

The logo for Campbell County, VA, features the word "Campbell" in a white, cursive script font. Below it, the words "COUNTY, VA" are written in a smaller, yellow, sans-serif font. A yellow brushstroke underline is positioned beneath the letter "b" in "Campbell".

Campbell
COUNTY, VA

FY 2027

*ADMINISTRATOR'S
PROPOSED
BUDGET*

*Building Momentum:
Moving Campbell Forward*

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Meet
Your **Campbell County**
Board of Supervisors



Mr. Tom Lawton
Altavista District
Chairman



Mr. Charlie Watts
Brookneal District
Vice-Chairman



Mr. Matt Cline
Concord District



Mr. Jon Hardie
Rustburg District



Mr. Kenny Brown
Spring Hill District



Mr. Paul Dowdy
Sunburst District



Mr. Justin Carwile
Timberlake District



Constitutional Officers

Valerie Younger
Clerk of the Circuit Court

Michele Roakes
Commissioner of the Revenue

Manda Witkowski
County Treasurer

Paul McAndrews
Commonwealth's Attorney

Winston 'Whit' Clark, III
Sheriff

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From *Your* County Administrator



Frank Rogers

Analyst. Mrs. Beth Worth in the Employee Relations provided invaluable help in compiling the budget books. I thank them for their work and assistance.

In developing this year's budget proposal, it is apparent that there are competing priorities for scarce resources. At the Board's recent retreat, discussion included the value of staff; the importance of good schools; a desire for enhanced economic development; and an appetite for tax rate reductions. In the absence of a clear consensus around how to best address those priorities, this year I am offering four separate strategies for your consideration. These options attempt to provide opportunities to balance the Fiscal Year 2026-2027 budget in a manner that best reflects the Board's appetite for: reducing tax rates; adequately staffing operations; supporting education; and supporting economic development and capital needs.

Because staff are our single greatest asset and because adequate staff are required to achieve any of the four strategies proposed herein, each of the options provided for the Board's consideration includes a 5% across the board increase for all county full-time positions and the inclusion of seven (7) new positions. (next page)

Dear Members of the Board, Constituents, and Staff:

I am pleased to present the proposed Fiscal Year 2026-2027 Budget for your consideration. This spending plan reflects the thoughtful collaboration and diligent efforts of a dedicated team committed to responsible stewardship of public resources.

This year's Budget Team included: Mr. Clif Tweedy, Deputy County Administrator; Mr. Paul Harvey, Assistant County Administrator; Ms. Anne Blair, Director of Management Services; Mr. Cody Everett, Deputy Director of Management Services; Mrs. Callie Dombrowski, Budget Manager; Mrs. Brooke Wright, Office Manager; Mr. Grant Jennings, Procurement Manager; and Mrs. Stacey Tidwell, Finance

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DEPARTMENT	POSITION	SALARY + BENEFITS
Information Technology	Network/Systems Administrator	\$102,402
Registrar	Administrative Clerk-Assistant Registrar	\$60,409
Environmental Management	Planner	\$98,262
Sheriff	Administrative Aide III	\$78,406
Recreation	Program Manager I	\$72,246
Public Safety	Pharmacy/Logistics Manager	\$87,111
Public Safety	Assistant Fire Marshal	\$91,064
TOTAL		\$589,900



Taken together, these actions will enhance the County's competitiveness around retention and recruitment and ensure that departments are adequately staffed to meet the service demands of the community.

As you review the detailed documentation herein, you will note that revenue projections are \$2,000,000 above recommended expenditure lines (excluding any increased funding for schools or any funds to meet the needs in the CIP). I would respectfully recommend that Board members give consideration to how you would best like to utilize this projected revenue growth. The Budget must ultimately reflect the desired priorities of the Board, and so I respectfully offer the following options for your consideration:

STRATEGY 1

- 5% across the board raises;
- 7 new positions;
- Additional funding for volunteer fire and rescue entities;
- Additional funding toward health insurance; and
- A \$2,000,000 increase in funding for education.

Based upon the School Division's projected need for \$3.7 million in additional support, this does not fully fund their need, but it does represent a significant increase in local support. This strategy leaves a significant deficit in CIP funding.

STRATEGY 2

- 5% across the board raises;
- 7 new positions;
- Additional funding for volunteer fire and rescue entities;
- Additional funding toward health insurance; and
- A \$2,000,000 increase in funding for the capital improvement plan.

This option would level-fund schools despite their stated need for \$3.7 million in additional support. However, the additional \$2,000,000 for the CIP would fully fund the deficit of 1,767,182.

STRATEGY 3

- 5% across the board raises;
- 7 new positions;
- Additional funding for volunteer fire and rescue entities;
- Additional funding toward health insurance; and
- A \$2,000,000 reduction in tax rates.

This strategy would equate to a 52¢ decrease in the personal property rate, taking it from a 3.95 per \$100 rate to a 3.43 per \$100 rate. This strategy would mean level funding for schools. It also leaves the significant deficit in the capital plan.

STRATEGY 4

- 5% across the board raises;
- 7 new positions;
- Additional funding for volunteer fire and rescue entities;
- Additional funding toward health insurance;
- Increase Revenue from use of money by \$2,000,000;
- \$2,000,000 increase in funding for education;
- \$1,767,182 increase in funding for the capital improvement plan; and
- 6¢ reduction in Personal Property Tax Rate.

Under this option, the projected revenue from interest earnings would be increased by \$2,000,000. This would increase the transfer to the CIP, for fiscal year 2027 only, by \$1,767,182—enough to balance the CIP for Fiscal Year 2026–2027. The balance of \$232,818 would enable a 6¢ reduction in the Personal Property Tax Rate. In so doing, the Board would fund a \$2,000,000 increase for schools; fully fund the 2027 needs of the CIP; and provide a tax reduction.

It should be clear that such a strategy is a one-time bridge to next year's budget, when revenues will reflect growth from the reassessment. Relying on interest revenue as an ongoing source of funding is ill-advised. However, our recent trend suggests we can increase the projection for one year. It will then be incumbent upon the Board and staff to devise more sustainable practices to fund future needs. This will effectively mean that next year, the Board will need to retain some amount of revenue growth from the reassessment to offset the need for additional capital funding.



I recommend Strategy 4.

	5% ATB RAISE	7 NEW FTES	INC. VOL. FIRE & RESCUE	10% EMPLOYER INCREASE HEALTH INSURANCE	INCREASE FOR SCHOOLS	INCREASE FOR CAPITAL IMPROVEMENT PLAN (CIP)
STRATEGY 1	\$1,358,837	\$589,900	\$72,700	\$184,561	\$2,000,000	
STRATEGY 2	\$1,358,837	\$589,900	\$72,700	\$184,561		\$2,000,000
STRATEGY 3	\$1,358,837	\$589,900	\$72,700	\$184,561		
STRATEGY 4	\$1,358,837	\$589,900	\$72,700	\$184,561	\$2,000,000	\$1,767,182

OVERVIEW

Department requests for Fiscal Year 2026-2027 totaled \$105,123,184. The budget team cut \$730,770 from these requests, bringing the expenditures to \$104,392,414.

The budget proposal presented here projects a total increase in revenues of **\$6,721,207**. Total revenues for the proposed budget are **\$106,392,414**. This represents a 6.7% increase over the adopted Fiscal Year 2025-2065 Budget or a 1.4% increase over total actual revenues from Fiscal Year 2024-2025. This projected revenue includes an increase of \$975,000 should the Board adopt a Transient Occupancy Tax rate of 7%. It also reflects projected growth in real estate, personal property tax revenues, machinery & tools, and sales tax revenues. State revenues reflect an increase of \$1,869,421.

LOCAL REVENUES

Of the \$6,721,207 in total revenue growth, Local Revenues are projected to increase by \$4,691,136. Real Estate taxes are anticipated to increase by \$1,300,000, and Personal Property Taxes are projected to grow by \$751,715. Sales Tax revenues are also expected to increase, so we have increased our projected revenue in this category from \$8,700,000 in FY26 to \$9,300,000— an increase of \$600,000.

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

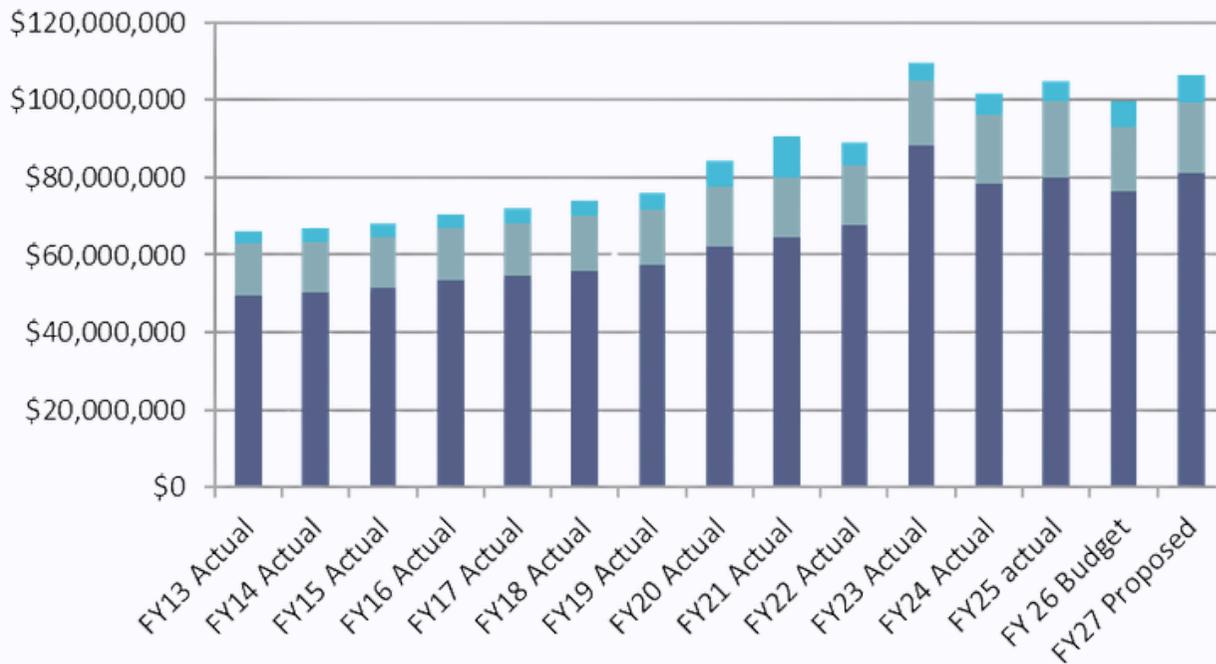
LOCAL REVENUE	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	+ INC/ - DEC
General Property Taxes	\$51,337,404	\$51,629,547	\$53,892,720	\$2,263,173
Other Local Taxes	\$19,342,372	\$18,698,865	\$20,897,850	\$2,198,985
Permits, Fees & Licenses	\$500,911	\$348,550	\$408,600	\$60,050
Fines & Forfeitures	\$116,261	\$84,000	\$102,000	\$18,000
Charges For Service	\$4,164,636	\$3,787,812	\$3,794,901	\$7,089
Miscellaneous Revenue	\$373,846	\$215,000	\$314,400	\$99,400
Recovered Costs	\$948,795	\$955,327	\$1,084,766	\$129,439
Use of Money & Property	\$3,294,832	\$835,000	\$750,000	(\$85,000)
TOTAL	\$80,080,079	\$76,554,101	\$81,245,237	\$4,691,136

Proposed Budget

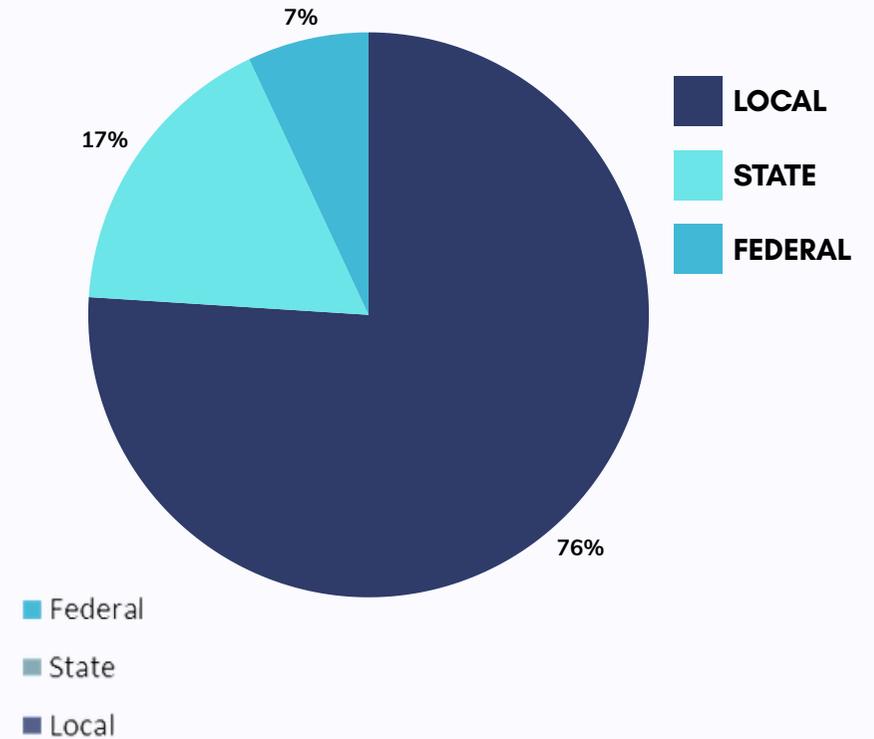


It is within these revenue constraints that I present budget-balancing strategies for your consideration.

REVENUE HISTORY



REVENUE SOURCES



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

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

TAX RATES

The projected revenues included here for your consideration do not include any tax reductions. In fact, the revenues include the adoption of a Transient Occupancy Tax rate of 7%. However, tax reductions that have been authorized over the past several fiscal years are:

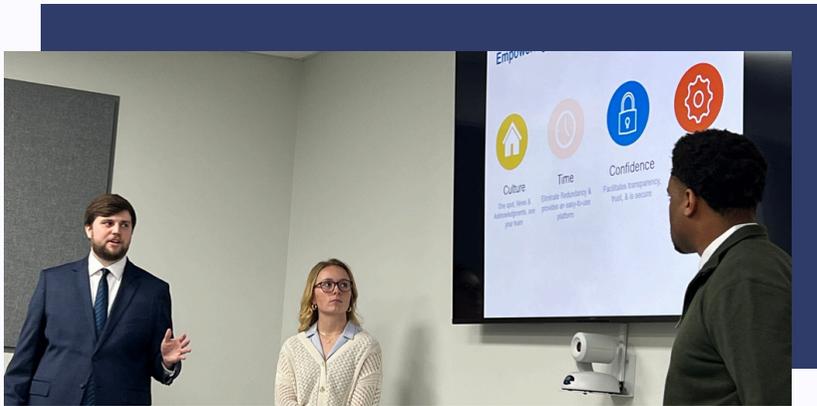
- Fiscal Year 2019–2020 Reduced the Personal Property rate by 5¢
- Fiscal Year 2019–2020 Reduced the BPOL tax rates by 5%
- Fiscal Year 2020–2021 Reduced Machinery & Tools rate by 5¢
- Fiscal Year 2020–2021 Reduced the Personal Property rate by 2¢
- Fiscal Year 2020–2021 Authorized an Exemption for Logging Equipment
- Fiscal Year 2020–2021 Increased eligibility threshold for Elderly & Disabled Tax Relief
- Fiscal Year 2021–2022 Reduced the Personal Property rate by 2¢
- Fiscal Year 2022–2023 Reduced Personal Property rate by 5¢ and applied an 80% assessment ratio
- Fiscal Year 2023–2024 Reduced Real Estate rate by 7¢;
- Fiscal Year 2023–2024 Reduced Personal Property rate by 20¢ and applied an 80% assessment ratio
- Fiscal Year 2023–2024 Reduced BPOL by 5%.
- Fiscal Year 2024–2025 Reduced Personal Property rate by 5¢ and applied an 80% assessment ratio
- Fiscal Year 2024–2025 Reduced BPOL by 1¢ in each classification
- Fiscal Year 2024–2025 Provided an exemption for one vehicle for active public safety volunteers
- Fiscal Year 2025–2026 Reduced Personal Property rate by 10¢. Returned assessment ratio to 100%
- Fiscal Year 2025–2026 Reduced BPOL by 3% in each classification



WHERE DOES IT ALL GO?

The proposed budget represents an increase in expenditures of **\$4,721,207 before the Board determines how to utilize the other \$2,000,000 of projected revenue**. Key expenditure increases driving this spending include the following:

- \$2,014,384 increase in the Children’s Services Act category. These are mandatory services to eligible families that meet the State-prescribed eligibility threshold.
- \$809,838 increase in transfers reflecting additional funds for Solid Waste (\$127,501) and the creation of the Tourism Fund (\$600,000), and an increase toward the CIP (\$82,337)
- \$589,900 to fund seven new positions.
- \$627,039 increase in Social Services Administration.



COMPENSATION

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

DATE	BUDGETED INCREASE	SOCIAL SECURITY COLA + THAT YEAR
July 2015	2% Across-the-Board	1.7%
July 2016	0% Across-the-Board	0%
August 2017	2% Across-the-Board 4% Public Safety	0.3%
July 2018	2% Across-the-Board 4% Public Safety	2%
July 2019	3% Across-the-Board	2.8%
December 2020	\$1,354 Across-the-Board	1.6%

DATE	BUDGETED INCREASE	SOCIAL SECURITY COLA + THAT YEAR
July 2021	5% Across-the-Board	1.3%
July 2022	5% Across-the Board	5.9%
July 2023	7% Across-the-Board (5% Jul 1 + 2% in Dec)	8.7%
July 2024	3% Across-the Board	3.2%
July 2025	3% Across-the-Board +(\$1.5% Bonus in July)	2.5%
July 2026	5% Proposed Across-the-Board	2.8%

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 24th to review and discuss this proposed budget.

FISCAL YEAR 2027 BUDGET MESSAGE DETAIL

The proposed total Fiscal Year (FY) 2027 budgeted expenditures for the General Fund are \$104,392,414, which is \$4,721,207 greater than the current year budget, for an increase of 4.7%.

LOCAL EXPENDITURE INCREASES AND DECREASES FOR GOVERNMENT OPERATIONS

There is a proposed compensation increase of 5% for full-time County staff and Compensation Board positions, effective July 1, 2026.

The State General Assembly previously approved a bill raising the minimum wage. Additional increases are possible in January 2027. The costs associated with this raise have been incorporated into the budget for FY 2027 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 \$3,501,117. They are arranged in descending order with department (Dept.) and line-item information included with each expense.

1. \$2,000,000 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 \$2,000,000 increase, approximately 2/3 will be reimbursed by the State and 1/3 will be paid by the County.
2. \$809,838 increase in total Transfers for Dept. 93000. \$600,000 transfer to Tourism Opportunity Fund in line item (TBD),



3. \$127,501 increase to the Solid Waste Fund in line item 0515 primarily to cover higher tipping fees and an increase in part-time salaries, and \$82,337 increase to Capital Improvement Fund in line item 0302.
3. \$76,726 increase in Economic Development, Dept. 81500, line item 5891, Lynchburg - Annual Service, due to retain the remainder of the annual service fee paid to the City of Lynchburg in the Tax District CIP for future projects.
4. \$70,000 increase in Public Assistance Services, Dept. 53210, line item 5706, AFDC-FC due to increased cost of room, board, and supplemental clothing for foster children.
5. \$51,709 increase in Sheriff's Department, Dept. 31200, line item 3313, Maint/Repair - EDP Equipment due to new vendor for Livescan maintenance, increased subscription services, and In-Car Cameras Maintenance being moved out of IT and into the Sheriff's Department.
6. \$50,000 increase in Public Assistance Services, Dept. 53210, line item 5718, IV-E Adoption Subsidy due to an increase in the Federal Adoptive Subsidy.

7. \$48,466 in EMS Services, Dept. 32500, line item 3329, Maint Contract - Other Equipment due to increased maintenance costs, and these funds being moved out of line item 6014 Other Operating Supplies.
8. \$44,720 increase in Volunteer Amb/Rescue Squads, Dept. 32300, line item 5305, Motor Vehicle Insurance due to increased costs of Property and Casual insurance for volunteers.
9. \$42,836 increase in Volunteer Fire Companies, Dept. 32200, line item 5305, Motor Vehicle Insurance due to increased costs of Property and Casual insurance for volunteers.
10. \$40,000 increase in Maintenance of Buildings & Grounds, Dept. 43400, line item 3200, Temporary Help Services, due to increased use of contracted labor and less funding for part-time help.
11. \$40,000 increase in Public Assistance Services, Dept. 53210, line item 5704, Auxiliary Grant Payments due to Cost-of-Living Adjustment (COLA) rate increase and increased case load.
12. \$38,507 increase in Supplemental-Local Health, Dept. 51200, line item 5610, Payments to Local Health, due to rising costs paid to Campbell County Health Department.
13. \$37,622 increase in EMS Services, Dept. 32500, line item 3314, Maint/Repair - Communications Equip due to installation of 2 mobile radios and associated equipment.
14. \$30,693 increase in Sheriff's Department, Dept. 31200, line item 3860, Special Investigation Fees due to increased needs of the Crime Suppression Unit (CSU).
15. \$25,000 increase in Real Estate Office, Dept. 12350, line item 3190, Other Professional Services due to increased cost of reassessment services.
16. \$25,000 increase in Treasurer, Dept. 12410, line item 5210, Postage, due to increased cost of postage and higher volume of delinquent bills.



17. \$25,000 increase in EMS Services, Dept. 32500, line item 3110, EMS Billing Services, due to a projected increase in billing collections to \$2,750,000.
18. \$25,000 increase in Maintenance of Buildings & Grounds, Dept. 43400, line item 3345, Maint/Repair - HVAC Repairs, due to increased cost of maintenance and a request to replace 2 HVAC units.
19. \$20,000 increase in Public Assistance Services, Dept. 53210, line item 5726, View Services, due to increase in work-related supported services for TANF clients.

Expenditure decreases equal to or greater than \$20,000, excluding compensation and benefits lines, are listed below and total (\$724,665).

They are arranged in descending order with department (Dept.) and line-item information included with each decrease.

1. \$280,000 decrease in Local Corrections, Dept. 33200, line item 7010, Blue Ridge Regional Jail, due to the County's proportional cost decline from Blue Ridge Regional Jail Authority for housing County inmates.
2. \$65,000 decrease in Treasurer, Dept. 12410, line item 5890, Misc Fees & Charges.
3. \$50,000 decrease in Public Assistance Services, Dept. 53210, line item 5719, State Adoption Subsidy.
4. \$49,175 decrease in Information Technology, Dept. 12510, line item 3323, Maint Contract - EDP Equipment, due to moving expense for In-Car Cameras into Sheriff's Department.
5. \$47,974 decrease in EMS Services, Dept. 32500, line item 6014, Other Operating Supplies, due to maintenance contracts being moved to line item 3329 Maint Contract - Other Equipment.
6. \$45,400 decrease in Fuel Services, Dept. 12520, line item 6008, Gas, Oil, Grease.
7. \$41,869 decrease in Special Tax Districts, Dept. 96100, line item 0100, TWID - Special Tax District, to reflect the amount included in the 2025 County Land Book.
8. \$36,000 decrease in EMS Services, Dept. 32500, line item 6008, Gas, Oil, Grease.
9. \$30,600 decrease in EMS Services, Dept. 32500, line item 8119, Personal Protective Equipment.

10. \$29,697 decrease in EMS Services, Dept. 32500, line item 8201, Medical Equipment.
11. \$28,400 decrease in Information Technology, Dept. 12510, line item 8107, EDP Equipment, due to decreased need to replace equipment.
12. \$20,550 decrease in Volunteer Fire Companies, Dept. 32200, line item 6008, Gas, Oil, Grease.





FULL-TIME EMPLOYEES FOR THE COUNTY

The FY27 budget proposes to have 388 Full Time Employees (FTE's), which includes seven (7) new position requests. There is one (1) new Network/Systems Admin for Information Technology, one (1) new Administrative Clerk position for the Registrar, one (1) Planner position for Environmental Management, one (1) Administrative Aide for the Sheriff's Department, one (1) new Program Manager for CEQL, one (1) new Pharmacy/Logistics Manager for Public Safety, and one (1) new Assistant Fire Marshall position for Public Safety. A detailed table showing a complete distribution of FTE's may be found in the appendix.

REVENUE SUMMARY

Overall, budgeted revenues increased by \$6,721,207 or 6.8% to \$106,392,414, driven primarily by Real Property Tax, Transient Occupancy Tax, and Children At Risk. Local revenues make up approximately 76% of total budgeted revenues for the General Fund.

LOCAL REVENUE SUMMARY

The local revenue increases listed below are equal to or greater than \$25,000 per revenue source and total \$5,157,585.

1. \$1,300,000 increase in Real Property Tax due to new construction
2. \$975,000 increase in Transient Occupancy Tax due to increasing the rate from 2% to 7%
3. \$751,715 increase in Personal Property Tax
4. \$600,000 increase in Local Sales Tax based on current collection trends
5. \$300,000 increase in Machinery & Tools tax is due to an increase in new machinery owned by local businesses.
6. \$274,800 increase in Vehicle License Fees due to observed trends.
7. \$146,000 increase in Consumer Utility Tax due to more telecom utilities being present in the County
8. \$129,439 increase in School Funded Resource Officer based on current trends of compensation for SROs.
9. \$114,000 increase in County Recordation Grantee due to increased number of deeds/wills.
10. \$82,000 increase in BPOL Tax is based on current collection trends.
11. \$65,000 increase in Building Permits based on current rate of building permits per year in the County.
12. \$57,714 increase in Public Service Corp Real Tax
13. \$53,000 increase in Yellow Branch Waterline Revenue due to this project coming online.
14. \$52,020 increase in Fees and Delinquent Collections based on current trends.

15. \$40,518 increase in Motor Home & Rec Camper is based on actual assessed values.
16. \$40,137 increase in Off-Duty Deputy Fees is due to increased need/usage of off-duty deputies.
17. \$26,041 increase in Minerals tax is based on current collection trends.
18. \$25,201 increase in Real Estate Tax on Springfield Road due to continued collection of special assessments.
19. \$25,000 increase in Debt Setoff Admin Fee due to current trends.
20. \$25,000 increase in Electric Gross Receipts Tax due to current trends.
21. \$25,000 increase in Recordation Tax Grantor due to increased number of deeds/wills.
22. \$25,000 increase in Health Department Earned due to current trends.
23. \$25,000 increase in Solar Siting Agreement due to being a new revenue item.



STATE REVENUE SUMMARY

The state revenue increases listed below are equal to or greater than \$25,000 per revenue category and total \$1,970,421.

1. \$1,386,993 increase in Categorical Aid category.
2. \$583,428 increase in Shared Expenses category.

FEDERAL REVENUE SUMMARY

The federal revenue increases listed below are equal to or greater than \$25,000 per revenue category and total \$160,650.

1. \$160,650 increase in Categorical (Social Services) category.

The revenue decreases listed below are greater than \$25,000 and total \$586,444.

1. \$165,000 decrease in Apportioned Vehicle for Hire.
2. \$100,000 decrease in Interest on Investments.
3. \$100,000 decrease in Communications Tax
4. \$70,477 decrease in Real Property Tax from Wards Crossing Special Tax District
5. \$48,130 decrease in Bank Franchise Tax
6. \$45,400 decrease in Fuel Sales
7. \$27,000 decrease in Cost Allocation
8. \$30,437 decrease in TWID Special Tax District

CAPITAL IMPROVEMENT PROJECT FUND (Fund 302)

The Capital Improvement Plan (CIP), as proposed, includes a revenue budget of \$3,555,000. The transfer from the General Fund for FY 2027 is \$3,220,000, pending Board approval of the FY 2027 budget.

DEBT SERVICE (Fund 401)

The Debt Service Fund was created to capture resources and allow them to accumulate in one area for future use. As the County moves forward with Brookville High School Renovations and a shell building at Seneca Commerce Park, bonds have been issued to pay for these projects. This fund's accumulated dollars help lessen the burden on future budgets. For FY 2027, funding will come from the expected Meals Tax Revenue of \$3,000,000, combined with level funding of FY 2027 debt service payments of \$4,862,771, for a total transfer of \$7,862,771. This amount will more than cover current debt service payments and continue the savings plan for the future.

SOLID WASTE MANAGEMENT FUND (Fund 515)

FY 2027 marks the 18th year landfill operations have been provided by the Regional Services Authority. The County learned in FY 2019 that the Regional Services Authority stopped the Excess Revenue payments previously paid for over a decade. This has caused the County to adjust to the significant loss in revenue as first observed in FY 2019. The FY 2027 revenue budget is primarily a transfer of appropriation from the General Fund in the amount of \$3,037,068, which is greater than FY 2026 by \$127,501, to cover additional operational needs, rising tipping fees, and hauling costs.



CLOSING COMMENTS

The proposed FY 2027 County budget was developed collaboratively to address key issues and provide adequate resources for services. In all cases, the requesting agencies strongly considered their own fiscal responsibilities and those of the Board while developing their respective budget requests. The Budget Committee then exercised its 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 \$657,037
2. Each 1 cent of personal property tax generates \$37,206
3. Each 1 cent of machinery and tools tax generates \$22,813



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 24th budget workshop (February 26th 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 2027 budget presentation, adoption, and approval of appropriations is scheduled for Tuesday, April 7th 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 2024 Actual Revenue
- 4.FY 2025 Actual Revenue
- 5.FY 2026 Adopted Budget
- 6.FY 2027 Departmental Projection
- 7.FY 2027 Administrator Projection
- 8.\$ Change from FY 2026

(found by subtracting FY 2026 Adopted Budget from FY 2027 Admin Projected)

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 2024 Actual Expenditure
- 7.FY 2025 Actual Expenditure
- 8.FY 2026 Adopted Budget
- 9.FY 2027 Departmental Request
- 10.FY 2027 Administrator Proposed Budget
- 11.\$ Change from FY 2026

(found by subtracting FY 2026 Adopted Budget from FY 2027 Admin Proposed)



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Campbell
COUNTY, VA

FY 2027

PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*

Budget Overview

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Dept #	Department Name	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQ FY27	ADMIN PROP FY27	FY27 PROP - FY27 DEPT REQ	FY27 PROP - FY26 ADP	FY26 VS FY27 % OF CHANGE	% OF TOTAL EXP
11010	Board of Supervisors		89,688	78,288	88,656	109,730	108,730	(1,000)	20,074	22.64%	
11011	Non-Departmental Expenses		252,306	286,982	1,568,095	1,575,220	1,704,085	128,865	135,990	8.67%	
12110	County Administrator	5	662,944	885,142	973,066	987,263	922,765	(64,498)	(50,301)	-5.17%	
12210	Legal Services		353,154	236,395	314,364	315,364	320,714	5,350	6,350	2.02%	
12240	Accounting Services		70,000	104,512	86,500	89,040	89,040	-	2,540	2.94%	
12310	Commissioner of Revenue	5	432,998	438,126	463,723	481,882	479,432	(2,450)	15,709	3.39%	
12315	Business Auditor	2	153,380	152,490	154,915	160,370	158,771	(1,600)	3,856	2.49%	
12340	Locally Funded Treasurer	1	60,571	67,770	67,622	69,362	69,362	-	1,740	2.57%	
12350	Real Estate Office	3	222,832	275,949	401,683	442,835	442,185	(650)	40,502	10.08%	
12410	Treasurer	7	708,755	761,874	832,312	875,507	810,207	(65,300)	(22,105)	-2.66%	
12415	Finance & Strategic Initiatives		-	-	-	-	-	-	-	0.00%	
12420	Management Services	7	535,455	551,454	673,049	704,802	703,702	(1,100)	30,653	4.55%	
12425	Public & Employee Relations	3	274,934	295,057	304,705	314,381	310,581	(3,800)	5,876	1.93%	
12510	Information Technology	6	1,188,746	1,127,271	1,323,734	1,360,093	1,354,093	(6,000)	30,359	2.29%	
12520	Fuel Services		247,910	236,403	270,400	225,000	225,000	-	(45,400)	-16.79%	
12530	Central Purchasing	1	89,061	89,097	84,657	96,768	96,768	-	12,111	14.31%	
12560	Communication Services		150,653	129,643	120,000	115,500	115,500	-	(4,500)	-3.75%	
12600	Organizational Memberships		48,763	50,650	53,135	53,484	53,484	-	349	0.66%	
13200	Registrar	4	483,849	533,252	417,058	622,000	488,027	(133,973)	70,969	17.02%	
	General Government Administration	44	6,025,999	6,300,355	8,197,674	8,598,603	8,452,447	(146,156)	254,773	3.11%	8.10%
21100	Circuit Court	1	124,640	108,175	109,218	104,704	119,704	15,000	10,486	9.60%	
21150	Commissioner Of Accounts		858	1,639	1,014	1,164	1,114	(50)	100	9.86%	
21200	General District Court		8,905	9,007	7,974	24,400	9,200	(15,200)	1,226	15.37%	
21300	Magistrates		626	475	800	3,300	2,300	(1,000)	1,500	187.50%	
21500	Juvenile & Domestic Relations		8,414	7,136	8,288	8,944	8,769	(175)	481	5.80%	
21600	Clerk Of The Circuit Court	8	750,443	843,397	752,782	810,561	802,561	(8,000)	49,779	6.61%	
21900	Victim/Witness Program	4	283,100	261,452	298,583	298,217	298,217	-	(366)	-0.12%	
22100	Commonwealth's Attorney	8	965,052	1,012,458	1,020,323	1,048,000	1,047,150	(850)	26,827	2.63%	
22200	Locally Funded Comwlth Attny	1	100,480	105,023	104,632	140,046	138,246	(1,800)	33,614	32.13%	
	Judicial Administration	22	2,242,518	2,348,762	2,303,614	2,439,335	2,427,260	(12,075)	123,646	5.37%	2.33%
31200	Sheriff's Department	53	6,026,656	6,304,477	6,311,371	6,569,016	6,546,894	(22,121)	235,523	3.73%	
31210	Sheriff's Off-Duty Deputies		289,616	359,736	249,863	333,000	333,000	-	83,137	33.27%	
31220	Sheriff's Dept/County	19	980,804	1,259,217	1,353,767	1,504,037	1,500,405	(3,632)	146,638	10.83%	
31400	E-911 System	18	1,537,362	1,695,694	1,829,622	1,867,948	1,867,398	(550)	37,776	2.06%	
31630	DMV 402 Grant-Alcohol		4,056	13,397	-	-	-	-	-	0.00%	
31640	DMV Select Enf Grant-SP		23,428	14,630	-	-	-	-	-	0.00%	
31641	DMV Selective Enf Grant		14,309	13,923	-	-	-	-	-	0.00%	
31642	DMV Select Enf Grant-OC		-	-	-	-	-	-	-	0.00%	
31730	DMV-Police Traffic Services		4,528	12,038	-	-	-	-	-	0.00%	
31735	DMV Safety 402 Select Enf		-	-	-	-	-	-	-	0.00%	
31740	BJA Edward Byrne Computer Grant		13,905	-	-	-	-	-	-	0.00%	

Dept #	Department Name	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQ FY27	ADMIN PROP FY27	FY27 PROP - FY27 DEPT REQ	FY27 PROP - FY26 ADP	FY26 VS FY27 % OF CHANGE	% OF TOTAL EXP
31745	Violence Against Women		37,494	37,955	-	-	-	-	-	0.00%	
31752	E. Byrne Memorial JAG		-	11,220	-	-	-	-	-	0.00%	
31753	LOLE Block Grant		-	3,200	-	-	-	-	-	0.00%	
31755	COPS De-Escalation Grant		91,442	-	-	-	-	-	-	0.00%	
31760	ARPA Law Enf Eq Grant		294,293	-	-	-	-	-	-	0.00%	
31797	Bulletproof Vest Partner Grant		11,601	8,167	-	-	-	-	-	0.00%	
31810	School Resource Officers	14	826,724	803,806	1,025,764	1,084,759	1,084,759	-	58,995	5.75%	
32200	Volunteer Fire Companies		287,973	336,238	420,373	471,192	460,692	(10,500)	40,319	9.59%	
32201	Altavista Fire Company		76,150	93,600	91,150	106,600	106,600	-	15,450	16.95%	
32202	Brookneal Fire Company		56,638	102,711	69,500	76,950	76,950	-	7,450	10.72%	
32203	Brookville Fire Company		58,261	141,950	75,150	82,600	82,600	-	7,450	9.91%	
32204	Concord Fire Company		54,500	73,175	69,500	76,950	76,950	-	7,450	10.72%	
32205	Evington Fire Company		64,706	89,330	75,150	82,600	82,600	-	7,450	9.91%	
32206	Gladys Fire Company		54,500	71,913	69,500	76,950	76,950	-	7,450	10.72%	
32207	Lyn Dan Fire Company		54,500	71,099	69,500	76,950	76,950	-	7,450	10.72%	
32208	Rustburg Fire Company		54,500	66,131	69,500	76,950	76,950	-	7,450	10.72%	
32209	Red House Fire Company		-	1,750	1,750	1,750	1,750	-	-	0.00%	
32300	Volunteer Amb/Rescue Squads		137,859	147,288	209,985	271,584	265,584	(6,000)	55,599	26.48%	
32302	Brookneal Rescue Squad		20,152	25,673	30,000	30,000	30,000	-	-	0.00%	
32303	Campbell County Rescue		55,847	60,500	62,950	65,500	65,500	-	2,550	4.05%	
32304	Citizens Rescue Squad		3,874	5,907	47,250	47,250	47,250	-	-	0.00%	
32305	Concord Rescue Squad		54,950	57,500	59,950	62,500	62,500	-	2,550	4.25%	
32306	Rustburg Rescue Squad		38,714	36,502	70,000	70,000	70,000	-	-	0.00%	
32400	Forestry Service		20,329	20,200	20,329	20,329	20,329	-	-	0.00%	
32500	EMS Services	54	4,336,549	5,134,821	5,320,283	5,805,275	5,628,575	(176,700)	308,292	5.79%	
33200	Local Corrections		3,432,011	2,960,215	3,000,000	3,000,000	2,720,000	(280,000)	(280,000)	-9.33%	
33300	Probation Office		4,428	2,250	2,577	3,102	2,577	(525)	-	0.00%	
33400	Detention		373,966	384,632	514,823	490,000	490,000	-	(24,823)	-4.82%	
34500	Building Inspections	6	387,594	383,590	503,825	539,366	536,166	(3,200)	32,341	6.42%	
35100	Animal Control	5	311,652	354,898	347,386	360,796	359,396	(1,400)	12,010	3.46%	
35300	Medical Examiner		140	-	500	500	500	-	-	0.00%	
35500	Public Safety	5	478,291	449,452	464,465	542,855	544,625	1,770	80,160	17.26%	
	Public Safety	174	20,574,302	21,608,785	22,435,783	23,797,307	23,294,448	(502,858)	858,665	3.83%	22.31%
41200	Highway Services		18,313	9,835	20,000	20,000	17,500	(2,500)	(2,500)	-12.50%	
41320	Street Lights		13,138	20,381	15,000	15,000	14,000	(1,000)	(1,000)	-6.67%	
43400	Maintenance of Bldgs & Grnds	19	1,876,089	1,991,455	2,087,993	2,145,590	2,131,590	(14,000)	43,597	2.09%	
44100	Public Works Admin	2	193,376	205,615	201,889	242,650	242,650	-	40,761	20.19%	
	Public Works	21	2,100,916	2,227,286	2,324,882	2,423,240	2,405,740	(17,500)	80,858	3.48%	2.30%
51200	Supplement-Local Health		477,763	266,039	400,100	438,607	438,607	-	38,507	9.62%	
52500	Community Services Board		215,760	314,080	314,080	314,080	314,080	-	-	0.00%	
53100	Social Services Admin	83	5,679,207	5,937,833	6,772,866	6,947,044	6,810,235	(136,809)	37,369	0.55%	
53110	Other Welfare Services		465,327	-	-	-	-	-	-	0.00%	

Dept #	Department Name	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQ FY27	ADMIN PROP FY27	FY27 PROP - FY27 DEPT REQ	FY27 PROP - FY26 ADP	FY26 VS FY27 % OF CHANGE	% OF TOTAL EXP
53210	Public Assistance Services		3,070,018	3,313,914	3,367,000	3,513,500	3,513,500	-	146,500	4.35%	
53230	CVACL		65,745	65,745	65,745	65,745	65,745	-	-	0.00%	
53235	Volunteer Program		264	-	-	-	-	-	-	0.00%	
53500	Community Support Grant		5,000	10,000	5,000	10,500	5,000	(5,500)	-	0.00%	
53700	Housing Assistance Services	2	125,248	110,749	178,095	187,998	187,998	-	9,903	5.56%	
53800	Children's Services Act	2	6,147,839	8,054,494	6,125,458	8,139,842	8,139,842	-	2,014,384	32.89%	
53810	Youth Services	2	145,275	145,499	147,552	167,765	168,215	450	20,663	14.00%	
53900	Health/Education & Welfare		18,486	18,836	18,829	19,189	19,189	-	360	1.91%	
59000	Tax Relief for the Elderly		-	487,749	-	-	-	-	-		
Health & Welfare		89	16,415,932	18,724,938	17,394,725	19,804,270	19,662,411	(141,859)	2,267,686	13.04%	18.84%
71100	Recreation Administration	5	461,321	560,893	606,631	644,955	640,455	(4,500)	33,824	5.58%	
71400	CEQL	3	152,064	130,525	206,508	271,955	271,955	-	65,447	31.69%	
71600	Community Recreation		89,490	97,959	144,027	145,659	145,659	-	1,632	1.13%	
72500	Historic Landmarks		2,500	-	5,000	2,500	5,000	2,500	-	0.00%	
73100	Library Administration	15	1,514,251	1,570,815	1,674,315	1,725,822	1,697,804	(28,019)	23,489	1.40%	
73300	Literacy Program		41,693	42,318	49,705	50,445	50,445	-	740	1.49%	
Recreation & Culture		23	2,261,319	2,402,510	2,686,186	2,841,337	2,811,318	(30,019)	125,132	4.66%	2.69%
81100	Planning/Zoning	4	536,223	386,804	399,976	453,486	452,446	(1,040)	52,470	13.12%	
81500	Economic Development	4	1,283,529	1,026,560	690,982	818,601	809,146	(9,455)	118,164	17.10%	
81600	Planning & Development		51,000	51,000	51,000	53,000	51,000	(2,000)	-	0.00%	
81625	CC Utility Service Authority (CCUSA)		92,415	93,475	-	-	-	-	-	0.00%	
82200	Conservation Management		14,690	14,784	14,690	10,000	14,690	4,690	-	0.00%	
82250	Environment Mgmt Program	2	179,082	181,807	105,041	182,783	182,783	-	77,742	74.01%	
83400	Cooperative Extension		75,156	73,382	159,112	153,212	153,212	-	(5,900)	-3.71%	
Community Development		10	2,232,095	1,827,812	1,420,801	1,671,083	1,663,278	(7,805)	242,477	17.07%	1.59%
91400	Expenditures		-	-	(658,000)	(658,000)	(658,000)	-	-	0.00%	
92100	Revenue Refunds		1,267	747	-	-	-	-	-	0.00%	
93000	Transfers		43,992,747	45,041,753	43,441,461	44,123,798	44,251,299	127,501	809,838	1.86%	
95100	Debt Service		-	1,500	-	-	-	-	-	0.00%	
96000	Special Tax Districts		114,991	134,561	124,081	82,212	82,212	-	(41,869)	-33.74%	
97000	Grant Pass-Through Funds		-	48,634	-	-	-	-	-	0.00%	
99999	Assigned		-	-	-	-	-	-	-	0.00%	
Indistributed Expenditures, Transfers & Assigned		0	44,109,005	45,227,195	42,907,542	43,548,010	43,675,511	127,501	767,969	1.79%	41.84%
Grand Total Fund 100 Expenditures		383	95,962,086	100,667,643	99,671,207	105,123,184	104,392,414	(730,770)	4,721,207	4.74%	100.00%

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FY 2027

***PROPOSED
BUDGET***

*Building Momentum:
Moving Campbell Forward*

Departmental Summaries

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FY 2027 PROPOSED BUDGET

*Building Momentum:
Moving Campbell Forward*

*General Fund Revenues
Local, State & Federal Funding*

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Fund 100 Local Revenue	Line Description	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
General Property Taxes							
	Minerals	41,703	27,334	-	26,041	26,041	26,041
	Rollback Taxes	2,794	1,786	-	-	-	-
	Real Property Tax	28,284,535	26,928,867	26,000,000	27,300,000	27,300,000	1,300,000
	Real Property Tax - Wards Crossing	145,524	355,569	370,477	300,000	300,000	(70,477)
	TWID Special Tax District	82,664	81,597	124,081	93,644	93,644	(30,437)
	Real Estate Tax Springfield Road	-	12,601	-	25,201	25,201	25,201
	Public Service Corp Real Tax	2,333,590	2,268,159	2,208,969	2,266,683	2,266,683	57,714
	Personal Property Tax	11,747,969	13,011,417	14,142,000	14,893,715	14,893,715	751,715
	Manufactured Home Tax	139,103	142,392	144,020	146,918	146,918	2,898
	Motor Home & Rec Camper	503,433	533,019	500,000	540,518	540,518	40,518
	Apportioned Vehicle for Hire	413,005	560,740	440,000	275,000	275,000	(165,000)
	Machinery & Tools Tax	6,930,117	6,746,729	7,000,000	7,300,000	7,300,000	300,000
	Penalties and Interest	789,669	629,058	700,000	700,000	700,000	-
	Debt Setoff Admin Fee	22,810	38,136	-	25,000	25,000	25,000
General Property Taxes Total		51,436,916	51,337,404	51,629,547	53,892,720	53,892,720	2,263,173
Other Local Taxes							
	Local Sales	8,524,066	8,584,290	8,700,000	9,300,000	9,300,000	600,000
	Transient Occupancy Tax	249,985	359,573	400,000	1,375,000	1,375,000	975,000
	Meals Tax	3,063,731	3,039,050	3,000,000	3,000,000	3,000,000	-
	Consumer Utility Tax	916,855	954,228	855,000	1,001,000	1,001,000	146,000
	Electric Gross Receipts Tax	124,734	186,193	150,000	175,000	175,000	25,000
	BPOL Tax	2,835,695	3,166,185	2,668,000	2,750,000	2,750,000	82,000
	County Licenses	350	510	100	350	350	250
	Animal Friendly License Plate Sales	1,824	1,537	1,435	1,500	1,500	65
	Bank Franchise Tax	416,163	382,171	448,130	400,000	400,000	(48,130)
	Recordation Tax Grantor	137,344	167,843	150,000	175,000	175,000	25,000
	County Recordation Grantee	443,834	634,569	486,000	600,000	600,000	114,000
	Local Probate Tax-Wills & Grants	17,217	101,735	15,000	20,000	20,000	5,000
	Vehicle License Fee	2,013,208	1,764,488	1,825,200	2,100,000	2,100,000	274,800
Other Local Taxes Total		18,745,006	19,342,372	18,698,865	20,897,850	20,897,850	2,198,985
Charges for Services							
	Sheriff's Fees	3,992	3,992	3,992	3,992	3,992	-
	Law Library Fees & Fines	(656)	-	-	-	-	-
	Court Appointed Attorney	162	505	-	-	-	-
	Commonwealth's Attorney Fee	5,702	5,773	5,000	7,500	7,500	2,500
	Off-Duty Deputy Fees	258,051	343,716	249,863	290,000	290,000	40,137
	Felons Fluid Withdrawal Fee	1,185	1,288	1,200	1,500	1,500	300
	Animal Control	-	-	-	-	-	-
	Animal Shelter	-	152	-	-	-	-
	Home Study Fees	255	660	750	750	750	-
	Recreation Fees	109,464	119,442	144,027	145,659	145,659	1,632

Fund 100 Local Revenue	Line Description	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
	Library Fees & Fines	6,168	7,541	5,000	7,500	7,500	2,500
	Library Receipts - Copier/Fax	17,955	16,619	16,000	16,000	16,000	-
	Sale of County Maps/GIS Data	72	42	100	-	-	(100)
	Miscellaneous Fees & Charges	44,135	35,258	50,000	40,000	40,000	(10,000)
	CPR/EMT/Fire Training Fees	223	(223)	-	-	-	-
	Fees and Delinquent Collections	636,653	156,036	97,980	150,000	150,000	52,020
	EMS Billing Revenue Proceeds	1,664,075	3,080,420	2,750,000	2,750,000	2,750,000	-
	DMV Stop	76,852	76,902	100,000	77,000	77,000	(23,000)
	Fuel Sales	257,538	235,316	270,400	225,000	225,000	(45,400)
	Telephone Usage Charges Collected	99,425	81,197	93,500	80,000	80,000	(13,500)
	Charges for Services Total	3,181,251	4,164,636	3,787,812	3,794,901	3,794,901	7,089
Recovered Costs							
	School Funded Resource Officer	870,767	888,107	888,107	1,017,546	1,017,546	129,439
	SOVA-ICAC Reimbursement	54,655	60,688	67,220	67,220	67,220	-
	Recovered Costs Total	925,422	948,795	955,327	1,084,766	1,084,766	129,439
Revenue Use of Money and Property							
	DIOR Leases Receivable Recognized	106,256	43,085	-	-	-	-
	Interest on Investments	3,430,829	3,142,666	700,000	600,000	600,000	(100,000)
	Interest-Leases Receivable	6,282	4,786	-	-	-	-
	Rental of General Property	42,353	104,295	135,000	150,000	150,000	15,000
	Revenue Use of Money and Property Total	3,585,720	3,294,832	835,000	750,000	750,000	(85,000)
Fines & Forfeitures							
	Court Fines & Forfeitures	26,262	41,203	30,000	30,000	30,000	-
	Court E-Summons Fees	359	(287)	-	-	-	-
	Courthouse Maintenance Fee	17,064	21,666	10,500	10,500	10,500	-
	Courthouse Security Fee	40,495	39,093	32,000	46,000	46,000	14,000
	Jail Admission Fees	5,093	5,171	4,000	6,000	6,000	2,000
	Parking Fines	10	50	-	-	-	-
	E-Summons Revenue	8,776	9,275	7,500	9,500	9,500	2,000
	Animal Control Fines	72	90	-	-	-	-
	Fines & Forfeitures Total	98,131	116,261	84,000	102,000	102,000	18,000
Misc Revenue							
	Unclaimed Proceeds from Land Sales	(350,503)	18,466	40,000	40,000	40,000	-
	Sale of Salvage & Surplus Property	49,858	9,174	20,000	9,200	9,200	(10,800)
	Leesville Road Waterline	-	83,607	35,000	25,000	25,000	(10,000)
	Insurance Recoveries	89,946	148,334	65,000	65,000	65,000	-
	Annual Insurance Dividend	16	-	-	-	-	-
	Gifts & Donations - Sheriff	32,931	35,403	-	-	-	-
	Miscellaneous Refunds	485	214	500	200	200	(300)
	Gifts & Donations - Public Safety	5,350	1,700	-	-	-	-
	Cash Held in Evidence - Sheriff	7,765	14,610	-	-	-	-
	VDOT Offender Workforce Program	378	-	-	-	-	-

Fund 100 Local Revenue	Line Description	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
	Central VA Task Force Equipment	2,746	-	-	-	-	-
	Miscellaneous Revenue	39,275	7,036	-	20,000	20,000	20,000
	PER Fundraising Revenue	597	185	-	-	-	-
	Special Investigations Restitution	3,342	2,831	4,000	3,000	3,000	(1,000)
	Fray Family Trust Revenue	12,000	12,000	12,000	12,000	12,000	-
	FOIA Request for Public Records Fees	26	-	-	-	-	-
	Miscellaneous Revenue - Opioid	113,167	(5,721)	-	-	-	-
	Health Department Earned	49,558	34,418	25,000	50,000	50,000	25,000
	Library Cleaning - Altavista	13,946	11,700	13,500	12,000	12,000	(1,500)
	Holding File for Miscellaneous Rev	(407)	(111)	-	-	-	-
	Solar Siting Agreement	-	-	-	25,000	25,000	25,000
	Yellow Branch Waterline Revenue	-	-	-	53,000	53,000	53,000
	Misc Revenue Total	70,476	373,846	215,000	314,400	314,400	99,400
Permits, Fees & Licenses							
	Dog Licenses	9,085	31,330	4,000	4,000	4,000	-
	Land Use Application Fees	22,001	13,220	8,000	10,000	10,000	2,000
	Land Transfer Fees	1,678	1,895	1,500	1,500	1,500	-
	Zoning & Subdivision Permits	12,200	14,160	17,500	17,500	17,500	-
	Building Permits	290,227	363,381	225,000	290,000	290,000	65,000
	Building Inspection Fees	2,800	1,600	1,000	1,000	1,000	-
	E&S Storm Water Mgmt Fees	67,724	45,499	65,000	55,000	55,000	(10,000)
	Storm Water Mgmt Fees	16,797	11,141	13,000	13,000	13,000	-
	2.00% Levy Building Permits	5,805	7,200	4,500	5,800	5,800	1,300
	Plat Fees	7,695	8,400	7,400	8,000	8,000	600
	Zoning Exceptions/Setback	500	385	-	250	250	250
	Firework/Explosive Permit	100	300	150	150	150	-
	Plan Review Fee PEC Application	3,000	2,400	1,500	2,400	2,400	900
	Permits, Fees & Licenses Total	439,612	500,911	348,550	408,600	408,600	60,050
Total Fund 100 Local Revenue		78,482,534	80,079,057	76,554,101	81,245,237	81,245,237	4,691,136

Fund 100 State Revenue	Line Description	Actual	FY24	Actual FY25	Adopt Budget FY26	Dept Projected FY27	Projected Budget FY27	FY27 Projected - FY26 Adopted
Categorical Aid								
	ARPA Grant - Library	-	-	-	-	-	-	-
	Asset Forfeiture	-	-	-	-	-	-	-
	Children At Risk (CAR)	4,072,859	5,336,967	3,840,000	5,120,000	5,120,000	1,280,000	
	Circuit Court Records Preservation	46,440	50,160	-	-	-	-	-
	Commonwealth Tax Credit	3,456,013	3,456,013	3,456,013	3,456,013	3,456,013	-	
	Covid-19 America Rescue Plan	13,918	-	-	-	-	-	-
	Covid-19 CARES Registrar Revenue	-	-	-	-	-	-	-
	Covid-19 CARES Revenue	-	-	-	-	-	-	-
	Covid-19 CESF Revenue	-	-	-	-	-	-	-
	Credit Card Rebate Revenue	12,787	15,911	10,000	10,000	10,000	-	
	E-911 Phone Replacement Grant	-	-	-	-	-	-	-
	Jury Claims Reimbursement	27,740	10,450	10,000	50,000	50,000	40,000	
	Juvenile Crime Control Act	53,024	53,024	53,024	53,024	53,024	-	
	Library State Aid	237,948	255,437	249,878	254,658	254,658	4,780	
	Literacy Grant - State	-	-	-	-	-	-	-
	Miscellaneous Revenue	-	-	-	-	-	-	-
	NG911 - Grant	96,723	540	-	-	-	-	-
	Opioids Settlement Revenue	61,461	-	-	-	-	-	-
	Pet Spay & Neuter Funds	114	34	-	-	-	-	-
	Public Assistance/Admin	2,821,689	3,058,459	2,093,652	2,164,990	2,164,990	71,338	
	Recordation Tax - State	-	-	-	-	-	-	-
	Recruitment & Retention Grant	3,750	-	-	-	-	-	-
	Rescue Squad Assistance	-	-	-	-	-	-	-
	Rosenwald School Grant	(8,334)	48,634	-	-	-	-	-
	Seneca Maintenance	9,750	9,000	10,125	-	-	(10,125)	
	State Allocation for Administration	13,405	13,405	12,000	13,000	13,000	1,000	
	State Victim/Witness Grant	-	-	-	-	-	-	-
	Technology Trust Fees	18,365	89,507	-	-	-	-	-
	Tobacco Precision Ag	88,048	211,585	-	-	-	-	-
	Va Domestic Violence Victims Grant	107,173	86,926	40,000	40,000	40,000	-	
	VITA Educational Grant	4,000	-	-	-	-	-	-
	Wireless E-911 Reimbursement	278,470	259,799	235,000	235,000	235,000	-	
Categorical Aid Total		11,415,343	12,955,852	10,009,692	11,396,685	11,396,685	1,386,993	

Fund 100 State Revenue	Line Description	Actual	FY24	Actual FY25	Adopt Budget FY26	Dept Projected FY27	Projected Budget FY27	FY27 Projected - FY26 Adopted
Non-Categorical Aid								
	Communications Tax	907,887		903,471	1,000,000	900,000	900,000	(100,000)
	Mobile Home Titling	218,940		241,600	175,000	175,000	175,000	-
	Moped ATV Sales Tax	9,900		9,325	10,000	9,000	9,000	(1,000)
	Railroad Rolling Stock	159,714		159,196	155,000	155,000	155,000	-
	Rental Tax	292,046		303,407	290,000	290,000	290,000	-
	Non-Categorical Aid Total	1,588,487		1,616,999	1,630,000	1,529,000	1,529,000	(101,000)
Shared Expenses								
	Clerks Office	459,887		484,890	503,000	518,090	518,090	15,090
	Commissioner of Revenue	221,886		246,498	258,000	265,740	265,740	7,740
	Commonwealth's Attorney	681,921		733,568	761,000	783,830	783,830	22,830
	Electoral Board Reimbursement	-		-	-	-	-	-
	Primary Election Cost Reimbursement	47,753		7,198	-	-	-	-
	Registrar	89,523		92,649	110,662	113,982	113,982	3,320
	Sheriff	2,985,497		3,131,509	2,845,691	3,090,000	3,373,329	527,638
	Treasurer	190,963		218,003	227,000	233,810	233,810	6,810
	Shared Expenses Total	4,677,431		4,914,315	4,705,353	5,005,452	5,288,781	583,428
	Total Fund 100 State Revenue	17,681,261		19,487,166	16,345,045	17,931,137	18,214,466	1,869,421

Fund 100 Federal Revenue	Line Description	Actual FY24	Actual FY25	Adopt Budget FY26	Dept Projected FY27	Projected Budget FY27	FY27 Projected - FY26 Adopted
Categorical (Public Safety)							
	ARPA - Law Enf Equipment Grant	300,973	-	-	-	-	-
	Bulletproof Vest Partners	3,626	11,601	-	-	-	-
	Cops Technology Camera Grant	79,776	12,297	-	-	-	-
	DMV 402 Grant-Selective Enf	14,611	33,297	-	-	-	-
	DMV 402 Grant-Selective Enf	-	-	-	-	-	-
	DMV -Police Traffic Service	12,608	28,168	-	-	-	-
	E. Byrne Justice Grant	16,844	20,409	-	-	-	-
	E. Byrne Memorial JAG Grant	-	-	-	-	-	-
	Emergency Mgmt Perf Grant	27,610	-	-	-	-	-
	LOLE Block Grant	-	-	-	-	-	-
	Sheriff ARPA Fed Stimulus	-	-	-	-	-	-
	Victim Witness Grant	140,689	136,752	223,315	223,315	223,315	-
	Violence Against Women Grant	32,243	40,671	-	-	-	-
Categorical (Public Safety) Total		628,981	283,194	223,315	223,315	223,315	-
Categorical (Social Services)							
	ARPA Funds - Domestic Violence	-	-	-	-	-	-
	Cost Allocation	223,719	-	245,000	218,000	218,000	(27,000)
	Housing Assistance - Federal	63,680	53,320	69,559	53,009	53,009	(16,550)
	Medicaid Transportation	-	-	-	-	-	-
	Public Assistance/Admin - Fed	4,626,971	5,049,160	6,234,187	6,438,387	6,438,387	204,200
	VTC - ARPA Tourism	19,059	10,731	-	-	-	-
Categorical (Social Services) Total		4,933,429	5,113,212	6,548,746	6,709,396	6,709,396	160,650
Total Fund 100 Federal Revenue		5,562,411	5,396,405	6,772,061	6,932,711	6,932,711	160,650

Local Revenue	78,482,534	80,079,057	76,554,101	81,245,237	81,245,237	4,691,136
State Revenue	17,681,261	19,487,166	16,345,045	17,931,137	18,214,466	1,869,421
Federal Revenue	5,562,411	5,396,405	6,772,061	6,932,711	6,932,711	160,650
Grand Total Revenue Fund 100	101,726,205	104,962,629	99,671,207	106,109,085	106,392,414	6,721,207

FY 2027
PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*

*General Fund Expenditures
Fund 100 Local Costs*

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Campbell
COUNTY, VA

FY 2027

PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*

*General Government
Administration*

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General Government Administration

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

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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 policy, planning and funding on behalf of citizens.
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 of Supervisors 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 persona/real property in accordance with the Code of Virginia.

General Government Administration

continued

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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 Official 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 all departments in the locality.
12425	Public & Employee Relations	Manages public information/public relations, emergency notifications, employee communications, and recruitment; processes Freedom of Information (FOIA) requests; maintains the County's online presence.

General Government Administration

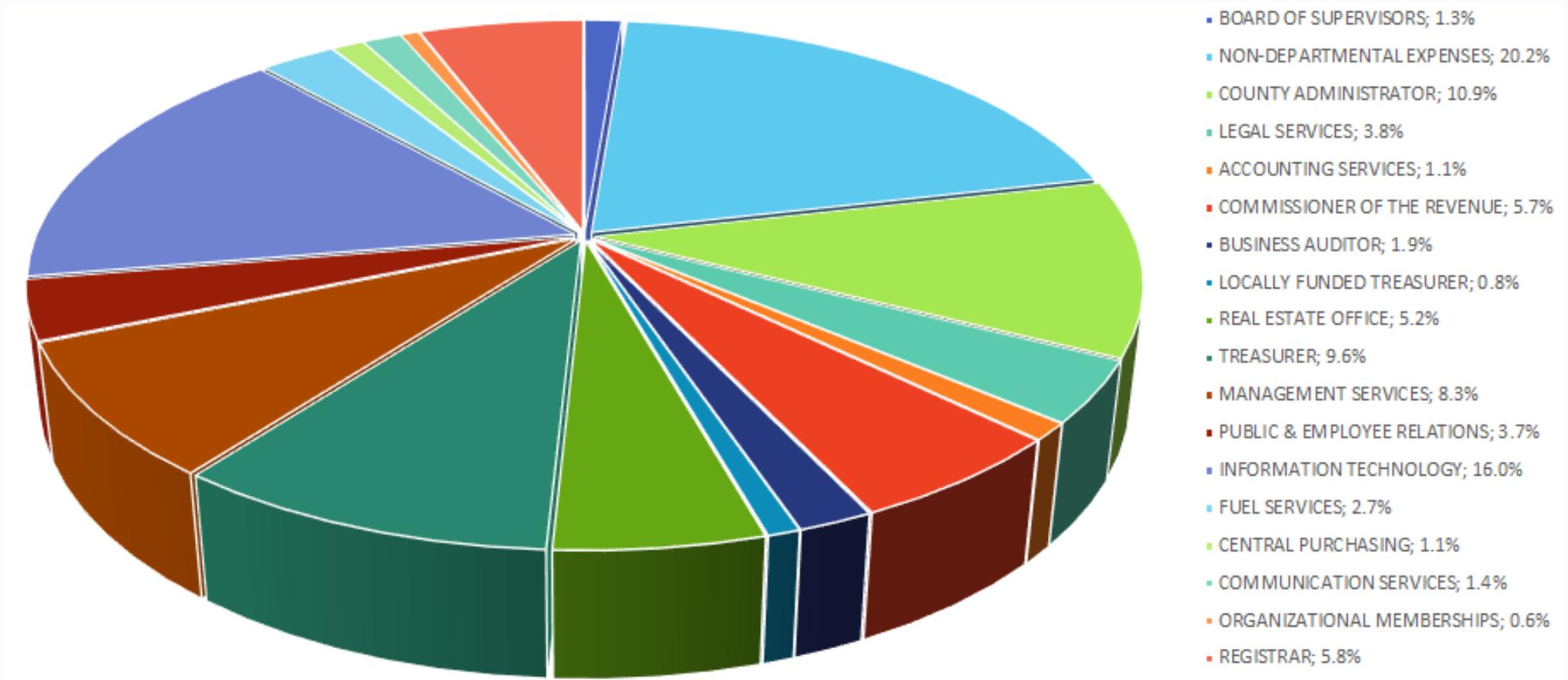
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DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
12510	Information Technology	Responsible for technology infrastructure and central systems across all County departments.
12520	Fuel Services	Funding allocations for anticipated fuel needs to operate County services.
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, localities, partners, and coalitions.
13200	Registrar	An appointed office that oversees voter registration and voting, providing polling locations, obtaining information on candidates/referenda, and reporting election related information per the State Board of Elections.

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General Government Administration

The following is a graph illustrating the percent of expenditures by function.



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Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
11010	Board of Supervisors	1111	Comp - Board Members		57,181	57,266	61,761	61,761	61,761	0
		2100	Employer Cost - FICA		3,874	4,084	4,725	4,725	4,725	(0)
		2310	Employer Cost - Health Ins		16,117	12,338	14,745	30,984	30,984	16,239
		2720	Workers Compensation		40	40	50	35	35	(15)
		5510	Personal Vehicle Mileage		2,151	2,114	2,500	2,500	2,500	-
		5530	Travel - Sustenance & Lodging		-	883	-	4,000	4,000	4,000
		5540	Convention & Education		99	350	2,000	2,000	2,000	-
		5885	County Memorials		207	-	-	300	300	300
		6001	Office Supplies		2,013	396	1,000	1,000	1,000	-
		6002	Food Supplies		1,276	391	1,500	2,000	1,000	(500)
		6012	Books & Subscriptions		330	426	375	425	425	50
		8102	Furniture & Fixtures		6,400	-	-	-	-	-
Board of Supervisors Total					89,688	78,288	88,656	109,730	108,730	20,074
11011	Non-Departmental Expenses	1100	Comp & Fringes Salary Increases		-	-	1,305,842	1,303,694	1,442,559	136,717
		2210	Employer Cost - Line of Duty		87,522	90,600	90,000	90,600	90,600	600
		2230	Retiree Health Credit/County		19,500	18,680	25,440	18,216	18,216	(7,224)
		2311	Employer Cost - Health Ins		-	-	-	-	-	-
		2600	Unemployment Compensation		11,528	10,009	3,500	3,500	3,500	-
		2730	Disability Insurance Prog		66,722	95,485	69,253	69,253	69,253	-
		2820	Employee Tuition Assistance		4,790	8,615	7,193	-	-	(7,193)
		3315	Maint/Repair - Vehicles		782	150	200	200	200	-
		3600	Advertising		512	208	1,000	1,000	1,000	-
		3840	Background Checks		-	-	-	-	-	-
		5210	Postage		4,735	5,315	4,900	5,000	5,000	100
		5305	Motor Vehicle Insurance		330	404	417	517	517	100
		5311	Multi-Peril Insurance		51,753	52,435	52,688	65,001	65,001	12,313
		5410	Lease/Rent - Equipment		2,069	3,363	5,762	6,339	6,339	577
		5810	Dues & Association Memberships		1,200	1,200	1,400	1,400	1,400	-
		6008	Gas, Oil, Grease		863	518	500	500	500	-
		9400	Budget Set Aside		-	-	-	10,000	-	-
Non-Departmental Expenses Total					252,306	286,982	1,568,095	1,575,220	1,704,085	135,990
12110	County Administrator	1112	Comp - Deputy County Admin	1	164,595	170,929	170,929	176,057	176,057	5,128
		1113	Comp - County Administrator	1	211,708	216,350	216,300	222,789	222,789	6,489
		1114	Comp - Asst County Administrator	1	-	131,028	130,903	134,830	134,830	3,927
		1158	Comp - Admin Assistant	2	125,583	147,533	188,453	194,107	149,075	(39,378)
		1800	Comp - Sec Board Meetings		90	-	4,500	4,500	4,500	-
		2100	Employer Cost - FICA		34,729	46,359	54,054	53,125	53,125	(929)
		2210	Employer Cost - VRS		62,710	84,937	92,512	81,869	81,869	(10,643)
		2230	Retiree Health Insurance		-	-	-	-	-	-
		2310	Employer Cost - Health Ins		43,625	71,684	88,932	93,708	77,292	(11,640)
		2400	Employer Cost - VRS Group		6,627	8,071	8,338	7,762	7,762	(576)

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		2720	Workers Compensation		351	466	495	366	366	(129)
		3190	Other Professional Services		-	-	-	-	-	-
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		4,178	3,120	5,000	5,500	5,500	500
		5510	Personal Vehicle Mileage		351	43	500	500	500	-
		5530	Travel - Sustenance & Lodging		3,584	1,307	5,700	5,700	3,500	(2,200)
		5540	Convention & Education		2,174	1,100	3,000	3,000	2,500	(500)
		5810	Dues & Association Memberships		1,443	1,817	2,600	2,600	2,600	-
		6001	Office Supplies		1,196	398	850	850	500	(350)
		8102	Furniture & Fixtures		-	-	-	-	-	-
County Administrator Total				5	662,944	885,142	973,066	987,263	922,765	(50,301)
12210	Legal Services	1136	Comp - Staff Attorney		18,875	-	-	-	-	-
		1159	Comp - Paralegal		-	-	-	-	-	-
		2100	Employer Cost - FICA		1,343	-	-	-	-	-
		2210	Employer Cost - VRS		2,219	-	-	-	-	-
		2230	Retiree Health Insurance		12,156	14,494	16,164	16,164	16,164	-
		2310	Employer Cost - Health Ins		5,467	-	-	-	-	-
		2400	Employer Cost - VRS Group		235	-	-	-	-	-
		2720	Workers Compensation		13	-	-	-	-	-
		3155	Legal Fees		135,362	116,895	145,000	145,000	152,250	7,250
		3156	Delinquent Land Purchase		-	-	-	-	-	-
		3157	Delinquent Tax Collection		168,017	106,333	150,000	150,000	150,000	-
		3165	Legal Services-Court Appt Attrnys		-	-	-	-	-	-
		3336	Nuisance Abatement		(918)	(3,509)	500	500	500	-
		3600	Advertising		8,607	491	-	-	-	-
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-
		5540	Convention & Education		175	-	500	500	-	(500)
		5810	Dues & Association Memberships		1,520	1,691	2,000	2,000	1,800	(200)
		6001	Office Supplies		83	-	200	-	-	(200)
		6012	Books & Subscriptions		-	-	-	1,200	-	-
		8102	Furniture & Fixtures		-	-	-	-	-	-
Legal Services Total					353,154	236,395	314,364	315,364	320,714	6,350
12240	Accounting Services	3120	Accounting Services - Auditing		70,000	100,612	82,000	84,240	84,240	2,240
		3125	Cost Allocation Plan		-	3,900	4,500	4,800	4,800	300
Accounting Services Total					70,000	104,512	86,500	89,040	89,040	2,540
12310	Commissioner of Revenue	1114	Comp - Commissioner of Rev	1	115,453	107,514	107,439	110,662	110,662	3,223
		1116	Comp - Deputies	4	169,465	184,461	187,074	192,686	192,686	5,612
		2100	Employer Cost - FICA		21,404	21,706	22,530	23,206	23,206	676
		2210	Employer Cost - VRS		36,120	37,924	37,903	33,914	33,914	(3,989)
		2310	Employer Cost - Health Ins		31,563	36,401	40,346	51,396	51,396	11,050

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		2400	Employer Cost - VRS Group		3,817	3,679	3,774	3,215	3,215	(559)
		2720	Workers Compensation		199	203	207	152	152	(55)
		3190	Other Professional Services		24,086	22,622	36,500	38,000	38,000	1,500
		5210	Postage		3,234	4,563	4,500	5,000	4,750	250
		5220	Shipping Costs		812	1,199	1,000	1,200	1,000	-
		5230	Telephone		2,995	1,926	3,500	3,500	3,500	-
		5240	Electronic Network Charge		-	-	-	-	-	-
		5410	Lease/Rent - Equipment		3,811	5,490	3,750	3,750	3,750	-
		5510	Personal Vehicle Mileage		-	224	500	500	300	(200)
		5530	Travel - Sustenance & Lodging		46	1,063	1,500	1,500	1,200	(300)
		5540	Convention & Education		1,017	150	1,500	1,500	500	(1,000)
		5810	Dues & Association Memberships		1,655	815	1,200	1,200	1,200	-
		6001	Office Supplies		7,554	5,387	8,500	8,500	8,000	(500)
		6012	Books & Subscriptions		2,525	2,799	2,000	2,000	2,000	-
		8102	Furniture & Fixtures		7,242	-	-	-	-	-
		8107	EDP Equipment		-	-	-	-	-	-
Commissioner of Revenue Total				5	432,998	438,126	463,723	481,882	479,432	15,709
12315	Business Auditor	1138	Comp - Business Auditor	1	64,150	60,255	60,255	62,063	62,063	1,808
		1158	Comp - Admin Assistant	1	41,599	43,200	43,200	44,496	44,496	1,296
		2100	Employer Cost - FICA		7,357	7,417	7,914	8,152	8,152	238
		2210	Employer Cost - VRS		13,409	13,214	13,315	11,913	11,913	(1,402)
		2310	Employer Cost - Health Ins		18,849	20,784	20,673	23,964	23,964	3,291
		2400	Employer Cost - VRS Group		1,417	1,331	1,386	1,130	1,130	(256)
		2720	Workers Compensation		74	72	72	53	53	(19)
		5210	Postage		2,805	3,176	3,500	4,000	3,500	-
		5510	Personal Vehicle Mileage		-	-	150	150	-	(150)
		5530	Travel - Sustenance & Lodging		502	-	750	750	500	(250)
		5540	Convention & Education		445	-	500	500	-	(500)
		6001	Office Supplies		2,773	3,041	3,000	3,000	3,000	-
		6012	Books & Subscriptions		-	-	200	200	-	(200)
		8102	Furniture & Fixtures		-	-	-	-	-	-
Business Auditor Total				2	153,380	152,490	154,915	160,370	158,771	3,856
12340	Locally Funded Treasurer	1116	Comp - Deputies	1	44,424	48,745	48,745	50,207	50,207	1,462
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		3,150	3,466	3,729	3,841	3,841	112
		2210	Employer Cost - VRS		5,633	7,157	6,723	5,613	5,613	(1,110)
		2310	Employer Cost - Health Ins		6,738	7,741	7,738	9,144	9,144	1,406
		2400	Employer Cost - VRS Group		595	627	653	532	532	(121)
		2720	Workers Compensation		31	34	34	25	25	(9)
Locally Funded Treasurer Total				1	60,571	67,770	67,622	69,362	69,362	1,740

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
12350	Real Estate Office	1111	Comp - Board of Equalization		-	-	-	6,600	6,600	6,600
		1118	Comp - Program Manager	1	65,173	70,318	70,235	73,372	73,372	3,137
		1142	Comp - Appraisers	1	54,640	58,069	58,019	59,760	59,760	1,741
		1156	Comp - Administrative Aid	1	16,667	41,200	41,200	42,436	42,436	1,236
		2100	Employer Cost - FICA		10,225	12,673	12,963	13,936	13,936	973
		2210	Employer Cost - VRS		17,305	21,667	21,809	20,366	20,366	(1,443)
		2310	Employer Cost - Health Ins		10,824	18,987	20,483	23,712	23,712	3,229
		2400	Employer Cost - VRS Group		1,829	2,096	2,065	1,931	1,931	(134)
		2720	Workers Compensation		969	1,047	1,059	772	772	(287)
		3190	Other Professional Services		4,040	5,280	125,000	150,000	150,000	25,000
		3315	Maint/Repair - Vehicles		-	114	250	250	150	(100)
		3321	Maint Cont - Software		36,386	38,575	39,500	40,000	40,000	500
		5210	Postage		3	489	100	100	50	(50)
		5230	Telephone		815	576	900	900	900	-
		5305	Motor Vehicle Insurance		330	404	350	350	350	-
		5410	Lease/Rent - Equipment		279	1,206	3,250	3,850	3,850	600
		5510	Personal Vehicle Mileage		53	-	125	125	50	(75)
		5530	Travel - Sustenance & Lodging		-	216	750	750	500	(250)
		5540	Convention & Education		694	817	750	750	750	-
		5810	Dues & Association Memberships		944	624	900	900	900	-
		6001	Office Supplies		452	641	800	800	700	(100)
		6008	Gas, Oil, Grease		1,066	950	900	900	900	-
		6009	Tires, Tubes, Parts		-	-	200	200	200	-
		6012	Books & Subscriptions		-	-	75	75	-	(75)
		8102	Furniture & Fixtures		138	-	-	-	-	-
Real Estate Office Total				3	222,832	275,949	401,683	442,835	442,185	40,502
12410	Treasurer	1114	Comp - Treasurer	1	103,222	107,264	107,439	110,662	110,662	3,223
		1116	Comp - Deputies	6	258,014	281,633	281,633	290,082	290,082	8,449
		1200	Comp - Overtime		57	-	-	-	-	-
		1300	Comp - P/T Help		4,400	-	4,800	4,800	4,800	-
		2100	Employer Cost - FICA		26,062	28,434	30,131	31,024	31,024	893
		2210	Employer Cost - VRS		45,796	51,923	50,073	44,803	44,803	(5,270)
		2230	Retiree Health Insurance		5,478	13,063	14,568	14,568	14,568	-
		2310	Employer Cost - Health Ins		43,584	40,053	37,421	49,272	49,272	11,851
		2400	Employer Cost - VRS Group		4,849	4,928	5,042	4,248	4,248	(794)
		2720	Workers Compensation		242	256	272	203	203	(69)
		3190	Other Professional Services		-	-	-	-	-	-
		3700	Dog Tags/Licenses		1,919	1,920	3,500	4,500	2,000	(1,500)
		5210	Postage		101,341	119,631	110,000	135,000	135,000	25,000
		5230	Telephone		4,348	1,824	3,588	-	3,600	12
		5240	Electronic Network Charge		3,150	1,850	3,200	3,200	3,200	-
		5410	Lease/Rent - Equipment		4,891	4,208	3,000	3,000	3,000	-
		5510	Personal Vehicle Mileage		-	1,021	1,400	1,400	1,000	(400)
		5530	Travel - Sustenance & Lodging		428	1,536	2,500	2,500	2,000	(500)
		5540	Convention & Education		4,255	5,244	5,000	5,000	4,500	(500)

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5810	Dues & Association Memberships		1,245	1,100	1,245	1,245	1,245	-
		5890	Misc Fees & Charges		79,305	77,235	150,000	150,000	85,000	(65,000)
		6001	Office Supplies		15,929	18,751	17,500	20,000	20,000	2,500
		8102	Furniture & Fixtures		240	-	-	-	-	-
Treasurer Total				7	708,755	761,874	832,312	875,507	810,207	(22,105)
12415	Finance & Strategic Initiatives	1115	Comp - Director		-	-	-	-	-	-
		1168	Comp - Finance/Budget Analyst		-	-	-	-	-	-
		2100	Employer Cost - FICA		-	-	-	-	-	-
		2210	Employer Cost - VRS		-	-	-	-	-	-
		2310	Employer Cost - Health Ins		-	-	-	-	-	-
		2400	Employer Cost - VRS Group		-	-	-	-	-	-
		2720	Workers Compensation		-	-	-	-	-	-
		3190	Other Professional Services		-	-	-	-	-	-
		3315	Maint/Repair Vehicles		-	-	-	-	-	-
		5230	Telephone		-	-	-	-	-	-
		5305	Motor Vehicle Insurance		-	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-
		5540	Convention & Education		-	-	-	-	-	-
		5810	Dues & Association Memberships		-	-	-	-	-	-
		6001	Office Supplies		-	-	-	-	-	-
		6008	Gas, Oil, Grease		-	-	-	-	-	-
Finance & Strategic Initiatives Total					-	-	-	-	-	-
12420	Management Services	1115	Comp - Director	1	119,388	115,566	115,566	119,033	119,033	3,467
		1117	Comp - Deputy Director	1	-	32,500	65,000	66,950	66,950	1,950
		1162	Comp - Finance/Acctg Spec	4	115,116	126,679	176,610	199,016	199,016	22,406
		1163	Comp - HR & Benefits Coord		50,321	-	-	-	-	-
		1164	Internal Prog & Sv		15,000	30,900	-	-	-	-
		1167	Comp - Finance/Budget Manager	1	-	56,650	61,800	63,654	63,654	1,854
		1168	Comp - Finance/Budget Analyst		53,932	-	-	-	-	-
		1200	Comp - Overtime		-	-	-	-	-	-
		2100	Employer Cost - FICA		26,188	26,980	32,052	34,322	34,322	2,270
		2210	Employer Cost - VRS		41,645	46,638	56,555	50,159	50,159	(6,396)
		2230	Reitree Health Insurance		-	-	-	-	-	-
		2310	Employer Cost - Health Ins		32,965	44,672	76,216	82,632	82,632	6,416
		2400	Employer Cost - VRS Group		4,421	4,533	4,944	4,756	4,756	(188)
		2720	Workers Compensation		235	252	312	224	224	(88)
		2730	COVID-19 Expenditures		-	-	-	-	-	-
		2760	ARPA Expenditures		13,918	-	-	-	-	-
		3180	Contracted Payroll Service		56,339	60,054	54,604	56,242	56,242	1,638
		3190	Other Professional Services		-	1,963	15,000	8,225	8,225	(6,775)
		5230	Telephone		1,764	1,920	1,750	1,989	1,989	239
		5510	Personal Vehicle Mileage		37	-	-	600	600	600
		5530	Travel - Sustenance & Lodging		-	-	-	4,000	4,000	4,000

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5540	Convention & Education		1,281	300	10,000	9,800	9,800	(200)
		5810	Dues & Association Memberships		1,354	595	1,740	1,200	1,200	(540)
		6001	Office Supplies		1,551	1,059	900	900	900	-
		6012	Books & Subscriptions		-	193	-	-	-	-
		8102	Furniture & Fixtures		-	-	-	1,100	-	-
Management Services Total				7	535,455	551,454	673,049	704,802	703,702	30,653
12425	Public & Employee Relations	1115	Comp - Director	1	80,093	82,495	82,495	84,970	84,970	2,475
		1127	Comp - Organization Dev Spec	1	40,811	44,522	44,422	45,755	45,755	1,333
		1156	Comp - Administrative Aid	1	44,141	45,515	45,465	49,170	49,170	3,705
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		12,534	12,808	13,187	13,762	13,762	575
		2210	Employer Cost - VRS		21,177	22,969	22,185	20,112	20,112	(2,073)
		2310	Employer Cost - Health Ins		6,738	15,738	20,673	24,216	24,216	3,543
		2400	Employer Cost - VRS Group		2,238	2,133	2,107	1,907	1,907	(200)
		2720	Workers Compensation		116	121	121	90	90	(31)
		2821	Employment Testing		55	687	1,000	-	-	(1,000)
		2822	HR Information System		31,593	33,435	31,500	35,000	35,000	3,500
		2850	Employee Assistance Prog		8,156	7,561	8,250	8,400	8,400	150
		3323	Maint Contract - EDP Equipment		-	-	1,500	-	-	(1,500)
		3500	Printing & Binding		190	168	200	-	-	(200)
		3600	Advertising/Marketing		461	474	500	-	-	(500)
		3657	Gateways Program		-	-	-	-	-	-
		3840	Background Checks		1,100	1,032	1,500	4,000	2,500	1,000
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		881	1,056	1,100	1,100	1,100	-
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-
		5540	Convention & Education		2,091	3,987	6,000	3,000	2,000	(4,000)
		5545	County Staff Training		9,365	8,508	10,000	10,000	10,000	-
		5810	Dues & Association Memberships		917	-	1,300	1,300	1,000	(300)
		5880	Awards		8,461	7,992	8,000	8,000	7,700	(300)
		6001	Office Supplies		1,128	987	1,000	1,000	1,000	-
		6002	Food Supplies		299	391	400	400	400	-
		6011	Uniforms, Wearing Apparel		-	-	-	-	-	-
		6012	Books & Subscriptions		-	209	300	300	-	(300)
		8102	Furniture & Fixtures		296	300	-	400	-	-
		8107	EDP Equipment		1,494	1,784	1,500	1,500	1,500	-
		9000	PER Fundraising Expenditures		599	185	-	-	-	-
Public & Employee Relations Total				3	274,934	295,057	304,705	314,381	310,581	5,876
12510	Information Technology	1115	Comp - Director	1	97,635	138,748	93,928	96,746	96,746	2,818
		1145	Comp-Network/Systems Admin	1	20,783	-	-	70,000	70,000	70,000
		1146	Comp - Systems Engineer	1	69,754	72,514	73,939	76,157	76,157	2,218
		1148	Comp - Integration Specialist	1	74,674	77,547	79,048	81,419	81,419	2,371

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		1160	Comp - Service Desk Tech	2	82,162	58,038	104,708	107,849	107,849	3,141
		1200	Comp - Overtime		1,508	-	-	-	-	-
		1800	Comp - Sec Board Meetings		-	-	4,500	4,500	4,500	-
		2100	Employer Cost - FICA		24,685	24,173	27,243	33,405	33,405	6,162
		2210	Employer Cost - VRS		43,731	44,226	45,833	48,820	48,820	2,987
		2310	Employer Cost - Health Ins		51,494	61,854	64,181	89,628	89,628	25,447
		2400	Employer Cost - VRS Group		4,617	4,250	4,202	4,629	4,629	427
		2720	Workers Compensation		241	243	249	218	218	(31)
		2820	Employee Tuition Assistance		-	-	-	4,000	4,000	4,000
		3190	Other Professional Services		131,781	168,809	128,940	143,000	143,000	14,060
		3313	Maint/Repair - EDP Equip		1,311	495	2,500	2,500	2,500	-
		3323	Maint Contract - EDP Equip		396,991	307,780	448,495	399,320	399,320	(49,175)
		5230	Telephone		5,134	8,660	9,132	10,440	10,440	1,308
		5240	Electronic Network Charge		33,815	30,570	37,286	37,286	37,286	-
		5305	Motor Vehicle Insurance		-	-	-	-	-	-
		5510	Personal Vehicle Mileage		400	800	700	700	700	-
		5530	Travel - Sustenance & Lodging		3,256	4,017	4,000	5,200	5,200	1,200
		5540	Convention & Education		14,179	21,546	25,250	24,500	18,500	(6,750)
		5810	Dues & Association Memberships		100	380	525	550	550	25
		6001	Office Supplies		17,504	17,560	15,950	16,950	16,950	1,000
		6008	Gas, Oil, Grease		-	-	-	-	-	-
		6011	Uniforms, Wearing Apparel		269	-	-	-	-	-
		6012	Books & Subscriptions		6,063	7,480	8,525	8,075	8,075	(450)
		8102	Furniture & Fixtures		1,766	-	-	-	-	-
		8107	EDP Equipment		5,032	6,188	31,900	3,500	3,500	(28,400)
		8112	Network Client Personal Comp		78,492	59,377	100,400	83,200	83,200	(17,200)
		8113	Network Client Printers		558	1,137	1,300	-	-	(1,300)
		8114	Network Client PC Maint		-	-	-	-	-	-
		8115	Network Client Software		20,811	10,879	11,000	7,500	7,500	(3,500)
Information Technology Total				6	1,188,746	1,127,271	1,323,734	1,360,093	1,354,093	30,359
12520 Fuel Services		6008	Gas, Oil, Grease		247,910	236,403	270,400	225,000	225,000	(45,400)
Fuel Services Total					247,910	236,403	270,400	225,000	225,000	(45,400)
12530 Central Purchasing		1160	Comp - Purchasing Assistant		-	-	-	-	-	-
		1164	Comp - Purchasing Agent	1	66,177	61,800	61,800	63,654	63,654	1,854
		2100	Employer Cost - FICA		5,125	4,681	4,728	4,870	4,870	142
		2210	Employer Cost - VRS		7,884	7,786	7,954	7,117	7,117	(837)
		2230	Retiree Health Insurance		6,684	7,972	-	8,892	8,892	8,892
		2310	Employer Cost - Health Insurance		-	4,933	7,732	9,144	9,144	1,412
		2400	Employer Cost - VRS Group		833	795	828	675	675	(153)
		2720	Workers Compensation		44	43	43	32	32	(11)
		3600	Advertising		-	-	-	-	-	-
		5230	Telephone		354	192	192	231	231	39

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5510	Personal Vehicle Mileage		-	-	-	100	100	100
		5530	Travel - Sustenance & Lodging		-	-	350	500	500	150
		5540	Convention & Education		-	-	400	1,175	1,175	775
		5810	Dues & Association Memberships		340	235	230	230	230	-
		6001	Office Supplies		1,620	660	400	150	150	(250)
		8102	Furniture & Fixtures		-	-	-	-	-	-
Central Purchasing Total				1	89,061	89,097	84,657	96,768	96,768	12,111
12560	Communication Services	3314	Maint/Repair - Comm Equip		-	-	-	-	-	-
		5230	Telephone		150,653	129,643	120,000	115,500	115,500	(4,500)
Communication Services Total					150,653	129,643	120,000	115,500	115,500	(4,500)
12600	Organizational Memberships	5640	NACO		1,097	1,114	1,114	1,114	1,114	-
		5641	VACO		11,751	11,766	11,751	11,751	11,751	-
		5642	VA Institute of Government		-	-	2,500	2,500	2,500	-
		5643	CVPDC		35,915	37,770	37,770	38,119	38,119	349
Organizational Memberships Total					48,763	50,650	53,135	53,484	53,484	349
13200	Registrar	1111	Comp - Board Members		12,069	14,229	15,245	15,245	15,245	-
		1114	Comp - General Registrar	1	109,137	137,717	107,439	110,663	110,663	3,224
		1116	Comp - Assistant Registrar	1	55,766	49,554	81,727	70,000	58,028	(23,699)
		1153	Comp - Administrative Clerk	2	20,773	-	-	80,000	71,151	71,151
		1200	Comp - Overtime		230	-	500	500	500	-
		1300	Comp - P/T Help		-	-	-	-	-	-
		1360	Comp - Election Officials		91,120	99,668	40,000	40,000	40,000	-
		2100	Employer Cost - FICA		14,902	15,050	14,509	21,145	19,552	5,043
		2210	Employer Cost - VRS		22,325	26,010	24,346	29,142	26,814	2,468
		2310	Employer Cost - Health Ins		14,731	24,217	28,412	34,704	34,704	6,292
		2400	Employer Cost - VRS Group		2,359	2,399	2,535	2,763	1,542	(993)
		2720	Workers Compensation		139	140	145	138	128	(17)
		3600	Advertising		3,981	1,263	2,000	2,500	2,500	500
		5210	Postage		11,182	29,297	15,000	20,000	15,000	-
		5230	Telephone		5,462	5,759	6,500	6,500	6,500	-
		5312	Equipment Insurance		-	-	-	-	-	-
		5410	Lease/Rent - Equipment		3,283	10,335	5,000	2,500	2,500	(2,500)
		5420	Lease/Rent - Buildings		3,408	2,060	1,000	1,500	1,500	500
		5510	Personal Vehicle Mileage		896	2,207	1,000	3,000	2,000	1,000
		5511	Travel - Board Members		2,092	3,316	2,500	3,000	3,000	500
		5512	Travel - Election Officials		3,423	2,479	1,500	2,000	2,000	500
		5530	Travel - Sustenance & Lodging		6,791	9,099	7,000	7,000	7,000	-
		5540	Convention & Education		5,780	3,620	4,000	4,000	4,000	-
		5810	Dues & Association Memberships		1,030	1,353	1,200	1,200	1,200	-
		6001	Office Supplies		2,817	2,436	3,000	3,000	3,000	-
		6012	Books & Subscriptions		-	-	-	140,000	-	-

Dept #	General Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6021	Ballots & Election Supplies		89,743	74,866	40,000	-	40,000	-
		8101	Machinery & Equipment		-	-	-	-	-	-
		8102	Furniture & Fixtures		410	168	-	3,500	1,500	1,500
		8107	EDP Equipment		-	16,010	12,500	18,000	18,000	5,500
	Registrar Total			4	483,849	533,252	417,058	622,000	488,027	70,969
	General Administration Total			44	6,025,999	6,300,355	8,197,674	8,598,603	8,452,447	254,773

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FY 2027

PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*



Judicial Administration

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Judicial Administration

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

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
21100	Circuit Court	Part of the 24 th Judicial Circuit Court of Virginia; serves as the court of record; has general jurisdiction of all types of cases: civil, equity, criminal; hears appeals from the General District Court and the Juvenile & Domestic Relations Court.
21150	Commissioner of Accounts	The judges of each circuit court appoint attorneys as Commissioners of Accounts who are charged with the general supervision of Court appointed and qualified fiduciaries, per Virginia Code, section 64.2-1200.
21200	General District Court	Part of the 24 th 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.

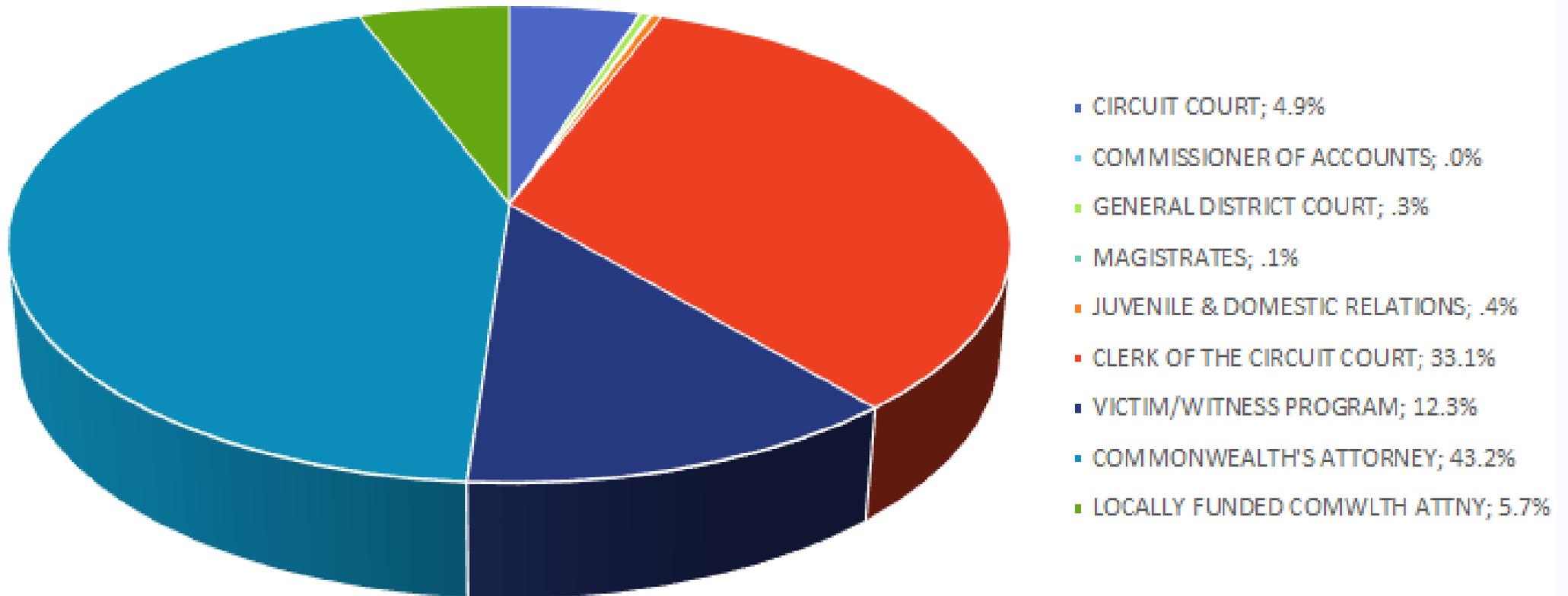
Judicial Administration

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	RESPONSIBILITIES
21600	Clerk of the Circuit Court	A Constitutional Official 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 24 th Judicial Circuit Court.
21900	Victim/Witness Program	Operates within the office of the Commonwealth’s Attorney; provides assistance to victims and witnesses of throughout the criminal justice process to ensure they are treated fairly, and compassionately. Makes referrals to community services available to crime victims, and witnesses.
22100 22200	Commonwealth’s Attorney Locally Funded Commonwealth’s Attorney	A Constitutional Officer elected by the citizens of Campbell County every four years to prosecute violations of state and local laws. This office also administers the Virginia Domestic Violence grant program.

Judicial Administration

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Judicial Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
21100	Circuit Court	#	
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Circuit Court Total				1	124,640	108,175	109,218	104,704	119,704	10,486
21150	Commissioner Of Accounts	u	
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Commissioner Of Accounts Total				858	1,639	1,014	1,164	1,114	100	
21200	General District Court	#	# o
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General District Court Total				8,905	9,007	7,974	24,400	9,200	1,226	
21300	Magistrates	u	

Dept #	Judicial Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6001	Office Supplies		9	-	100	600	600	500
		8102	Furniture & Fixtures		-	-	-	2,000	1,000	1,000
Magistrates Total					626	475	800	3,300	2,300	1,500
21500	Juvenile & Domestic Relations	3190	Other Professional Services		550	520	720	720	720	-
		3312	Maint/Repair - Office Equipment		-	-	-	-	-	-
		3841	Drug Tests		537	269	750	500	500	(250)
		5210	Postage		757	651	830	880	880	50
		5230	Telephone		2,994	2,208	2,208	2,664	2,664	456
		5410	Lease/Rent - Equipment		1,708	1,343	1,680	1,680	1,680	-
		5510	Personal Vehicle Mileage		-	-	150	150	75	(75)
		5530	Travel - Sustenance & Lodging		-	-	-	-	-	-
		5540	Convention & Education		-	-	150	500	500	350
		5810	Dues & Association Memberships		430	445	600	700	600	-
		6001	Office Supplies		569	681	600	450	450	(150)
		6012	Books & Subscriptions		449	449	600	700	700	100
		8102	Furniture & Fixtures		420	570	-	-	-	-
Juvenile & Domestic Relations Total					8,414	7,136	8,288	8,944	8,769	481
21600	Clerk Of The Circuit Court	1114	Comp - Clerk Of The Circuit Court	1	161,982	168,216	168,216	173,262	173,262	5,046
		1116	Comp - Deputies	7	339,307	351,450	353,481	364,085	364,085	10,604
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		37,645	38,948	39,910	42,182	42,182	2,272
		2210	Employer Cost - VRS		63,563	67,999	67,142	60,076	60,076	(7,067)
		2230	Retiree Health Insurance		18,840	15,791	14,568	14,568	14,568	-
		2310	Employer Cost - Health Insurance		18,598	30,606	24,053	66,216	66,216	42,163
		2400	Employer Cost - VRS Group Life Ins		6,717	6,486	6,446	5,696	5,696	(750)
		2720	Workers Compensation		351	364	366	276	276	(90)
		3120	Accounting Services - Auditing		-	2,816	3,800	3,800	3,800	-
		3190	Other Professional Services		-	810	-	-	-	-
		3325	Jury Management Software		650	650	650	650	650	-
		3502	LVA Circuit Ct Record Prsrv		46,440	42,264	-	-	-	-
		3503	LVA RP Grant (3-Vy)		-	-	-	-	-	-
		3840	Technology Software/Hardware		20,406	91,497	26,000	26,000	26,000	-
		5210	Postage		11,283	9,466	12,500	12,500	12,500	-
		5230	Telephone		3,960	1,632	5,800	5,800	5,800	-
		5410	Lease/Rent - Equipment		8,406	8,434	13,500	13,500	13,500	-
		5510	Personal Vehicle Mileage		906	1,428	1,000	1,500	1,500	500
		5530	Travel - Sustenance & Lodging		832	-	750	850	850	100
		5540	Convention & Education		300	1,414	1,500	1,500	1,500	-
		5810	Dues & Association Memberships		695	-	600	600	600	-
		6001	Office Supplies		9,287	3,126	12,500	12,500	9,500	(3,000)

Dept #	Judicial Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
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		7	7							
Clerk Of The Circuit Court Total				8	750,443	843,397	752,782	810,561	802,561	49,779

21900 Victim/Witness Program	#	†	†							
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Victim/Witness Program Total				4	283,100	261,452	298,583	298,217	298,217	(366)
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22100 Commonwealth's Attorney	#	#								
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Dept #	Judicial Administration	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
Commonwealth's Attorney Total				8	965,052	1,012,458	1,020,323	1,048,000	1,047,150	26,827
22200	Locally Funded Comwth Attny	1136	Comp - Asst Commonwealth Atty	1	81,528	84,666	84,666	100,000	100,000	15,334
		2100	Employer Cost - FICA		6,246	6,487	6,477	7,650	7,650	1,173
		2210	Employer Cost - VRS		10,338	12,431	10,896	11,180	11,180	284
		2310	Employer Cost - Health Insurance		-	-	-	16,416	16,416	16,416
		2400	Employer Cost - VRS Group Life Ins		1,092	1,089	1,134	1,060	1,060	(74)
		2720	Workers Compensation		57	59	59	40	40	(19)
		5530	Travel - Sustenance & Lodging		819	291	1,022	2,500	1,500	478
		5810	Dues & Association Memberships		-	-	378	-	400	22
		6014	Other Operating Supplies		400	-	-	1,200	-	-
Locally Funded Comwth Attny Total				1	100,480	105,023	104,632	140,046	138,246	33,614
Judicial Administration Total				22	2,242,518	2,348,762	2,303,614	2,439,335	2,427,260	123,646

FY 2027

***PROPOSED
BUDGET***

*Building Momentum:
Moving Campbell Forward*

*Public Safety & Law Enforcement
Administration*

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Public Safety & Law Enforcement Administration

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

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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 full 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 School System 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.

Public Safety & Law Enforcement Administration

continued

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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/Recue 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; 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.
33300	Probation Office	The County provides nominal office expense support in partnership with the state funded probation office.

Public Safety & Law Enforcement Administration

continued

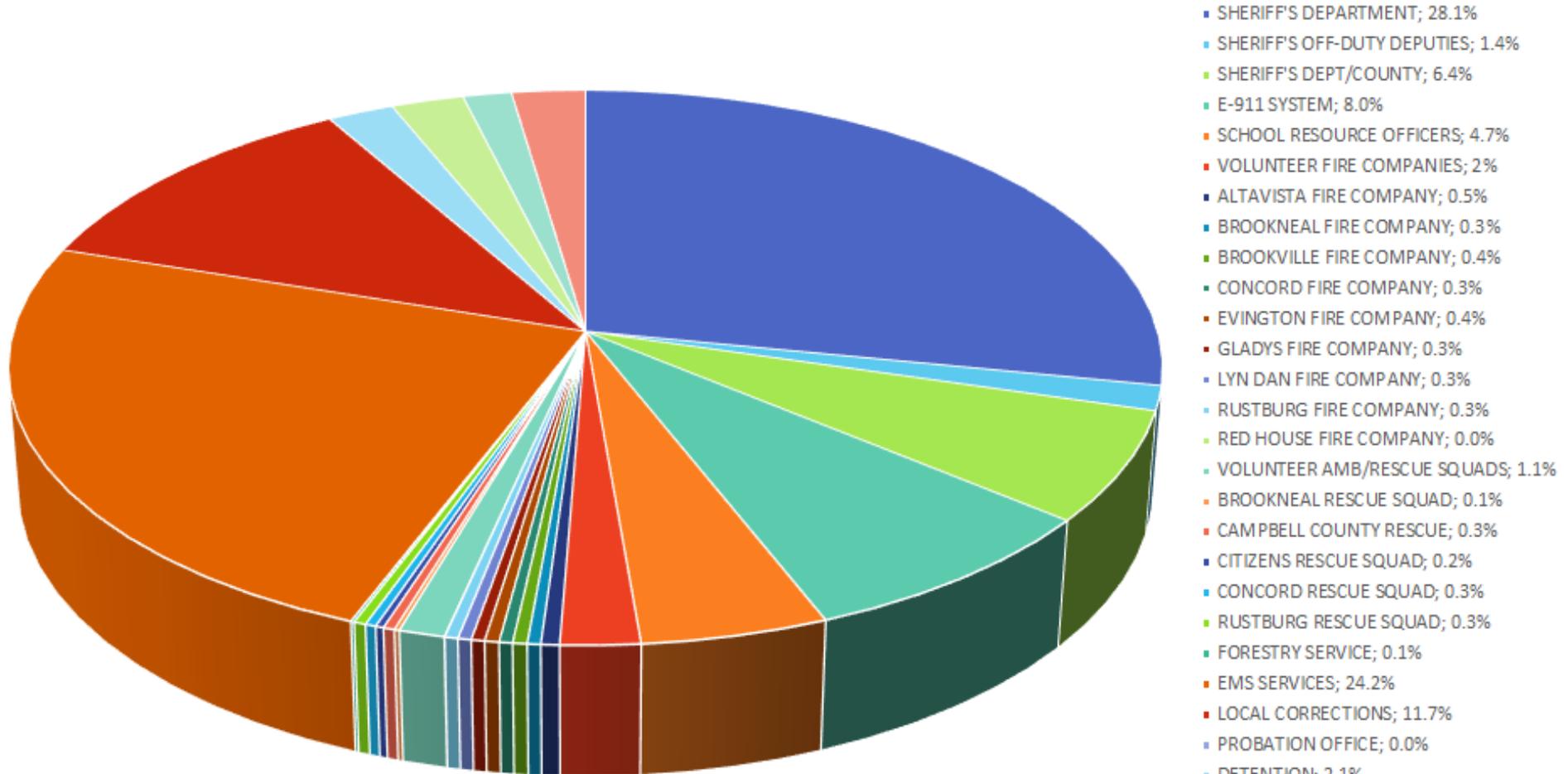
DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
33400	Detention	Funds budgeted here are for expenses related to juvenile detention. The County has a contract with the Lynchburg Juvenile Detention facility to house County youth.
34500	Building Inspections	Provides construction inspections in accordance with state 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: 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.

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Public Safety & Law Enforcement Administration

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
31200	Sheriff's Department	1114	Comp - Sheriff	1	133,779	140,226	140,226	144,433	144,433	4,207
		1130	Comp - Deputies	45	2,946,850	3,032,535	3,020,599	3,097,830	3,097,830	77,231
		1140	Comp - Communication Officers	5	287,553	302,419	298,871	307,837	307,837	8,966
		1158	Comp - Admin Assistant	1	86,154	87,485	87,074	94,760	94,760	7,686
		1160	Comp - Info Systems Specialist	1	61,579	66,085	65,945	67,923	67,923	1,978
		1200	Comp - Overtime		56,485	51,641	57,000	57,000	52,000	(5,000)
		1300	Comp - P/T Help		232,078	229,724	235,000	235,000	235,000	-
		2100	Employer Cost - FICA		274,312	281,044	298,711	306,366	305,983	7,272
		2210	Employer Cost - VRS		430,752	457,076	449,300	415,089	415,089	(34,211)
		2230	Retiree Health Insurance		167,863	182,305	202,956	207,804	207,804	4,848
		2310	Employer Cost - Health Ins		424,239	497,018	485,699	557,220	557,220	71,521
		2400	Employer Cost - VRS Group		45,521	43,477	43,303	39,356	39,356	(3,948)
		2720	Workers Compensation		107,954	111,300	118,039	118,633	118,466	427
		2740	COVID-19 CESF Expenditure		-	-	-	-	-	-
		2810	Clothing Allowances		9,618	9,000	9,000	9,000	9,000	-
		2820	Employee Tuition Assistance		-	-	4,726	1,880	1,880	(2,846)
		2850	Employee Medical Expenses		4,688	4,107	4,000	4,000	4,000	-
		3312	Maint/Repair - Office Equip		1,280	-	1,000	1,500	1,500	500
		3313	Maint/Repair - EDP Equipment		6,619	5,798	6,985	58,694	58,694	51,709
		3314	Maint/Repair - Communications Equip		42,594	20,160	38,359	38,359	38,359	-
		3315	Maint/Repair - Vehicles		51,592	56,255	54,200	54,200	54,200	-
		3600	Advertising		211	66	750	750	750	-
		3860	Special Investigation Fee		42,504	31,571	55,532	86,225	86,225	30,693
		5110	Electrical Service		14,651	16,212	16,000	16,000	16,000	-
		5210	Postage		4,311	3,558	4,000	4,000	4,000	-
		5230	Telephone		52,210	54,961	55,953	55,953	55,953	-
		5305	Motor Vehicle Insurance		34,527	48,116	48,728	56,789	56,789	8,061
		5530	Travel - Sustenance & Lodging		7,374	8,596	10,000	10,000	9,000	(1,000)
		5540	Convention & Education		78,454	98,446	92,305	111,305	111,305	19,000
		5560	Accreditation Costs		508	107	500	500	300	(200)
		5810	Dues & Association Memberships		23,005	11,726	20,770	20,770	20,770	-
		5860	Misc Administrative Expenses		4,960	1,530	2,500	2,500	2,500	-
		6001	Office Supplies		8,238	7,673	7,500	7,500	7,500	-
		6003	Animal Care Supplies		21,499	30,277	16,980	16,980	16,980	-
		6008	Gas, Oil, Grease		184,317	172,025	195,670	195,670	185,799	(9,871)
		6009	Tires, Tubes, Parts		22,100	21,812	24,110	24,110	24,110	-
		6010	Police Supplies		78,271	111,720	89,500	89,500	89,500	-
		6011	Uniforms, Wearing Apparel		34,262	46,744	38,480	38,480	38,480	-
		6012	Books & Subscriptions		66	-	500	500	500	-
		6014	Other Operating Supplies		135	102	100	100	100	-
		6017	Project Lifesaver Supplies		-	2,421	-	-	-	-
		6023	Crime Watch Prevention		4,418	3,070	2,000	3,000	1,500	(500)
		6026	Central VA Task Force Equip		154	7,434	-	-	-	-
		6027	E-Summons Equipment		17,529	7,500	8,500	8,500	7,500	(1,000)
		6031	Police Equipment/Supplies		-	-	-	-	-	-
		6032	J Saunders Memorial		5,097	6,970	-	-	-	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		8102	Furniture & Fixtures		3,001	2,509	-	3,000	-	-
		8103	Communications Equipment		5,000	-	-	-	-	-
		8120	CNT Supplies		8,345	42	-	-	-	-
		8121	Cash Held in Evidence		-	15,438	-	-	-	-
		8122	VA State Police - Heat Equipment		-	16,196	-	-	-	-
Sheriff's Department Total				53	6,026,657	6,304,477	6,311,371	6,569,016	6,546,894	235,523
31210	Sheriff's Off-Duty Deputies	1130	Comp - Off-Duty Deputies		260,012	324,022	225,000	300,000	300,000	75,000
		2100	Employer Cost - FICA		19,762	24,784	17,213	22,950	22,950	5,737
		2210	Employer Cost - VRS		1,585	558	-	-	-	-
		2400	Employer Cost - VRS Group Life		168	51	-	-	-	-
		2720	Workers Compensation		8,089	10,321	7,650	10,050	10,050	2,400
Sheriff's Off-Duty Deputies Total					289,616	359,736	249,863	333,000	333,000	83,137
31220	Sheriff's Dept/County	1130	Comp - Deputies	14	499,478	697,681	745,190	758,404	758,404	13,214
		1131	Comp - ICAC Task Force	1	40,529	45,977	66,710	60,471	60,471	(6,239)
		1160	Comp - Info Systems Specialist	4	139,169	148,752	149,196	216,716	216,716	67,520
		1200	Comp - Overtime		6,699	10,621	10,000	10,000	10,000	-
		1300	Comp - P/T Help		36,179	25,734	38,272	38,272	35,000	(3,272)
		2100	Employer Cost - FICA		51,929	66,819	77,217	82,916	82,665	5,448
		2210	Employer Cost - VRS		84,863	111,812	124,980	115,779	115,779	(9,201)
		2310	Employer Cost - Health Ins		93,939	115,892	102,247	181,344	181,344	79,097
		2400	Employer Cost - VRS Group		8,970	10,631	11,459	10,977	10,977	(482)
		2720	Workers Compensation		19,049	25,298	28,496	29,158	29,048	552
Sheriff's Dept/County Total				19	980,804	1,259,217	1,353,767	1,504,037	1,500,405	146,638
31400	E-911 System	1117	Comp - Deputy Director	1	77,530	80,822	81,144	83,887	83,887	2,743
		1140	Comp - Communication Officers	16	597,399	656,822	735,456	757,520	757,520	22,064
		1160	Comp - Info Systems Specialist	1	58,233	67,248	62,219	64,086	64,086	1,867
		1200	Comp - Overtime		39,399	30,479	35,000	40,000	40,000	5,000
		1300	Comp - P/T Help		34,805	27,481	23,000	26,000	26,000	3,000
		2100	Employer Cost - FICA		59,322	63,014	71,667	74,319	74,319	2,652
		2210	Employer Cost - VRS		85,517	97,920	117,609	101,234	101,234	(16,375)
		2310	Employer Cost - Health Ins		85,281	112,018	146,282	144,264	144,264	(2,018)
		2400	Employer Cost - VRS Group		9,145	9,865	10,783	9,598	9,598	(1,185)
		2720	Workers Compensation		561	622	656	486	486	(170)
		3190	Other Professional Services		700	650	850	850	750	(100)
		3310	Maint/Repair - Buildings		6,335	5,859	7,000	7,000	7,000	-
		3314	Maint/Repair - Communications Eq		20,516	34,477	35,977	40,262	40,262	4,285
		3323	Maint Contract - EDP Equip		13,500	13,500	14,750	15,160	15,160	410
		3324	Maint Contracts-Communications Eq		253,040	269,290	277,271	291,115	291,115	13,844
		3600	Advertising		57	52	500	500	500	-
		5110	Electrical Service		27,156	25,776	25,000	25,000	25,000	-
		5130	Water & Sewer Service		1,342	1,355	1,300	1,300	1,300	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		7,731	7,618	9,992	9,846	9,846	(146)
		5240	Electronic Network Charge		110,924	109,420	115,700	115,700	115,700	-
		5430	Lease Agreement - Tower Sites		20,392	12,229	12,616	12,997	12,997	381
		5510	Personal Vehicle Mileage		57	43	200	200	-	(200)
		5540	Convention & Education		14,913	18,690	21,181	23,155	23,155	1,974
		5810	Dues & Association Member		1,788	1,861	2,144	2,144	2,144	-
		5840	EMD Training Materials/Supplies		4,049	30,155	13,925	13,925	13,925	-
		5860	Misc Administrative Expenses		-	141	-	-	-	-
		6001	Office Supplies		3,069	2,294	2,500	2,500	2,500	-
		6007	Fuel - Cell Tower Sites		216	266	500	500	500	-
		6011	Uniforms, Wearing Apparel		2,853	4,299	3,000	3,000	3,000	-
		6012	Books & Subscriptions		66	-	400	400	400	-
		8102	Furniture & Fixtures		1,189	1,768	-	-	-	-
		8109	Other Equipment		277	683	1,000	1,000	750	(250)
		9010	E911 Phone Replacement		-	8,977	-	-	-	-
E-911 System Total				18	1,537,362	1,695,694	1,829,622	1,867,948	1,867,398	37,776
31630	DMV 402 Grant- Alcohol	1200	Comp - Overtime		3,656	12,077	-	-	-	-
		2100	Employer Cost - FICA		280	924	-	-	-	-
		2720	Workers Compensation		120	396	-	-	-	-
DMV 402 Grant-Alcohol Total					4,056	13,397	-	-	-	-
31640	DMV Select Enf Grant-SP	1200	Comp - Overtime		19,423	13,201	-	-	-	-
		2100	Employer Cost - FICA		1,486	1,010	-	-	-	-
		2720	Workers Compensation		637	419	-	-	-	-
		6010	Police Supplies		1,882	-	-	-	-	-
DMV Select Enf Grant-SP Total					23,428	14,630	-	-	-	-
31641	DMV Selective Enf Grant	1200	Comp - Overtime		12,899	12,551	-	-	-	-
		2100	Employer Cost - FICA		987	960	-	-	-	-
		2720	Workers Compensation		423	412	-	-	-	-
DMV Selective Enf Grant Total					14,309	13,923	-	-	-	-
31642	DMV Select Enf Grant-OC	1200	Comp - Overtime		-	-	-	-	-	-
		2100	Employer Cost - FICA		-	-	-	-	-	-
		2720	Workers Compensation		-	-	-	-	-	-
DMV Select Enf Grant-OC Total					-	-	-	-	-	-
31730	DMV-Police Traffic Services	1200	Comp - Overtime		4,082	10,852	-	-	-	-
		2100	Employer Cost - FICA		312	830	-	-	-	-
		2720	Workers Compensation		134	356	-	-	-	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6010	Police Supplies		-	-	-	-	-	-
DMV-Police Traffic Services Total					4,528	12,038	-	-	-	-
31735	DMV Safety 402 Select Enf	1200	Comp - Overtime		-	-	-	-	-	-
		2100	Employer Cost - FICA		-	-	-	-	-	-
		2720	Workers Compensation		-	-	-	-	-	-
DMV Safety 402 Select Enf Total					-	-	-	-	-	-
31740	BJA Edward Byrne Computer Grant	8118	Law Enforcement Equipment		13,905	-	-	-	-	-
BJA Edward Byrne Computer Grant Total					13,905	-	-	-	-	-
31745	Violence Against Women	1300	Comp - P/T Help		33,399	34,307	-	-	-	-
		2100	Employer Cost - FICA		2,562	2,654	-	-	-	-
		2310	Employer Cost - Health Insurance		562	-	-	-	-	-
		2720	Workers Compensation		971	994	-	-	-	-
Violence Against Women Total					37,494	37,955	-	-	-	-
31752	E. Byrne Memorial JAG	8118	***E. BYRNE MEMORIAL JAG Law Enforcement Equipment		-	11,220	-	-	-	-
E. Byrne Memorial JAG Total					-	11,220	-	-	-	-
31753	LOLE Block Grant	8118	*** LOLE BLOCK GRANT *** Law Enforcement Equipment		-	3,200	-	-	-	-
LOLE Block Grant Total					-	3,200	-	-	-	-
31755	COPS De-Escalation Grant	5860	**COPS DE-ESCALATION GRAN Other Expenses		15,657	-	-	-	-	-
		6010	Police Supplies		-	-	-	-	-	-
		8818	Law Enforcement Equipment		75,785	-	-	-	-	-
COPS De-Escalation Grant Total					91,442	-	-	-	-	-
31760	ARPA Law Enforcement Eq Grant	6010	ARPA Law Enforcement Equip Grant Police Supplies		218,150	-	-	-	-	-
		8118	Law Enforcement Equipment		76,143	-	-	-	-	-
ARPA Law Enf Eq Grant Total					294,293	-	-	-	-	-
31797	Bulletproof Vest Partner Grant	8118	***BULLETPROOF VEST PARTN Law Enforcement Equipment		11,601	8,167	-	-	-	-
Bulletproof Vest Partner Grant Total					11,601	8,167	-	-	-	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
31810	School Resource Officers	1130	Comp - Deputies School Funded	13	558,201	507,624	682,304	693,578	693,578	11,274
		1131	Comp - Deputies Locally Funded	1	34,756	54,637	52,950	54,539	54,539	1,589
		1200	Comp - Overtime		10,715	5,921	6,000	6,000	6,000	-
		2100	Employer Cost - FICA		44,505	40,829	56,706	57,690	57,690	984
		2210	Employer Cost - VRS		73,842	70,301	95,399	83,639	83,639	(11,760)
		2310	Employer Cost - Health Ins		77,165	99,306	99,345	156,120	156,120	56,775
		2400	Employer Cost - VRS Group		7,802	6,700	8,747	7,930	7,930	(817)
		2720	Workers Compensation		19,738	18,488	24,313	25,263	25,263	950
School Resource Officers Total				14	826,724	803,806	1,025,764	1,084,759	1,084,759	58,995
32200	Volunteer Fire Companies	3200	Temporary Help Services		10,678	15,112	20,000	25,000	25,000	5,000
		3314	Maint/Repair - Communications Eq		11,903	26,393	40,542	51,298	51,298	10,756
		3315	Maint/Repair - Vehicles		2,767	11,068	9,300	10,000	10,000	700
		3329	Maint Contract - Other Equip		22,401	20,824	25,138	25,925	25,925	787
		5305	Motor Vehicle Insurance		68,952	91,992	95,286	138,122	138,122	42,836
		5309	Volunteer Insurance		40,973	41,057	43,022	44,312	44,312	1,290
		5680	Public Safety Training Center		5,000	5,000	5,035	5,035	5,035	-
		5860	Misc Administrative Expenses		829	278	1,000	1,000	500	(500)
		6008	Gas, Oil, Grease		74,657	70,774	95,550	85,000	75,000	(20,550)
		6013	Educational Supplies		4,480	5,348	5,500	5,500	5,500	-
		6025	Fire Suppression Foam		4,917	4,834	6,000	6,000	6,000	-
		8109	Other Equipment		3,144	7,138	10,000	10,000	10,000	-
		8119	Personal Protective Equip		37,272	36,420	64,000	64,000	64,000	-
Volunteer Fire Companies Total					287,973	336,238	420,373	471,192	460,692	40,319
32201	Altavista Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		16,000	26,000	26,000	34,000	34,000	8,000
		5650	Annual Contribution		55,500	60,500	60,500	65,500	65,500	5,000
		6001	Office Supplies		150	150	150	150	150	-
		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					76,150	93,600	91,150	106,600	106,600	15,450
32202	Brookneal Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		7,138	45,761	15,000	15,000	15,000	-
		5650	Annual Contribution		49,500	54,500	54,500	59,500	59,500	5,000
Brookneal Fire Company Total					56,638	102,711	69,500	76,950	76,950	7,450
32203	Brookville Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		8,761	15,000	16,000	16,000	16,000	-
		5650	Annual Contribution		49,500	124,500	54,500	59,500	59,500	5,000
		6001	Office Supplies		-	-	150	150	150	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6004	Medical Supplies		-	-	1,000	1,000	1,000	-
		6009	Tires, Tubes, Parts		-	-	1,000	1,000	1,000	-
		8201	Medical Equipment		-	-	2,500	2,500	2,500	-
Brookville Fire Company Total					58,261	141,950	75,150	82,600	82,600	7,450
32204	Concord Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		5,000	16,225	15,000	15,000	15,000	-
		5650	Annual Contribution		49,500	54,500	54,500	59,500	59,500	5,000
Concord Fire Company Total					54,500	73,175	69,500	76,950	76,950	7,450
32205	Evington Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		10,556	27,730	16,000	16,000	16,000	-
		5650	Annual Contribution		49,500	54,500	54,500	59,500	59,500	5,000
		6001	Office Supplies		150	150	150	150	150	-
		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	-
Evington Fire Company Total					64,706	89,330	75,150	82,600	82,600	7,450
32206	Gladys Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		5,000	14,963	15,000	15,000	15,000	-
		5650	Annual Contribution		49,500	54,500	54,500	59,500	59,500	5,000
Gladys Fire Company Total					54,500	71,913	69,500	76,950	76,950	7,450
32207	Lyn Dan Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		5,000	14,149	15,000	15,000	15,000	-
		5650	Annual Contribution		49,500	54,500	54,500	59,500	59,500	5,000
Lyn Dan Fire Company Total					54,500	71,099	69,500	76,950	76,950	7,450
32208	Rustburg Fire Company	3120	Accounting Services - Audit		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		5,000	9,181	15,000	15,000	15,000	-
		5650	Annual Contribution		49,500	54,500	54,500	59,500	59,500	5,000
Rustburg Fire Company Total					54,500	66,131	69,500	76,950	76,950	7,450
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		5,833	5,216	23,332	38,920	38,920	15,588
		3315	Maint/Repair - Vehicles		8,067	198	15,000	15,000	15,000	-
		5305	Motor Vehicle Insurance		68,150	87,800	93,402	138,122	138,122	44,720

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5309	Volunteer Insurance		40,973	40,973	43,021	44,312	44,312	1,291
		5540	Convention & Education		90	-	5,000	5,000	4,000	(1,000)
		5681	Regional Emergency Med Svc		-	-	3,000	3,000	3,000	-
		5860	Recruitment, Retention & Advertising		-	-	250	250	250	-
		6008	Gas, Oil, Grease		14,746	13,101	20,000	20,000	15,000	(5,000)
		6013	Educational Supplies		-	-	550	550	550	-
		6014	Other Operating Supplies		-	-	6,430	6,430	6,430	-
Volunteer Amb/Rescue Squads Total					137,859	147,288	209,985	271,584	265,584	55,599
32302	Brookneal Rescue Squad	3310	Maint/Repair - Buildings		20,152	25,673	30,000	30,000	30,000	-
Brookneal Rescue Squad Total					20,152	25,673	30,000	30,000	30,000	-
32303	Campbell County Rescue	3120	Accounting Services - Audit		-	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		347	-	-	-	-	-
		5650	Annual Contribution		55,500	60,500	60,500	65,500	65,500	5,000
Campbell County Rescue Total					55,847	60,500	62,950	65,500	65,500	2,550
32304	Citizens Rescue Squad	3310	Maint/Repair - Buildings		3,874	5,907	47,250	47,250	47,250	-
		5650	Annual Contribution		-	-	-	-	-	-
Citizens Rescue Squad Total					3,874	5,907	47,250	47,250	47,250	-
32305	Concord Rescue Squad	3120	Accounting Services - Audit		2,450	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		-	-	-	-	-	-
		5650	Annual Contribution		52,500	57,500	57,500	62,500	62,500	5,000
Concord Rescue Squad Total					54,950	57,500	59,950	62,500	62,500	2,550
32306	Rustburg Rescue Squad	3310	Maint/Repair - Buildings		38,714	36,502	70,000	70,000	70,000	-
Rustburg Rescue Squad Total					38,714	36,502	70,000	70,000	70,000	-
32400	Forestry Service	5699	Forest Fire Extinction		20,329	20,200	20,329	20,329	20,329	-
Forestry Service Total					20,329	20,200	20,329	20,329	20,329	-
32500	EMS Services	1117	Comp - Deputy Director	1	76,994	85,846	86,441	89,003	89,003	2,562
		1133	Comp - EMT	53	2,292,884	2,660,615	2,858,647	3,082,866	3,082,866	224,219
		1200	Comp - Overtime		312,094	424,647	200,000	335,000	200,000	-
		1300	Comp - P/T Help		150,131	192,758	80,000	100,000	80,000	-
		2100	Employer Cost - FICA		206,428	248,090	255,899	275,773	275,773	19,874
		2210	Employer Cost - VRS		298,014	342,583	417,643	354,391	354,391	(63,252)
		2310	Employer Cost - Health Ins		284,950	338,067	397,184	527,088	527,088	129,904
		2400	Employer Cost - VRS Group		31,493	32,448	38,292	33,601	33,601	(4,691)

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		2720	Workers Compensation		83,180	98,570	92,552	100,215	100,215	7,663
		3109	EMS Billing Expenditures		12,956	17,534	14,000	28,000	25,000	11,000
		3110	EMS Billing Services		58,792	152,260	112,500	137,500	137,500	25,000
		3112	EMS Software Services		5,452	9,637	27,822	27,293	27,293	(529)
		3114	Maint/repair - Communications Equip		-	-	9,232	46,854	46,854	37,622
		3315	Maint/Repair - Vehicles		88,283	125,287	120,000	125,000	125,000	5,000
		3319	Maint/Repair - Other Equip		1,345	3,456	5,730	5,820	5,820	90
		3329	Maint Contract - Other Equipment		-	-	-	48,466	48,466	48,466
		5210	Postage		-	47	50	50	50	-
		5305	Motor Vehicle Insurance		10,580	7,682	8,330	10,325	10,325	1,995
		5540	Convention & Education		15,489	23,095	26,700	26,700	26,700	-
		5810	Dues & Association Member		176	64	500	500	400	(100)
		5892	Immunizations		45	488	11,600	11,600	3,000	(8,600)
		6001	Office Supplies		1,293	717	850	850	850	-
		6004	Medical Supplies		88,883	83,146	105,000	110,250	110,250	5,250
		6008	Gas, Oil, Grease		93,455	66,970	106,000	80,000	70,000	(36,000)
		6009	Tires, Tubes, Parts		18,653	33,708	48,880	48,880	48,880	-
		6011	Uniforms, Wearing Apparel		12,823	40,957	33,760	45,000	45,000	11,240
		6012	Books & Subscriptions		-	-	150	-	-	(150)
		6014	Other Operating Supplies		42,990	58,608	76,224	28,250	28,250	(47,974)
		8119	Personal Protective Equip		-	71,146	106,600	76,000	76,000	(30,600)
		8201	Medical Equipment		149,164	41,395	79,697	50,000	50,000	(29,697)
		8202	BREMS Grant - K9		-	(25,000)	-	-	-	-
EMS Services Total				54	4,336,547	5,134,821	5,320,283	5,805,275	5,628,575	308,292
33200	Local Corrections	7010	Blue Ridge Regional Jail		3,432,011	2,960,215	3,000,000	3,000,000	2,720,000	(280,000)
Local Corrections Total					3,432,011	2,960,215	3,000,000	3,000,000	2,720,000	(280,000)
33300	Probation Office	5230	Telephone		2,202	1,440	2,202	2,202	2,202	-
		6001	Office Supplies		281	-	375	375	375	-
		8102	Furniture & Fixtures		1,945	810	-	525	-	-
Probation Office Total					4,428	2,250	2,577	3,102	2,577	-
33400	Detention	1300	Comp - P/T Help		21,013	19,894	22,750	-	-	(22,750)
		2100	Employer Cost - FICA		1,607	1,522	1,740	-	-	(1,740)
		2720	Workers Compensation		15	14	16	-	-	(16)
		3971	Juvenile Detention Care		205,007	257,376	350,000	350,000	350,000	-
		3972	Outreach Detention Care		52,089	33,458	50,000	50,000	50,000	-
		3975	Group Homes		93,825	72,275	90,000	90,000	90,000	-
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		264	-	192	-	-	(192)
		5510	Personal Vehicle Mileage		-	-	-	-	-	-
		5835	Refunds to State		-	-	-	-	-	-
		6001	Office Supplies		146	93	125	-	-	(125)

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
Detention Total					373,966	384,632	514,823	490,000	490,000	(24,823)
34500	Building Inspections	1118	Comp - Program Manager	1	-	-	-	70,000	70,000	70,000
		1143	Comp - Building Official	1	70,826	33,312	74,161	76,386	76,386	2,225
		1144	Comp - Code Enforcement Officers	2	103,964	100,907	103,320	106,420	106,420	3,100
		1145	Comp - Plan Reviewer	1	-	39,000	58,000	66,800	66,800	8,800
		1156	Comp - Administrative Aid	1	43,180	44,842	44,842	48,887	48,887	4,045
		1157	Comp - Office Manager		55,264	50,127	60,152	-	-	(60,152)
		1300	Comp - P/T Help		6,215	7,805	23,500	-	-	(23,500)
		2100	Employer Cost - FICA		20,761	20,630	27,844	28,190	28,190	346
		2210	Employer Cost - VRS		34,170	34,600	43,819	41,197	41,197	(2,622)
		2310	Employer Cost - Health Ins		24,222	25,836	38,027	65,688	65,688	27,661
		2400	Employer Cost - VRS Group		3,611	3,342	4,018	3,906	3,906	(112)
		2720	Workers Compensation		3,108	2,311	2,132	3,066	3,066	934
		3190	Other Professional Services		-	-	2,000	2,000	-	(2,000)
		3315	Maint/Repair - Vehicles		4,543	734	1,600	1,800	1,800	200
		5210	Postage		15	13	-	-	-	-
		5230	Telephone		3,287	3,114	3,094	4,035	4,035	941
		5305	Motor Vehicle Insurance		1,320	1,617	1,666	2,066	2,066	400
		5510	Personal Vehicle Mileage		173	495	75	-	-	(75)
		5530	Travel - Sustenance & Lodging		308	1,092	1,000	2,000	2,000	1,000
		5540	Convention & Education		1,660	1,475	1,500	2,500	2,500	1,000
		5810	Dues & Association Member		30	220	350	350	350	-
		5890	Misc Fees & Charges		4,698	6,041	4,500	4,500	4,500	-
		6001	Office Supplies		291	355	625	725	525	(100)
		6008	Gas, Oil, Grease		5,209	4,064	5,400	6,000	5,000	(400)
		6009	Tires, Tubes, Parts		546	435	600	700	700	100
		6011	Uniforms, Wearing Apparel		-	21	350	900	900	550
		6012	Books & Subscriptions		-	1,032	1,000	1,000	1,000	-
		6014	Other Operating Supplies		160	-	250	250	250	-
		8102	Furniture & Fixtures		33	170	-	-	-	-
Building Inspections Total				6	387,594	383,590	503,825	539,366	536,166	32,341
35100	Animal Control	1131	Comp - Animal Warden	1	25,378	33,826	36,192	36,192	36,192	-
		1132	Comp - Deputy Animal Ward	3	137,094	143,444	143,324	147,624	147,624	4,300
		1183	Comp - Animal Shelter Worker	1	38,380	39,894	39,927	41,125	41,125	1,198
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		14,999	16,217	16,787	17,208	17,208	421
		2210	Employer Cost - VRS		22,250	23,583	23,584	25,148	25,148	1,564
		2310	Employer Cost - Health Ins		26,953	30,858	30,954	36,324	36,324	5,370
		2400	Employer Cost - VRS Group		2,351	2,261	2,162	2,384	2,384	222
		2720	Workers Compensation		1,848	1,998	1,865	1,800	1,800	(65)
		3110	Medical Services		3,490	3,650	5,000	5,000	5,000	-
		3310	Maint/Repair - Buildings		5,877	7,592	8,000	8,000	8,000	-
		3315	Maint/Repair - Vehicles		5,488	20,760	3,250	3,250	3,250	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5110	Electrical Service		3,409	2,484	3,500	3,500	3,500	-
		5120	Heating Service		927	1,267	2,000	2,000	2,000	-
		5230	Telephone		-	-	-	-	-	-
		5305	Motor Vehicle Insurance		1,320	1,617	1,666	2,066	2,066	400
		5540	Convention & Education		641	1,360	2,250	2,250	2,000	(250)
		5810	Dues & Association Member		95	95	350	350	200	(150)
		5821	Fowl & Livestock Claims		-	-	-	-	-	-
		5899	Animal Friendly License Plates		-	3,361	1,435	1,435	1,435	-
		6001	Office Supplies		490	557	800	800	800	-
		6003	Animal Care Supplies		3,229	4,918	5,640	5,640	5,640	-
		6004	Medical Supplies		2,760	2,054	2,500	2,500	2,500	-
		6005	Janitorial Supplies		1,243	628	1,200	1,200	1,200	-
		6008	Gas, Oil, Grease		5,844	6,204	6,500	6,500	6,500	-
		6009	Tires, Tubes, Parts		2,012	2,040	2,200	2,200	2,200	-
		6010	Police Supplies		642	749	800	800	800	-
		6011	Uniforms, Wearing Apparel		2,252	1,574	2,500	2,500	2,500	-
		6014	Other Operating Supplies		2,680	1,907	3,000	3,000	2,000	(1,000)
	Animal Control Total			5	311,652	354,898	347,386	360,796	359,396	12,010
35300	Medical Examiner	3110	Medical Services		140	-	500	500	500	-
	Medical Examiner Total				140	-	500	500	500	-
35500	Public Safety	1115	Comp - Director	1	113,713	124,035	124,805	128,549	128,549	3,744
		1117	Comp - Deputy Director	1	70,120	78,844	79,446	81,829	81,829	2,383
		1138	Comp - Assistant Fire Marshall	1	-	-	-	60,000	60,000	60,000
		1156	Comp - Administrative Aid		39,684	41,200	46,350	-	-	(46,350)
		1157	Comp - Office Manager	1	55,358	46,350	41,200	47,741	47,741	6,541
		1158	Comp - Admin Assistant	1	-	-	-	42,436	42,436	42,436
		1200	Comp - Overtime		-	-	-	-	-	-
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		20,274	20,852	22,323	25,670	27,582	5,259
		2210	Employer Cost - VRS		34,416	38,045	37,555	37,515	40,310	2,755
		2230	Retiree Health Insurance		3,899	-	-	-	-	-
		2310	Employer Cost - Health Ins		31,439	38,319	39,702	62,508	62,508	22,806
		2400	Employer Cost - VRS Group		3,637	3,600	3,583	3,557	3,822	239
		2720	Workers Compensation		3,170	3,490	3,847	2,965	3,263	(584)
		2740	COVID-19 FEMA Expenditure		-	-	-	-	-	-
		3190	Other Professional Services		925	975	1,025	1,025	1,025	-
		3312	Maint/Repair - Office Equip		35	68	150	150	150	-
		3315	Maint/Repair - Vehicles		2,060	11,205	2,000	2,000	2,000	-
		5230	Telephone		10,164	8,796	11,136	9,868	9,868	(1,268)
		5305	Motor Vehicle Insurance		2,118	2,426	2,083	2,582	2,582	499
		5410	Lease/Rent - Equipment		157	-	-	-	-	-
		5540	Convention & Education		1,806	614	3,000	3,000	3,000	-
		5810	Dues & Association Member		100	135	750	750	750	-
		5895	Emergency Mangt Perf Grant		43,938	3,527	-	-	-	-
		6001	Office Supplies		740	694	750	750	750	-

Dept #	Public Safety	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6002	Food Supplies		5,133	624	750	700	700	(50)
		6008	Gas, Oil, Grease		17,319	11,612	17,500	15,000	12,500	(5,000)
		6009	Tires, Tubes, Parts		-	-	3,000	3,000	2,000	(1,000)
		6010	Police Supplies		1,170	1,264	1,000	3,400	3,400	2,400
		6011	Uniforms, Wearing Apparel		9,259	6,827	1,250	1,250	1,250	-
		6012	Books & Subscriptions		3,748	4,572	5,260	5,110	5,110	(150)
		6013	Educational Supplies		-	141	500	500	500	-
		6014	Other Operating Supplies		3,600	721	15,500	1,000	1,000	(14,500)
		8102	Furniture & Fixtures		309	500	-	-	-	-
		8109	Other Equipment		-	16	-	-	-	-
	Public Safety Total			5	478,291	449,452	464,465	542,855	544,625	80,160
	Public Safety Total			174	20,574,301	21,608,785	22,435,783	23,797,307	23,294,448	858,665

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Campbell
COUNTY, VA

FY 2027

PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*

*Public Works
Administration*

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Public Works Administration

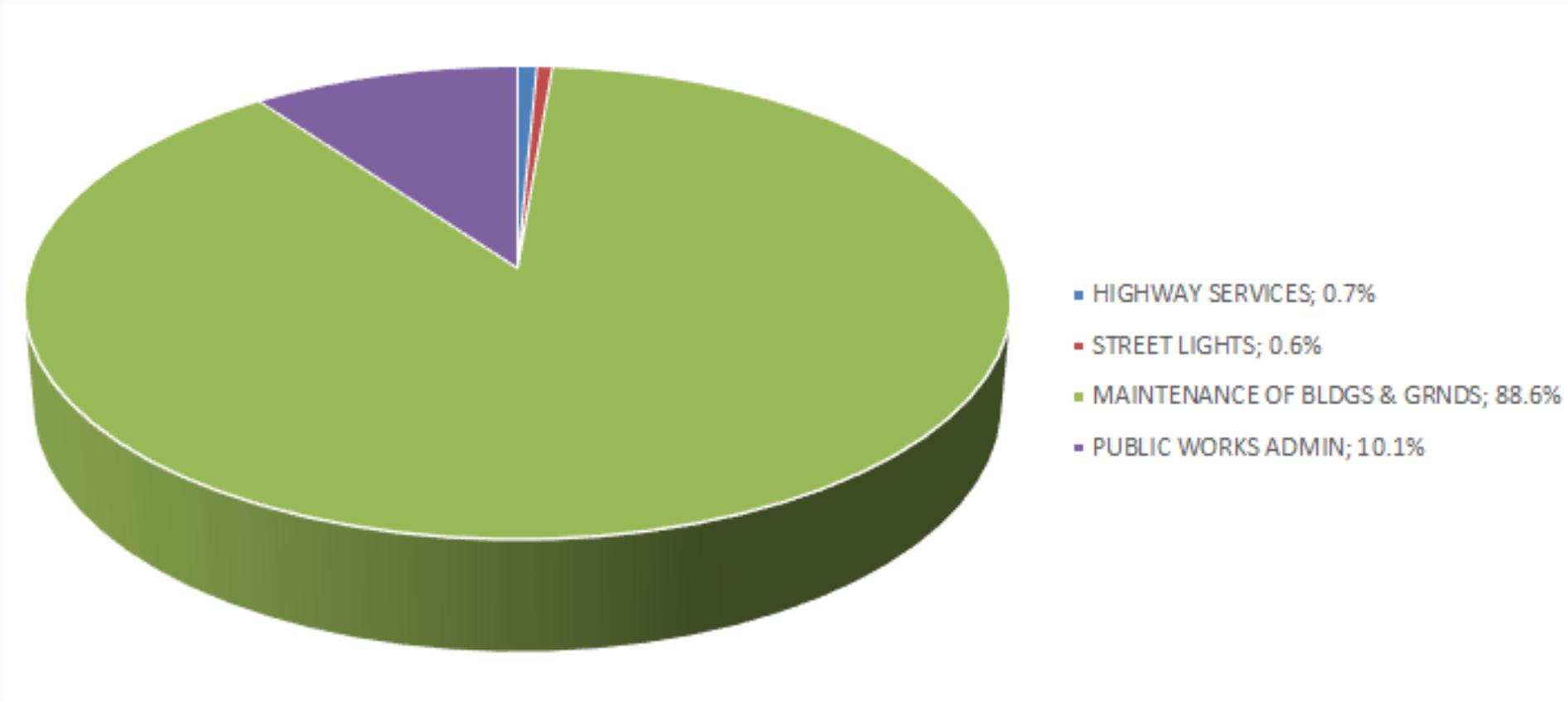
The Department of Public Works strives to preserve a friendly and rural lifestyle by protecting the health, safety and welfare of employees, citizens and visitors through a variety of infrastructure projects and on-going maintenance to the locality's buildings and grounds.

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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	Includes expenses for administrative positions and costs for the oversight and management of the County's Public Works and Landfill operations

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Public Works Administration

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Public Works	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
41200	Highway Services	8109	Other Equipment		18,313	9,835	20,000	20,000	17,500	(2,500)
Highway Services Total					18,313	9,835	20,000	20,000	17,500	(2,500)
41320	Street Lights	5110	Electrical Service		-	552	-	-	-	-
		5111	Electrical Service - Courthouse		13,138	12,929	15,000	15,000	14,000	(1,000)
		5112	Radar Speed Signs		-	6,900	-	-	-	-
Street Lights Total					13,138	20,381	15,000	15,000	14,000	(1,000)
43400	Maintenance of Bldgs & Grnds	1117	Comp - Deputy Director		56,653	9,667	-	-	-	-
		1118	Comp - Custodial Division		47,510	53,384	-	-	-	-
		1119	Facilities Division Manager	1	9,596	55,203	58,000	66,950	66,950	8,950
		1120	Fleet Coordinator/Project Manager	1	-	-	59,304	59,740	59,740	436
		1183	Comp - Maintenance Employees	17	548,663	569,200	581,194	628,273	628,273	47,079
		1200	Comp - Overtime		317	57	-	500	500	500
		1300	Comp - P/T Help		37,113	12,442	41,500	-	-	(41,500)
		1383	Comp - Park Maintenance Workers		30,349	35,020	-	-	-	-
		2100	Employer Cost - FICA		52,970	53,188	60,435	57,793	57,793	(2,642)
		2210	Employer Cost - VRS		86,271	92,795	96,332	84,405	84,405	(11,927)
		2310	Retiree Health Insurance		5,013	7,972	23,460	8,892	8,892	(14,568)
		2400	Employer Cost - Health Ins		151,079	91,782	183,960	164,928	164,928	(19,032)
		2720	Employer Cost - VRS Group		9,159	9,033	8,851	8,003	8,003	(848)
		2730	Workers Compensation		9,657	9,737	9,592	8,537	8,537	(1,055)
		3200	Temporary Help Services		-	22,748	-	40,000	40,000	40,000
		3306	Grounds Exterior Maint		5,211	14,778	20,000	20,000	20,000	-
		3307	Complex Security Upgrades		1,705	508	4,500	4,500	4,500	-
		3308	Lighting Upgrades		7,974	8,874	9,000	9,000	9,000	-
		3309	Storm Water Facility Maintenance		1,000	-	750	750	750	-
		3310	Maint/Repair - Buildings		108,962	95,126	110,000	121,000	121,000	11,000
		3311	Maint/Repair - Maintenance		-	-	-	-	-	-
		3315	Maint/Repair - Vehicles		2,291	22,993	5,000	5,000	5,000	-
		3319	Maint/Repair - Other Equip		1,388	4,560	2,500	2,500	2,500	-
		3326	Maint Cont - Fire-Sec Alarm System		1,900	2,725	6,500	6,500	6,500	-
		3327	Maint Contract - Ball Field Mowing		72,210	64,870	78,100	78,100	78,100	-
		3328	Maint Contract - Building Eq		7,959	5,737	8,000	8,000	7,000	(1,000)
		3329	Maint Contract - Other Eq		3,664	4,524	6,000	6,000	5,500	(500)
		3340	Maint Contract - Waste Disp		5,185	-	-	-	-	-
		3343	Maint Contract - Sidewalks		-	83	-	-	-	-
		3344	Maint/Repair - Preventive		8,336	11,397	10,800	12,000	11,500	700
		3345	Maint/Repair - HVAC Repair		48,330	121,074	50,000	75,000	75,000	25,000
		3348	Maint/Repair - Painting & Floors		8,941	11,942	15,000	15,000	12,500	(2,500)
		3349	Maint/Repair - Animal Shelter		1,990	2,325	2,000	2,500	2,500	500

Dept #	Public Works	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		3360	HVAC Software		-	32,684	30,000	30,000	30,000	-
		3361	Work Order Software		11,198	11,910	12,600	13,250	13,250	650
		5110	Electrical Service		414,758	437,248	447,700	455,940	455,940	8,240
		5120	Heating Service		13,573	11,989	20,000	20,000	17,500	(2,500)
		5130	Water & Sewer Service		14,987	15,727	18,500	18,500	16,500	(2,000)
		5140	Electrical Consulting Fee		1,922	1,922	2,000	2,000	2,000	-
		5230	Telephone		8,069	6,340	10,000	10,000	10,000	-
		5305	Motor Vehicle Insurance		3,301	3,639	4,165	5,680	5,680	1,515
		5311	Multi-Peril Insurance		-	-	-	-	-	-
		5410	Lease/Rent - Equipment		6,717	1,091	5,500	5,500	5,500	-
		5540	Convention & Education		-	-	750	750	750	-
		5840	Snow Removal		150	2,000	1,000	1,000	1,000	-
		6001	Office Supplies		145	212	500	500	500	-
		6005	Janitorial Supplies		48,328	49,293	55,000	58,000	55,000	-
		6008	Gas, Oil, Grease		12,892	11,808	13,500	15,000	14,000	500
		6009	Tires, Tubes, Parts		1,739	2,392	8,000	8,000	7,000	(1,000)
		6011	Uniforms, Wearing Apparel		2,283	5,558	4,000	3,600	3,600	(400)
		8101	Machinery & Equipment		1,732	1,332	1,000	1,000	1,000	-
		8114	Tools		2,899	2,566	3,000	3,000	3,000	-
Maintenance of Bldgs & Grnds Total				19	1,876,089	1,991,455	2,087,993	2,145,590	2,131,590	43,597
44100	Public Works Admin	1115	Comp - Director	1	85,139	91,511	87,693	120,000	120,000	32,307
		1158	Comp - Admin Assistant	1	54,344	56,436	56,436	58,129	58,129	1,693
		2100	Employer Cost - FICA		9,579	10,608	11,026	13,627	13,627	2,601
		2210	Employer Cost - VRS		17,687	18,982	18,549	19,915	19,915	1,366
		2310	Employer Cost - Health Ins		18,849	21,995	20,849	25,560	25,560	4,711
		2400	Employer Cost - VRS Group		1,869	1,802	1,701	1,888	1,888	187
		2720	Workers Compensation		1,477	1,586	1,521	89	89	(1,432)
		3315	Maint/Repair - Vehicles		-	-	-	-	-	-
		5230	Telephone		1,248	1,104	1,464	1,542	1,542	78
		5305	Motor Vehicle Insurance		-	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		652	729	750	500	500	(250)
		5540	Convention & Education		1,243	332	1,000	750	750	(250)
		5810	Dues & Association Memberships		180	180	400	400	400	-
		6001	Office Supplies		1,109	350	500	250	250	(250)
		6008	Gas, Oil, Grease		-	-	-	-	-	-
		8102	Furniture & Fixtures		-	-	-	-	-	-
Public Works Admin Total				2	193,376	205,615	201,889	242,650	242,650	40,761
Public Works Total				21	2,100,916	2,227,286	2,324,882	2,423,240	2,405,740	80,858

FY 2027

PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*

*Health & Welfare
Administration*

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Health & Welfare Administration

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

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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	Illustrates 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. serves individuals age 60 or over as well as those age 18 or over living with a disability in the counties of Amherst, Appomattox, Bedford and Campbell and the city of Lynchburg.

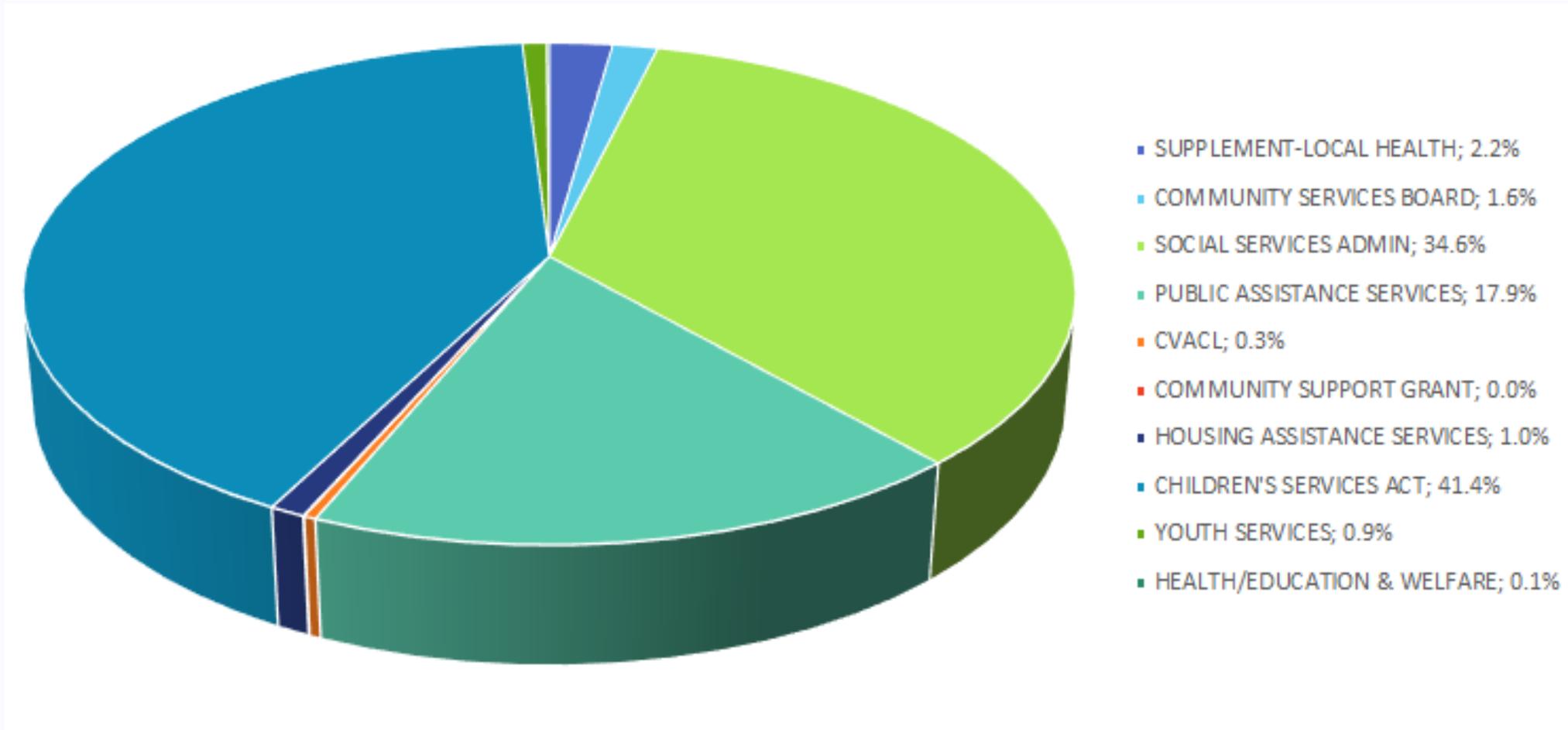
Health & Welfare Administration

continued

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
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 administered locally.
53810	Youth Services	Responsible for the administration of services mandated under the Children's Services Act.
53900	Health, Education & 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

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Health & Welfare	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
51200	Supplement-Local Health	5610	Payments to Local Health		477,763	266,039	400,100	438,607	438,607	38,507
Supplement-Local Health Total					477,763	266,039	400,100	438,607	438,607	38,507
52500	Community Services Board	5620	Horizon Behavioral Health		215,760	314,080	314,080	314,080	314,080	-
Community Services Board Total					215,760	314,080	314,080	314,080	314,080	-
53100	Social Services Admin	1111	Comp - Board Members		10,200	9,900	18,900	18,900	18,900	-
		1115	Comp - Director	1	115,176	123,975	131,525	135,471	135,471	3,946
		1134	Comp - Social Services Personnel	82	3,686,325	3,843,916	4,326,324	4,434,537	4,352,728	26,404
		1200	Comp - Overtime		58,290	13,802	-	-	-	-
		1234	Comp - CPS On Call		21,150	20,335	21,625	21,625	21,625	-
		1300	Comp - P/T Help		-	-	-	-	-	-
		2100	Employer Cost - FICA		287,290	295,643	344,126	352,706	352,706	8,580
		2210	Employer Cost - VRS		478,949	503,163	568,866	583,137	583,137	14,271
		2230	Retiree Health Insurance		73,557	61,530	60,397	42,840	42,840	(17,557)
		2310	Employer Cost - Health Ins		460,130	521,583	722,642	724,767	724,767	2,125
		2400	Employer Cost - VRS Group		50,590	48,794	60,022	61,528	61,528	1,506
		2600	Unemployment Compensation		-	-	2,500	2,500	2,500	-
		2720	Workers Compensation		9,503	13,544	9,500	13,600	13,600	4,100
		2820	Employee Tuition Assistance		-	-	3,500	-	-	(3,500)
		3110	Medical Services		-	-	50	-	-	(50)
		3155	Legal Services		164,076	203,092	185,000	240,000	200,000	15,000
		3190	Other Professional Services		25,103	27,919	30,000	25,000	25,000	(5,000)
		3200	Temporary Help Services		-	-	-	-	-	-
		3310	Maint/Repair - Buildings		208	1,046	500	11,000	-	(500)
		3312	Maint/Repair - Office Eq		-	285	500	350	350	(150)
		3313	Maint/Repair - EDP Equipment		-	-	250	250	250	-
		3315	Maint/Repair - Vehicles		7,829	5,268	15,000	10,000	8,000	(7,000)
		3600	Advertising		-	2,367	4,000	4,000	4,000	-
		3840	Background Checks		1,164	951	3,000	1,500	1,500	(1,500)
		3841	Drug Tests		9,957	7,104	8,000	8,000	8,000	-
		3842	Surety Bond		1,965	2,040	2,100	2,300	2,300	200
		4100	Data Processing Services		2,309	2,309	2,500	2,800	2,800	300
		5110	Electrical Service		43,546	43,419	45,000	45,000	45,000	-
		5130	Water & Sewer Service		2,873	3,112	3,000	3,500	3,500	500
		5210	Postage		14,000	17,355	16,000	18,000	18,000	2,000
		5230	Telephone		38,766	32,670	33,500	42,150	42,150	8,650
		5305	Motor Vehicle Insurance		8,003	9,449	11,250	13,939	13,939	2,689
		5307	Public Official Liability		-	1,782	1,900	1,900	1,900	-
		5410	Lease/Rent - Equipment		10,933	10,650	12,500	12,500	12,500	-
		5420	Lease/Rent - Buildings		24,633	24,633	24,634	24,634	24,634	-
		5530	Travel - Sustenance & Lodging		9,484	12,567	16,000	13,000	13,000	(3,000)
		5540	Convention & Education		5,019	4,640	11,000	14,000	12,000	1,000

Dept #	Health & Welfare	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5890	Misc Fees & Charges		264	267	500	400	400	(100)
		6001	Office Supplies		29,589	37,983	38,000	35,000	35,000	(3,000)
		6005	Janitorial Supplies		251	393	400	400	400	-
		6008	Gas, Oil, Grease		9,307	8,878	12,000	10,000	10,000	(2,000)
		6009	Tires, Tubes, Parts		2,800	2,836	4,000	3,500	3,500	(500)
		6012	Books & SUscriptions		1,991	2,021	2,655	2,500	2,500	(155)
		8101	Machinery & Equipment		-	233	-	-	-	-
		8102	Furniture & Fixtures		11,549	10,100	13,700	5,500	5,500	(8,200)
		8103	Communications Equipment		419	995	1,000	560	560	(440)
		8107	EDP Equipment		2,009	5,284	5,000	3,750	3,750	(1,250)
Social Services Admin Total				83	5,679,207	5,937,833	6,772,866	6,947,044	6,810,235	37,369
53110	Other Welfare Services	5701	Tax Relief for Elderly		465,327	-	-	-	-	-
Other Welfare Services Total					465,327	-	-	-	-	-
53210	Public Assistance Services	2740	COVID - Safe & Stable		-	-	-	-	-	-
		3740	ARPA APS		11,118	489	-	-	-	-
		3741	APS COVID		-	-	-	-	-	-
		5701	General Relief		35,302	19,089	37,000	30,000	30,000	(7,000)
		5702	Respite - Child		262	4,540	1,500	5,000	5,000	3,500
		5704	Auxiliary Grant Payments		118,782	161,246	135,000	175,000	175,000	40,000
		5706	AFDC-FC		315,300	416,307	350,000	420,000	420,000	70,000
		5707	TANF Emergency Assistance		-	-	100	100	100	-
		5711	Other Purchased Services		7,774	12,824	77,400	77,400	77,400	-
		5714	IV-E Prev Services-Family		1,984	7,228	5,000	20,000	20,000	15,000
		5715	Chafee IL-COVID/ETV		-	-	-	-	-	-
		5716	Adoption Incentive		3,313	4,262	-	-	-	-
		5717	Fostering Futures		10,592	9,583	12,000	15,000	15,000	3,000
		5718	IV-E Adoption Subsidy		2,100,500	2,208,164	2,200,000	2,250,000	2,250,000	50,000
		5719	State Adoption Subsidy		259,405	217,463	300,000	250,000	250,000	(50,000)
		5720	Family Pres & Support		9,514	12,515	12,000	15,000	15,000	3,000
		5721	Adoption Subsidies		-	-	-	-	-	-
		5722	Adult Services		53,107	60,000	70,000	70,000	70,000	-
		5723	Promoting Safe & Stable Families		38,812	36,165	42,000	39,000	39,000	(3,000)
		5725	Independent Living		14,005	13,131	15,000	14,000	14,000	(1,000)
		5726	View Services		48,411	75,817	70,000	90,000	90,000	20,000
		5727	Foster/Adoptive Parent Training		1,025	1,006	2,000	1,500	1,500	(500)
		5730	APS		14,731	15,090	15,000	15,000	15,000	-
		5731	Substance Abuse & Supp Svcs		10,140	16,500	13,000	16,500	16,500	3,500
		5750	Local Only		15,940	9,995	10,000	10,000	10,000	-
		5755	Fatherhood Initiative		-	12,500	-	-	-	-
Public Assistance Services Total					3,070,017	3,313,914	3,367,000	3,513,500	3,513,500	146,500
53230	CVACL	3840	CVACL Services - Current		31,290	31,290	31,290	31,290	31,290	-

Dept #	Health & Welfare	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		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		-	-	-	-	-	-
		2100	Employer Cost - FICA		-	-	-	-	-	-
		2210	Employer Cost - VRS		-	-	-	-	-	-
		2400	Employer Cost - VRS Group		-	-	-	-	-	-
		2720	Workers Compensation		-	-	-	-	-	-
		3315	Maint/Repair - Vehicles		-	-	-	-	-	-
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		264	-	-	-	-	-
		5305	Motor Vehicle Insurance		-	-	-	-	-	-
		5915	CC Youth Advisory Council		-	-	-	-	-	-
		6001	Office Supplies		-	-	-	-	-	-
		6002	Food Supplies		-	-	-	-	-	-
Volunteer Program Total					264	-	-	-	-	-
53500	Community Support Grant	5707	FEMA/EFSP		-	-	-	-	-	-
		5732	YWCA Domestic Violence		5,000	10,000	5,000	5,000	5,000	-
		5733	Southeast Rural Community Project		-	-	-	5,000	-	-
		5734	Brain Injury Services of SWVA		-	-	-	500	-	-
Community Support Grant Total					5,000	10,000	5,000	10,500	5,000	-
53700	Housing Assistance Services	1134	Comp - Social Services Personnel	2	88,263	73,157	122,360	121,391	121,391	(969)
		1200	Comp - Overtime		-	-	-	-	-	-
		2100	Employer Cost - FICA		6,384	5,178	9,361	9,286	9,286	(75)
		2210	Employer Cost - VRS		11,192	10,226	15,540	15,417	15,417	(123)
		2310	Employer Cost - Health Ins		11,124	12,585	15,199	26,500	26,500	11,301
		2400	Employer Cost - VRS Group		1,183	954	1,640	1,627	1,627	(13)
		2720	Workers Compensation		725	51	500	500	500	-
		2760	ARPA - EHV		-	-	-	-	-	-
		3190	Other Professional Services		373	573	900	1,420	1,420	520
		3310	Maint/Repair - Buildings		100	16	100	100	100	-
		3312	Maint/Repair - Office Eq		-	-	100	100	100	-
		3315	Maint/Repair - Vehicles		370	350	375	375	375	-
		3600	Advertising		-	-	250	250	250	-
		3840	Background Checks		-	-	100	100	100	-
		5210	Postage		350	500	450	500	500	50
		5230	Telephone		1,500	1,028	1,750	1,750	1,750	-
		5305	Motor Vehicle Insurance		250	660	660	922	922	262
		5307	Public Official Liability		-	250	250	250	250	-
		5410	Lease/Rent - Equipment		1,102	1,101	1,210	1,210	1,210	-
		5530	Travel - Sustenance & Lodging		-	764	3,000	2,000	2,000	(1,000)
		5540	Convention & Education		79	-	1,200	1,700	1,700	500
		6001	Office Supplies		606	1,124	1,200	1,200	1,200	-

Dept #	Health & Welfare	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6005	Janitorial Supplies		50	49	50	50	50	-
		6008	Gas, Oil, Grease		800	510	800	500	500	(300)
		6009	Tires, Tubes, Parts		341	350	350	350	350	-
		8102	Furniture & Fixtures		456	981	400	200	200	(200)
		8103	Communications Equipment		-	-	-	-	-	-
		8107	EDP Equipment		-	342	350	300	300	(50)
Housing Assistance Services Total				2	125,248	110,749	178,095	187,998	187,998	9,903
53800	Children's Services Act	1118	Comp - CSA Specialist-FAPT Coor	1	39,293	48,853	48,853	50,319	50,319	1,466
		1120	Comp - CSA Specialist-UM/UR Coor	1	-	22,269	-	50,000	50,000	50,000
		1300	Comp - P/T Help		25,979	1,957	49,275	-	-	(49,275)
		2100	Employer Cost - FICA		4,859	5,283	7,507	7,674	7,674	167
		2210	Employer Cost - VRS		4,982	6,272	6,287	11,216	11,216	4,929
		2310	Employer Cost - Health Ins		5,615	10,106	8,783	14,820	14,820	6,037
		2400	Employer Cost - VRS Group		527	596	576	1,063	1,063	487
		2720	Workers Compensation		45	51	52	50	50	(2)
		3315	Maint/Repair - Vehicles		295	20	-	-	-	-
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		792	-	-	-	-	-
		5305	Motor Vehicle Insurance		330	404	-	-	-	-
		5510	Personal Vehicle Mileage		-	-	100	100	100	-
		5530	Travel - Sustenance & Lodging		537	363	875	975	975	100
		5540	Convention & Education		1,525	1,216	1,500	1,900	1,900	400
		5840	CSA		6,061,923	7,956,281	6,000,000	8,000,000	8,000,000	2,000,000
		6001	Office Supplies		698	773	700	775	775	75
		6008	Gas, Oil, Grease		358	50	-	-	-	-
		8102	Furniture & Fixtures		-	-	-	-	-	-
		8107	EDP Equipment		83	-	-	-	-	-
		8200	Meeting Stipends - Parent Reps		-	-	950	950	950	-
Children's Services Act Total				2	6,147,841	8,054,494	6,125,458	8,139,842	8,139,842	2,014,384
53810	Youth Services	1111	Comp - Board Members		595	425	1,020	1,020	1,020	-
		1115	Comp - Program Manager	1	55,569	52,005	52,005	53,565	53,565	1,560
		1158	Comp - Admin Assistant	1	45,331	47,076	47,076	48,488	48,488	1,412
		1300	Comp - P/T Help		-	-	-	16,200	16,200	16,200
		2100	Employer Cost - FICA		7,580	7,472	7,580	9,124	9,124	1,544
		2210	Employer Cost - VRS		12,098	12,596	12,752	11,410	11,410	(1,342)
		2310	Employer Cost - Health Ins		6,738	7,741	7,738	9,144	9,144	1,406
		2400	Employer Cost - VRS Group		1,279	1,243	1,252	1,082	1,082	(170)
		2720	Workers Compensation		67	70	71	60	60	(11)
		5230	Telephone		354	1,248	1,416	1,280	1,280	(136)
		5305	Motor Vehicle Insurance		330	404	417	517	517	100
		5510	Personal Vehicle Mileage		-	-	150	50	50	(100)
		5530	Travel - Sustenance & Lodging		-	-	250	150	150	(100)
		5540	Convention & Education		-	-	500	300	750	250
		5695	Career Navigator		15,000	15,000	15,000	15,000	15,000	-

Dept #	Health & Welfare	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		6001	Office Supplies		299	206	325	375	375	50
		8102	Furniture & Fixtures		35	13	-	-	-	-
Youth Services Total				2	145,275	145,499	147,552	167,765	168,215	20,663
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		8,643	8,989	8,989	9,349	9,349	360
		5670	CVCC		1,343	1,347	1,340	1,340	1,340	-
Health/Education & Welfare Total					18,486	18,836	18,829	19,189	19,189	360
59000	Tax Relief	5000	Tax Relief for the Elderly		-	487,749	-	-	-	-
Tax Relief					-	487,749	-	-	-	-
Health & Welfare Total				89	16,415,933	18,724,938	17,394,725	19,804,270	19,662,411	2,267,686

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FY 2027
PROPOSED
BUDGET

*Building Momentum:
Moving Campbell Forward*

*Parks, Recreation & Cultural
Administration*

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Parks, Recreation & Cultural Administration

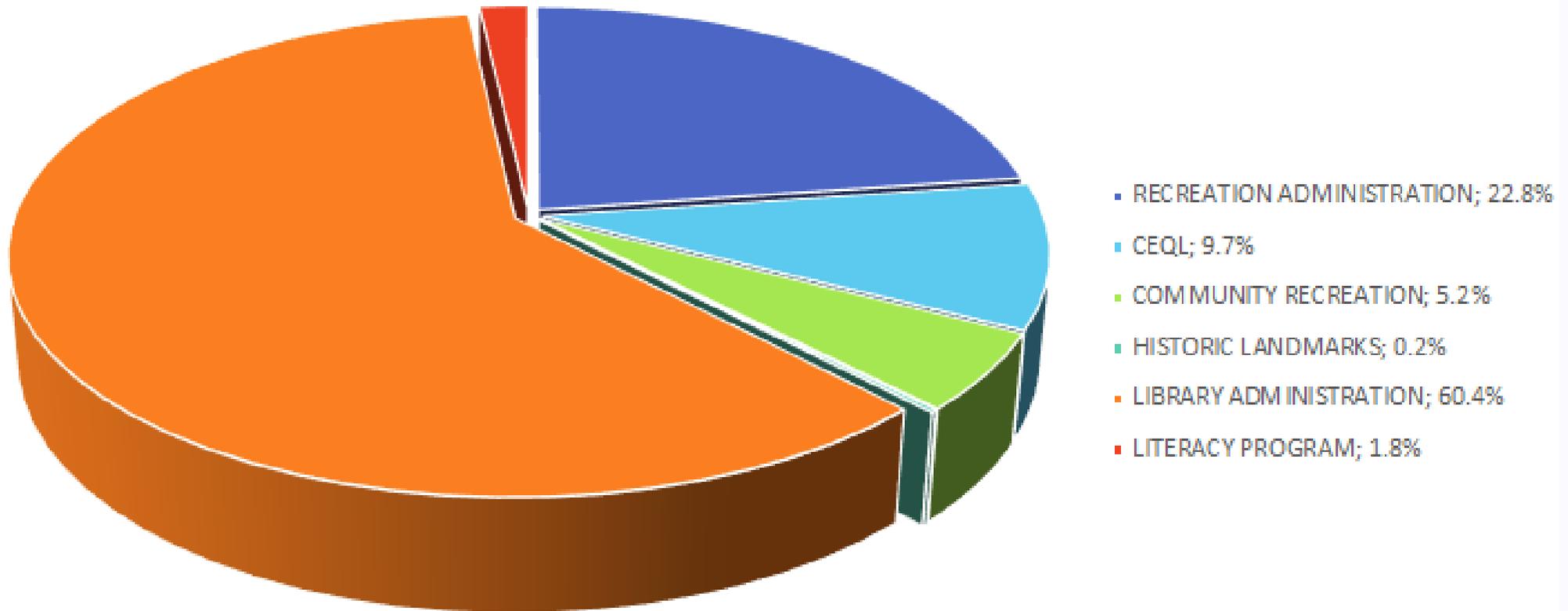
These departments and allocations sustain Campbell County’s commitment to life-long learning and general well-being for residents. Activities and programs to support quality of life for all ages are offered throughout the locality.

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
71100	Parks & 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 & Quality of Life (CEQL)	Provides opportunities for citizen and volunteer engagement for all ages through valuable programming, and special events.
71600	Community Recreation	Reflects expenses for Parks & 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.

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Parks, Recreation & Cultural Administration

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Recreation & Culture	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
71100	Recreation Administration	1111	Comp - Board Members		1,800	1,800	3,850	3,850	3,850	-
		1115	Comp - Director	1	58,424	60,672	60,672	62,492	62,492	1,820
		1118	Comp - Program Manager	2	84,980	88,250	88,250	93,437	93,437	5,187
		1156	Comp - Administrative Aid	1	37,179	38,610	38,610	39,768	39,768	1,158
		1157	Comp - Office Manager		-	-	-	-	-	-
		1183	Comp - Maintenance Employees	1	-	42,015	45,835	47,210	47,210	1,375
		1200	Comp - Overtime		10	343	-	-	-	-
		1300	Comp - P/T Help		90,852	104,478	149,886	149,966	149,966	80
		1800	Comp - Sec Board Meetings		-	-	-	405	405	405
		2100	Employer Cost - FICA		20,202	24,883	29,319	30,380	30,380	1,061
		2210	Employer Cost - VRS		22,898	29,028	30,034	27,157	27,157	(2,877)
		2230	Retiree Health Insurance		11,140	7,972	8,892	-	-	(8,892)
		2310	Employer Cost - Health Ins		27,686	42,374	39,156	57,072	57,072	17,916
		2400	Employer Cost - VRS Group		2,420	2,921	3,054	2,575	2,575	(479)
		2720	Workers Compensation		2,666	3,439	3,564	1,577	1,577	(1,987)
		2820	Employee Tuition Assistance		-	-	-	8,340	8,340	8,340
		3190	Other Professional Services		16,681	16,069	20,500	26,500	23,500	3,000
		3200	Temporary Help Services		-	-	-	-	-	-
		3311	Maint/Repair - Park Maint		18,123	19,036	20,000	25,000	25,000	5,000
		3315	Maint/Repair - Vehicles		1,505	1,546	2,000	2,000	2,000	-
		3500	Printing & Binding		13,494	18,816	15,000	15,000	15,000	-
		3600	Advertising		340	649	700	700	700	-
		3840	Background Checks		1,350	1,620	1,500	1,500	1,500	-
		5110	Electrical Service		1,183	2,207	1,700	2,400	2,400	700
		5210	Postage		314	486	350	600	600	250
		5230	Telephone		3,282	2,035	2,429	2,867	2,867	438
		5305	Motor Vehicle Insurance		990	1,213	1,250	2,068	2,068	818
		5420	Lease/Rent - Buildings		-	-	-	-	-	-
		5510	Personal Vehicle Mileage		315	295	550	550	550	-
		5530	Travel - Sustenance & Lodging		3,664	2,081	2,700	2,700	2,700	-
		5540	Convention & Education		2,402	4,076	1,800	2,700	2,700	900
		5810	Dues & Association Member		340	1,040	350	350	350	-
		5865	Fundraising Expenses		745	999	1,000	1,000	1,000	-
		6001	Office Supplies		967	979	1,000	1,200	1,200	200
		6002	Food Supplies		-	-	-	-	-	-
		6004	Medical Supplies		2,572	-	-	-	-	-
		6008	Gas, Oil, Grease		1,396	1,872	2,240	2,030	2,030	(210)
		6009	Tires, Tubes, Parts		-	-	-	-	-	-
		6011	Uniforms, Wearing Apparel		258	790	700	700	700	-
		6012	Books & Subscriptions		40	334	240	360	360	120
		6013	Recreational Supplies		16,605	23,341	15,000	15,000	15,000	-
		6014	Other Operating Supplies		32	141	-	-	-	-
		8102	Furniture & Fixtures		-	1,706	-	1,000	-	-
		8108	Capital Leases Printers/Copiers		1,451	-	-	-	-	-
		8116	Other Equipment - Portajohns		13,015	12,775	14,500	14,500	14,000	(500)
Recreation Administration Total				5	461,321	560,893	606,631	644,955	640,455	33,824

Dept #	Recreation & Culture	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
71400	CEQL	1118	Comp - Program Manager	3	75,526	65,361	87,147	134,642	134,642	47,495
		1300	Comp - P/T Help		30,068	27,577	50,000	57,018	57,018	7,018
		2100	Employer Cost - FICA		8,080	7,061	11,029	14,662	14,662	3,633
		2210	Employer Cost - VRS		9,577	8,425	11,216	15,053	15,053	3,837
		2310	Employer Cost - Health Ins		-	4,933	23,902	25,560	25,560	1,658
		2400	Employer Cost - VRS Group		1,012	847	584	1,427	1,427	843
		2720	Workers Compensation		561	489	1,351	96	96	(1,255)
		3190	Other Professional Services		3,308	459	500	550	550	50
		3315	Maint/Repair - Vehicles		7,973	284	3,000	3,000	3,000	-
		3600	Advertising		-	40	100	100	100	-
		5210	Postage		-	-	-	-	-	-
		5230	Telephone		360	756	1,296	1,952	1,952	656
		5240	Lease/Rent - Buildings		4,675	4,800	4,800	4,800	4,800	-
		5305	Motor Vehicle Insurance		1,651	2,022	2,083	2,585	2,585	502
		5530	Sustenance & Lodging		1,884	670	1,350	1,410	1,410	60
		5540	Convention & Education		1,329	1,005	900	1,000	1,000	100
		5810	Dues & Association Member		140	140	150	150	150	-
		5850	Programs & Events		4,689	4,836	5,500	6,500	6,500	1,000
		6008	Gas, Oil, Grease		1,231	822	1,600	1,450	1,450	(150)
CEQL Total				3	152,064	130,525	206,508	271,955	271,955	65,447
71600	Community Recreation	1300	Comp - P/T Help		4,152	2,812	15,000	10,000	10,000	(5,000)
		2100	Employer Cost - FICA		318	215	1,148	765	765	(383)
		2720	Workers Compensation		72	49	129	144	144	15
		3900	Other Contracted Services		35,626	40,953	46,000	53,000	53,000	7,000
		5880	Awards		4,214	5,607	5,000	7,000	7,000	2,000
		6002	Food Supplies		325	614	1,000	1,000	1,000	-
		6012	Books & Subscriptions		1,059	599	750	750	750	-
		6013	Educational Supplies		25,132	37,684	35,000	48,000	48,000	13,000
		6021	Tickets		18,592	9,426	40,000	25,000	25,000	(15,000)
Community Recreation Total					89,490	97,959	144,027	145,659	145,659	1,632
72500	Historic Landmarks	5645	Patrick Henry Memorial		-	-	2,500	2,500	2,500	-
		5647	Avoca Museum		2,500	-	2,500	-	2,500	-
Historic Landmarks Total					2,500	-	5,000	2,500	5,000	-
73100	Library Administration	1111	Comp - Board Members		5,355	5,100	6,545	6,545	6,545	-
		1115	Comp - Director	1	89,734	93,188	93,188	95,984	95,984	2,796
		1118	Comp - Program Manager	3	147,029	149,405	146,385	150,777	150,777	4,392
		1122	Comp - Professional Librarians	4	220,030	210,405	228,498	235,353	235,353	6,855
		1153	Comp - Administrative Clerk		1,046	-	-	-	-	-
		1156	Comp - Administrative Aid	3	111,536	119,632	114,219	117,646	117,646	3,427

Dept #	Recreation & Culture	Line	Description	FY27	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN PROPOSED	FY27 ADMIN PROP -
				FTE	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
		1157	Comp - Office Manager	3	131,553	137,340	137,340	141,460	141,460	4,120
		1158	Comp - Admin Assistant	1	44,083	45,780	45,780	47,153	47,153	1,373
		1170	Comp - Overtime		-	-	-	-	-	-
		1300	Comp - P/T Help		169,273	179,019	225,563	225,563	200,000	(25,563)
		1800	Comp - Sec Board Meetings		-	-	495	495	495	-
		2100	Employer Cost - FICA		67,375	68,829	75,809	78,105	76,149	340
		2210	Employer Cost - VRS		94,772	98,042	98,508	88,140	88,140	(10,368)
		2230	Retiree Health Insurance		10,583	7,972	8,892	8,892	8,892	-
		2310	Employer Cost - Health Ins		77,142	97,502	102,077	128,076	128,076	25,999
		2400	Employer Cost - VRS Group		10,015	9,388	9,757	8,357	8,357	(1,400)
		2720	Workers Compensation		642	639	646	498	498	(148)
		2740	ARPA Grant - Library		-	-	-	-	-	-
		2820	Employee Tuition Assistance		-	-	4,604	-	-	(4,604)
		3190	Other Professional Services		39,454	40,120	41,220	42,851	42,851	1,631
		3315	Maint/Repair - Vehicles		2,292	8,229	1,800	1,800	1,800	-
		3500	Printing & Binding		14,125	7,125	14,000	14,000	14,000	-
		3600	Advertising		3,015	2,808	3,000	3,500	3,500	500
		5110	Electrical Service		16,167	14,124	18,000	18,000	18,000	-
		5111	Electric & Gas - Staunton		12,740	12,818	15,000	15,000	15,000	-
		5112	Electric & Gas - Brookneal		6,141	8,430	8,000	8,000	8,000	-
		5130	Water & Sewer Service		702	789	1,200	1,200	1,200	-
		5210	Postage		1,402	731	1,050	1,050	1,050	-
		5230	Telephone		9,483	6,143	7,044	8,232	8,232	1,188
		5240	Electronic Network Charge		11,214	11,585	12,000	12,510	12,510	510
		5305	Motor Vehicle Insurance		330	404	417	517	517	100
		5410	Lease/Rent - Equipment		3,773	3,826	5,300	802	802	(4,498)
		5510	Personal Vehicle Mileage		1,248	1,359	1,350	1,750	1,750	400
		5530	Travel - Sustenance & Lodging		2,196	2,536	3,150	5,160	5,160	2,010
		5540	Convention & Education		2,400	2,142	3,450	3,450	3,450	-
		5810	Dues & Association Member		1,944	1,580	1,730	1,750	1,750	20
		5850	Programs & Special Events		17,977	23,116	25,000	26,500	26,500	1,500
		6001	Office Supplies		7,203	8,215	8,000	9,000	8,500	500
		6008	Gas, Oil, Grease		2,036	1,860	3,840	3,480	3,480	(360)
		6011	Staff Apparel		-	-	1,680	1,680	1,680	-
		6012	Books & Subscriptions		154,618	174,617	175,578	176,048	176,048	470
		6014	Other Operating Supplies		12,966	14,111	16,500	16,500	16,500	-
		8102	Furniture & Fixtures		8,558	1,906	4,500	20,000	20,000	15,500
		8107	EDP Equipment		2,099	-	3,200	-	-	(3,200)
Library Administration Total				15	1,514,251	1,570,815	1,674,315	1,725,822	1,697,804	23,489

73300 Literacy Program	1300	Comp - P/T Help		30,338	30,412	35,856	35,856	35,856	-
	2100	Employer Cost - FICA		2,321	2,327	2,743	2,743	2,743	-
	2720	Workers Compensation		21	21	25	18	18	(7)
	3500	Printing & Binding		287	280	500	500	500	-
	3600	Advertising		510	286	500	500	500	-
	5210	Postage		300	599	600	650	650	50

Dept #	Recreation & Culture	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		5230	Telephone		1,013	1,384	1,344	1,434	1,434	90
		5510	Personal Vehicle Mileage		462	318	600	600	600	-
		5530	Travel - Sustenance & Lodging		-	-	630	600	600	(30)
		5540	Convention & Education		25	-	120	650	650	530
		5810	Dues & Association Memberships		99	-	99	99	99	-
		5850	Programs & Special Events		627	597	600	600	600	-
		5855	Student Assessments		102	-	278	295	295	17
		6001	Office Supplies		100	192	250	300	300	50
		6012	Books & Subscriptions		1,320	1,414	1,500	1,500	1,500	-
		6013	Educational Supplies		3,333	3,629	3,200	3,200	3,200	-
		6014	Other Operating Supplies		835	860	860	900	900	40
Literacy Program Total					41,693	42,318	49,705	50,445	50,445	740
Recreation & Culture Total				23	2,261,319	2,402,510	2,686,186	2,841,337	2,811,318	125,132



Campbell
COUNTY, VA

FY 2027

***PROPOSED
BUDGET***

*Building Momentum:
Moving Campbell Forward*

*Community Development
Administration*

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Community Development Administration

These departments and functions work cooperatively within the framework 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	RESPONSIBILITIES
81100	Planning/Zoning	The Planning, Zoning and Subdivisions Office administers plans and ordinances intended to protect both individual property rights and the public’s interests 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 with 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 based upon the number of private connections that tie into the line.

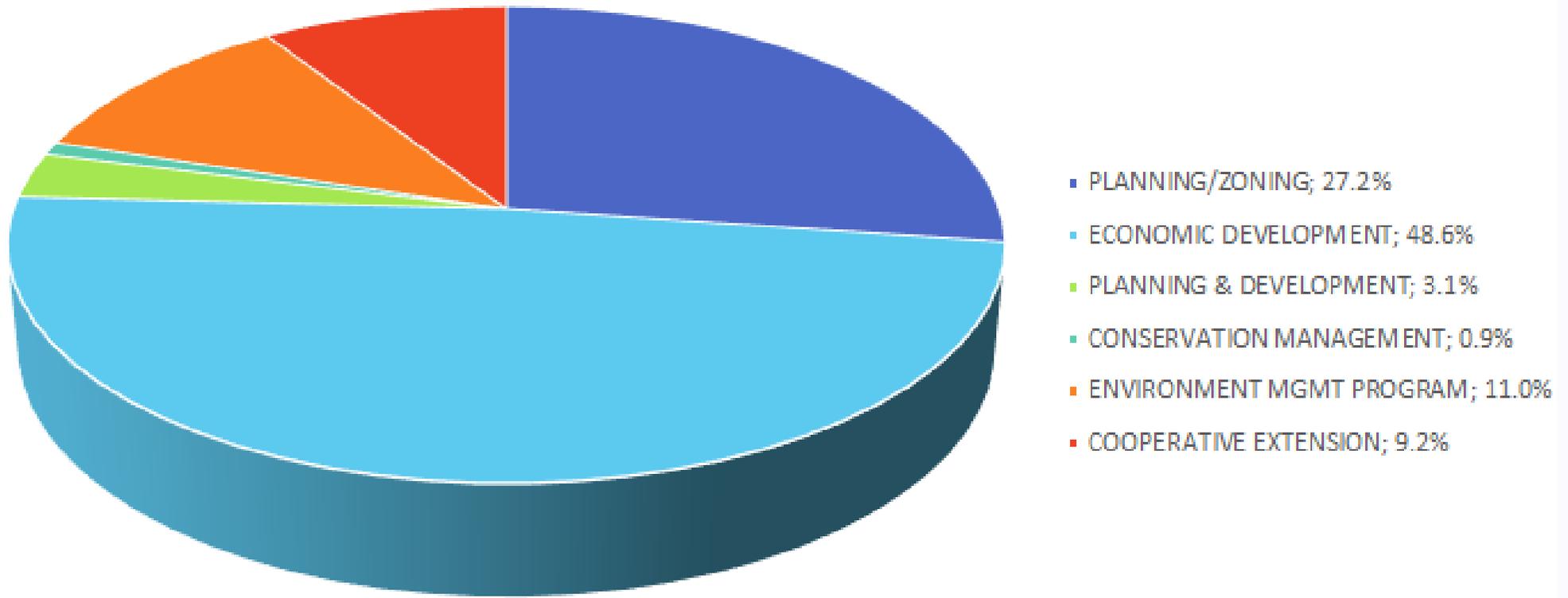
Community Development Administration

continued

DEPT	OFFICE/FUNCTION	RESPONSIBILITIES
82200	Conservation Management	The County provides financial support to the Robert E. Lee Soil & Water Conservation District and the Tri-County Lakes Administrative Commission (T-LAC).
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

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Community Development	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
81100	Planning/Zoning	1111	Comp - Board Members		9,940	12,835	14,090	14,090	14,090	-
		1115	Comp - Director		166,916	94,363	84,180	-	-	(84,180)
		1118	Comp - Program Manager	1	42,661	53,560	53,560	55,167	55,167	1,607
		1119	Comp - Planner	1	-	7,064	-	60,000	60,000	60,000
		1129	Comp - Zoning & Subdivision Admin		38,918	-	-	-	-	-
		1141	Comp - Zoning Administrator	1	-	10,833	-	61,957	61,957	61,957
		1160	Comp - GIS Technician	1	61,176	56,650	56,650	58,350	58,350	1,700
		1300	Comp - P/T Help		-	-	-	-	-	-
		1800	Comp - Sec Board Meetings		405	360	540	540	1,800	1,260
		2100	Employer Cost - FICA		23,708	17,905	14,871	19,133	19,133	4,262
		2210	Employer Cost - VRS		39,235	27,120	25,018	26,326	26,326	1,308
		2230	Retiree Health Insurance		6,684	7,972	8,892	8,892	8,892	-
		2310	Employer Cost - Health Ins		35,207	15,481	15,477	18,288	18,288	2,811
		2400	Employer Cost - VRS Group		4,146	2,685	2,470	2,496	2,496	26
		2720	Workers Compensation		2,763	1,944	1,942	2,103	2,103	161
		3190	Other Professional Services		-	-	-	-	-	-
		3315	Maint/Repair - Vehicles		164	160	275	375	275	-
		3323	Maint Contract - EDP Equip		82,756	65,431	92,000	92,000	92,000	-
		3600	Advertising		12,864	7,288	18,000	20,000	20,000	2,000
		5210	Postage		236	313	-	600	600	600
		5230	Telephone		1,823	864	1,354	1,663	1,663	309
		5305	Motor Vehicle Insurance		330	404	417	517	517	100
		5510	Personal Vehicle Mileage		111	131	250	250	250	-
		5530	Travel - Sustenance & Lodging		390	910	2,000	2,000	1,000	(1,000)
		5540	Convention & Education		3,735	700	5,000	5,000	4,000	(1,000)
		5810	Dues & Association Memberships		510	400	400	700	700	300
		6001	Office Supplies		579	549	975	1,075	1,075	100
		6008	Gas, Oil, Grease		796	712	1,100	1,100	900	(200)
		6009	Tires, Tubes, Parts		-	-	350	400	400	50
		6011	Uniforms, Wearing Apparel		110	-	165	465	465	300
		6012	Books & Subscriptions		60	-	-	-	-	-
		8102	Furniture & Fixtures		-	170	-	-	-	-
		8108	Capital Leases Printers/Copiers		-	-	-	-	-	-
Planning/Zoning Total				4	536,223	386,804	399,976	453,486	452,446	52,470
81500	Economic Development	1111	Comp - Board Members		3,995	7,565	16,150	16,150	16,150	-
		1115	Comp - Director	1	82,611	85,140	85,090	87,643	87,643	2,553
		1118	Comp - Program Manager	1	94,583	98,323	50,965	54,532	54,532	3,567
		1135	Comp - Business Prgrm Coordinator	1	-	-	47,258	38,500	38,500	(8,758)
		1158	Comp - Admin Assistant	1	42,490	44,125	44,125	45,449	45,449	1,324
		1167	Comp - Economic Dev Manager		1,796	-	-	-	-	-
		1300	Comp - P/T Help		5,712	5,604	10,000	20,000	15,000	5,000
		1800	Comp - Sec Board Meetings		-	-	-	-	-	-
		2100	Employer Cost - FICA		16,971	17,629	18,611	20,064	20,064	1,453
		2210	Employer Cost - VRS		27,856	31,585	29,271	25,281	25,281	(3,990)
		2310	Employer Cost - Health Ins		13,667	19,507	16,667	27,684	27,684	11,017
		2400	Employer Cost - VRS Group		2,944	2,926	3,048	2,397	2,397	(651)

Dept #	Community Development	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED
		2720	Workers Compensation		1,500	1,552	1,548	1,130	1,130	(418)
		3190	Other Professional Services		-	-	-	-	-	-
		3195	Small Business Dev Center		13,950	13,950	14,100	14,100	14,100	-
		3315	Maint/Repair - Vehicles		260	1,028	500	500	500	-
		3600	Advertising		25,209	18,202	35,000	29,190	29,190	(5,810)
		3652	ED Tourism		10,335	11,013	12,000	25,960	25,960	13,960
		3653	Brookneal/County Air Authority		16,000	16,000	16,000	28,210	28,210	12,210
		3657	Gateways Program		-	-	-	1,500	1,500	1,500
		5230	Telephone		2,136	1,848	2,208	2,594	2,594	386
		5305	Motor Vehicle Insurance		330	404	416	516	516	100
		5510	Personal Vehicle Mileage		778	240	1,005	1,005	800	(205)
		5530	Travel - Sustenance & Lodging		13,676	12,374	13,750	16,500	16,500	2,750
		5540	Convention & Education		4,761	1,990	3,000	3,000	3,000	-
		5810	Dues & Association Memberships		2,800	1,130	2,755	2,755	2,755	-
		5860	Misc Administrative Expenses		-	442	500	1,500	1,500	1,000
		5890	Misc Fees & Charges		4,000	4,000	4,000	4,000	4,000	-
		5891	Lynchburg - Annual Service Fee		383,228	23,264	175,840	252,566	252,566	76,726
		5898	Regional Business Alliance		69,603	69,944	70,000	70,000	70,000	-
		5905	ED Property Maintenance		-	10,000	2,500	2,500	2,500	-
		5906	Seneca Maintenance		2,785	2,469	10,125	10,350	10,350	225
		5907	VTC - ARPA Tourism		29,765	-	-	-	-	-
		5910	CEDS(Compreh Econ Develop Strat)		31,557	34,930	-	-	-	-
		5915	Incentives - Graham - Nylon		-	80,000	-	-	-	-
		5916	Incentives - Moore's - Air2		-	5,850	-	-	-	-
		5917	Incentives - JT Welding Fab		-	2,225	-	-	-	-
		5918	Incentives - Angus Mexican Grill		-	10,000	-	-	-	-
		5939	Tru by Hilton J&N Hotels		50,170	-	-	-	-	-
		5941	Incentives - Graham Packaging		15,800	15,800	-	-	-	-
		5942	Incentives - Rage Plastic		-	-	-	-	-	-
		5945	Incentives-Southern Lands		-	-	-	-	-	-
		5946	Incentives-The Lunchbox		-	-	-	-	-	-
		5948	Incentives-Foster Fuels		-	-	-	-	-	-
		5949	Incentive-Start Small Campbell		10,000	20,000	-	-	-	-
		5952	Incentives - J&N Hotels Home 2 Suites		-	63,856	-	-	-	-
		5953	Incentives - BWX Technology		140,275	140,275	-	-	-	-
		5954	Incentives - Project Poultry		18,313	13,813	-	-	-	-
		5955	Incentives - CTP		5,350	5,350	-	-	-	-
		5956	Incentives - Shockley Holdings		-	2,531	-	-	-	-
		5958	Incentives - BWXT Project Stinger		-	20,250	-	-	-	-
		5978	Precision Ag Grant Expenditures		133,256	104,318	-	-	-	-
		5980	Crowell Lane Gas Extension		-	-	-	-	-	-
		6001	Office Supplies		2,365	516	350	1,060	1,060	710
		6002	Food Supplies		1,714	4,097	3,000	10,950	7,000	4,000
		6008	Gas, Oil, Grease		545	253	1,200	516	516	(684)
		6011	Uniforms, Wearing Apparel		-	-	-	200	200	200
		8102	Furniture & Fixtures		443	241	-	300	-	-
Economic Development Total				4	1,283,529	1,026,560	690,982	818,601	809,146	118,164

Dept #	Community Development	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED	
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		92,415	93,475	-	-	-	-	
CC Utility Service Authority (CCUSA)Total					92,415	93,475	-	-	-	-	
82200	Conservation Management	5811	Robert E. Lee Soil Conservation		10,000	10,000	10,000	10,000	10,000	-	
		5813	TLAC		4,690	4,784	4,690	-	4,690	-	
Conservation Management Total					14,690	14,784	14,690	10,000	14,690	-	
82250	Environment Mgmt Program	1118	Comp - Planner	1	65,614	68,182	-	65,000	65,000	65,000	
		1144	Comp - Code Enforcement	1	56,299	50,463	52,000	53,560	53,560	1,560	
		2100	Employer Cost - FICA		8,650	8,853	3,978	9,070	9,070	5,092	
		2210	Employer Cost - VRS		15,459	16,290	6,692	13,255	13,255	6,563	
		2310	Employer Cost - Health Insurance		17,673	12,680	18,164	16,416	16,416	(1,748)	
		2400	Employer Cost - VRS Group Life Ins		1,634	1,441	614	1,257	1,257	643	
		2720	Workers Compensation		997	1,514	806	1,411	1,411	605	
		3190	Other Professional Services		-	-	1,500	1,000	1,000	(500)	
		3307	Storm Water Mgmt Fees - State		7,504	11,060	13,000	13,000	13,000	-	
		3315	Maint/Repair - Vehicles		400	3,442	500	600	600	100	
		5210	Postage		27	4	-	-	-	-	
		5230	Telephone		1,271	1,104	1,104	1,182	1,182	78	
		5305	Motor Vehicle Insurance		660	809	833	1,033	1,033	200	
		5530	Travel - Sustenance & Lodging		-	904	450	400	400	(50)	
		5540	Convention & Education		35	1,505	1,000	1,000	1,000	-	
		5810	Dues & Association Memberships		-	-	350	350	350	-	
		6001	Office Supplies		31	64	450	400	400	(50)	
		6008	Gas, Oil, Grease		2,319	3,084	3,000	3,000	3,000	-	
		6009	Tires, Tubes, Parts		302	302	350	400	400	50	
		6011	Uniforms, Wearing Apparel		207	106	250	450	450	200	
		8102	Furniture & Fixtures		-	-	-	-	-	-	
Environment Mgmt Program Total					2	179,082	181,807	105,041	182,783	182,783	77,742
83400	Cooperative Extension	1700	Comp - Salaries/County		68,112	67,246	148,912	142,512	142,512	(6,400)	
		3315	Maint/Repair - Vehicles		65	-	700	700	700	-	
		5230	Telephone		2,112	960	2,500	2,500	2,500	-	
		5810	Dues & Association Memberships		-	245	600	600	600	-	
		5890	Misc Fees & Charges		4,600	4,600	4,600	4,600	4,600	-	
		5915	CC Youth Advisory Council		-	-	1,000	1,000	1,000	-	
		6001	Office Supplies		258	257	300	300	300	-	
		6008	Gas, Oil, Grease		9	74	500	1,000	1,000	500	
Cooperative Extension Total					75,156	73,382	159,112	153,212	153,212	(5,900)	
Community Development Total				10	2,232,095	1,827,812	1,420,801	1,671,083	1,663,278	242,477	

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FY 2027

PROPOSED

BUDGET

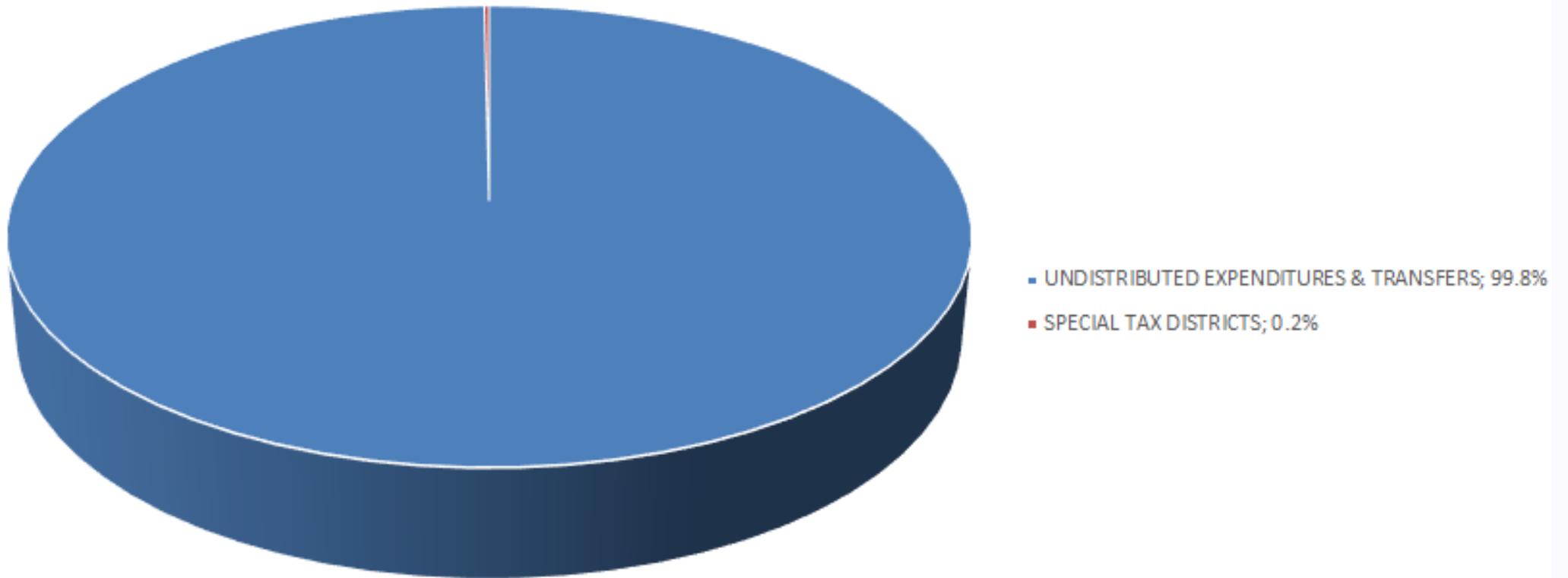
*Building Momentum:
Moving Campbell Forward*

*Undistributed Expenditures,
Transfers & Assigned Funds*

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Undistributed Expenditures, Transfers & Assigned Funds

The following is a graph illustrating the percent of expenditures by function.



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Dept #	Undistributed Expenditures, Transfers & Assigned	Line	Description	FY27 FTE	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT REQUEST FY27	ADMIN PROPOSED FY27	FY27 ADMIN PROP - FY26 ADOPTED	
91400	Expenditures	9201	Undistributed Exp-FICA Savings		-	-	(158,000)	(158,000)	(158,000)	-	
		9202	Undistributed Exp-Vacancy		-	-	(500,000)	(500,000)	(500,000)	-	
Expenditures Total					-	-	(658,000)	(658,000)	(658,000)	-	
92100	Revenue Refunds	5832	Refunds - Building Permit		767	687	-	-	-	-	
		5833	Refunds - Zoning Permits		500	-	-	-	-	-	
		5834	Refunds - Recreation Fees		-	60	-	-	-	-	
Revenue Refunds Total					1,267	747	-	-	-	-	
93000	Transfers	0205	Transfer Out to School Fund		26,202,568	31,191,052	29,511,460	29,511,460	29,511,460	-	
		0302	Transfer Out to Cap Imp Fund		3,859,799	3,500,000	3,137,663	3,220,000	3,220,000	82,337	
		0401	Transfer Out to Debt Serv Fund		7,319,307	7,662,771	7,862,771	7,862,771	7,862,771	-	
		0515	Transfer Out to Solid Waste Fund		2,482,651	2,667,930	2,909,567	2,909,567	3,037,068	127,501	
		0610	Transfer Out to Comm&Econ Fund		-	-	-	-	-	-	
		0754	Transfer Out to Health Ins Fund		4,128,422	20,000	20,000	20,000	20,000	-	
		TBD	Transfer Out to Tourism Opportunity		-	-	-	600,000	600,000	600,000	
Transfers Total					43,992,747	45,041,753	43,441,461	44,123,798	44,251,299	809,838	
95100	Debt Service	0710	Bond Issuance Cost		-	1,500	-	-	-	-	
Special Tax Districts Total					-	1,500	-	-	-	-	
96100	Special Tax Districts	0100	TWID - Special Tax District		114,991	134,561	124,081	82,212	82,212	(41,869)	
Special Tax Districts Total					114,991	134,561	124,081	82,212	82,212	(41,869)	
97000	Grant Pass-Through Funds	0100	Rosenwald School Grant		-	48,634	-	-	-	-	
Grant Pass-Through Funds Total					-	48,634	-	-	-	-	
99999	Assigned	0	Future School Needs		-	-	-	-	-	-	
Assigned Total					-	-	-	-	-	-	
Undistributed Expenditures, Transfers & Assigned Total					44,109,005	45,227,195	42,907,542	43,548,010	43,675,511	767,969	
Grand Total Fund 100 Expenditures					383	95,962,086	#####	99,671,207	105,123,184	104,392,414	4,721,207

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FY 2027 PROPOSED BUDGET

*Building Momentum:
Moving Campbell Forward*

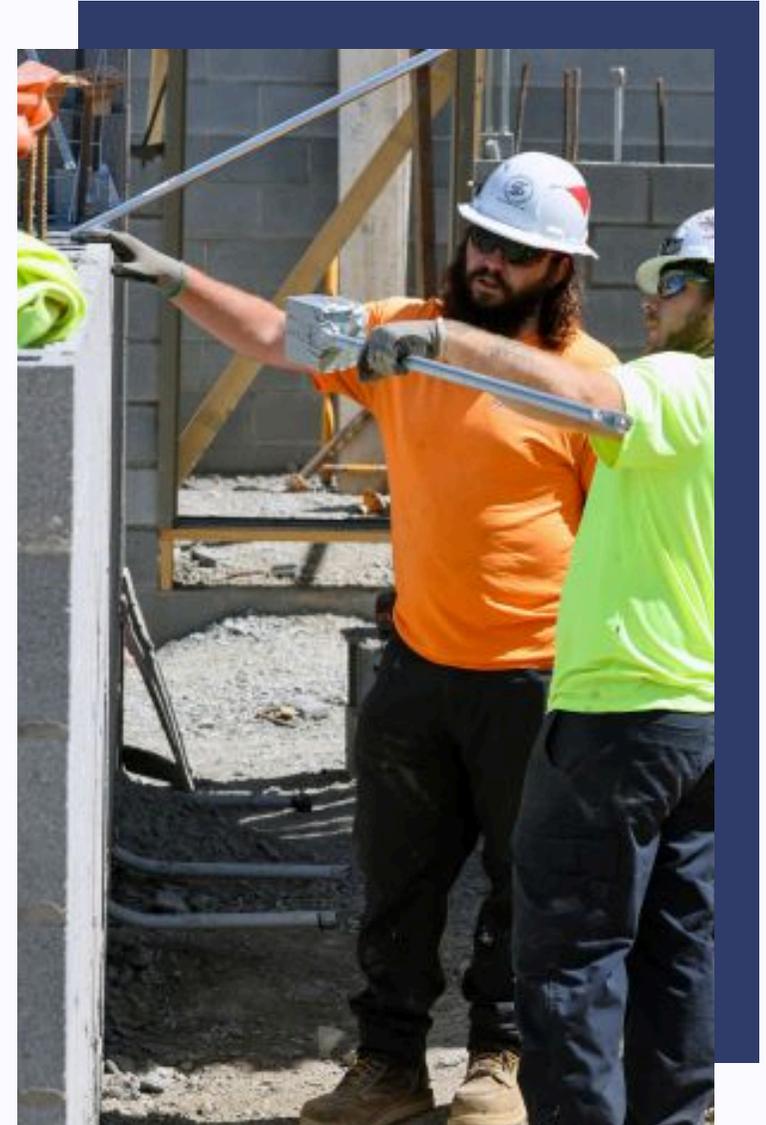
*Capital Improvement
Fund (CIP)*

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Capital Improvement Plan Fund (CIP) (302)

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 timeframe as part of the annual budget planning process.

The following spreadsheets indicate revenues and expenditures.



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Departments & Goals	Total FY27 Cost	Total FY28 Cost	Total FY29 Cost	Total FY30 Cost	Total FY31 Cost	Total Cost
Community Development	-	50,000	-	130,000	-	180,000
GIS Equipment, Data and System Upgrades	-	50,000	-	130,000	-	180,000
Economic Development	748,282	840,000	500,000	600,000	700,000	3,388,282
Airport Industrial Park Development	-	-	-	-	-	-
Brookneal-Campbell County Airport Improvements	100,000	100,000	100,000	100,000	100,000	500,000
Gateway Sign Replacement	20,000	40,000	-	-	-	60,000
Industrial Site Development	500,000	500,000	100,000	100,000	100,000	1,300,000
Seneca Commerce Center	-	-	-	-	-	-
Wards Crossing West Special Tax District	128,282	200,000	300,000	400,000	500,000	1,528,282
Information Technology	248,750	808,250	401,662	426,662	596,662	2,481,986
Campbell County Strategic IT Plan Update	20,000	-	15,000	10,000	10,000	55,000
Facility Access & Security	-	-	-	-	-	-
Maintain Audio and Visual Systems	25,000	30,000	-	30,000	30,000	115,000
Maintain Keyless Entry System	-	20,000	-	-	20,000	40,000
Network Infrastructure Equipment Replacement	-	65,000	65,000	65,000	65,000	260,000
Network Server Hardware	-	250,000	100,000	100,000	100,000	550,000
Phone System Evaluation	-	-	-	-	-	-
Toughbook Rugged Laptop Replacements	68,250	68,250	71,662	71,662	71,662	351,486
Update Existing Fiber Around County Complex	100,000	300,000	-	-	-	400,000
Upgrade or Replace Server Software	35,500	75,000	150,000	150,000	300,000	710,500
Landfill/Solid Waste	125,000	230,000	125,000	100,000	125,000	705,000
Landfill Post-Closure Operations & Maintenance	-	-	100,000	100,000	100,000	300,000
Livestock Road Convenience Center Improvements	-	-	-	-	-	-
Remote Monitoring Software for Gas and Water Systems	-	80,000	-	-	-	80,000
SCADA Software Update	-	150,000	-	-	-	150,000
Transfer Site Improvements	25,000	-	25,000	-	25,000	75,000
Upgrades to Water Wells	100,000	-	-	-	-	100,000
Water Treatment Building	-	-	-	-	-	-
Management Services	170,000	25,000	170,000	25,000	170,000	560,000
Electronic Resource Planning (ERP) System Replacement	170,000	25,000	170,000	25,000	170,000	560,000
Public Safety	1,490,008	2,000,508	2,160,008	1,793,808	1,254,008	8,698,340
EMS Apparatus/Equipment	1,114,008	1,189,008	1,274,008	969,008	969,008	5,515,040
Fire Apparatus/Equipment	376,000	811,500	886,000	824,800	285,000	3,183,300
Public Works	3,692,000	11,335,000	1,614,000	1,607,000	1,519,000	19,767,000
Animal Shelter	1,700,000	-	-	-	-	1,700,000
Construct a Centrally Located Storage Facility	-	-	-	-	-	-
County Vehicle Replacement	997,000	740,000	824,000	922,000	799,000	4,282,000
Design/Construction of New Public Safety Building	-	10,000,000	-	-	-	10,000,000
Facility Capital Replacement	595,000	595,000	590,000	685,000	720,000	3,185,000
Health Dept. HVAC Replacement/Renovation	400,000	-	-	-	-	400,000
Historic Church Restoration/Renovation	-	-	200,000	-	-	200,000
Recreation	365,000	240,000	365,000	365,000	365,000	1,700,000
Future Park Site Acquisition	-	-	-	-	-	-
Inclusive Playground	-	240,000	-	-	-	240,000
Install Lights on One Softball Field	-	-	365,000	-	-	365,000
Park Development	365,000	-	-	365,000	365,000	1,095,000
Registrar	-	-	-	-	450,000	450,000
Purchase New Electronic Pollbooks for Elections	-	-	-	-	150,000	150,000
Purchase New Voting Equipment	-	-	-	-	300,000	300,000

Departments & Goals	Total FY27 Cost	Total FY28 Cost	Total FY29 Cost	Total FY30 Cost	Total FY31 Cost	Total Cost
Sheriff	248,742	271,929	289,625	400,856	332,649	1,543,801
Active Shooter Equipment for School Resource Officer Vehicles	30,000	-	-	-	-	30,000
Body Worn Cameras	-	-	50,000	50,000	50,000	150,000
Less Lethal Taser Replacement	15,000	15,000	15,000	15,000	15,000	75,000
Livescan Equipment Replacement	-	18,000	-	-	-	18,000
Message Board/Radar Trailer	-	25,000	-	-	-	25,000
Replace X-Ray System/Walk-Thru Metal Detector for Courthouse	-	-	-	-	-	-
Sheriff's Office Space Study	-	-	-	100,000	-	100,000
SRT Replacement Ballistic Vest Plates	-	-	-	-	20,000	20,000
Vehicle Equipment- Sheriff's Office	203,742	213,929	224,625	235,856	247,649	1,125,801
Social Services	60,000	90,000	90,000	90,000	-	330,000
Vehicle Replacement - Social Services	60,000	90,000	90,000	90,000	-	330,000
Grand Total	7,147,782	15,890,687	5,715,295	5,538,326	5,512,319	39,804,409

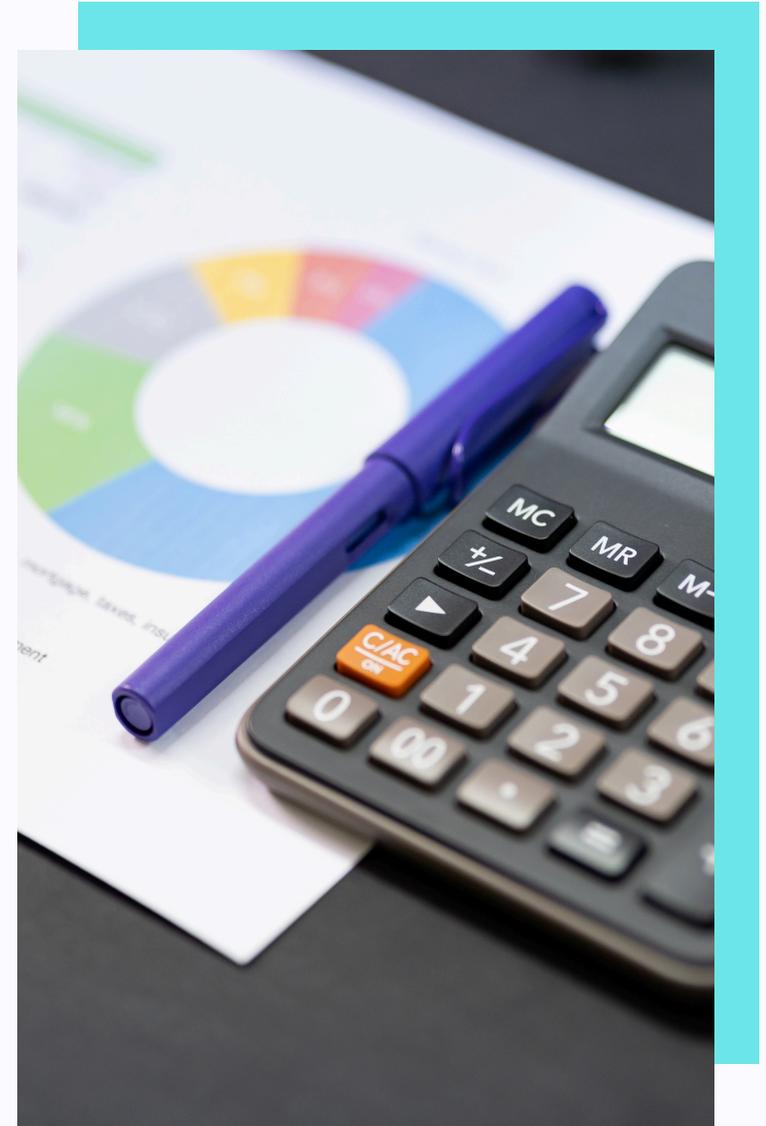
SOURCE OF FUNDS:	FY27	FY28	FY29	FY30	FY31	Total
LOCAL SHARE TRANSFER FROM GENERAL FUND	3,220,000	3,200,000	3,300,000	3,400,000	3,600,000	16,720,000
STATE/OTHER FUNDS	460,600	483,400	483,400	483,400	415,000	2,325,800
LOANED/OTHER FUNDS	-	10,000,000	-	-	-	10,000,000
EARMARKED FUNDS	1,700,000	-	-	-	-	1,700,000
TOTAL FUNDS AVAILABLE	5,380,600	13,683,400	3,783,400	3,883,400	4,015,000	30,745,800
BALANCE	(1,767,182)	(2,207,287)	(1,931,895)	(1,654,926)	(1,497,319)	(9,058,609)

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Debt Service Fund (401)

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.

The following spreadsheets indicate revenues and expenditures.



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Debt Service Fund 401 Revenue	Description	ACTUAL FY23	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
Transfers	Transfers In From General Fund	4,240,823	5,154,307	4,862,771	4,862,771	4,862,771	4,862,771	-
	Transfer In From General Fund -Meals Tax	2,050,000	2,165,000	2,800,000	3,000,000	3,000,000	3,000,000	-
Fund 401 Debt Service Revenue Total		6,290,823	7,319,307	7,662,771	7,862,771	7,862,771	7,862,771	-

Fund 401 Debt Service				ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY27 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
95100	Debt Service	100	Principal Payment-Literary Loan	-	-	-	-	-	-
		200	Principal Payment-VPSA Loan	1,240,000	635,000	670,000	-	-	(670,000)
		300	Interest Payment-Literary Loan	-	-	-	-	-	-
		400	Interest Payment-VPSA Loan	67,116	4,671	14,573	-	-	(14,573)
		500	Bank Service Charges (Schools)	-	675	675	675	675	-
		510	Wilmington Trust Interest Payment	1,500	1,500	-	-	-	-
		710	Bond Issuance Costs	29,000	-	-	-	-	-
		715	Credit Rating Costs	21,000	-	-	-	-	-
		750	Principal Raymond James/Concord Elem	1,024,626	1,052,634	1,075,974	1,103,982	1,103,982	28,008
		760	Interest Raymond James/Concord Elem	165,535	138,507	110,775	82,401	82,401	(28,374)
		770	Principal Raymond James/Cty Govt	1,170,374	1,202,366	1,229,026	1,261,018	1,261,018	31,992
		780	Interest Raymond James/Cty Govt	189,082	158,208	126,532	94,122	94,122	(32,410)
		790	Principal 2020 Bond-RMS & Reg Radio	348,347	358,317	715,000	745,000	745,000	30,000
		795	Interest 2020 Bond-RMS & Reg Radio	1,433,119	1,416,515	1,565,556	1,529,806	1,529,806	(35,750)
		800	Principal 2022 Lease Bonds	235,000	242,000	250,000	259,000	259,000	9,000
		810	Interest 2022 Lease Bonds	207,431	199,680	191,685	183,414	183,414	(8,271)
		1628	Principle WTrust Bonds 2023A-BHS	-	210,000	-	230,000	230,000	230,000
		830	Interest WTrust Bonds 2023A-BHS	282,772	497,745	-	477,850	477,850	477,850
		1630	Principle WTrust Bonds 2023B-Seneca	-	315,000	-	350,000	350,000	350,000
		850	Interest WTrust Bonds 2023B-Seneca	423,797	744,157	-	708,707	708,707	708,707
		3190	Other Professional Services	-	-	-	-	-	-
Debt Service Total				6,838,699	7,176,975	5,949,796	7,025,975	7,025,975	1,076,179
Fund 401 Debt Service Total				6,838,699	7,176,975	5,949,796	7,025,975	7,025,975	1,076,179

FY 2027

***PROPOSED
BUDGET***

*Building Momentum:
Moving Campbell Forward*

Solid Waste Fund

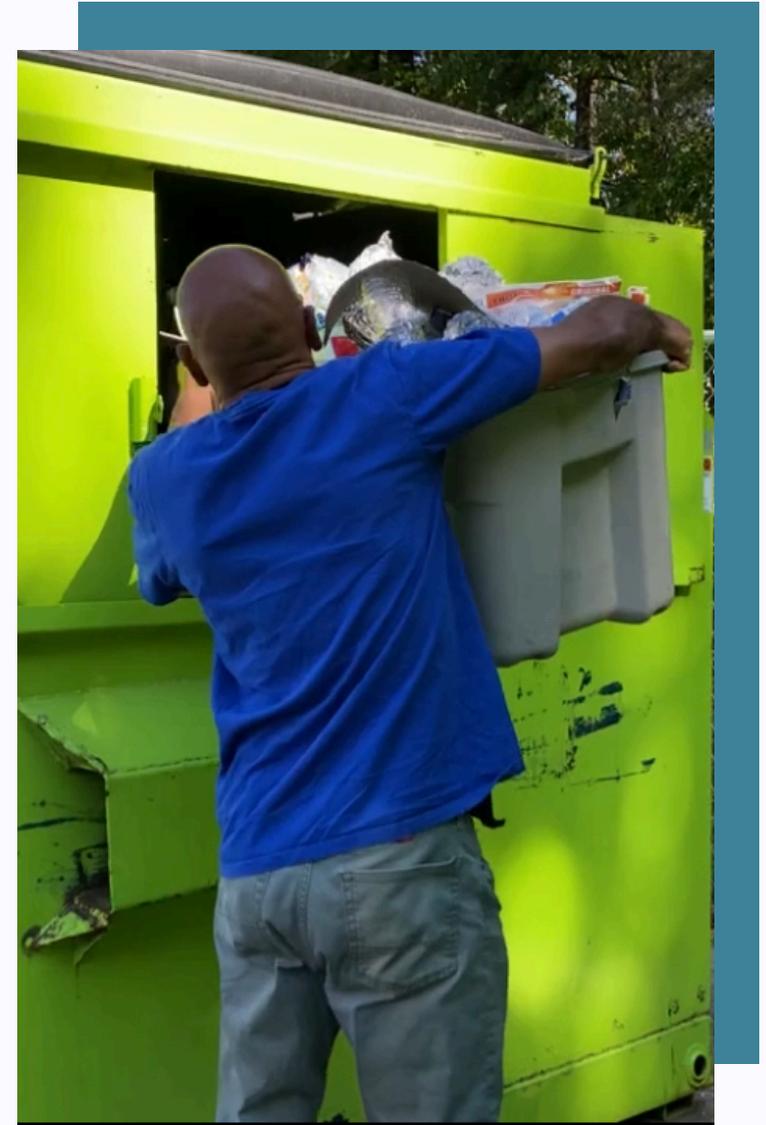
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Solid Waste Fund (515)

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 Region 2000 Services Authority Board (consisting of representatives from each of the participating localities, including the counties of Amherst, Appomattox, Campbell, Nelson and the city of Lynchburg) oversees current and future solid waste planning and operations.

The following spreadsheets indicate revenues and expenditures.



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Solid Waste Fund 515 Revenue		Description	ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
Local		Interest on Investments	71,892	34,081	-	-	-	-
		Landfill Road Extension	-	-	-	-	-	-
		Scrap Metal Revenue	48,844	32,680	30,000	-	-	(30,000)
		Local Total	120,736	66,761	30,000	-	-	(30,000)
State		Litter Control Grant	24,895	20,628	20,628	15,346	15,346	(5,282)
		State Total	24,895	20,628	20,628	15,346	15,346	(5,282)
Transfers		Transfers In From General Fund	2,482,651	2,667,930	2,909,567	2,909,567	3,037,068	127,501
		Transfers Total	2,482,651	2,667,930	2,909,567	2,909,567	3,037,068	127,501
		Fund 515 Solid Waste Revenue Total	2,628,282	2,755,319	2,960,195	2,924,913	3,052,414	92,219

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Fund 515 Solid Waste				FY27	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY27 ADMIN REQ -
Dept #	Expenditures	Line	Description	FTE	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
42100	In-House Construction	1117	Comp - Deputy Director		-	-	-	-	-	-
		1167	Comp - Solid Waste Division Mgr	1	58,093	60,313	59,896	64,268	64,268	4,372
		1183	Comp - Maint I Landfill Worker	1	42,734	45,878	45,878	47,254	47,254	1,376
		1200	Comp - Overtime		-	-	-	-	-	-
		1300	Comp - P/T Help		8,325	-	35,000	35,000	35,000	-
		2100	Employer Cost - FICA		8,085	7,692	10,769	11,209	11,209	440
		2210	Employer Cost - VRS		12,732	14,430	13,613	12,468	12,468	(1,145)
		2310	Employer Cost - Health Insurance		13,684	20,877	17,673	23,964	23,964	6,291
		2400	Employer Cost - VRS Group Life Ins		1,346	1,366	1,417	1,182	1,182	(235)
		2720	Workers Compensation		5,424	5,048	615	2,813	2,813	2,198
		3180	Small Projects		-	4,815	-	-	-	-
		3315	Maint/Repair - Vehicles		-	-	-	2,000	1,500	1,500
		3316	Maint/Repair - Heavy Equipment		8,870	32,609	30,000	25,000	25,000	(5,000)
		5110	Electrical Service		2,197	2,614	3,710	3,700	3,500	(210)
		5230	Telephone		1,500	1,440	1,800	2,160	2,160	360
		5305	Motor Vehicle Insurance		1,651	2,426	2,500	3,100	3,100	600
		5312	Equipment Insurance		-	-	-	-	-	-
		5530	Travel - Sustenance & Lodging		-	-	100	100	100	-
		5540	Convention & Education		290	680	1,000	1,000	1,000	-
		5810	Dues & Association Memberships		-	-	500	500	500	-
		6001	Office Supplies		989	304	500	500	500	-
		6008	Gas, Oil, Grease		6,325	8,793	10,000	10,000	8,000	(2,000)
		6009	Tires, Tubes, Parts		-	-	-	1,500	1,500	1,500
		6011	Uniforms, Wearing Apparel		814	1,321	1,325	1,325	900	(425)
		8114	Tools		188	563	600	600	600	-
		8115	Safety Equipment		500	997	1,000	1,000	1,000	-
In-House Construction Total				2	173,747	212,166	237,896	250,644	247,519	9,623
42200	Landfill Phase III	3140	A&E Services		7,018	12,344	38,000	38,000	38,000	-
		3141	Leachate Testing And Monitoring		-	-	6,000	6,000	6,000	-
		3142	Consulting - Landfill		187,377	26,779	-	-	-	-
		3335	Brush Chipping		77,451	119,096	75,000	130,000	130,000	55,000
		3338	Recycling Program		-	-	-	-	-	-
		3340	Tipping Fee - Waste Disposal		572,354	587,090	870,628	870,500	870,500	(128)
		5110	Electrical Service		-	-	-	-	-	-
		5815	Scraptire Program		24,481	26,606	25,000	27,000	27,000	2,000
Landfill Phase III Total					868,681	771,915	1,014,628	1,071,500	1,071,500	56,872
42300	Transfer Sites	1118	Comp - LF Site/Program Manager	1	28,760	7,217	42,303	43,572	43,572	1,269
		1120	Comp - Maint Worker I - Landfill	2	82,742	97,737	75,205	77,461	77,461	2,256

Fund 515 Solid Waste				FY27	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY27 ADMIN REQ -
Dept #	Expenditures	Line	Description	FTE	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
		1200	Comp - Overtime		2,238	1,296	-	-	-	-
		1300	Comp - P/T Help		416,101	469,674	585,500	570,000	570,000	(15,500)
		2100	Employer Cost - FICA		40,107	43,803	53,780	52,864	52,864	(916)
		2210	Employer Cost - VRS		12,930	13,093	10,812	13,532	13,532	2,720
		2310	Employer Cost - Health Insurance		15,082	8,753	6,549	14,820	14,820	8,271
		2400	Employer Cost - VRS Group Life Ins		1,366	1,365	1,126	1,283	1,283	157
		2720	Workers Compensation		37,211	41,569	15,396	13,268	13,268	(2,128)
		3250	Contracted Site Attendant		-	-	-	-	-	-
		3311	Maint/Repair - Transfer Sites		3,625	4,383	6,500	7,000	7,000	500
		3350	Transfer Site Operations		511,803	503,203	549,000	559,000	559,000	10,000
		5110	Electrical Service		15,819	16,589	18,400	20,000	20,000	1,600
		5230	Telephone		-	-	-	-	-	-
		5430	Lease/Rent - Land		6,500	5,500	6,600	6,000	6,000	(600)
		6008	Gas, Oil, Grease		-	-	3,500	3,500	3,500	-
		6011	Uniforms-Wearing Apparel		1,000	990	1,000	1,000	1,000	-
		6017	Fuel Subsidy		7,760	-	-	-	-	-
		6030	Transfer Site Improvement		24,103	28,825	25,000	25,000	25,000	-
Transfer Sites Total				3	1,207,147	1,243,997	1,400,671	1,408,300	1,408,300	7,629
42500	Landfill Phase II Gas/Water	3140	A&E Services		123,447	111,026	109,000	113,000	113,000	4,000
		3141	Consulting - Weekly System Monitor		-	7,179	10,000	10,000	10,000	-
		3142	Consulting - Groundwater O & M		13,727	16,148	20,000	21,000	21,000	1,000
		3143	Consulting - Landfill Gas		13,309	11,189	22,000	22,000	22,000	-
		3144	Consulting - Gen Landfill		1,560	1,534	2,000	2,000	2,000	-
		3146	Grw System Monitoring		15,044	19,621	18,000	18,000	18,000	-
		3147	Region 2000 Local Environmental Service		22,652	13,850	23,000	25,000	25,000	2,000
		3156	Grw Remediation System Upgrade		153	-	20,000	20,000	-	(20,000)
		3165	Groundwater Disposal		15,206	14,373	28,000	28,000	18,000	(10,000)
		3319	Maint/Repair - Other Equipment		9,703	7,919	12,000	12,000	10,000	(2,000)
		5110	Electrical Service		10,005	11,067	10,250	11,000	11,000	750
		5230	Telephone		1,668	1,718	1,750	1,750	1,750	-
		5555	DEQ Permitting		1,326	1,392	1,500	1,500	1,500	-
		6014	Chemical Supplies		-	450	500	500	500	-
Landfill Phase II Gas/Water Total					227,800	217,466	278,000	285,750	253,750	(24,250)
42700	Recycling/Litter Commission	3181	Recycling Costs		32,194	82,786	25,000	55,000	55,000	30,000
		5698	Household Hazardous Waste Days		-	-	4,000	4,000	4,000	-
Recycling/Litter Commission Total					32,194	82,786	29,000	59,000	59,000	30,000

Fund 515 Solid Waste				FY27	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY27 ADMIN REQ -
Dept #	Expenditures	Line	Description	FTE	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
93000	Transfers	302	Transfer Out To Capital Improvement		-	-	-	-	-	-
Transfers Total					-	-	-	-	-	-
Fund 515 Solid Waste Total				5	2,509,569	2,528,330	2,960,195	3,075,193	3,040,068	79,873

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FY 2027

***PROPOSED
BUDGET***

*Building Momentum:
Moving Campbell Forward*

*Flexible Benefits &
Health Insurance Fund*

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Flexible Benefits & Health Insurance Fund (752/754)

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 Savings Account (HSA) program.

The following spreadsheets indicate revenues and expenditures.



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Flexible Benefits Fund 752 Revenue		ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
Local	Employee Contribution Campbell County	990,848	1,031,976	859,076	1,073,103	1,073,103	214,027
	Employee Contribution Schools	2,848,560	3,005,533	2,485,991	3,162,509	3,162,509	676,518
	Fund 752 Flexible Benefits Revenue Total	3,839,408	4,037,509	3,345,067	4,235,612	4,235,612	890,545

Health Insurance Fund 754 Revenue		ACTUAL FY24	ACTUAL FY25	ADOPTED FY26	DEPT PROJECTED FY27	PROJECTED FY27	FY27 PROJECTED - FY26 ADOPTED
Local	CCUSA Dental Ins Contribution	13,327	12,916	12,916	14,724	14,724	1,808
	CCUSA Health Insurance	373,761	374,220	374,220	279,720	279,720	(94,500)
	CCUSA HSA Contribution	18,830	21,950	21,950	18,080	18,080	(3,870)
	County Dental Ins Contribution	147,563	-	-	-	-	-
	County Health Ins Contribution	3,283,602	3,509,524	3,659,524	3,728,772	3,728,772	69,248
	County HSA Contribution	206,721	228,400	248,400	238,207	238,207	(10,193)
	Interest On Investments	-	-	-	-	-	-
	Misc Revenue	11	-	-	-	-	-
	Schools Dental Ins Contribution	459,666	-	-	-	-	-
	Schools Health Ins Contribution	10,947,221	11,466,698	11,926,698	14,100,441	14,100,441	2,173,743
	Schools HSA Contribution	604,007	514,550	582,599	598,311	598,311	15,712
	Local Total	16,054,709	16,128,258	16,826,307	18,978,255	18,978,255	2,151,948
Transfers	Transfers From General Fund 100	4,128,422	20,000	20,000	20,000	20,000	-
	Transfers Total	4,128,422	20,000	20,000	20,000	20,000	-
	Fund 754 Health Insurance Revenue Total	20,183,131	16,148,258	16,846,307	18,998,255	18,998,255	2,151,948

Fund 752 Flex Benefits				ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN REQ	FY27 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
91430	Flex Benefits	5898	County Expenditures	990,848	1,031,976	859,076	1,073,103	1,073,103	214,027
		5899	Schools Expenditures	2,850,219	3,006,364	2,485,991	3,162,509	3,162,509	676,518
Fund 752 Flex Benefits Total				3,841,067	4,038,340	3,345,067	4,235,612	4,235,612	890,545

Fund 754 Health Insurance				ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN REQ	FY27 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY24	FY25	FY26	FY27	FY27	FY26 ADOPTED
91420	Health Insurance	2315	Health Insurance Payments	16,798,179	16,469,189	16,996,374	17,000,000	17,000,000	3,626
		2316	Dental Insurance Payments	-	-	-	-	-	-
		2317	County HSA Contribution	577,319	636,793	718,186	636,793	636,793	(81,393)
		2318	Schools HSA Contribution	1,819,480	1,807,132	1,744,000	1,807,132	1,807,132	63,132
		2319	CCUSA HSA Contribution	52,403	51,463	52,725	51,463	51,463	(1,262)
		2320	HSA Administrative Fees	31,687	31,613	36,700	31,613	31,613	(5,087)
		2330	Federal ACA Fees	1,185	4,060	-	-	-	-
		3190	Other Professional Services	3,200	10,600	3,500	10,600	10,600	7,100
Fund 754 Health Insurance Total				19,283,453	19,010,850	19,551,485	19,537,601	19,537,601	(13,884)

FY 2027

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BUDGET

*Building Momentum:
Moving Campbell Forward*

Appendices

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FY 2027

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Building Momentum:
Moving Campbell Forward



Full Time Employee
(FTE) Chart

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Full Time Employee (FTE) Chart

Fund	Dept #	Department Name	FY23 # Of FTEs	FY24 # Of FTEs	FY25 # Of FTEs	FY26 # Of FTEs	FY27 # Of FTEs	FY27- FY26 Chg
General Fund	12110	County Administrator	3	4	6	5	5	0
	12210	Legal Services	1	1	0	0	0	0
	12310	Commissioner Of Revenue	5	5	5	5	5	0
	12315	Business Auditor	2	2	2	2	2	0
	12340	Locally Funded Treas Office	1	1	1	1	1	0
	12350	Real Estate Office	2	2	2	3	3	0
	12410	Treasurer	7	7	7	7	7	0
	12415	Finance & Strategic Initiatives	2	0	0	0	0	0
	12420	Management Services	5	6	7	7	7	0
	12425	Public & Employee Relations	3	3	3	3	3	0
	12510	Information Technology	6	6	5	5	6	1
	12530	Central Purchasing	1	1	1	1	1	0
	13200	Registrar	3	3	3	3	4	1
	21100	Circuit Court	1	1	1	1	1	0
	21600	Clerk Of The Circuit Court	8	8	8	8	8	0
	21900	Victim/Witness Program	4	4	4	4	4	0
	22100	Commonwealth's Attorney	8	8	8	8	8	0
	22200	Locally Funded Comwlth	1	1	1	1	1	0
Sub Total			63	63	64	64	66	2

Fund	Dept #	Department Name	FY23 # Of FTEs	FY24 # Of FTEs	FY25 # Of FTEs	FY26 # Of FTEs	FY27 # Of FTEs	FY27- FY26 Chg
General Fund	31200	Sheriff's Department	52	52	55	55	53	-2
	31220	Sheriff'S Dept/County	16	16	16	16	19	3
	31400	E-911 System	18	18	18	18	18	0
	31810	School Resource Officers	14	14	14	14	14	0
	32500	EMS Services	47	47	53	53	54	1
	34500	Building Inspections	5	5	5	6	6	0
	35100	Animal Control	4	5	5	5	5	0
	35500	Public Safety	5	4	4	4	5	1
	43400	Maintenance Of Bldgs & Grnds	20	19	19	19	19	0
	44100	Public Works Admin	2	2	2	2	2	0
	53100	Social Services Admin	81	81	83	83	83	0
	53235	Volunteer Program	0	0	0	0	0	0
	53700	Housing Assistance	2	2	2	2	2	0
	53800	Children'S Services Act	2	2	2	2	2	0
	53810	Youth Services	2	2	2	2	2	0
	71100	Recreation Administration	5	4	5	5	5	0
	71400	CEQL	1	2	2	2	3	1
	73100	Library Administration	15	15	15	15	15	0
	81100	Planning/Zoning	4	4	3	3	4	1
	81500	Economic Development	4	4	4	4	4	0
	82250	Environment Mgmt Program	2	2	2	1	2	1
Solid Waste Fund	42100	In-House Construction	2	2	2	2	2	0
	42300	Transfer Sites	3	3	3	3	3	0
Grand Total			369	368	380	380	388	8

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Organizational Chart

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Organizational Chart



CAMPBELL COUNTY ORGANIZATIONAL CHART - 2026



Frank Rogers
County Administrator
434-332-9620
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Clif Tweedy
Deputy County Administrator
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Paul Harvey
Assistant County Administrator
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Youth Services Broadband



Jonathan Pingilley
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Sherry Harding
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Tracy Fairchild
Director of Public Safety
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Nina Rezaei
Director of Economic Development
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Special Projects

Business Support and Incentive Services

Business Networking, Workforce Development and Business Grant Program Management

Tourism and Marketing

Network and Database Administration

User Interface Management

Information Security

Library Services

Events and Experiences

Parks, Recreation and Facilities

Accounts Payable

Financial Reporting

Benefits

Payroll

Purchasing

Building Inspections
Environmental and Stormwater Regs

Permitting
Planning and Zoning
Custodial

Facilities

Fleet

Solid Waste

Employee, Media and Public Relations

FOIA Response

Website Management

Recruitment

Training & Development

Animal Control

E911 Dispatch

EMS

Emergency Management

Fire

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**PROPOSED
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*Building Momentum:
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Budget Timeline

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Budget Timeline

TUESDAY, OCTOBER 7, 2025

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

WEDNESDAY, OCTOBER 8, 2025

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 13, 2025

Annual budget letters mailed to all other organizations.

TUESDAY, NOVEMBER 11, 2025

Email all Agency Heads, Department Heads, Constitutional Officers providing current FY 4-month actuals for developing their FY2027 request.

Contact CCUSA to request debt service payment for Leesville Road Waterline and for estimated revenue to be paid to Campbell County in FY27.

TUESDAY, DECEMBER 2, 2025

All department operating budget requests for FY27 due electronically to Management Services.

TUESDAY, DECEMBER 9, 2025; 6PM

Board Work Session to discuss revenues, and any challenges for the FY27 Budget Development.

TUESDAY, JANUARY 6, 2026; 7PM

Public Forum for community to ask questions and make comments about FY27 Budget Development.

TUESDAY, JANUARY 13, 2026; 7PM

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

Budget Committee

Mr. Frank Rogers

Mr. Clif Tweedy

Mr. Paul Harvey

Mrs. Anne Blair

Mr. Cody Everett

Mrs. Brooke Wright

Mrs. Callie Dombrowski

Mr. Grant Jennings

Mrs. Stacey Tidwell

Budget Timeline

MONDAY, JANUARY 26, 2026; 1-5PM

Budget review meetings conducted with Departments as needed.

TUESDAY, FEBRUARY 3, 2026

Present CIP plan to BOS for approval.

FRIDAY, FEBRUARY 6, 2026

Schools FY27 Budget due in BAI (all numbers should be entered and final).

TUESDAY, FEBRUARY 17, 2026

FY27 Budget Books delivered to each BOS member.

TUESDAY, FEBRUARY 24, 2026; 6PM

Conduct Budget Workshop to present FY27 budget to BOS with permission to advertise public hearing requested.

THURSDAY, FEBRUARY 26, 2026; 6PM (TENTATIVE)

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

SUNDAY, MARCH 2, 2026

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

WEDNESDAY, MARCH 11, 2026

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

SUNDAY, MARCH 15, 2026

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

TUESDAY, MARCH 24, 2026; 7PM

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

TUESDAY, APRIL 7, 2026

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

FY 2027
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*Building Momentum:
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Financial Policy Guidelines

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Financial Policy 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

Financial Policy Guidelines

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.*

Financial Policy Guidelines

- 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.

Financial Policy Guidelines

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.*

Financial Policy Guidelines

- 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):

Financial Policy Guidelines

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 <i>(sum of lines 1 - 3)</i>	124,885,101	125,963,435
Targeted Fund Balance at 15% <i>(line 4 x 0.15)</i>	18,732,765	-
Targeted Fund Balance at 18% <i>(line 4 x 0.18)</i>	22,479,318	-
Actual FYE Unassigned Fund Balance	18,891,737	18,891,737
Unassigned Fund Balance as a % of Adj. Operating Revenues <i>(line 7 ÷ line 4)</i>	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

Financial Policy Guidelines

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*

Financial Policy Guidelines

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.

Financial Policy Guidelines

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.

Financial Policy Guidelines

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.*

Financial Policy Guidelines

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.

Financial Policy Guidelines

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.

Financial Policy Guidelines

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.

Financial Policy Guidelines

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:

Financial Policy Guidelines

- 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%.

Financial Policy Guidelines

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:*

Financial Policy Guidelines

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:

Financial Policy Guidelines

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*

Financial Policy Guidelines

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- 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*

Financial Policy Guidelines

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:

Financial Policy Guidelines

- 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.

Financial Policy Guidelines

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.

Financial Policy 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

Financial Policy Guidelines

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:

Financial Policy Guidelines

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.

Financial Policy Guidelines

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

Financial Policy Guidelines

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 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

Financial Policy Guidelines

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.

Financial Policy Guidelines

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;
- D. Evaluation of inflationary impact, if any, related to the Proposed Project or County's commitment;
- E. Evaluation of any performance management contracts that may be entered into in conjunction with the Proposed Project;
- F. 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.

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FY 2027

***PROPOSED
BUDGET***

*Building Momentum:
Moving Campbell Forward*

*Campbell County Public Schools
Operating Budget*

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Campbell County Public Schools Operating Budget

Once available, the Campbell County Public Schools Operating Budget will be included.

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