-2210-900-212	EMPLOYER COST VRS LRES	5,746	4,957	5,204	5,466
065100-2220-900-212	EMPLOYER COST VRS-HYBRID	898	1,793	2,267	2,378
065100-2300-900-212	EMPLOYER COST HEALTH INS	17,673	21,185	27,500	25,050
065100-2400-900-212	EMPLOYER COST GROUP LIFE	715	758	796	836
065100-2500-900-212	EMPLOYER COST DISABILITY	66	153	105	120
065100-2710-900-212	WORKERS COMP LRES			1,860	1,860

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-3000-900-212	LRES EXP - VANCO FEES				
065100-3900-900-212	INDIRECT COST LRES				
065100-5501-900-212	TRAVEL LRES	64	56	1,800	1,800
065100-6002-900-212	FOOD SUPPLIES LRES	141,954	168,404	146,300	181,209
065100-6003-900-212	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-212	SUPPLY CHAIN ASST - LRES				
065100-6016-900-212	OTHER SUPPLIES/SERVICES L	15,244	6,867	4,800	4,800
065100-8101-900-212	REPAIR/REPLACE EQUIPMENT	8,754	2,633	16,000	16,000
	-- TOTAL PROGRAM --	292,830	306,802	308,744	360,063
065100 -900-213	* Rustburg High *				
065100-1123-900-213	COMP MANAGERS/CLERKS RHS	23,905	24,226	26,304	27,621
065100-1311-900-213	COMP CAFETERIA WORKERS RH	54,735	47,740	69,413	75,109
065100-1312-900-213	COMP SUBSTITUTES RHS	1,052	4,701	2,450	2,450
065100-1313-900-213	COMP SUMMER SCHOOL WORKER	5,448	-235		
065100-2100-900-213	EMPLOYER COST FICA RHS	6,273	5,956	7,642	8,173
065100-2210-900-213	EMPLOYER COST VRS RHS				
065100-2220-900-213	EMPLOYER COST VRS-HYBRID	5,595	6,318	7,051	7,051
065100-2300-900-213	EMPLOYER COST HEALTH INS	6,675	6,829	15,180	16,700
065100-2400-900-213	EMPLOYER COST GROUP LIFE	586	746	582	611
065100-2500-900-213	EMPLOYER COST DISABILITY	165	224	210	250
065100-2710-900-213	WORKERS COMP RHS			1,451	1,451
065100-3000-900-213	RHS EXP - VANCO FEES				
065100-3900-900-213	INDIRECT COST RHS				
065100-5501-900-213	TRAVEL RHS	502	572	1,400	1,400
065100-6002-900-213	FOOD SUPPLIES RHS	139,404	179,519	128,012	141,176
065100-6003-900-213	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-213	SUPPLY CHAIN ASST - RHS				
065100-6016-900-213	OTHER SUPPLIES/SERVICES R	12,619	1,692	4,200	4,200
065100-8101-900-213	REPAIR/REPLACE EQUIPMENT	7,931	7,768	14,000	18,000
	-- TOTAL PROGRAM --	264,890	286,056	277,895	304,192
065100 -900-214	* Rustburg Middle *				
065100-1123-900-214	COMP MANAGERS/CLERKS RMS	23,256	29,959	31,989	33,564

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-1311-900-214	COMP CAFETERIA WORKERS RM	57,599	75,308	77,021	94,961
065100-1312-900-214	COMP SUBSTITUTES RMS	1,000	8,022	3,150	3,150
065100-1313-900-214	COMP SUMMER SCHOOL WORKER	4,780	1,995		
065100-2100-900-214	EMPLOYER COST FICA RMS	5,927	8,355	8,722	10,209
065100-2210-900-214	EMPLOYER COST VRS RMS	5,148	6,337	6,868	5,886
065100-2220-900-214	EMPLOYER COST VRS-HYBRID	1,049	1,869	2,363	3,769
065100-2300-900-214	EMPLOYER COST HEALTH INS	28,809	29,169	32,450	35,702
065100-2400-900-214	EMPLOYER COST GROUP LIFE	692	1,018	1,069	1,116
065100-2500-900-214	EMPLOYER COST DISABILITY	77	159	105	120
065100-2710-900-214	WORKERS COMP RMS			1,653	1,653
065100-3000-900-214	RMS EXP - VANCO FEES				
065100-3900-900-214	INDIRECT COST RMS				
065100-5501-900-214	TRAVEL RMS	136	311	1,600	1,600
065100-6002-900-214	FOOD SUPPLIES RMS	149,199	178,552	164,587	181,209
065100-6003-900-214	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-214	SUPPLY CHAIN ASST - RMS				
065100-6016-900-214	OTHER SUPPLIES/SERVICES R	14,891	9,214	5,400	5,400
065100-8101-900-214	REPAIR/REPLACE EQUIPMENT	2,389	500	18,000	16,000
	-- TOTAL PROGRAM --	294,952	350,768	354,977	394,339
065100 -900-215	* Tomahawk Elementary *				
065100-1123-900-215	COMP MANAGERS/CLERKS TES	24,036	24,548	26,304	27,621
065100-1311-900-215	COMP CAFETERIA WORKERS TE	57,993	55,791	72,227	79,006
065100-1312-900-215	COMP SUBSTITUTES TES	533	5,825	3,150	3,150
065100-1313-900-215	COMP SUMMER SCHOOL WORKER	4,255	4,221		
065100-2100-900-215	EMPLOYER COST FICA TES	5,859	6,764	8,023	8,031
065100-2210-900-215	EMPLOYER COST VRS TES	5,124	919	1,355	1,422
065100-2220-900-215	EMPLOYER COST VRS-HYBRID		4,377	4,596	4,827
065100-2300-900-215	EMPLOYER COST HEALTH INS	22,261	17,841	19,910	21,905
065100-2400-900-215	EMPLOYER COST GROUP LIFE	493	526	588	617
065100-2500-900-215	EMPLOYER COST DISABILITY		59	105	120
065100-2710-900-215	WORKERS COMP TES			1,860	1,860
065100-3000-900-215	TES EXP - VANCO FEES				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
065100-3900-900-215	INDIRECT COST TES				
065100-5501-900-215	TRAVEL TES	241	547	1,800	1,800
065100-6002-900-215	FOOD SUPPLIES TES	154,931	164,211	164,587	181,209
065100-6003-900-215	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-215	SUPPLY CHAIN ASST - TES				
065100-6016-900-215	OTHER SUPPLIES/SERVICEST	16,969	5,791	5,400	5,400
065100-8101-900-215	REPAIR/REPLACE EQUIPMENT	4,577	3,115	18,000	18,000
	-- TOTAL PROGRAM --	297,272	294,535	327,905	354,968
065100 -900-216	* William Campbell High *				
065100-1123-900-216	COMP MANAGERS/CLERKS WCHS	23,681	28,301	29,709	31,208
065100-1311-900-216	COMP CAFETERIA WORKERS WC	47,552	50,591	58,461	65,364
065100-1312-900-216	COMP SUBSTITUTES WCHS		4,422	1,750	1,750
065100-1313-900-216	COMP SUMMER SCHOOL WORKER	2,387	1,314		
065100-2100-900-216	EMPLOYER COST FICA WCHS	5,141	6,208	7,042	7,681
065100-2210-900-216	EMPLOYER COST VRS WCHS	4,147	4,957	5,204	5,466
065100-2220-900-216	EMPLOYER COST VRS-HYBRID	973	972	1,229	1,290
065100-2300-900-216	EMPLOYER COST HEALTH INS	17,483	17,714	19,910	35,460
065100-2400-900-216	EMPLOYER COST GROUP LIFE	492	582	611	890
065100-2500-900-216	EMPLOYER COST DISABILITY	71	83	266	295
065100-2710-900-216	WORKERS COMP WCHS			1,240	1,240
065100-3000-900-216	WCHS EXP - VANCO FEES				
065100-3900-900-216	INDIRECT COST WCHS				
065100-5501-900-216	TRAVEL WCHS	2,106	2,866	1,200	1,200
065100-6002-900-216	FOOD SUPPLIES WCHS	93,529	101,430	91,440	100,847
065100-6003-900-216	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-216	SUPPLY CHAIN ASST - WCHS				
065100-6016-900-216	OTHER SUPPLIES/SERVICEST	11,860	5,973	3,000	3,000
065100-8101-900-216	REPAIR/REPLACE EQUIPMENT	6,283	7,052	10,000	10,000
	-- TOTAL PROGRAM --	215,705	232,465	231,062	265,691
065100 -900-217	* Yellow Branch Elementar				
065100-1123-900-217	COMP MANAGERS/CLERKS YBES	23,256	27,826	30,234	31,208
065100-1311-900-217	COMP CAFETERIA WORKERS YB	44,370	67,904	72,893	78,617

SCHOOL CAFETERIA FUND		ACTUAL	ACTUAL	ADOPTED	SCHOOL REQ
FUND 207	EXPENDITURES	FY22	FY23	FY24	FY25
065100-1312-900-217	COMP SUBSTITUTES YBES	3,906	1,440	3,500	3,500
065100-1313-900-217	COMP SUMMER SCHOOL WORKER	5,137	3,966		
065100-2100-900-217	EMPLOYER COST FICA YBES	5,594	7,967	8,260	8,842
065100-2210-900-217	EMPLOYER COST VRS YBES	930			
065100-2220-900-217	EMPLOYER COST VRS-HYBRID	4,147	5,853	6,336	6,656
065100-2300-900-217	EMPLOYER COST HEALTH INS	9,144		15,180	16,700
065100-2400-900-217	EMPLOYER COST GROUP LIFE	484	565	593	897
065100-2500-900-217	EMPLOYER COST DISABILITIY	56	143	66	75
065100-2710-900-217	WORKERS COMP			1,860	1,860
065100-3000-900-217	YBES EXP - VANCO FEES				
065100-3900-900-217	INDIRECT COST YBES				
065100-5501-900-217	TRAVEL YBES	870	957	1,800	1,800
065100-6002-900-217	FOOD SUPPLIES YBES	188,908	215,159	181,695	181,312
065100-6003-900-217	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-217	SUPPLY CHAIN ASST - YBES				
065100-6016-900-217	OTHER SUPPLIES/SERVICIS Y	17,101	6,504	6,000	6,000
065100-8101-900-217	REPAIR/REPLACE EQUIPMENT	11,096	6,077	20,000	18,000
	-- TOTAL PROGRAM --	314,999	344,361	348,417	355,467
065100-1313-900-320	COMP SUMMER SCHOOL WORKER				
065100-2100-900-320	EMPLOYER COST FICA SUMMER				
065100-6003-900-320	SUMMER SCHOOL FOOD				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	3,855,366	4,082,199	4,313,350	4,630,227
65101	** SCH FOOD SERVICE-COMMO				
	-- TOTAL PROGRAM --				
065101-6003-900-000	National Sch Lunch-USDA C			299,187	477,839
	-- TOTAL PROGRAM --			299,187	477,839
	--TOTAL DEPARTMENT--			299,187	477,839
TOTAL - ** SCH	OOL FOOD SERVICE **	3,855,366	4,082,199	4,612,537	5,108,066
90000	** Non-Departmental **				
	-- TOTAL PROGRAM --				
91000	** Non-Departmental **				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY22	ACTUAL FY23	ADOPTED FY24	SCHOOL REQ FY25
	-- TOTAL PROGRAM --				
91400	** Expenditures **				
091400-9301	Undistributed Expenditure				
	-- TOTAL PROGRAM --				
93000	** TRANSFERS **				
093000-0205	Transfer Out to School Op				
	-- TOTAL PROGRAM --				
	Fund 207 Total Expenditures	3,855,366	4,082,199	4,612,537	5,108,066
	Total School Expenditures	100,837,236	111,038,829	110,140,689	112,492,255