

Campbell County Board of Supervisors

Fiscal Year 2026-2027
Proposed Budget

December 9, 2025

DATE	ACTIVITY
Tuesday, January 6 th	Budget Public Forum
Tuesday, January 13 th	Joint Meeting with School Board (7:00)
<i>Monday, January 26th</i>	<i>Staff Budget Review Meetings</i>
Tuesday, February 3 rd	Regular Board Meeting: Receive CIP
Tuesday, February 17 th	Budget Books Delivered to Board
Tuesday, February 24 th	Budget Work Session
Thursday, February 26 th	Budget Work Session (tentative) –Permission to Advertise
Sunday, March 8 th	Summary Budget Advertisement Runs
Sunday, March 15 th	Full Advertisement Runs
Tuesday, March 24 th	Budget Public Hearing
Tuesday, April 7 th	Budget Adoption

Recent Tax Reduction Actions

- Fiscal Year 2020
 - Reduced Personal Property Tax Rate by 5¢
 - Reduced BPOL Tax Rate by 5%
- Fiscal Year 2021
 - Reduced Machinery & Tools Tax by 5¢
 - Reduced Personal Property Tax Rate by 2¢
 - Authorized exemption for Logging Equipment
 - Increased eligibility for Elderly & Disabled Tax Relief
- Fiscal Year 2022
 - Reduced Personal Property Tax Rate by 2¢
- Fiscal Year 2023
 - Reduced Personal Property Tax Rate by 5¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%

Recent Tax Reduction Actions

- Fiscal Year 2024
 - Reduced Personal Property Tax Rate by 20¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%
 - Reduced Real Estate Tax Rate by 7¢
 - Reduced BPOL rates by 5%
- Fiscal Year 2025
 - Reduced Personal Property by 5¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%
 - Reduced BPOL Rate by 1¢ in each classification
 - Public Safety Volunteer Personal Property exemption on one vehicle
- Fiscal Year 2026
 - Reduced Personal Property by 10¢ (Returned Personal Property Tax Assessment ratio to 100% from 80%)
 - Reduced BPOL Rate by 3% in each classification

Current Property Tax Rates

- \$0.45 per \$100 on the assessed Real Estate (including minerals), Public Service Utilities Real Estate, and Manufactured Homes;
- \$3.95 on all Personal Property and Public Service Personal Property with the exception of a levy of \$3.80 for Motor Homes and Campers and Other Non-Motorized Pull Behind Recreational Trailers;
- \$3.20 on vehicles that are for hire and receive an apportioned tax;
- \$3.20 for Machinery and Tools;
- 2% for Transient Occupancy Tax; and
- BPOL Tax as follows:
 - Contractors \$0.1304 per \$100 of gross receipts;
 - Retail Sales \$0.1654 per \$100 of gross receipts;
 - Personal Service & Repair \$0.2967 per \$100 of gross receipts;
 - Professional Service \$0.4281 per \$100 of gross receipts; and
 - Wholesale \$0.0340 per \$100 of gross purchases

How Do We Compare?

Locality	Real Estate	Pers. Prop.	Veh. For Hire	M&T	Trans. Occup.	Merch Cap.	B.P.O.L Contractor, Retail, Personal Service, Professional, Wholesale
Campbell	\$.45	\$3.95*	\$3.20	\$3.20	2%	n/a	\$.13, .17, .30, .43, .03
Amherst	\$.61	\$3.45	\$3.45	\$2.00	5%	\$3.95	\$.13, .20, .31, .50, .05
Appomattox	\$.63	\$3.00	\$3.00	\$3.35	2%	\$1.00	n/a
Bedford	\$.41	\$2.35	\$2.35	\$1.20	7%	n/a	n/a
Charlotte	\$.41	\$3.46	\$3.46	\$3.00	n/a	\$3.20	n/a
Halifax	\$.50	\$3.85	\$3.85	\$1.26	5%	n/a	n/a
Lynchburg	\$.84	\$3.80	\$3.80	\$3.00	6.5% + \$1/night	n/a	\$.15, .19, .34, .55, .26+\$20
Pittsylvania	\$.56	\$9.00	\$9.00	\$4.50	4%	\$2.75	n/a

Personal property tax rates per \$100 of assessed value are shown; however, the percentage of assessed value taxed for personal property varies among localities making a direct comparison difficult. Example: Pittsylvania taxes 30% of the value, and then reduces the bill to 61% of that total. Campbell taxes 50% of the value.

**Campbell County's B.P.O.L. rates are rounded to the nearest penny in the chart; however, they are actually .1304, .1654, .2967, .4281, and .0340.

Revenue Projections

General Fund Revenues

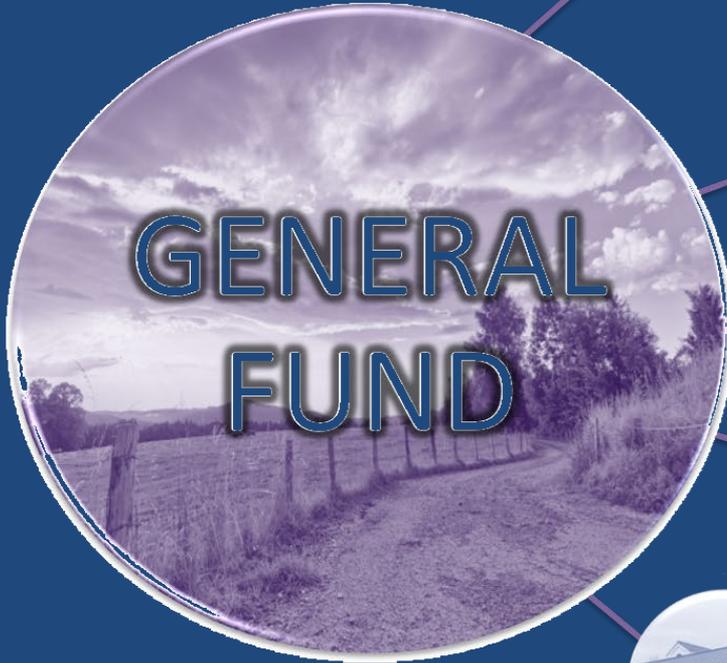
Where They Come From

Local Revenues

- Property Taxes
- Other Local Taxes
- Permits, Fees & Licenses
- Fines & Forfeitures
- Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

State & Federal Revenues

- State Revenues
 - Non-Categorical
 - Shared Expense
 - Welfare/DSS
 - Other-Categorical
- Federal Revenues
 - Categorical (Public Safety)
 - Categorical (Social Services)



General Property Taxes

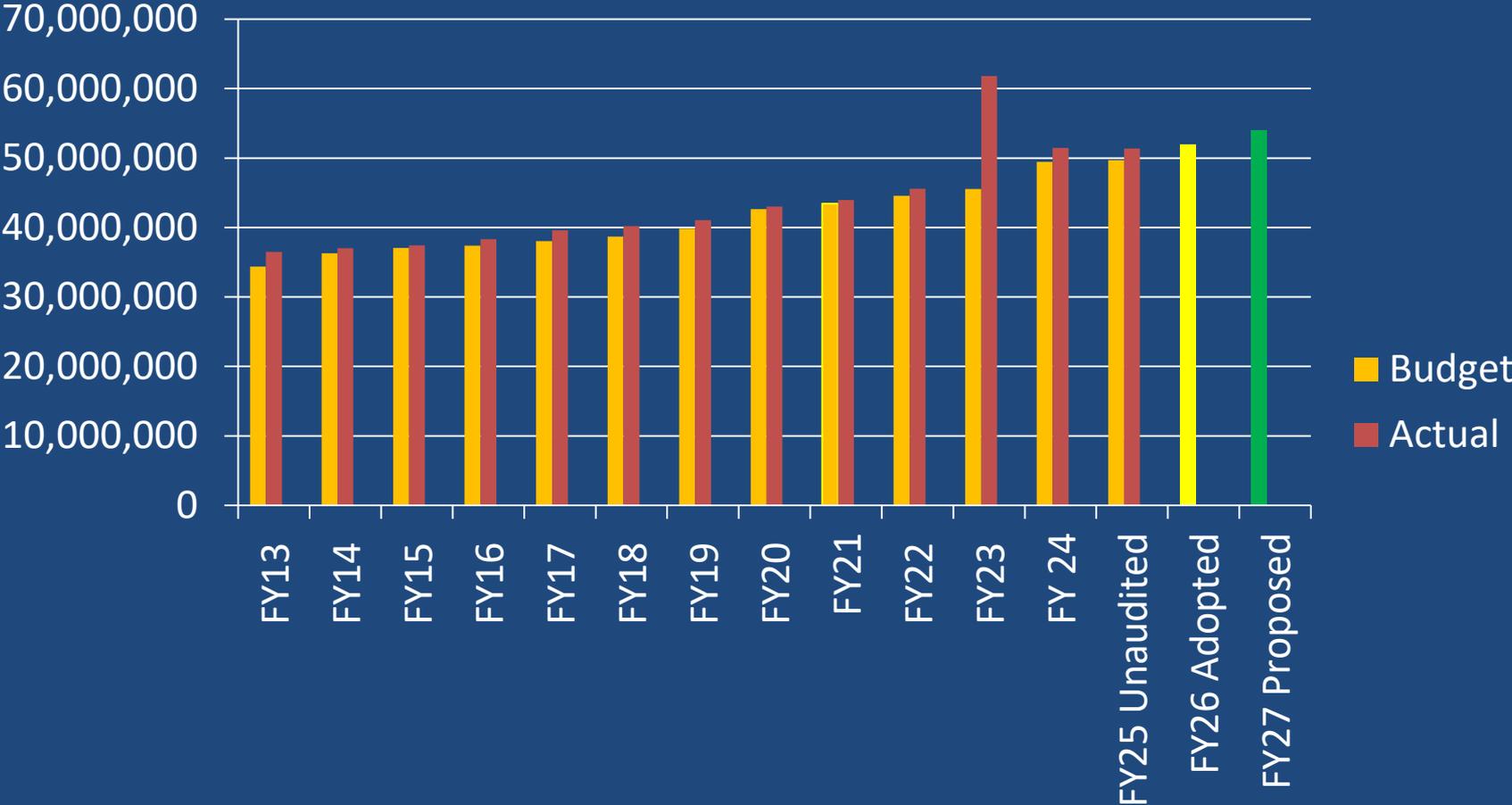
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery & Tools Tax
- Penalties on Delinquent Taxes
- Interest on Delinquent Taxes
- Debt Setoff/Administrative Fees

General Property

Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$51,629,547	\$54,016,478

\$2,386,931 Increase

General Property Taxes



Other Local Taxes

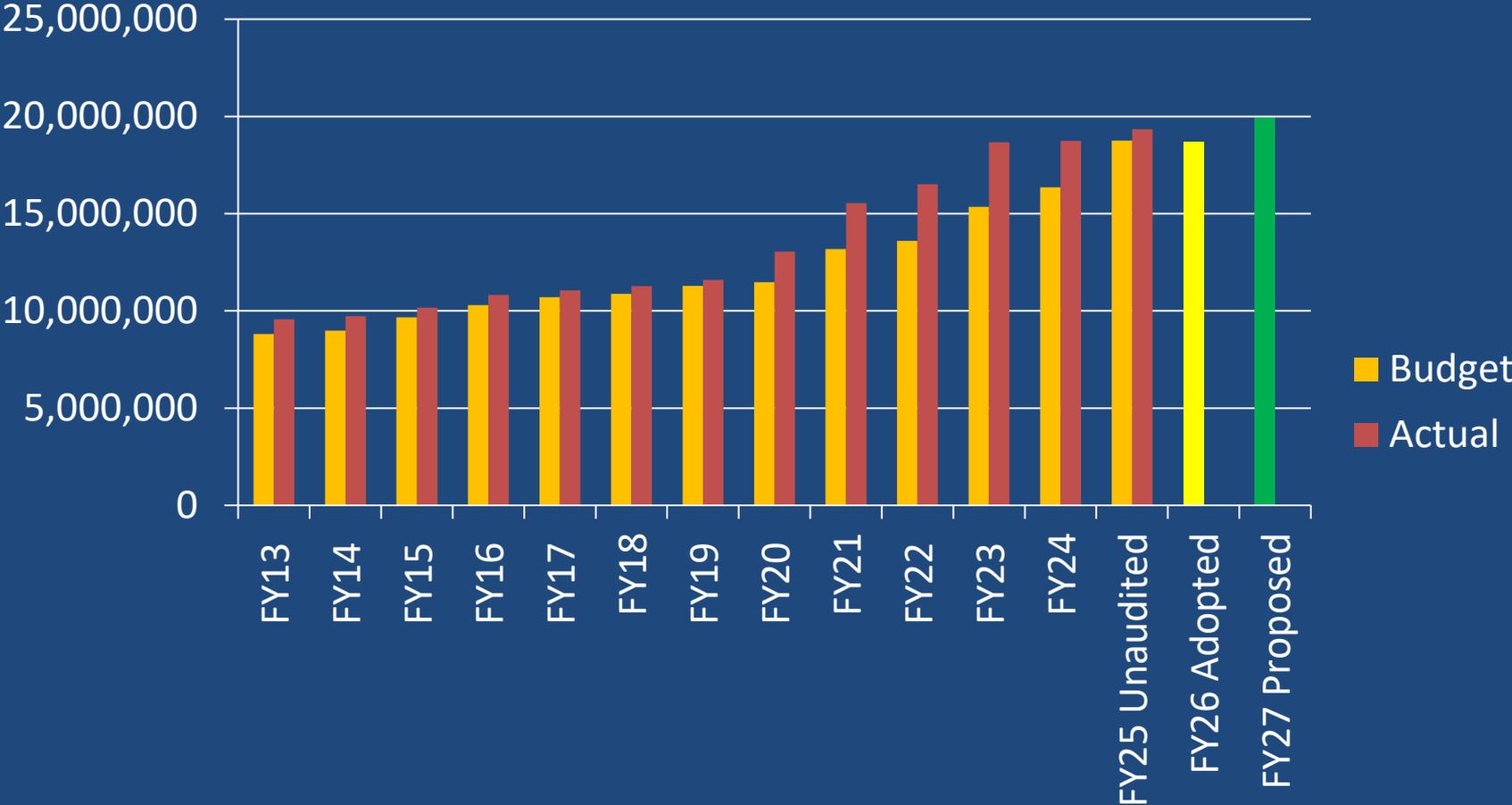
- Local Sales & Use Tax
- Transient Occupancy Tax
- Meals Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle License Fee

Other Local Taxes

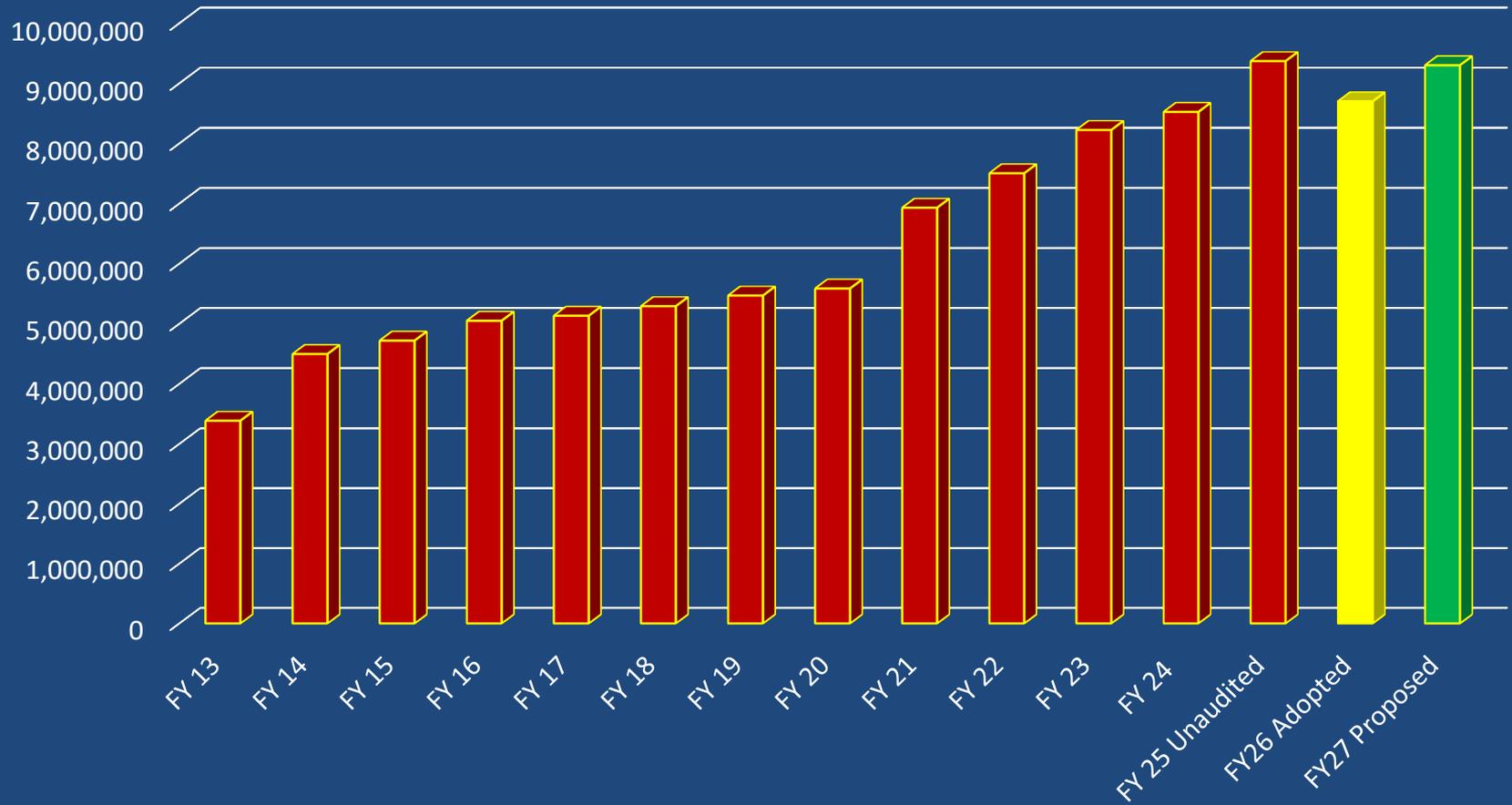
Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$18,698,865	\$19,897,850

\$1,198,985 Increase

Other Local Taxes



Sales Tax History



Charges for Services

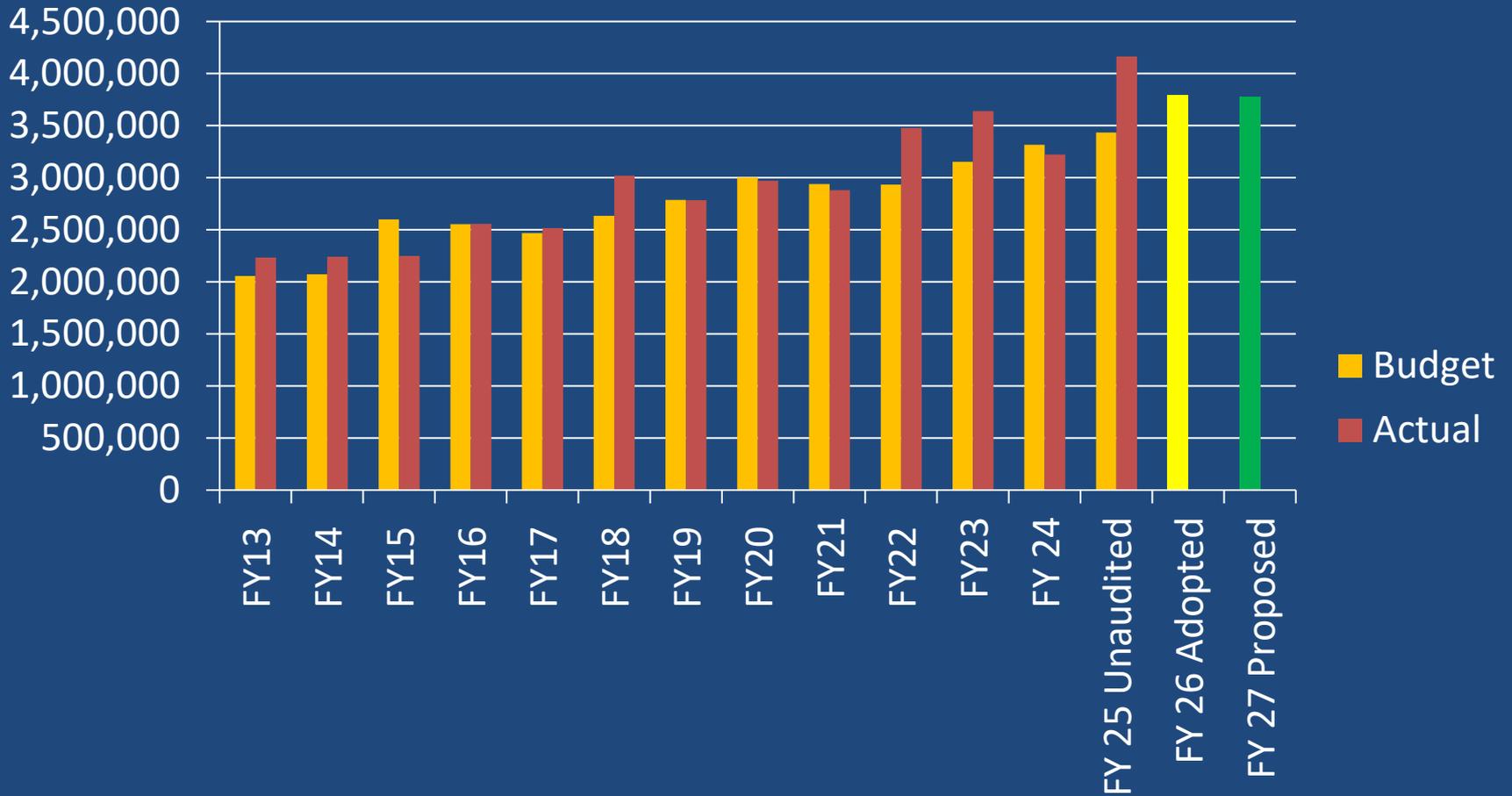
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips
- Library Receipts – Fines
- Library Receipts – Copier/fax
- Library Miscellaneous
- Library Receipts Lost/Damaged Books
- Sale of County Maps/GIS

Charges for Services

Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$3,787,812	\$3,774,242

(\$13,570) Decrease

Charges for Services



Fines & Forfeitures

- County Court Fines & Forfeitures
- Courthouse Maintenance Fee
- Courthouse Security Fee
- Jail Administration Fees
- Parking Fines
- E-Summons

Revenue from Use of Money

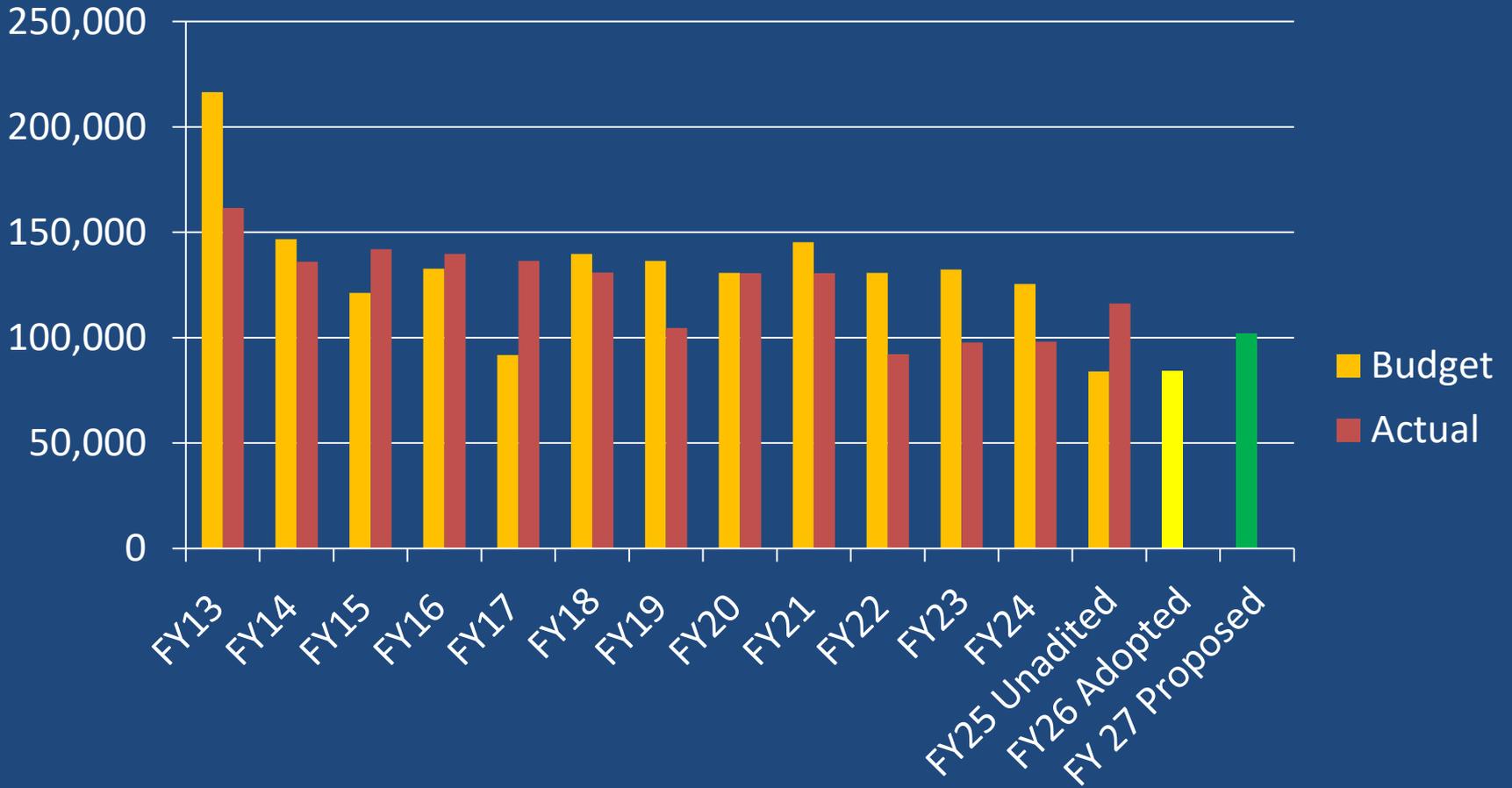
- Interest on Investments
- Rental of General Property

Fines and Forfeitures Use of Money & Property

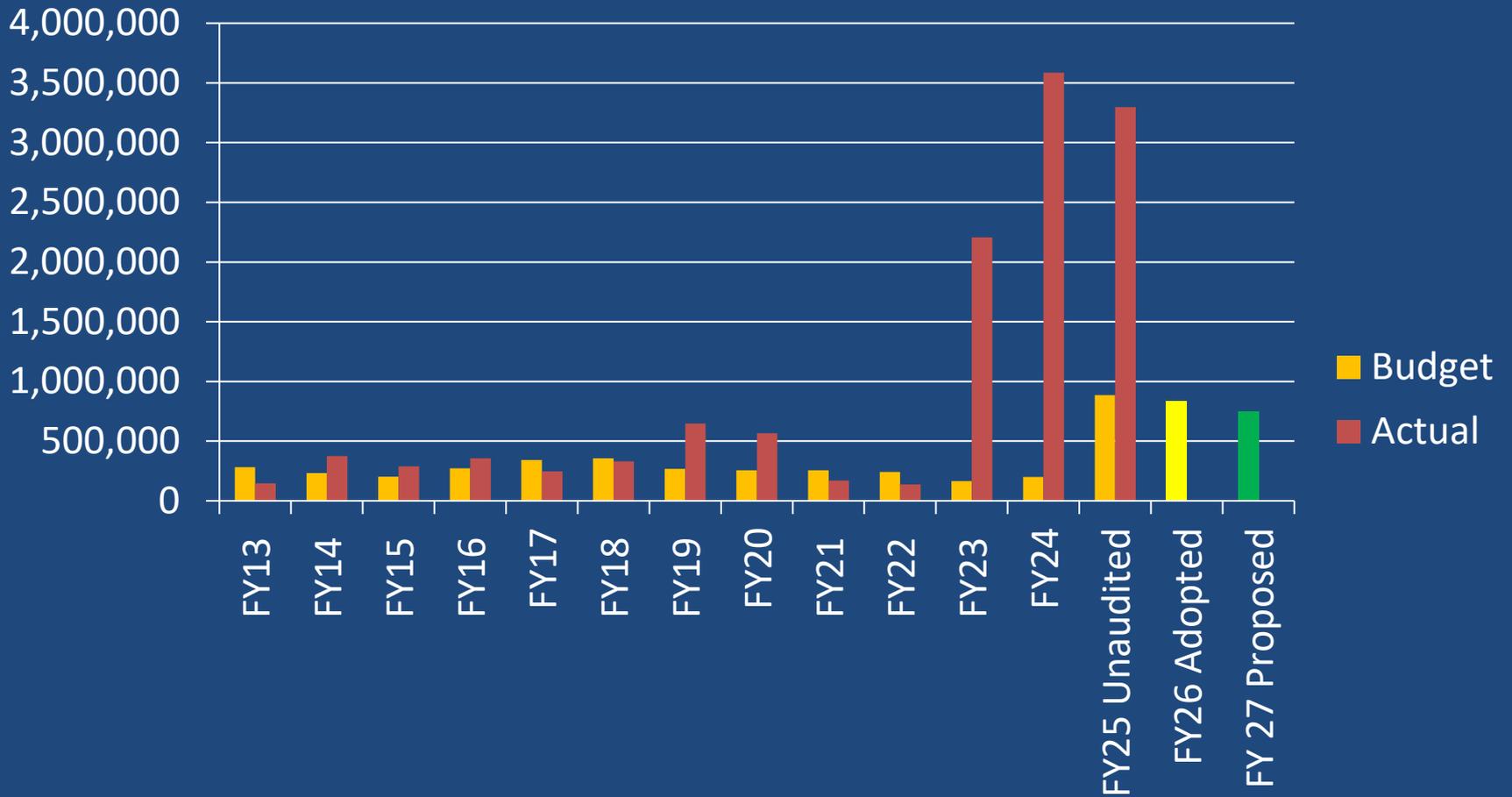
	Fiscal Year 2026-2026 Adopted	Fiscal Year 2026-2027 Proposed
	\$84,000	\$102,000
	\$835,000	\$750,000
Total	\$919,000	\$852,000

(\$67,000) Decrease

Fines & Forfeitures



Revenue from Use of Money



Miscellaneous Revenue

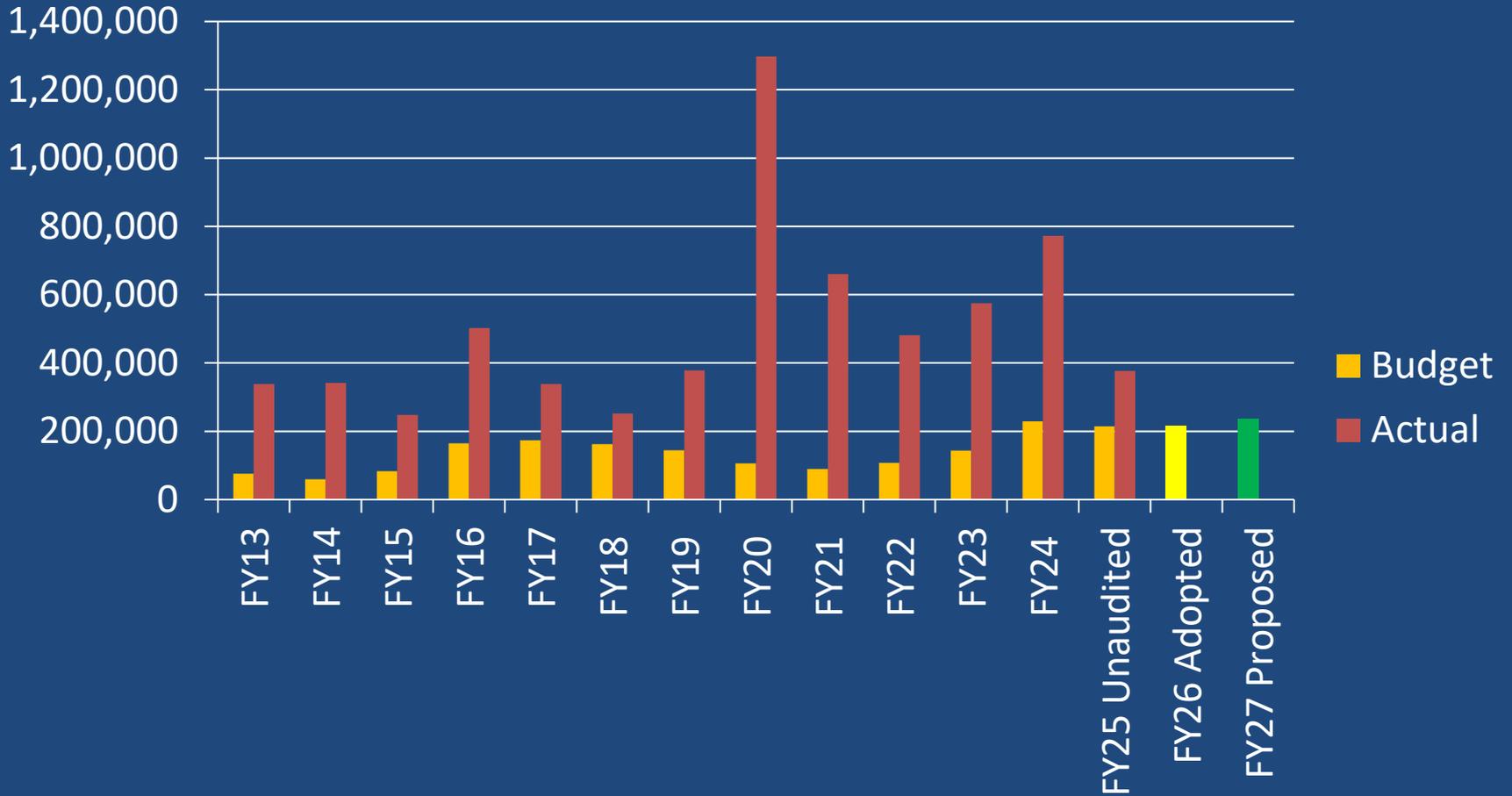
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Insurance Recoveries
- Unclaimed Proceeds from Land Sales
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

Miscellaneous Revenue

Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$215,000	\$236,400

\$21,400 Increase

Miscellaneous Revenue



Permits, Fees & Licenses

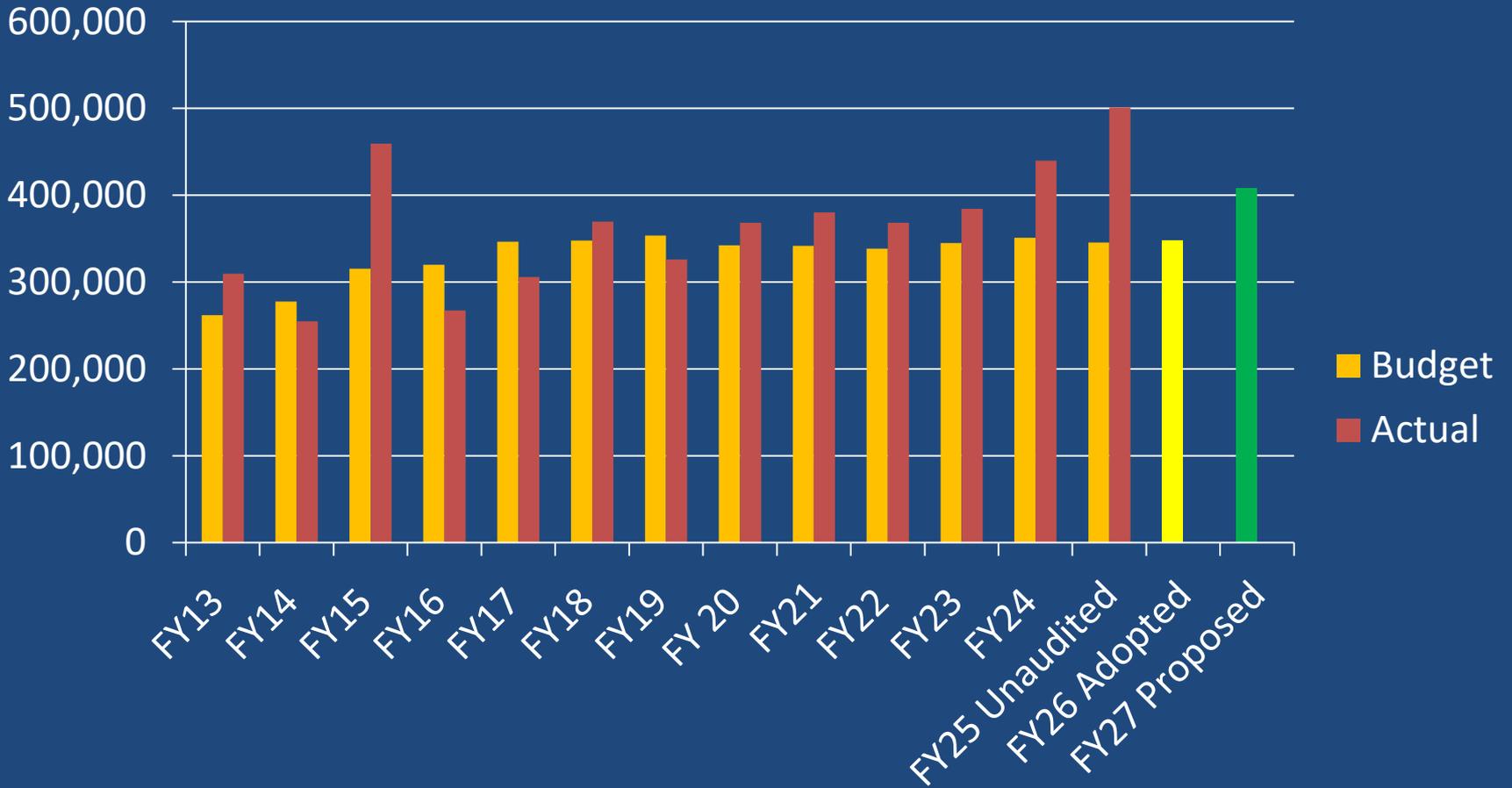
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks
- Plan Review Fee/Towers
- Plan Review Fee/PEC Applications

Permits, Fees & Licenses

Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$348,550	\$408,600

\$60,050 Increase

Permits, Fees & Licenses



Recovered Costs

- School Funded Resource Officer
- International Crimes Against Children (ICAC)
Funded Officer

Recovered Costs

Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$955,327	\$1,100,455

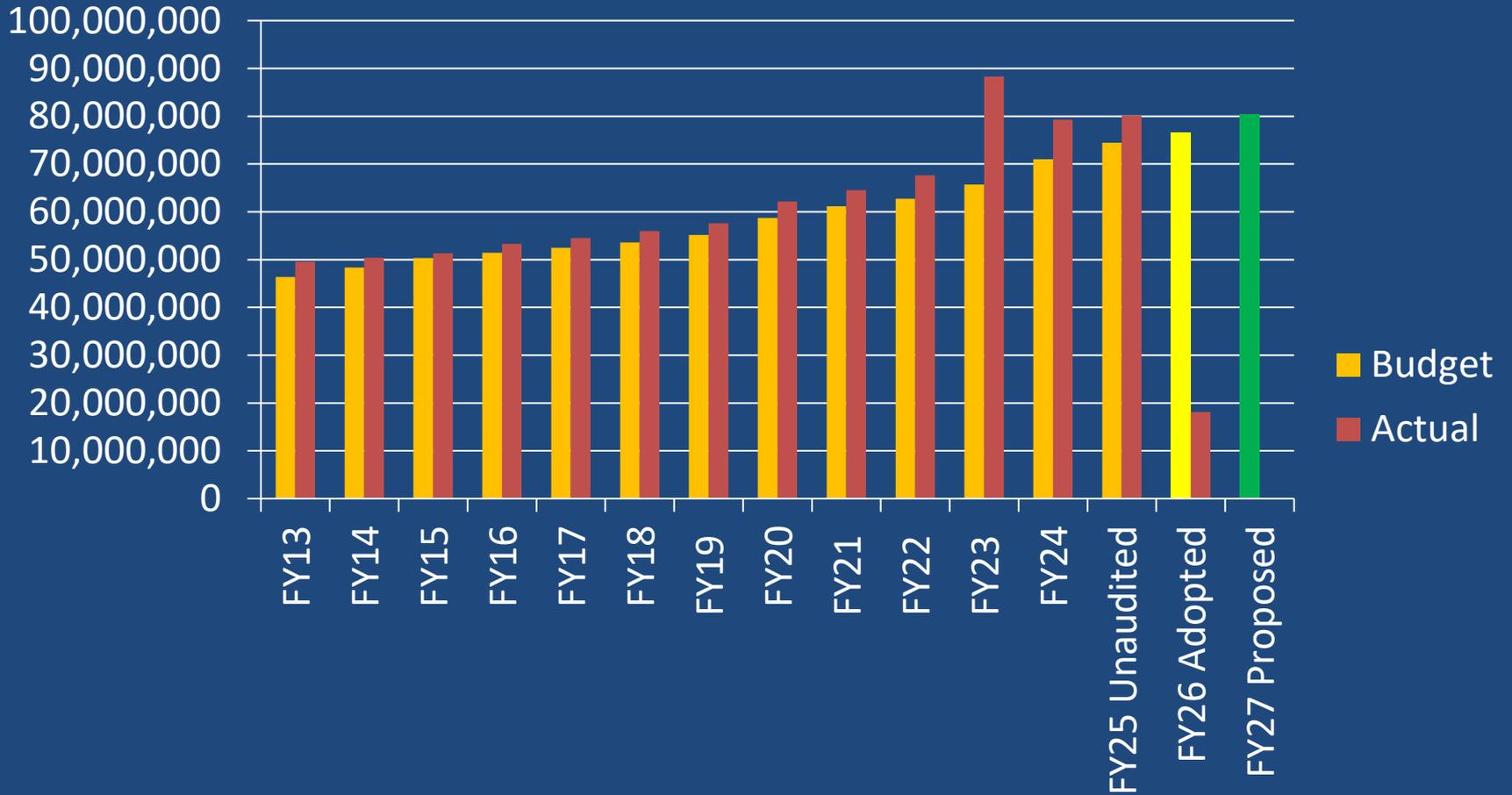
\$145,128 Increase

LOCAL REVENUES

Fiscal Year 2025-2026 Adopted	Fiscal Year 2026-2027 Proposed
\$76,554,101	\$80,286,025

\$3,731,924 Increase (5%)
Less (\$0 Meals Tax Increase)
\$3,731,924

Grand Total Local



Grand Total Local By Category

