

FY2023 BUDGET

ADOPTED



VVA

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ADMINISTRATOR'S MESSAGE



Attached for the Board of Supervisors' review and consideration is the **Proposed Fiscal Year 2022-2023 Campbell County Budget**. This proposal was developed by the Budget Committee--Clif Tweedy, Ronna Johnson-Davis, and Minna Lombardi with input from Commissioner of Revenue Calvin Massie. Beth Worth assisted with formatting and preparing the document. I thank them for their work to provide a clear, responsible budget proposal to the Board.

REVENUES

The County's local revenue continues to show growth across a number of revenue lines. The budget proposal presented here projects a total increase in revenues of **\$3,870,934** for a proposed budget of **\$85,804,510**. This represents a **4.7%** increase over the adopted Fiscal Year 2021-2022 Budget.

Local Revenues

Of the \$3,870,934 in total revenue growth, Local Revenues are anticipated to increase \$3,186,690. Of this local revenue growth, \$1,050,000 is a result of the projected increases in the Sales Tax. Emergency Medical Service transport fee revenues are projected to increase \$250,000. Personal Property Tax is projected to increase \$993,368. Meals Tax revenue is projected to increase \$200,000. As a matter of practice, all Meals Tax revenues are transferred to the Debt Service Fund. In this way, these dollars are applied to capital projects such as school facility needs and the recently approved public safety radio system. This also means that Meals Tax Revenues (unless otherwise directed by the Board) are not applied to the on-going operations of the County.

With regard to Personal Property, the County's inventory of passenger vehicles and motorcycles increased in value by an average of 33%. This is due to unprecedented demand for used vehicles, particularly in light of the scarcity of new vehicles on the market. In response to this irregular and significant increase in values as calculated and provided by NADA, the Commissioner of Revenue and staff are recommending that only 80% of the assessed value of vehicles having a year make between years 2003 and 2022 inclusive be taxed. Shifting to this methodology reduces anticipated revenues from personal vehicles by a total of \$3,234,209.10. However, it also allows for strong growth in the Personal Property tax line, while also attempting to relieve a significant portion of this increased tax burden brought on by escalating vehicle values.

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

Local Revenue	FY22 Budget	Proposed FY23 Budget	Increase/Decrease
General Property Taxes	\$44,563,855	\$45,754,068	\$1,190,213
Other Local Taxes	\$13,599,606	\$15,352,045	\$1,752,439
Permits, Fees, Licenses	\$338,530	\$344,750	\$6,220
Fines & Forfeitures	\$130,700	\$132,350	\$1,650
Charges for Services	\$2,932,569	\$3,151,808	\$219,239
Miscellaneous Revenue	\$107,389	\$143,414	\$36,025
Recovered Costs	\$796,116	\$867,020	\$70,904
Use of Money & Property	\$255,000	\$165,000	(\$90,000)
Total	\$62,723,765	\$65,910,455	\$3,186,690

State Revenues

State Revenues are anticipated to increase \$160,773 to a total of \$15,296,721. This is due largely to projected increases in mandated services under the Children's Services Act (CSA), and in Public Assistance. These additional revenues correspond with additional expenditures planned in the coming fiscal year and reflect the State's share of these expenses.

State Revenue	Adopted FY22 Budget	Proposed FY23 Budget	Increase/Decrease
Non-Categorical	\$1,610,744	\$1,533,003	(\$77,741)
Shared Expenses	\$3,918,331	\$3,826,195	(\$92,136)
Other/Categorical	\$9,606,873	\$9,937,523	\$330,650
Total	\$15,135,948	\$15,296,721	\$160,773

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

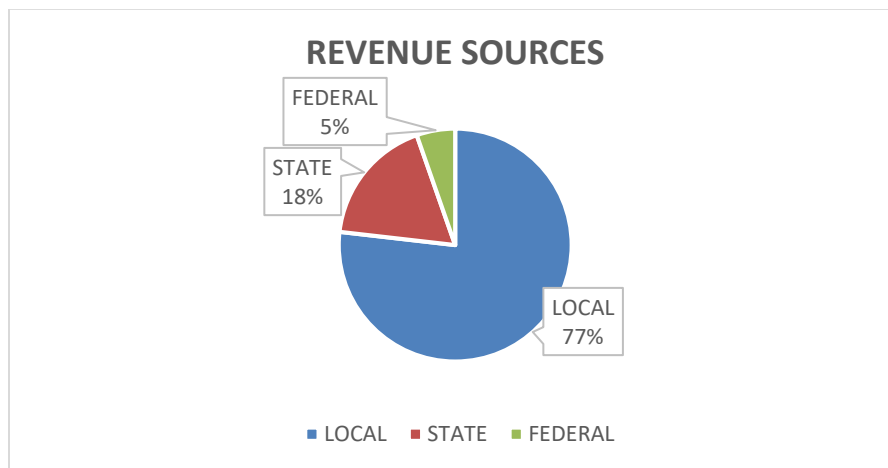
Shared Expenses reflect revenues from the State to support constitutional offices.

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

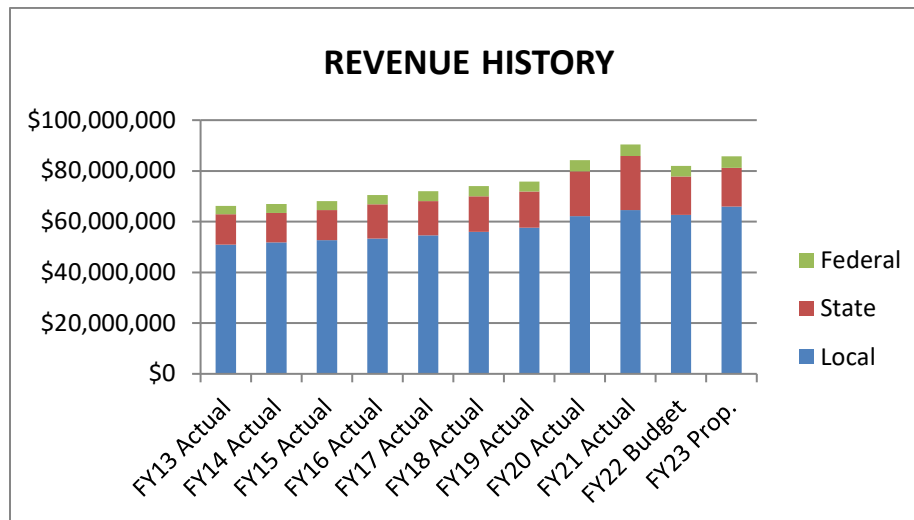
Federal Revenues

And finally, Federal Revenues are projected to increase by \$523,471 for a total projected federal revenue of \$4,597,334.

Federal Revenue	Adopted FY22 Budget	Proposed FY23 Budget	Increase/Decrease
Categorical-Public Safety	\$223,315	\$223,315	-
Categorical-Social Services	\$3,850,548	\$4,374,019	\$523,471
Total	\$4,073,863	\$4,597,334	\$523,471



On the whole, this revenue growth reflects a trend going back several years.



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

This continued revenue growth, coupled with continued emphasis on efficient and lean County operations, enables us to present a budget that is balanced and responsive to the Board's priorities, as well as reflective of the input received at the Public Forum.

Public Forum

On January 4th 2022 the Board conducted a public forum to solicit input on the Fiscal Year 2022-2023 budget. The following table reflects input received from the community during that forum and how that issue is addressed in the proposed budget.

What We Heard	What is Proposed
Historic Courthouse: Continued capital funding and consideration of additional staff funding to coordinate the work of the volunteers	Funds in the amount of \$30,000 for continued repairs to the Historic Courthouse are included in the CIP. Staff of the Library have been designated to serve as liaison to the Historic Society. An additional \$9,000 in part-time funding is recommended in the proposed budget for additional staff support for the museum.
Litter	The proposed budget includes additional staff resources for Public Works. While not specifically to address litter, additional staff will enable the department to continue to to "what it can, when it can" with regard to litter pick up. In addition, Public Works is implementing a pilot program that will emphasize litter clean up near one or two transfer sites each month. Finally, the County has engaged a volunteer initiative that to date has resulted in 219 volunteer hours and 272 bags of trash collected by "Green Teams" throughout the County.
Build a new Animal Shelter	The Board has set aside \$800,000 for a new Animal Shelter facility. Staff continues to coordinate a public private partnership with BARCC to fully fund a replacement facility.

EXPENDITURES

Attached for your review, consideration and continued deliberation over the coming weeks is the proposed, line item detail for the Fiscal Year 2022-2023 budget. As you review the document, staff would respectfully note the following key considerations:

1. The proposal is based on no changes to the current tax rates. **However, as previously noted, staff is recommending moving from 100% assessment ratio to 80% assessment ratio for passenger vehicles and motorcycles to offset increases in assessed valuation.** As the Board knows, a number of tax reductions have been authorized over the past several fiscal years as follows:
 - 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¢

As reflected in the December 14th presentation, these reductions have a real and meaningful impact on County taxpayers and County revenues.

	BPOL	M&T	Pers. Prop.	Real Estate	Total
FY16 Actual	-	-	-	(\$374,006)	(\$374,006)
FY17 Actual	-	-	-	(\$381,840)	(\$381,840)
FY18 Actual	-	-	-	(\$386,142)	(\$386,142)
FY19 Actual	-	-	-	(\$391,512)	(\$391,512)
FY20 Actual	(\$110,847)	-	(\$130,197)	(\$413,734)	(\$654,778)
FY21 Actual	(\$120,832)	(\$99,863)	(\$242,868)	(\$416,205)	(\$879,768)
FY22 Budget	(\$114,250)	(\$100,985)	(\$246,295)	(\$425,000)	(\$886,530)
Total	(\$345,929)	(\$200,848)	(\$619,360)	(\$2,788,439)	(\$3,954,576)

2. The proposed budget represents an increase in expenditures of **\$3,870,934**. Key expenditure increases driving this spending include:

- a. An additional \$200,000 of meals tax revenues transferred to the Debt Service Fund

- b. An additional \$275,000 of general fund revenues transferred to the Capital Improvement Plan (CIP)
- c. An additional \$106,078 of general fund transfer to the Solid Waste Fund. This represents continued costs to the County resulting from Appomattox and Nelson Counties' continued default under the Region 2000 Service Authority Member Use Agreement.
- d. An increase in Children's Services Act mandated costs of \$250,000, of which the County must fund approximately 33% with local funds.
- e. An increase of \$24,750 to increase the County's contribution to each of our eleven (11) volunteer Fire and Rescue agencies by \$2,250 each
- f. An increase of \$245,000 to the Blue Ridge Regional Jail to fund our contractual obligation for costs of County inmates.

Additional specifics on other expenditure increases are reflected in the pages that follow.

- 3. A 5% Across-the-Board raise effective July 1, 2022 is proposed. This is projected to cost \$1,009,094. This recommendation will be revisited over the coming weeks as we learn more about the State's proposals for salary increases for local staff. Additional funds, over and above the \$1,009,094 are included in the budget to address any necessary salary adjustments that may be directed by the State and/or Board of Supervisors and that may be over and above the 5% across the board recommendation.

The Board will recall that many County offices receive state funding. When raises are authorized by the State, funding is provided for some—but not all—of the positions in certain offices and certainly not for all County employees. To insure parity, the County routinely works to match the raise provided by the State so that locally funded positions and State/Compensation Board positions are treated equally. The most immediate example of this is the Sheriff's Department. Of the 79 employees, 47 are funded by the Compensation Board. If the State approves a raise, funding will be provided for the 47 positions, but the County will have to address the remainder. Naturally, this concern for parity then crosses the entire organization to maintain the integrity of our pay classifications.

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	0.3%
	4%	Public Safety	
July 2018	2%	Across-the-Board	2%
	4%	Public Safety	
July 2019	3%	Across-the-Board	2.8%
December 2020	\$1,354	Across-the-Board	1.6%
July 2021	5%	Across-the-Board	1.3%
July 2022	5%	Proposed Across-the Board	5.9%

4. The proposed budget includes new personnel totaling \$432,367 in on-going expense. Specifically this includes:
 - a. Four (4) positions in the Sheriff's Department. The Sheriff's Department requested 8 additional deputies. The proposed budget includes operating costs for 4. Currently, the State Compensation Board workload indicators suggest the State should be providing funding for 4 additional positions. If the State can be persuaded through its ongoing budget deliberations to fund those positions, the locally funded 4 plus the State funded 4 would fully fund the Sheriff's request. Staff is further recommending that one-time start-up costs for these four positions totaling \$301,200 be taken from available fund balance. This will offset expenses for equipment, vehicles etc. in the first year to outfit the new positions. Replacement of this equipment will be factored into future expenses as they become necessary.
 - b. Two (2) positions in Public Safety: an additional Advanced Life Support (ALS)/Firefighter; and a full-time Administrative Aide; and
 - c. Two (2) Grounds Maintenance Workers in the Public Works Department.
5. The proposed budget fully funds the School Division's request in the amount of \$28,386,460. This is the third consecutive fiscal year wherein the School Division has requested this level funding. The proposed budget fully funds the requested amount. This has been very beneficial toward enabling us to balance the General Fund budget.

Staff will remain in contact with School Division personnel regarding potential changes in funding resulting from on-going deliberations over the State Budget.

The following pages include additional summary detail for the budget, as well as line item specifics for each County department.

Staff looks forward to the Board's work session on March 8th to review and discuss this proposed budget.

FISCAL YEAR 2023 BUDGET MESSAGE

The proposed total Fiscal Year (FY) 2023 budgeted expenditures for the General Fund are \$85,804,510, which is \$3,870,934 greater than the current year budget for an increase of 4.7%. The increase from FY 2022 to FY 2023 is more than the increase from FY 2021 to FY 2022 by 1.8%.

LOCAL EXPENDITURE INCREASES FOR GOVERNMENT OPERATIONS

There is a proposed compensation increase for full time County staff, and Compensation Board positions of 5%, effective July 1, 2022. There are also funds included for non-administrative staff in the Sheriff's Office and Public Safety for an additional 5% increase, effective January 1, 2023.

The State General Assembly previously approved a bill raising the minimum wage by \$1.00 annually. This results in the rate increasing from \$11.00 on January 1, 2022 to \$12.00 on January 1, 2023. The costs associated with this raise have been incorporated into the budget for FY 2023 and are relatively minor, affecting only 4 full time employees. Most part time employees, which primarily work in Public Works, Library, and Recreation, have also been affected by the increase in minimum wage.

Expenditure increases greater than \$10,000, excluding compensation and benefit lines, listed below totaling \$1,859,157. They are arranged in descending order with department (Dept.) and line item information included with each expense.

1. \$581,078 increase in total Transfers for Dept. 93000. \$275,000 increase in transfer out to Capital Improvement Projects (CIP) following the 5 year plan; \$200,000 for Debt Service matching the increase in expected Meals Tax; and \$106,078 increase to Solid Waste, primarily for more part time employees, higher tipping and hauling costs.
2. \$250,000 increase in Children's Services Act, Dept. 53800, CSA, line 5840, for anticipated needs of the community as mandated by the State. It should be noted that of this \$250,000 increase, approximately 2/3 will be reimbursed by the State and 1/3 paid by the County.
3. \$245,000 increase in Local Corrections, Dept. 33200, Blue Ridge Regional Jail, line item 7010. The increase is due to Campbell County's proportional costs of housing detainees.
4. \$160,000 increase in Public Assistance Services, Dept. 53210, AFDC-FC, line item 5706. Increase is due to a greater need for room/board and clothing for foster children.
5. \$82,000 increase in Public Assistance Services, Dept. 53210, IV-E Prevention Services-Family, line item 5714. Increase is due to an increase in Federal funds for the Families First program, all of which are funded for Federal dollars.
6. \$76,000 increase in E-911 System, Dept. 31400, EMD Training Materials S/SU, line item 5840. The primary drivers of the increase are due to training, and supplies for medical dispatch.

7. \$50,000 increase in Public Assistance Services, Dept. 53210, Special Needs Adoption, line item 5721. Increase in supplemental aid to adoptive families due to more children with special needs being served.
8. \$49,016 increase in E-911 System, Dept. 31400, Lease Agreement – Tower Sites, line item 5430. The increase is due to higher rental rates for tower sites.
9. \$47,000 increase in Treasurer, Dept. 12410, Postage, line item 5210. Increase in postage due to mailing twice a year tax collection notices.
10. \$40,000 increase in Registrar, Dept. 13200, Postage, line item 5210. Increase in Postage due to required mailing of notices to all voters as a result of redistricting.
11. \$32,200 increase in Registrar, Dept. 13200, Ballots & Election Supplies, line item 6021. Increase in Ballots & Election Supplies is due to the addition of two new precincts for the Town of Altavista and the Town of Brookneal.
12. \$30,000 increase in Fuel Services, Dept. 12530, Gas, Oil, Grease, line item 6008. Increase is due to anticipated higher fuel costs.
13. \$29,110 increase in Information Technology, Dept. 12510, Maintenance Costs EDP Equipment, line item 3323. The increase in Maintenance Costs EDP Equipment is mainly due to the rising cost of maintenance contracts.
14. \$29,010 increase in Information Technology, Dept. 12510, Professional Services, line item 3190. The increase in Professional Services is mainly due to increased need for outside consultants.
15. \$23,000 increase in Legal Services, Dept. 12210, Delinquent Tax Collections, line item 3157. The increase is due to costs anticipated to pursue ongoing collection of delinquent taxes.
16. \$19,040 increase in Communication Services, Dept. 12560, Telephone, line item 5230. Increase in Telephone is due to higher contract costs.
17. \$17,300 increase in Real Estate Office, Dept. 12350, Postage, line item 5210. The increase is for postage needed to mail required reassessment notices.
18. \$16,000 increase in Volunteer Fire Companies, Dept. 32200, Gas, Oil, Grease, line item 6008. The increase is driven by the growth in fuel usage and higher gas prices.
19. \$15,000 increase in Information Technology, Dept. 12510, Network Client Software, line item 8115. The increase in Network Client Software is mainly due to the need to replace software and the increasing of overall software costs.
20. \$14,394 increase in Social Services Administration, Dept. 53100, Other Professional Services, line item 3190. The increase in Other Professional Services is due to an increase in costs for lawn care maintenance, pest control, cleaning ice machine, shredding and cost associated with court-ordered witness testimonies, transcribing, and forensic interview services.
21. \$12,500 increase in Sheriff's Department, Dept. 31200, Uniforms, Wearing Apparel, line item 6011. Increase is due to the need to replace more uniforms at a higher costs.
22. \$10,884 increase in Public Assistance Services, Dept. 53210, Chafee IL-COVID/ETV, line item 5715. Increase is due to impact of COVID-19 Pandemic on youth to young adults, ages 14 -23 years of age who need assistance with the transition to self-sufficiency and other life skills.
23. \$10,625 increase in EMS, Dept. 32500, EMS Billing Expenditures. Anticipated increase in Revenue for FY 2023 directly affects the EMS Billing Expenditures as we pay 4.25% of all revenue collected back to our billing company.

24. \$10,000 increase in Maintenance of Buildings and Grounds, Dept. 43400, Maintenance Contract – Ball Field Mowing, line item 3327. Increase is due to new contract bid price for ballfield mowing services.
25. \$10,000 increase in EMS Services, Dept. 32500, Medical Supplies, line item 6004. Increase is due to rising costs for medical supplies.

Expenditure decreases greater than \$10,000 excluding compensation and benefits lines, listed below amount to a total of (\$227,786). They are arranged in descending order with department (Dept.), and line item information included with each decrease.

1. (\$48,000) reduction in Public Assistance Service, Dept. 53210, Auxiliary Grant Payments, line item 5704. Services are expected to decrease in FY2023 per past usage trends. This reduces the overall costs for this department.
2. (\$26,305) reduction in Public Assistance Services, Dept. 53210, View Services, line item 5726. Decrease in View Services is due to a reduction in need of work-related support services.
3. (\$25,000) reduction in Real Estate Office Dept. 12410. Other Professional Services, line 3190 is reduced to match funding required to complete reassessment.
4. (\$25,000) reduction in Public Assistance Services, Dept. 53210, Adult Services, line item 5722. Decrease in Adult Services is due to a reduction in the need for Home Maker/Companion services.
5. (\$23,984) reduction in EMS Services, Dept. 32500, Medical Equipment, line item 8201. Reduction is due to the anticipation of receiving grants to help defray the cost of medical equipment.
6. (\$22,360) reduction in Sheriff's Department, Dept. 31200, Police Supplies, line item 6010. Reduction is due to a one-time expenditure in FY22 to replace all Glock handguns with new, more reliable 9mm Glocks.
7. (\$17,450) reduction in Public Safety, Dept. 35500, Other Operating Supplies, line item 6014. Other Operating Supplies decreased back to its normal level due to large one-time expenditure incurred in FY22
8. (\$15,000) reduction in E-911 System, Dept. 31400 Electronic Network Charge, line item 5240. Decrease in cost based on current usage being lower.
9. (\$14,687) reduction in Sheriff's Department, Dept. 31200, Main/Repair - EDP Equipment, line item 3313. Reduction is due to a one-time expense in in FY22 for 18 new in-car cameras that had warranties expiring.
10. (\$10,000) reduction in Recreation Administration, Dept. 71100, Lease/Rent - Buildings, line item 5420. Decrease is due to a lower number of building rentals needed for senior activities.

FULL TIME EMPLOYEES FOR THE COUNTY

The FY-23 budget proposes to have 369 Full Time Employees (FTEs). This is a net increase of six positions from the current number of approved positions. There are four new deputy positions proposed for the Sheriff's Office, two new maintenance workers, and two new positions in Public Safety. Transfer Sites have one additional position that was approved during FY-22, which took funding from part time line items to create this new full time position. Two positions were eliminated when they became vacant in Community Development and Public Works. Positions were relocated from Strategic Initiatives into Economic Development and Central Purchasing into Management Services. One

position moved from the Volunteer Program into Community Engagement and Quality of Life (CEQL). Information Technology reduced staffing by one position and will utilize contractors to better meet the needs of the department.

For a detailed table illustrating a complete distribution of FTE's, please refer to page 165 of the appendix.

LOCAL REVENUE SUMMARY

The proposed budget for FY 2023, as shown, does not contain any tax increases or decreases in the upcoming year. Overall, budgeted revenues increased by \$3,870,934 or 4.7% to \$85,804,510 driven primarily by Local Sales and Use Tax and Personal Property Tax based on appraised values. Local revenues make up approximately 77% of total budgeted revenues for the General Fund.

The revenue increases listed below are greater than \$20,000 and total \$4,199,586.

REVENUE INCREASES GREATER THAN \$20,000

1. \$1,050,000 increase in Local Sales & Use Tax is due to current trends and increasing prices.
2. \$993,368 increase in Personal Property Tax is due to an increase in the number of vehicles, assessed values and new non-manufacturing businesses.
3. \$506,500 increase in Social Services Public Assistance/Administration is due to increase in anticipated funds from State.
4. \$250,000 increase in EMS Billing is due to current trends of billing collections.
5. \$200,000 increase in Meals Tax which will be the second full year of taxation in FY 2023. Observed trends suggest yearly increase in spending for meals.
6. \$181,212 increase in Wireless E-911 Reimbursement based on FY 2021 actual revenue received.
7. \$165,000 increase in BPOL Taxes I based on current collection trends.
8. \$160,000 increase in Children At Risk is due to rising costs of State mandated program.
9. \$110,000 increase in County Recordation Grantee is based on current collection trends.
10. \$100,000 increase in Real Property Tax which follows the observed trend of increasing total real estate values year over year.
11. \$98,369 increase in Vehicle License Fee is based on current collection trends.
12. \$70,802 increase in Machinery & Tools Tax is due to an increase in new machinery owned by local businesses.
13. \$69,649 increase in recovered costs for School Funded Resource Officers which funds 13 officers' salaries and fringes.
14. \$60,000 increase in Bank Franchise Taxes is due to current collection trends.
15. \$40,000 increase anticipated in Unclaimed Proceeds from Land Sales. These monies are from sale of delinquent tax properties.
16. \$35,500 increase in Penalties on Delinquent Taxes is based on current collection trends.
17. \$30,000 increase in Fuel Sales Revenue is due to anticipated higher fuel costs.
18. \$29,186 increase in Public Service Corp Real Tax as assessed by the State Corporation Commission.

19. \$25,000 increase in Manufactured Homes & Rec Campers is based on actual assessed values.
20. \$25,000 in Transient Occupancy is due to the opening of another new hotel in Campbell County.

The revenue decreases listed below are greater than \$20,000 and total \$302,126.

REVENUE DECREASES GREATER THAN \$20,000

1. \$90,000 decrease in Interest on Investments is based on recent trends.
2. \$68,150 decrease in Apportioned Vehicles For Hire is based on actual assessed values and recent trends.
3. \$58,676 decrease in Mobile Home Tilting Tax is due to actual assessed values and recent trends.
4. \$39,000 decrease in Recreational Fees is due to anticipated downward trend in usage and lingering effects of Pandemic.
5. \$26,300 decrease in Telephone Usage Charges is due to new telephone system and vendor contract.
6. \$20,000 decrease in Rental Tax is based on current collection trends.

CAPITAL IMPROVEMENT PROJECT FUND (Fund 302)

The Capital Improvement Plan (CIP) as proposed includes a revenue budget of \$2,425,780. The transfer from the General Fund for FY 2023 is \$2,125,000, pending Board approval of the FY 2023 budget. The transfer to CIP from General Fund increased by \$275,000 over FY 2022.

DEBT SERVICE (Fund 401)

FY 2023 will be the second full year of the Debt Service Fund. The fund was created to capture resources and allow them to accumulate in one area for future use. As the County continually moves forward with new schools and a new radio system, future bonds could be issued to pay for these projects. This fund's accumulated dollars will help lessen the burden on future budgets. For FY 2023, funding will come from the expected Meals Tax Revenue of \$2,050,000 combined with level funding of FY 2022 debt service payments of \$3,930,097 for a total of \$5,980,097. 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 2023 marks the fourteenth year landfill operations have been provided by the Regional Services Authority. The County learned in FY 2019 the Regional Services Authority stopped the Excess Revenue payments previously paid for over a decade. This has caused the County to adjust from the significant loss in revenue as first observed in FY 2019. The FY 2023 revenue budget is primarily a transfer of appropriation from the General Fund in the

amount of \$2,305,417, which is greater than FY 2022 by \$106,024 to cover additional part time help at transfer stations, rising tipping fees and hauling costs.

CLOSING COMMENTS

The FY 2023 proposed County budget was developed collaboratively to address key issues and provide adequate resources for services. In all cases, requesting agencies strongly considered their own fiscal responsibilities and those of the Board while developing their respective budget requests. The Budget Committee then exercised their responsibility to review detailed proposals, with the exception of a detailed review of the schools, and made adjustments with consideration of the fiscal direction of the Board, the needs of the citizens, and the county's ability to provide needed and desired services.

In order to assist the Board in the overall review of the proposed budget document, there are eight separate sections as follows: Budget Message, Revenue and Expenditure Summaries, General Fund Revenue and Expenditure, Capital Improvement Project Fund Revenue and Expenditures, Debt Service Fund Revenue and Expenditures, Solid Waste Fund Revenue and Expenditure and Health Insurance Fund Revenue and Expenditure. 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 \$426,923
2. Each 1 cent of personal property tax generates \$29,644
3. Each 1 cent of machinery and tools tax generates \$20,422

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.

The Commissioner of Revenue, Calvin Massie, was instrumental in helping to establish the local tax revenue budget.

RECOMMENDATIONS

Staff recommends the Board review the information presented and take action on the following three items at the March 8, 2022 Budget Workshop (March 10, 2022 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 budget presentation, adoption and approval of appropriations is scheduled for Tuesday April 5, 2022 at 6:00 p.m. for FY 2023.

READING THE SUPPORTING FINANCIALS

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 2019 actual expenditure
7. FY 2020 actual expenditure
8. FY 2021 adopted budget
9. FY 2022 proposed budget
10. \$ Change from FY 2021 (dollar amount produced by subtracting FY 2022 projected by FY 2021 Adopted Budget)

BUDGET OVERVIEW

Dept.	Department Name	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY23 Proposed	FY23 Budget - FY22 Budget	Budget/ FY22 Budget	% of Total
11010	BOARD OF SUPERVISORS	72,173	77,046	121,467	130,955	129,275	(1,680)	7,808	6.43%	
11011	NON-DEPARTMENTAL EXPENSES	176,411	179,139	1,192,554	1,943,734	1,958,722	14,988	766,168	64.25%	
12110	COUNTY ADMINISTRATION	346,761	363,745	362,786	379,795	378,845	(950)	16,059	4.43%	
12210	LEGAL SERVICES	357,794	358,549	324,404	352,995	352,995	-	28,591	8.81%	
12240	ACCOUNTING SERVICES	63,400	65,400	66,400	68,400	68,400	-	2,000	3.01%	
12310	COMMISSIONER OF REVENUE	374,043	374,542	392,347	418,177	416,077	(2,100)	23,730	6.05%	
12315	BUSINESS AUDITOR	131,030	133,622	139,509	146,778	146,278	(500)	6,769	4.85%	
12340	LOCALLY FUNDED TREAS OFFICE	16,450	36,201	41,219	45,909	45,909	-	4,690	11.38%	
12350	REAL ESTATE OFFICE	149,505	151,211	297,856	311,936	311,811	(125)	13,955	4.69%	
12410	TREASURER	561,493	581,515	567,271	652,530	650,680	(1,850)	83,409	14.70%	
12415	FINANCE & STRATEGIC INITIATIVES	-	195,131	241,141	260,738	259,149	(1,589)	18,008	7.47%	
12420	MANAGEMENT SERVICES	456,881	1,866,573	311,233	379,094	379,094	-	67,861	21.80%	
12425	PUBLIC AND EMPLOYEE REL.	290,227	232,107	245,577	263,903	256,953	(6,950)	11,376	4.63%	
12510	INFORMATION TECHNOLOGY	864,535	1,013,979	1,053,247	1,097,837	1,103,337	5,500	50,090	4.76%	
12520	FUEL SERVICES	157,560	174,008	200,000	230,000	230,000	-	30,000	15.00%	
12530	CENTRAL PURCHASING	112,729	104,194	118,813	74,156	74,156	-	(44,657)	-37.59%	
12560	COMMUNICATION SERVICES	102,348	121,079	86,836	105,200	105,200	-	18,364	21.15%	
12600	ORG. MEMBERSHIPS	47,150	47,117	47,704	49,472	49,472	-	1,768	3.71%	
13200	REGISTRAR	277,830	385,091	285,860	432,806	433,770	964	147,910	51.74%	
	General Government Admin	4,558,320	6,460,249	6,096,224	7,344,415	7,350,123	5,708	1,253,899	20.57%	8.59%
21100	CIRCUIT COURT	85,626	81,753	94,603	97,578	97,578	-	2,975	3.14%	
21150	COMMISSIONER OF ACCOUNTS	1,140	1,100	1,084	1,084	1,084	-	-	0.00%	
12100	GENERAL DISTRICT COURT	7,318	7,560	13,670	26,060	11,060	(15,000)	(2,610)	-19.09%	
21300	MAGISTRATES	1,253	923	1,613	1,642	1,642	-	29	1.80%	
21500	JUVENILE & DOMESTIC RELATIONS	11,649	11,774	13,630	14,130	14,130	-	500	3.67%	
21600	CLERK OF THE CIRCUIT COURT	569,996	604,845	601,452	624,715	624,715	-	23,263	3.87%	
21900	VICTIM/WITNESS PROGRAM	224,591	236,033	250,175	258,585	258,585	-	8,410	3.36%	
22100	COMMONWEALTH'S ATTORNEY	789,880	803,417	819,295	862,561	862,561	-	43,266	5.28%	
22200	LOCALLY FUNDED CMMWLTH ATTY.	96,486	95,024	99,580	91,663	91,663	-	(7,917)	-7.95%	
	Judicial Administration	1,787,939	1,842,429	1,895,102	1,978,018	1,963,018	(15,000)	67,916	3.58%	2.29%
31200	SHERIFF'S DEPARTMENT	4,548,174	5,285,839	5,036,706	5,199,470	5,204,277	4,807	167,571	3.33%	
31210	SHERIFF'S OFF-DUTY DEPUTIES	120,465	81,366	170,811	132,816	132,816	-	(37,995)	-22.24%	
31220	SHERIFF'S DEPT/COUNTY	694,348	757,982	744,608	801,964	1,024,332	222,368	279,724	37.57%	
31400	E-911 SYSTEM	1,128,160	1,372,340	1,482,745	1,654,473	1,649,473	(5,000)	166,728	11.24%	
31630	DMV 402 Grant	6,990	13,345	-	-	-	-	-	0.00%	
31640	DMV Select Enforcement Grant	9,151	6,563	-	-	-	-	-	0.00%	
31641	DMV Select Enforcement Grant	15,073	6,949	-	-	-	-	-	0.00%	
31642	DMV Select Enforcement Grant	4,276	3,999	-	-	-	-	-	0.00%	
31730	DMV SAFETY 402 SELECT Enf.	3,985	5,235	-	-	-	-	-	0.00%	
31735	DMV SAFETY 402 SELECT Enf.	7,157	14,770	-	-	-	-	-	0.00%	
31740	SPECIAL SHERIFF GRANT	2,317	-	-	-	-	-	-	0.00%	
31745	VIOLENCE AGAINST WOMEN GRANT	28,119	33,396	-	-	-	-	-	0.00%	
31797	BULLETPROOF VEST PARTN	3,947	4,999	-	-	-	-	-	0.00%	
31810	SCHOOL RESOURCE OFFICERS	790,971	816,470	806,424	844,385	844,385	-	37,961	4.71%	
32200	VOLUNTEER FIRE COMPANIES	239,907	194,326	256,191	275,339	275,339	-	19,148	7.47%	
32201	ALTAVISTA FIRE COMPANY	51,650	99,100	71,650	79,100	76,350	(2,750)	4,700	6.56%	
32202	BROOKNEAL FIRE COMPANY	41,289	75,129	55,650	57,450	54,700	(2,750)	(950)	-1.71%	
32203	BROOKVILLE FIRE COMPANY	40,000	77,450	50,000	57,450	54,700	(2,750)	4,700	9.40%	
32204	CONCORD FIRE COMPANY	40,000	84,940	50,000	57,450	54,700	(2,750)	4,700	9.40%	
32205	EVINGTON FIRE COMPANY	52,692	83,250	55,650	63,100	60,350	(2,750)	4,700	8.45%	
32206	GLADYS FIRE COMPANY	37,600	77,889	50,000	57,450	54,700	(2,750)	4,700	9.40%	
32207	LYN DAN FIRE COMPANY	40,231	82,319	50,000	57,450	54,700	(2,750)	4,700	9.40%	
32208	RUSTBURG FIRE COMPANY	40,000	77,450	50,000	57,450	54,700	(2,750)	4,700	9.40%	
32209	RED HOUSE FIRE COMPANY	1,750	1,750	1,750	1,750	1,750	-	-	0.00%	
32300	VOLUNTEER AMB/RESCUE SQUADS	152,386	140,803	181,029	182,368	182,368	-	1,339	0.74%	
32302	BROOKNEAL RESCUE SQUAD	17,276	15,166	35,000	35,000	30,000	(5,000)	(5,000)	-14.29%	
32303	CAMPBELL COUNTY RESCUE	41,000	76,000	53,450	56,000	53,250	(2,750)	(200)	-0.37%	
32304	CITIZENS RESCUE SQUAD	35,000	70,000	47,450	50,000	47,250	(2,750)	(200)	-0.42%	
32305	CONCORD RESCUE SQUAD	40,450	73,000	50,450	53,000	50,250	(2,750)	(200)	-0.40%	
32306	RUSTBURG RESCUE SQUAD	27,153	27,359	30,000	30,000	30,000	-	-	0.00%	
32400	FORESTRY SERVICE	20,329	20,329	20,781	20,329	20,329	-	(452)	-2.18%	
32500	EMS SERVICES	3,285,982	3,492,314	3,576,000	3,853,795	3,838,795	(15,000)	262,795	7.35%	
33200	LOCAL CORRECTIONS	2,800,000	2,900,000	2,920,000	3,165,000	3,165,000	-	245,000	8.39%	
33300	PROBATION OFFICE	3,995	3,493	4,255	5,830	5,830	-	1,575	37.02%	
33400	DETENTION	262,832	202,029	303,782	305,259	305,259	-	1,477	0.49%	

Dept.	Department Name	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY23 Proposed	FY23 Budget - FY22 Budget	FY23 Budget/ FY22 Budget	% of Total
34500	BUILDING INSPECTIONS	290,886	322,706	357,878	363,202	363,202	-	5,324	1.49%	
35100	ANIMAL CONTROL	252,628	244,022	271,508	283,931	283,931	-	12,423	4.58%	
35300	MEDICAL EXAMINER	540	960	640	640	640	-	-	0.00%	
35500	PUBLIC SAFETY	325,611	399,000	347,540	381,035	381,035	-	33,495	9.64%	
	Public Safety	15,504,319	17,244,037	17,131,948	18,182,486	18,354,411	171,925	1,222,463	7.14%	21.44%
41200	HIGHWAY SERVICES	7,022	29,286	20,000	22,000	20,000	(2,000)	-	0.00%	
41320	STREET LIGHTS	11,574	10,960	13,000	14,000	13,000	(1,000)	-	0.00%	
43400	MAINTENANCE OF BLDGS & GRNDS	1,491,075	1,754,630	1,668,327	1,810,671	1,779,036	(31,635)	110,709	6.64%	
44100	PUBLIC WORKS ADMIN.	308,118	243,959	315,358	172,388	172,388	-	(142,970)	-45.34%	
	Public Works	1,817,789	2,038,835	2,016,685	2,019,059	1,984,424	(34,635)	(32,261)	-1.60%	2.32%
51200	SUPPLEMENT-LOCAL HEALTH DEPT.	409,181	409,181	409,181	409,181	409,181	-	-	0.00%	
52500	COMMUNITY SERVICES BOARD	182,485	189,401	189,401	191,401	191,401	-	2,000	1.06%	
53100	SOCIAL SERVICES ADMIN	4,349,464	4,604,514	4,905,660	5,193,966	5,188,716	(5,250)	283,056	5.77%	
53110	OTHER WELFARE SERVICES	384,266	414,526	-	-	-	-	-	0.00%	
53210	PUBLIC ASSISTANCE SERVICES	2,962,351	2,962,578	3,078,709	3,286,384	3,286,384	-	207,675	6.75%	
53230	CVACL	65,745	65,745	65,745	65,745	65,745	-	-	0.00%	
53235	VOLUNTEER PROGRAM	57,903	52,707	79,447	-	-	-	(79,447)	#####	
53500	COMMUNITY SUPPORT GRANTS	16,640	5,000	5,000	6,500	5,000	(1,500)	-	0.00%	
53700	HOUSING ASSISTANCE SERVICES	82,251	124,985	122,942	135,249	135,249	-	12,307	10.01%	
53800	CHILDRENS SERVICES ACT	4,619,486	4,411,638	4,101,749	4,356,053	4,356,053	-	254,304	6.20%	
53810	YOUTH SERVICES	101,227	96,987	135,286	121,114	121,114	-	(14,172)	-10.48%	
53900	HEALTH/EDUCATION & WELFARE	16,953	17,524	17,833	18,151	18,151	-	318	1.78%	
	Health & Welfare	13,247,952	13,354,786	13,110,953	13,783,744	13,776,994	(6,750)	666,041	5.08%	16.09%
71100	RECREATION ADMINISTRATION	406,300	393,389	529,581	532,828	528,828	(4,000)	(753)	-0.14%	
71400	CEQL	-	-	-	119,869	119,869	-	119,869	100.00%	
71600	COMMUNITY REC. PROGRAMS	53,292	15,610	173,320	175,550	175,550	-	2,230	1.29%	
72500	HISTORIC LANDMARKS	5,000	5,000	5,000	6,000	5,000	(1,000)	-	0.00%	
73100	LIBRARY ADMINISTRATION	1,087,143	1,167,012	1,294,106	1,334,470	1,338,866	4,396	44,760	3.46%	
73300	LITERACY PROGRAM	36,023	36,242	41,256	43,435	43,435	-	2,179	5.28%	
	Parks/Recreation/Cultural	1,587,758	1,617,253	2,043,263	2,212,152	2,211,548	(604)	168,285	8.24%	2.58%
81100	PLANNING/ZONING	511,959	425,542	511,237	486,865	486,865	-	(24,372)	-4.77%	
81500	ECONOMIC DEVELOPMENT	1,507,096	779,473	526,762	619,618	614,618	(5,000)	87,856	16.68%	
81600	PLANNING & DEVELOPMENT	51,000	51,000	51,000	53,000	51,000	(2,000)	-	0.00%	
81625	CC UTILITY SERVICE AUTHORITY	98,819	94,394	91,748	91,840	91,840	-	92	0.10%	
82200	CONSERVATION MANAGEMENT	11,685	12,417	13,713	14,598	14,598	-	885	6.45%	
82250	ENVIRONMENT MGMT PROGRAM	138,048	149,676	146,719	151,875	151,875	-	5,156	3.51%	
83400	COOPERATIVE EXTENSION	79,559	73,920	119,873	120,085	120,085	-	212	0.18%	
87000	SCHOOL CONSTRUCTION	809,617	-	-	-	-	-	-	0.00%	
	Community Development	3,207,783	1,586,422	1,461,052	1,537,881	1,530,881	(7,000)	69,829	4.78%	1.79%
91400	UNDISTRIBUTED EXPENDITURES	-	-	(440,000)	(500,000)	(500,000)	-	(60,000)	13.64%	
92100	REVENUE REFUNDS	427	310	-	-	-	-	-	0.00%	
93000	TRANSFERS	33,246,494	37,234,049	38,235,950	38,816,974	38,816,974	-	581,024	1.52%	
95100	DEBT SERVICE	4,065,031	-	-	-	-	-	-	0.00%	
99999	ASSIGNED	-	-	382,399	316,137	112,176	(203,961)	(270,223)	-70.67%	
	Transfers & Debt Svc.	37,311,952	37,234,359	38,178,349	38,633,111	38,429,150	(203,961)	250,801	0.66%	44.89%
	Grand Total	79,023,812	81,378,369	81,933,576	85,690,866	85,600,549	(90,317)	3,666,973	4.48%	100.00%

GENERAL FUND REVENUE

(100) LOCAL, STATE, AND FEDERAL SOURCES



Fund 100 Local Tax/Revenue Area	Line Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY22 Adopt Budget
General Property Taxes	Apportioned Vehicle for Hire	222,615	261,629	358,150	290,000	290,000	(68,150)
	Machinery & Tools Tax	6,101,812	6,379,692	6,464,198	6,535,000	6,535,000	70,802
	Manufactured Home Tax	140,811	148,358	148,964	151,500	151,500	2,536
	Motor Home & Rec Camper	396,541	417,814	400,000	425,000	425,000	25,000
	Penalties and Interest	659,031	702,604	585,000	625,000	625,000	40,000
	Personal Property Tax	11,457,342	11,819,597	11,931,632	12,925,000	12,721,039	789,407
	Public Service Corp Real Tax	2,341,117	2,375,444	2,370,814	2,400,000	2,400,000	29,186
	Real Estate Tax Mt. Vista Road	16,051	18,082	16,147	-	-	(16,147)
	Real Property Tax	21,514,153	21,642,662	22,100,000	22,200,000	22,200,000	100,000
	Real Property Tax - Special Tax District	185,185	202,568	188,950	202,568	202,568	13,618
General Property Taxes Total		43,034,658	43,968,450	44,563,855	45,754,068	45,550,107	986,252
Other Local Taxes	Animal Friendly License Plate Sales	1,349	-	1,435	1,435	1,435	-
	Bank Franchise Tax	307,826	336,856	280,000	340,000	340,000	60,000
	BPOL Tax	2,216,724	2,416,642	2,285,000	2,450,000	2,450,000	165,000
	Consumer Utility Tax	883,984	914,248	900,000	915,000	915,000	15,000
	County Licenses	210	270	540	300	300	(240)
	County Recordation Grantee	459,146	676,033	400,000	670,000	510,000	110,000
	Electric Gross Receipts Tax	187,326	198,864	190,000	200,000	200,000	10,000
	Local Probate Tax-Wills & Grants	11,309	15,311	11,000	14,000	15,310	4,310
	Local Sales & Use Tax	5,585,583	6,929,961	5,750,000	6,800,000	6,800,000	1,050,000
	Meals Tax	1,479,268	2,004,687	1,850,000	2,050,000	2,050,000	200,000
	Recordation Tax Grantor	114,138	137,578	95,000	138,000	110,000	15,000
	Transient Occupancy Tax	149,784	181,381	160,000	185,000	185,000	25,000
	Vehicle License Fee	1,652,940	1,731,333	1,676,631	1,775,000	1,775,000	98,369
Other Local Taxes Total		13,049,588	15,543,164	13,599,606	15,538,735	15,352,045	1,752,439

Fund 100 Local Tax/Revenue Area	Line Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Charges for Services	Animal Control Service Fee	350	-	200	200	200	-
	Animal Shelter	-	472	-	-	-	-
	Commonwealth Attorney Fee	5,320	4,318	5,000	4,000	4,000	(1,000)
	Court Appointed Attorney	367	(274)	300	300	300	-
	DMV Stop	33,015	73,118	65,000	65,000	65,000	-
	EMS BILLING	2,312,414	2,211,368	2,000,000	2,000,000	2,250,000	250,000
	Fees and Delinquent Collections	91,802	135,758	122,866	123,000	123,000	134
	Felons Fluid Withdrawal Fee	1,721	1,574	500	500	1,000	500
	Fuel Sales	157,866	141,949	200,000	230,000	230,000	30,000
	Home Study Fees	545	852	700	700	700	-
	Library Fees & Fines	13,289	5,756	15,000	15,000	15,000	-
	Library Receipts - Copier	18,155	6,123	14,000	14,000	14,000	-
	Miscellaneous Fees & Charges	24,781	57,369	32,500	32,500	32,500	-
	Off-Duty Deputy Fees	118,187	83,453	170,811	132,816	132,816	(37,995)
	Parks & Recreation Fees/Trips & Heritage Fesitval	58,039	28,960	171,600	173,200	175,550	3,950
	Sale of County Maps	459	179	100	50	50	(50)
	Sheriff's Fees	3,992	3,992	3,992	3,992	3,992	-
	Store Sales	-	-	-	-	-	-
	Telephone Charges Collected	129,334	124,187	130,000	103,700	103,700	(26,300)
Charges for Services Total		2,969,635	2,879,154	2,932,569	2,898,958	3,151,808	219,239
Recovered Costs	SOVA-ICAC Reimbursement	-	44,550	62,761	64,016	64,016	1,255
	School Funded Resource Officers	739,101	763,963	733,355	803,004	803,004	69,649
Recovered Costs Total		739,101	808,513	796,116	867,020	867,020	70,904
Revenue Use of Money and Property	Interest on Investments	431,648	36,359	120,000	30,000	30,000	(90,000)
	Rental of General Property	134,292	134,135	135,000	135,000	135,000	-
Revenue Use of Money and Property Total		565,939	170,494	255,000	165,000	165,000	(90,000)
Fines & Forfeitures	Animal Control Fines	-	25	-	-	-	-
	Court Fines & Forfeitures	65,290	73,269	68,000	72,000	72,000	4,000
	Criminal Restitution-Gen District	-	277	-	-	-	-
	E-Summons Fees	455	(121)	6,000	2,000	2,000	(4,000)
	Courthouse Maintenance Fee	13,313	11,063	13,100	10,550	10,000	(3,100)
	Courthouse Security Fee	37,338	32,752	35,000	35,000	35,000	-
	E-Summons Revenue	8,881	9,124	4,000	6,000	9,000	5,000
	High Constable Fees	-	36	-	-	-	-
	Jail Admission Fees	5,077	4,051	4,100	3,600	4,100	-
	Parking Fines	260	170	500	250	250	(250)
Fines & Forfeitures Total		130,615	130,646	130,700	129,400	132,350	1,650

Fund 100 Local Tax/Revenue Area	Line Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Misc Revenue	Gifts & Donations/Literacy	3,800	3,975	1,500	3,000	3,000	1,500
	Gifts & Donations/Volun Prog	-	-	2,000	-	-	(2,000)
	Unclaimed Prooceeds from Land Sales	-	2,736	-	40,000	40,000	40,000
	Health Department Earned	-	23,148	36,000	25,000	25,000	(11,000)
	Leesville Road Waterline	60,950	52,739	26,000	31,000	31,000	5,000
	Library Cleaning Charges	8,516	10,820	11,354	12,914	12,914	1,560
	Miscellaneous Refunds	19,189	23,956	6,535	7,500	7,500	965
	Miscellaneous Revenue	1,157,745	517,041	-	-	-	-
	Sale of Salvage & Surplus	44,826	14,687	20,000	20,000	20,000	-
	Special Invetigations Restitution	2,569	11,089	4,000	35,000	4,000	-
	Vending Machine Commissions	-	-	-	-	-	-
Misc Revenue Total		1,297,596	660,191	107,389	174,414	143,414	36,025
Permits, Fees & Licenses	2.00% Levy Building Permits	4,412	4,891	4,200	4,000	4,500	300
	Building Inspection Fees	50	1,400	200	1,000	200	-
	Building Permit Fees	215,183	243,448	210,000	200,000	215,000	5,000
	Dog Licenses	18,287	16,103	19,000	16,000	16,000	(3,000)
	E&S Storm Water MGMT Fees	75,833	68,277	60,000	60,000	60,000	-
	Firework/Explosive Permit	525	350	350	350	350	-
	Land Transfer Fees	1,726	2,058	1,600	2,000	1,800	200
	Land Use Application Fees	8,612	9,142	7,455	8,600	8,600	1,145
	Plan Review Fee (Towers)	-	-	6,500	6,500	6,500	-
	Plan Review Fee PEC Application	1,200	3,000	1,800	1,800	1,800	-
	Plat Fees	9,235	7,075	6,125	6,000	7,000	875
	Storm Water MGMT Fees	16,657	9,122	11,000	9,000	11,000	-
	Zoning & Subdivision Permit	16,000	15,130	10,200	10,200	12,000	1,800
	Zoning Exceptions/Setback	500	-	100	100	-	(100)
Permits, Fees & Licenses Total		368,220	379,996	338,530	325,550	344,750	6,220
Fund 100 Local Tax/Revenue		62,155,352	64,540,608	62,723,765	65,853,145	65,706,494	2,982,729

Fund 100 State Tax/Revenue Area	Line Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Categorical Aid	Children At Risk (CAR)	2,842,475	2,949,481	2,560,000	2,720,000	2,720,000	160,000
	Circuit Court Records Preservation	14,319	-	-	-	-	-
	Commonwealth Tax Credit	3,456,013	3,456,013	3,456,013	3,456,013	3,456,013	-
	COVID-19 FEMA REVENUE	5,270	-	-	-	-	-
	COVID-19 CESF REVENUE	-	30,922	-	-	-	-
	COVID-19 CARES REVENUE	2,091,521	6,060,007	-	-	-	-
	COVID-19 CARES REGISTRAR REVENUE	-	65,773	-	-	-	-
	Credit Card Rebate Revenue	5,866	5,555	5,000	5,000	5,000	-
	E911 Phone Replacement Grant	-	140,727	-	-	-	-
	Jury Claims Reimbursement	5,430	2,160	7,500	7,500	7,500	-
	Juvenile Crime Control Act	53,024	53,024	53,024	53,024	53,024	-
	Library State Aid	163,636	178,992	178,315	177,156	177,156	(1,159)
	Literacy Grant - State	2,942	-	4,000	2,000	2,000	(2,000)
	Miscellaneous Revenue	-	153,216	-	-	-	-
	PET SPAY AND NEUTER FUNDS	30	57	-	-	-	-
	Public Assistance/Admin	2,446,125	2,492,727	3,141,733	3,134,830	3,134,830	(6,903)
	Recordation Tax - State	90,166	-	112,000	112,000	112,000	-
	Seneca Maintenance	950	8,000	9,500	9,000	9,000	(500)
	State Allocation for Administration	10,787	10,787	11,000	11,000	11,000	-
	STATE VICTIM/WITNESS GRANT	57,808	55,210				-
	Technology Trust Fees	19,994	33,971				-
	Tobacco Indemnification Fund	521,829	-				-
	Tobacco-Past/Crops/Livstock PHS II	270,443	73,934				-
	Va Domestic Violence Victims Grant	40,000	40,000	40,000	40,000	40,000	-
	Wireless E-911 Reimbursement	205,118	213,257	28,788	28,788	210,000	181,212
Categorical Aid Total		12,303,746	16,023,813	9,606,873	9,756,311	9,937,523	330,650

Fund 100 State Tax/Revenue Area	Line Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Non-Categorical Aid	Communications Tax (2016 Forward)	1,154,112	1,025,112	1,112,676	1,054,000	1,054,000	(58,676)
	Mobile Home Titling	128,065	117,799	124,408	124,400	124,400	(8)
	MOPED ATV SALES TAX	784	2,921	800	1,900	1,900	1,100
	Railroad Rolling Stock	141,735	135,682	142,860	142,703	142,703	(157)
	Rental Tax	219,782	240,110	230,000	210,000	210,000	(20,000)
Non-Categorical Aid Total		1,644,477	1,521,624	1,610,744	1,533,003	1,533,003	(77,741)
Shared Expenses	Clerk's Office	353,719	339,120	375,553	356,076	356,076	(19,477)
	Commissioner of Revenue	186,640	184,942	196,460	194,190	194,190	(2,270)
	Commonwealth's Attorney	559,577	557,198	541,270	585,058	585,058	43,788
	Primary Election Cost Reimbursement	22,776	8,513	-	-	-	-
	Registrar	51,702	49,916	60,343	52,412	52,412	(7,931)
	Sheriff	2,432,974	2,448,237	2,606,599	2,498,133	2,498,133	(108,466)
	Treasurer	136,334	133,643	138,106	140,326	140,326	2,220
Shared Expenses Total		3,743,723	3,721,569	3,918,331	3,826,195	3,826,195	(92,136)
Fund 100 State Tax/Revenue		17,691,946	21,267,006	15,135,948	15,115,509	15,296,721	160,773

Fund 100 Federal Tax/Revenue Area	Line Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Categorical (Public Safety)	Bulletproof Vest Partners	5,198	1,360	-	-	-	-
	DMV 402 Grant-Selectv Enforce	18,810	20,478	-	-	-	-
	DMV 402 GRANT-SELECTV ENF	18,473	26,867	-	-	-	-
	E. BYRNE MEMORIAL JAG GRANT	2,317	-	-	-	-	-
	Emergency Mangt Perf Grant	32,905	2,028	-	-	-	-
	Victim Witness Grant	173,422	207,082	223,315	223,315	223,315	-
	VSTOP VIOLENCE AGAINST WOMEN	26,686	41,628	-	-	-	-
Catagorical (Public Safety) Total		277,811	299,443	223,315	223,315	223,315	-
Categorical (Social Services)	BYRNE JAG CHILD/NURTURING	-	-	-	-	-	-
	Cost Allocation	180,407	192,897	180,407	192,898	192,898	12,491
	FEMA/EFSP Fed Grant	9,137	-	-	-	-	-
	Housing Assistance - Federal	87,012	76,534	50,292	54,772	54,772	4,480
	Public Assistance/Admin - Federal	3,765,378	3,968,316	3,619,849	4,126,349	4,126,349	506,500
	RSVP Grant	4,203	-	-	-	-	-
	COVID - Provider Relief Funds	-	91,319	-	-	-	-
Categorical (Social Services) Total		4,046,137	4,329,066	3,850,548	4,374,019	4,374,019	523,471
Fund 100 Federal Tax/Revenue		4,323,948	4,628,509	4,073,863	4,597,334	4,597,334	523,471

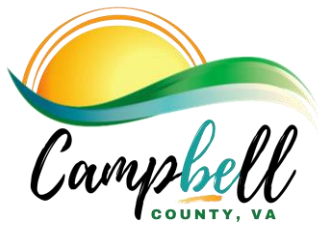
Local Revenue	62,155,352	64,540,608	62,723,765	65,378,145	65,706,494	2,982,729
State Revenue	17,691,946	21,267,006	15,135,948	15,115,509	15,296,721	160,773
Federal Revenue	4,323,948	4,628,509	4,073,863	4,597,334	4,597,334	523,471
Grand Total Revenue Fund 100	84,171,246	90,436,123	81,933,576	85,090,988	85,600,549	3,666,973

GENERAL FUND DEPARTMENTAL EXPENDITURES

(100) LOCAL COSTS

GENERAL GOVERNMENT ADMINISTRATION

(11010-13200)



Campbell County, VA
 PO Box 100 | 47 Courthouse Lane
 Rustburg, VA 24588
 (434) 332-9525
administration@campbellcountyva.gov

These various administrative departments work in tandem, under County Administration and the Board of Supervisors, to support functions necessary to serve the locality's 54,952 residents.

General Government Administration

Dept	Office/Function	Responsible for:
11010	Board of Supervisors	Elected governing body, comprised of seven Campbell County residents (from each election district) who serve in staggered four-year terms. This body guides County policy, planning and funding on behalf of local residents.
11011	Non-Departmental	Reflects anticipated expenditures and mandated costs that affect the organization as a whole.
12110	County Administration	Oversees daily departmental operations under the direction of the Board of Supervisors.
12210	Legal Services	Advises County Administration and the Board on legal matters relating to local government operations.
12240	Accounting Services	Contracted accounting services for audits and long-term management of the County's financial resources.
12310	Commissioner of the Revenue	An elected Constitutional Official and chief assessing officer; assesses personal/real property in accordance with the Code of Virginia.
12315	Business Auditor	Manages the County's business license tax ordinance; maintains business license/personal property databases.
12340 12410	Locally Funded Treasurer/Treasurer	An elected Constitutional Officer who collects and processes all personal/business property taxes, real estate taxes, and County service fees and charges; collects state/estimated income tax payments.
12350	Real Estate	Responsible for producing the annual Land Book; maintains all land ownership and real estate assessments.
12415	Finance and Strategic Initiatives	Coordinates all budget related aspects from creation to implementation to monitoring. Along with budgets, the department oversees fiscal policies, the Capital Improvement Program (CIP), economic development assistance and management of large-scale internal projects which affect multiple departments.
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.
12425	Public and Employee Relations	Oversees public information/public relations, emergency notifications, employee communications and recruitment; processes Freedom of Information Act requests; maintains the County's online presence.
12510	Information Technology	Responsible for technology infrastructure and central systems across all County departments.

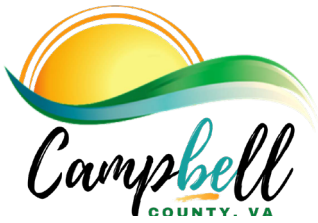


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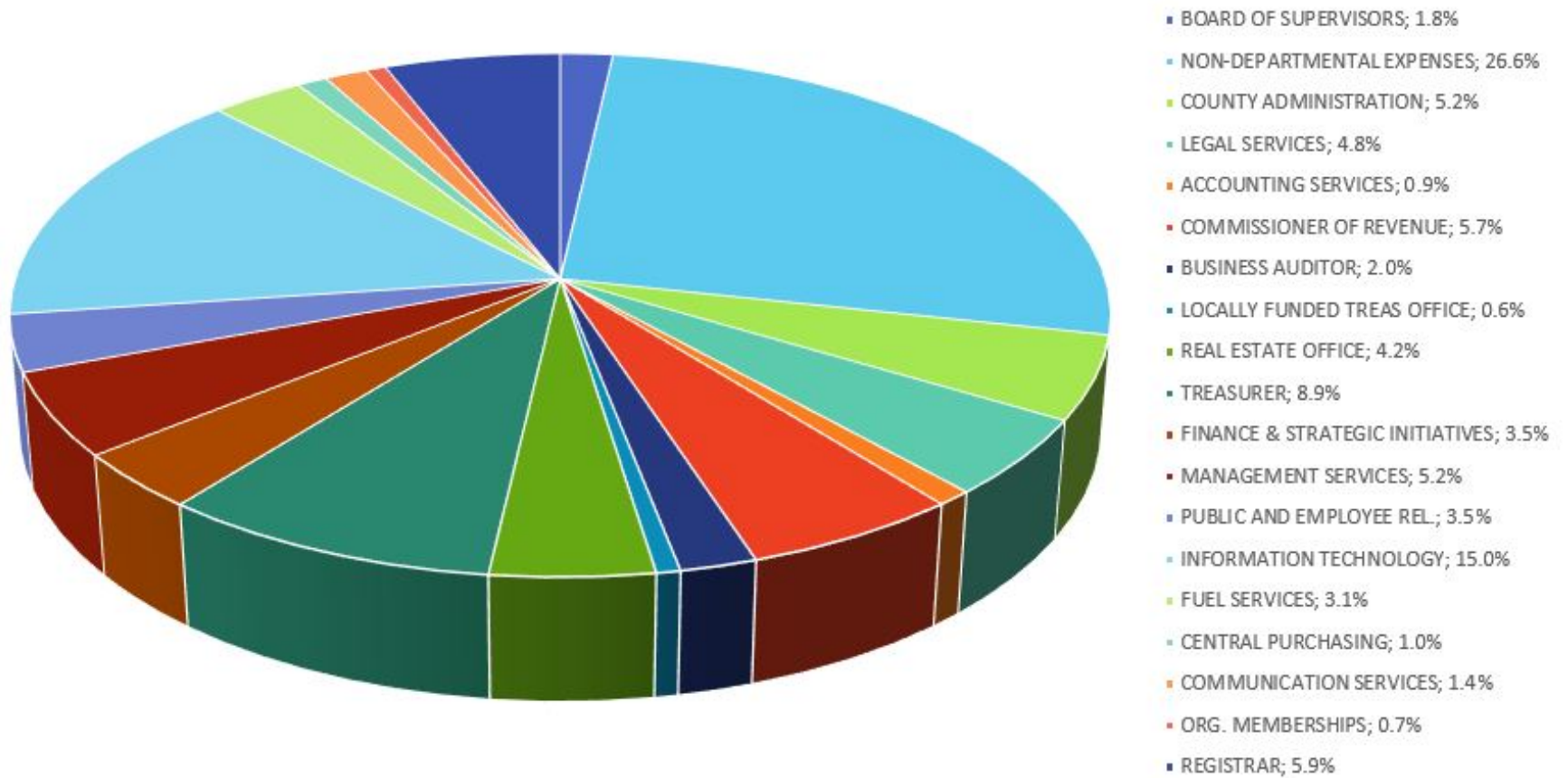
General Government Administration continued

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



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General Government Administration
Percent of Expenditures by Function



Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
11010	BOARD OF SUPERVISORS	1111	COMP - BOARD MEMBERS		57,176	56,776	61,762	61,762	61,762	-
		2100	EMPLOYER COST - FICA		4,093	3,839	4,725	4,725	4,725	-
		2310	EMPLOYER COST - HEALTH INSURANCE		95	10,092	24,222	34,966	34,966	10,744
		2720	WORKERS COMPENSATION		51	51	62	56	56	(6)
		5230	TELEPHONE		-	-	1,680	1,680	500	(1,180)
		5510	PERSONAL VEHICLE MILEAGE		2,676	2,320	4,000	3,500	3,500	(500)
		5530	TRAVEL - SUSTENANCE & LODGING		1,605	-	7,500	7,500	7,500	-
		5540	CONVENTION & EDUCATION		1,564	175	3,000	3,000	3,000	-
		5885	COUNTY MEMORIALS		-	147	300	300	300	-
		6001	OFFICE SUPPLIES		918	1,234	1,250	1,000	1,000	(250)
		6002	FOOD SUPPLIES		1,906	1,210	3,000	2,500	2,000	(1,000)
		6012	BOOKS & SUBSCRIPTIONS		168	188	200	200	200	-
		8102	FURNITURE & FIXTURES		-	1,012	5,000	5,000	5,000	-
		8108	CAPITAL LEASES PRINTERS/COPIERS		1,922	-	4,766	4,766	4,766	-
	BOARD OF SUPERVISORS TOTAL				72,173	77,046	121,467	130,955	129,275	7,808
11011	NON-DEPARTMENTAL EXPENSES	1100	COMP & FRINGES SALARY INC		-	-	966,210	1,686,506	1,686,506	720,296
		2210	EMPLOYER COST - LINE OF DUTY		86,580	87,553	97,499	91,500	91,500	(5,999)
		2230	RETIREE HEALTH CREDIT/COUNTY		20,503	17,607	19,386	19,896	19,896	510
		2311	EMPLOYER COST-HEALTH INSURANCE		848	-	-	-	-	-
		2600	UNEMPLOYMENT COMPENSATION		1,224	5,433	3,500	3,500	3,500	-
		2730	DISABILITY INSURANCE PROGRAM		53,390	58,189	58,250	63,280	63,280	5,030
		2820	EMPLOYEE TUITION ASSISTANCE		-	-	20,658	-	15,799	(4,859)
		3315	MAINT/REPAIR - VEHICLES		-	-	200	200	-	(200)
		3600	ADVERTISING		1,457	1,893	5,700	5,700	5,700	-
		5210	POSTAGE		4,346	3,221	3,800	3,800	3,800	-
		5305	MOTOR VEHICLE INSURANCE		301	301	310	311	-	(310)
		5311	MULTI-PERIL INSURANCE		-	-	-	52,100	52,100	52,100
		5410	LEASE/RENT - EQUIPMENT		3,417	2,550	5,141	5,141	5,141	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		1,257	1,320	1,400	1,400	1,400	-
		6008	GAS, OIL, GREASE		318	162	300	300	-	(300)
		9400	BUDGET SET ASIDE		2,770	910	10,000	10,000	10,000	-
		9410	UNCLAIMED PROPERTY		-	-	200	100	100	(100)
	NON-DEPARTMENTAL EXPENSES TOTAL				176,411	179,139	1,192,554	1,943,734	1,958,722	766,168

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12110	COUNTY ADMINISTRATOR	1113	COMP - COUNTY ADMINISTRATOR	1	157,141	166,538	166,353	174,670	174,670	8,317
		1158	COMP - ADMIN ASSISTANT	2	92,500	104,714	100,983	105,732	105,732	4,749
		1800	COMP - SEC BOARD MEETINGS		540	745	1,350	1,350	1,350	-
		2100	EMPLOYER COST - FICA		16,752	18,461	18,753	19,820	19,820	1,067
		2210	EMPLOYER COST - VRS		25,365	30,652	30,657	32,148	32,148	1,491
		2230	RETIREE HEALTH INSURANCE		10,745	7,947	6,549	6,549	6,549	-
		2310	EMPLOYER COST - HEALTH INSURANCE		29,784	25,853	23,046	23,046	23,046	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		3,267	3,600	3,601	3,776	3,776	175
		2720	WORKERS COMPENSATION		225	243	269	254	254	(15)
		3190	OTHER PROFESSIONAL SERVICES		4,022	-	-	-	-	-
		5230	TELEPHONE		3,108	3,223	3,900	3,900	3,900	-
		5510	PERSONAL VEHICLE MILEAGE		23	-	1,350	1,350	850	(500)
		5530	TRAVEL - SUSTENANCE & LODGING		1,500	-	3,500	3,500	3,500	-
		5540	CONVENTION & EDUCATION		902	444	-	-	-	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		340	470	975	1,200	1,200	225
		6001	OFFICE SUPPLIES		547	585	1,200	1,200	750	(450)
		8102	FURNITURE & FIXTURES		-	270	300	1,300	1,300	1,000
	COUNTY ADMINISTRATOR TOTAL			3	346,761	363,745	362,786	379,795	378,845	16,059

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12210	LEGAL SERVICES	1136	COMP - STAFF ATTORNEY	1	89,788	91,328	91,142	95,700	95,700	4,558
		2100	EMPLOYER COST - FICA		5,956	6,079	6,973	7,321	7,321	348
		2210	EMPLOYER COST - VRS		9,131	10,335	10,400	10,920	10,920	520
		2310	EMPLOYER COST - HEALTH INSURANCE		12,111	12,111	12,111	12,111	12,111	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,176	1,214	1,222	1,283	1,283	61
		2720	WORKERS COMPENSATION		92	97	92	96	96	4
		3155	LEGAL FEES		76,200	79,592	75,000	75,000	75,000	-
		3156	DELINQUENT LAND PURCHASE		36,840	9,844	15,000	15,000	15,000	-
		3157	DELINQUENT TAX COLLECTION		115,018	134,883	97,000	120,000	120,000	23,000
		3165	LEGAL SERVICES-COURT APPT		-	-	300	300	300	-
		3336	NUISANCE ABATEMENT		-	-	500	500	500	-
		3600	ADVERTISING		8,317	10,128	8,000	9,000	9,000	1,000
		5230	TELEPHONE		264	-	264	264	264	-
		5510	PERSONAL VEHICLE MILEAGE		-	-	300	300	300	-
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	800	800	800	-
		5540	CONVENTION & EDUCATION		425	625	1,000	1,000	1,000	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		1,460	1,485	1,700	1,700	1,700	-
		6001	OFFICE SUPPLIES		-	-	200	200	200	-
		6012	BOOKS & SUBSCRIPTIONS		1,016	829	2,400	1,500	1,500	(900)
	LEGAL SERVICES TOTAL			1	357,794	358,549	324,404	352,995	352,995	28,591
12240	ACCOUNTING SERVICES	3120	ACCOUNTING SERVICES - AUDITING		59,500	61,500	62,500	64,500	64,500	2,000
		3125	OTHER		3,900	3,900	3,900	3,900	3,900	-
	ACCOUNTING SERVICES TOTAL				63,400	65,400	66,400	68,400	68,400	2,000

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12310	COMMISSIONER OF REVENUE	1114	COMP - COMMISSIONER OF REVENUE	1	107,641	109,181	108,995	114,445	114,445	5,450
		1116	COMP - DEPUTIES	4	147,114	142,030	149,931	159,374	159,374	9,443
		2100	EMPLOYER COST - FICA		19,226	18,951	19,808	20,948	20,948	1,140
		2210	EMPLOYER COST - VRS		25,897	28,156	29,544	31,243	31,243	1,699
		2310	EMPLOYER COST - HEALTH INSURANCE		28,448	28,703	31,340	31,150	31,150	(190)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		3,336	3,307	3,470	3,670	3,670	200
		2720	WORKERS COMPENSATION		229	222	259	247	247	(12)
		3190	OTHER PROFESSIONAL SERVICES		7,341	8,197	7,500	10,000	10,000	2,500
		5210	POSTAGE		18,349	17,101	19,000	20,000	20,000	1,000
		5220	SHIPPING COSTS		1,509	1,615	1,600	1,700	1,700	100
		5230	TELEPHONE		2,820	3,218	3,000	3,000	3,000	-
		5240	ELECTRONIC NETWORK CHARGE		853	799	1,000	1,000	1,000	-
		5410	LEASE/RENT - EQUIPMENT		2,028	2,036	2,100	2,100	2,100	-
		5510	PERSONAL VEHICLE MILEAGE		79	-	500	500	500	-
		5530	TRAVEL - SUSTENANCE & LODGING		989	-	1,500	2,500	2,000	500
		5540	CONVENTION & EDUCATION		750	225	1,500	2,100	1,500	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		870	550	1,000	1,100	1,100	100
		6001	OFFICE SUPPLIES		5,564	7,411	9,000	10,000	10,000	1,000
		6012	BOOKS & SUBSCRIPTIONS		1,003	1,272	1,300	1,300	1,300	-
		8102	FURNITURE & FIXTURES		-	1,299	-	1,000	-	-
		8107	EDP EQUIPMENT		-	272	-	800	800	800
COMMISSIONER OF REVENUE TOTAL				5	374,043	374,542	392,347	418,177	416,077	23,730
12315	BUSINESS AUDITOR	1138	COMP - BUSINESS AUDITOR	1	58,485	60,025	59,839	63,101	63,101	3,262
		1158	COMP - ADMIN ASSISTANT	1	32,215	32,800	33,570	35,518	35,518	1,948
		2100	EMPLOYER COST - FICA		6,577	6,563	7,146	7,545	7,545	399
		2210	EMPLOYER COST - VRS		9,224	9,943	10,658	11,253	11,253	595
		2310	EMPLOYER COST - HEALTH INSURANCE		17,673	17,530	18,850	18,850	18,850	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,188	1,165	1,252	1,322	1,322	70
		2720	WORKERS COMPENSATION		82	80	94	89	89	(5)
		5210	POSTAGE		2,142	2,490	2,600	2,600	2,600	-
		5510	PERSONAL VEHICLE MILEAGE		145	-	300	300	300	-
		5530	TRAVEL - SUSTENANCE & LODGING		400	-	1,000	1,000	1,000	-
		5540	CONVENTION & EDUCATION		395	170	1,000	1,000	1,000	-
		6001	OFFICE SUPPLIES		1,997	2,857	3,000	3,000	3,000	-
		6012	BOOKS & SUBSCRIPTIONS		-	-	200	200	200	-
8102	FURNITURE & FIXTURES		507	-	-	1,000	500	500		
BUSINESS AUDITOR TOTAL				2	131,030	133,622	139,509	146,778	146,278	6,769

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12340	LOCALLY FUNDED TREASURER	1116	COMP - DEPUTIES	1	6,928	24,651	31,354	35,622	35,622	4,268
		1300	COMP - DEPUTIES -PART TIME		6,069	-	-	-	-	-
		2100	EMPLOYER COST - FICA		961	1,751	2,399	2,726	2,726	327
		2210	EMPLOYER COST - VRS		705	3,222	274	311	311	37
		2310	EMPLOYER COST - HEALTH INSURANCE		1,685	6,177	6,739	6,739	6,739	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		91	378	421	478	478	57
		2720	WORKERS COMPENSATION		12	22	32	33	33	1
	LOCALLY FUNDED TREASURER TOTAL			1	16,450	36,201	41,219	45,909	45,909	4,690
12350	REAL ESTATE OFFICE	1111	COMP - BOARD OF EQUALIZATION		-	-	-	6,600	6,600	6,600
		1118	COMP - PROGRAM MANAGER	1	41,321	42,736	42,550	44,678	44,678	2,128
		1142	COMP - APPRAISERS	1	43,656	45,196	45,011	47,261	47,261	2,250
		2100	EMPLOYER COST - FICA		6,260	6,491	6,699	7,539	7,539	840
		2210	EMPLOYER COST - VRS		8,630	9,862	9,991	10,491	10,491	500
		2310	EMPLOYER COST - HEALTH INSURANCE		10,745	10,745	10,745	10,745	10,745	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,112	1,158	1,174	1,232	1,232	58
		2720	WORKERS COMPENSATION		1,386	1,382	1,479	1,441	1,441	(38)
		3190	OTHER PROFESSIONAL SERVICES		2,640	1,840	140,000	115,000	115,000	(25,000)
		3315	MAINT/REPAIR - VEHICLES		-	20	850	975	850	-
		3321	MAINT CONT - SOFTWARE		28,562	28,934	31,100	33,100	33,100	2,000
		3500	PRINTING & BINDING		-	-	-	5,500	5,500	5,500
		3600	ADVERTISING		-	-	-	2,200	2,200	2,200
		5210	POSTAGE		266	5	200	17,500	17,500	17,300
		5230	TELEPHONE		574	564	912	528	528	(384)
		5305	MOTOR VEHICLE INSURANCE		301	301	310	311	311	1
		5510	PERSONAL VEHICLE MILEAGE		332	-	125	125	125	-
		5530	TRAVEL - SUSTENANCE & LODGING		1,576	-	1,650	1,650	1,650	-
		5540	CONVENTION & EDUCATION		600	150	2,250	2,250	2,250	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		625	700	900	900	900	-
		6001	OFFICE SUPPLIES		-	492	650	650	650	-
		6008	GAS, OIL, GREASE		851	635	800	800	800	-
		6009	TIRES, TUBES, PARTS		-	-	310	310	310	-
		6012	BOOKS & SUBSCRIPTIONS		70	-	150	150	150	-
	REAL ESTATE OFFICE TOTAL			2	149,505	151,211	297,856	311,936	311,811	13,955

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12410	TREASURER	1114	COMP - TREASURER	1	95,436	89,880	89,694	94,179	94,179	4,485
		1116	COMP - DEPUTIES	6	248,155	254,379	221,124	233,890	233,890	12,766
		1300	COMP - P/T HELP		-	-	2,400	4,800	4,800	2,400
		2100	EMPLOYER COST - FICA		24,233	24,295	23,962	25,465	25,465	1,503
		2210	EMPLOYER COST - VRS		33,586	36,088	35,465	37,433	37,433	1,968
		2230	RETIREE HEALTH INSURANCE		5,372	5,261	6,549	-	-	(6,549)
		2310	EMPLOYER COST - HEALTH INSURANCE		41,671	31,743	31,150	48,823	48,823	17,673
		2400	EMPLOYER COST - VRS GROUP LIFE INS		4,353	4,240	4,165	4,397	4,397	232
		2720	WORKERS COMPENSATION		302	292	314	300	300	(14)
		3190	OTHER PROFESSIONAL SERVICES		-	5,105	-	-	-	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		-	-	305	-	-	-
		5210	POSTAGE		30,727	41,562	47,000	94,000	94,000	295
		5230	TELEPHONE		3,348	3,415	3,588	3,588	3,588	47,000
		5240	ELECTRONIC NETWORK CHARGE		853	2,099	3,360	3,360	3,360	-
		5410	LEASE/RENT - EQUIPMENT		3,711	4,586	5,100	5,100	5,100	-
		5510	PERSONAL VEHICLE MILEAGE		802	927	150	1,150	700	-
		5530	TRAVEL - SUSTENANCE & LODGING		379	1,167	1,200	2,100	1,500	550
		5540	CONVENTION & EDUCATION		351	2,245	1,200	2,800	2,000	300
		5810	DUES & ASSOCIATION MEMBERSHIPS		1,150	1,150	1,245	1,245	1,245	800
		5890	MISC FEES & CHARGES		44,625	56,825	65,000	65,000	65,000	-
		6001	OFFICE SUPPLIES		22,438	16,255	24,300	24,300	24,300	-
	TREASURER TOTAL			7	561,493	581,514	567,271	651,930	650,080	83,409
12415	FINANCE & STRATEGIC INITIATIVES	1115	COMP - DIRECTOR	1	-	86,553	91,906	147,571	147,571	55,665
		1121	COMP - GRANT WRITER		-	-	35,900	-	-	(35,900)
		1168	COMP - FINANCE/BUDGET ANALYST	1	-	45,970	45,784	48,074	48,074	2,290
		2100	EMPLOYER COST - FICA		-	8,432	13,280	14,967	14,967	1,687
		2210	EMPLOYER COST - VRS		-	15,582	19,807	22,323	22,323	2,516
		2310	EMPLOYER COST - HEALTH INSURANCE		-	23,045	29,785	17,484	17,484	(12,301)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		-	1,830	2,327	2,622	2,622	295
		2720	WORKERS COMPENSATION		-	118	174	177	177	3
		3190	OTHER PROFESSIONAL SERVICES		-	13,424	-	620	620	620
		3315	MAINT/REPAIR VEHICLES		-	-	-	300	300	300
		5230	TELEPHONE		-	-	528	1,100	1,100	572
		5305	MOTOR VEHICLE INSURANCE		-	-	-	-	311	311
		5510	PERSONAL VEHICLE MILEAGE		-	-	150	-	-	(150)
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	300	1,200	1,200	900
		5540	CONVENTION & EDUCATION		-	-	1,000	2,800	1,400	400
		5810	DUES & ASSOCIATION MEMBERSHIPS		-	-	-	400	400	400

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		6001	OFFICE SUPPLIES		-	178	200	100	100	(100)
		6008	GAS, OIL, GREASE		-	-	-	1,000	500	500
	FINANCE & STRATEGIC INITIATIVES TOTAL			2	-	195,131	241,141	260,738	259,149	18,008
12420	MANAGEMENT SERVICES	1115	COMP - DIRECTOR	1	90,551	70,015	70,654	80,000	80,000	9,346
		1117	COMP - DEPUTY DIRECTOR		65,544	-	-	-	-	-
		1162	COMP - FINANCE/ACCTG SPECIALIST	3	74,011	77,645	77,118	119,171	119,171	42,053
		1163	COMP - HR & BENEFITS COORDINATOR	1	-	45,888	45,702	49,667	49,667	3,965
		1168	COMP - FINANCE/BUDGET ANALYST		44,430	-	-	-	-	-
		2100	EMPLOYER COST - FICA		18,216	13,828	14,801	19,037	19,037	4,236
		2210	EMPLOYER COST - VRS		27,920	21,724	22,076	28,393	28,393	6,317
		2310	EMPLOYER COST - HEALTH INSURANCE		48,633	33,598	31,150	35,346	35,346	4,196
		2400	EMPLOYER COST - VRS GROUP LIFE INS		3,596	2,551	2,593	3,335	3,335	742
		2720	WORKERS COMPENSATION		247	172	194	224	224	30
		2730	COVID-19 EXPENDITURES		35,850	1,559,398	-	-	-	-
		3180	CONTRACTED PAYROLL SERVICES		40,584	37,115	40,730	38,576	38,576	(2,154)
		3190	OTHER PROFESSIONAL SERVICES		610	610	610	610	610	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		14	-	-	-	-	-
		5230	TELEPHONE		2,569	1,427	1,560	1,320	1,320	(240)
		5510	PERSONAL VEHICLE MILEAGE		110	-	276	100	100	(176)
		5530	TRAVEL - SUSTENANCE & LODGING		1,417	-	320	100	100	(220)
		5540	CONVENTION & EDUCATION		996	314	1,472	1,150	1,150	(322)
		5810	DUES & ASSOCIATION MEMBERSHIPS		1,145	1,481	1,377	1,365	1,365	(12)
		6001	OFFICE SUPPLIES		438	808	600	700	700	100
	MANAGEMENT SERVICES TOTAL			5	456,881	1,866,573	311,233	379,094	379,094	67,861

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12425	PUBLIC & EMPLOYEE RELATIONS	1115	COMP - DIRECTOR	1	65,438	66,978	66,792	70,132	70,132	3,340
		1127	COMP - ORGANIZATION DEVELOPMENT	1	43,731	45,533	45,086	47,340	47,340	2,254
		1156	COMP - ADMINISTRATIVE AIDE	1	33,520	35,110	34,874	36,618	36,618	1,744
		1163	COMP-BENEFITS/WORK LIFE COORDINATOR		44,348	-	-	-	-	-
		1300	COMP - P/T HELP		3,040	1,279	-	-	-	-
		2100	EMPLOYER COST - FICA		14,179	11,295	11,227	11,788	11,788	561
		2210	EMPLOYER COST - VRS		19,022	16,551	16,745	17,582	17,582	837
		2310	EMPLOYER COST - HEALTH INSURANCE		13,556	6,738	6,739	6,739	6,739	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		2,450	1,944	1,967	2,065	2,065	98
		2720	WORKERS COMPENSATION		171	133	147	139	139	(8)
		2821	EMPLOYMENT TESTING		4,035	1,139	1,500	-	-	(1,500)
		2822	HR INFORMATION SYSTEM		28,815	26,903	34,000	34,000	31,500	(2,500)
		2850	EMPLOYEE ASSISTANCE PROGRAM		6,140	6,486	7,000	7,000	7,000	-
		3323	MAINT CONTRACT - EDP EQUIPMENT		-	-	500	500	-	(500)
		3500	PRINTING & BINDING		171	236	200	200	200	-
		3600	ADVERTISING/MARKETING		-	-	1,000	1,000	750	(250)
		3840	BACKGROUND CHECKS		374	277	1,700	1,700	1,000	(700)
		5210	POSTAGE		-	-	100	100	100	-
		5230	TELEPHONE		1,363	1,134	-	2,500	2,500	2,500
		5530	TRAVEL - SUSTENANCE & LODGING		84	-	100	100	100	-
		5540	CONVENTION & EDUCATION		1,978	-	1,000	500	500	(500)
		5545	COUNTY STAFF TRAINING		85	675	3,000	12,000	9,000	6,000
		5810	DUES & ASSOCIATION MEMBERSHIPS		1,564	770	1,300	1,300	1,300	-
		5880	AWARDS		5,140	7,337	7,500	7,500	7,500	-
		6001	OFFICE SUPPLIES		602	726	1,000	1,000	1,000	-
		6002	FOOD SUPPLIES		-	-	300	300	300	-
		6012	BOOKS & SUBSCRIPTIONS		420	564	-	-	-	-
		8102	FURNITURE & FIXTURES		-	300	300	300	300	-
		8107	EDP EQUIPMENT		-	-	1,500	1,500	1,500	-
	PUBLIC & EMPLOYEE RELATIONS TOTAL			3	290,227	232,107	245,577	263,903	256,953	11,376

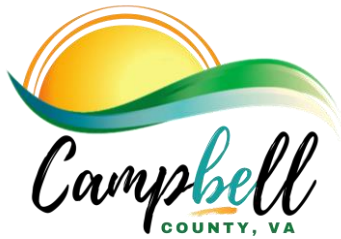
Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12510	INFORMATION TECHNOLOGY	1115	COMP - DIRECTOR	1	84,160	85,825	88,514	98,178	98,178	9,664
		1145	COMP-NETWORK & SYSTEMS ADMIN	1	87,437	70,911	125,265	69,808	69,808	(55,457)
		1146	COMP - SYSTEMS ENGINEER	1	55,371	56,911	58,476	64,290	64,290	5,814
		1148	COMP - INTEGRATION SPECIALIST	1	59,372	60,912	62,476	68,701	68,701	6,225
		1160	COMP - HELP DESK TECHNICIAN	2	68,652	85,971	88,407	95,059	95,059	6,652
		1300	COMP - P/T HELP		8,297	-	-	-	-	-
		2100	EMPLOYER COST - FICA		25,390	25,287	31,098	30,297	30,297	(801)
		2210	EMPLOYER COST - VRS		36,103	40,389	46,382	45,188	45,188	(1,194)
		2310	EMPLOYER COST - HEALTH INSURANCE		58,873	58,370	63,286	56,548	56,548	(6,738)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		4,650	4,742	5,448	5,307	5,307	(141)
		2720	WORKERS COMPENSATION		326	319	407	357	357	(50)
		3190	OTHER PROFESSIONAL SERVICES		79,312	72,166	86,570	115,580	115,580	29,010
		3313	MAINT/REPAIR - EDP EQUIPMENT		1,497	299	800	1,100	1,100	300
		3323	MAINT CONTRACT - EDP EQUIPMENT		196,140	361,267	262,550	291,660	300,460	37,910
		5230	TELEPHONE		6,800	6,451	7,108	6,564	6,564	(544)
		5240	ELECTRONIC NETWORK CHARGE		16,055	23,127	34,660	34,175	34,175	(485)
		5305	MOTOR VEHICLE INSURANCE		301	301	310	-	-	(310)
		5510	PERSONAL VEHICLE MILEAGE		184	-	600	1,500	600	-
		5530	TRAVEL - SUSTENANCE & LODGING		741	-	5,000	4,000	4,000	(1,000)
		5540	CONVENTION & EDUCATION		15,204	20,681	24,100	23,900	21,500	(2,600)
		5810	DUES & ASSOCIATION MEMBERSHIPS		-	95	300	100	100	(200)
		6001	OFFICE SUPPLIES		15,888	10,647	15,500	15,500	15,500	-
		6008	GAS, OIL, GREASE		98	21	150	-	-	(150)
		6009	TIRES, TUBES, PARTS		354	20	220	-	-	(220)
		6012	BOOKS & SUBSCRIPTIONS		3,022	5,267	3,370	4,250	4,250	880
		8102	FURNITURE & FIXTURES		407	-	-	-	-	-
		8107	EDP EQUIPMENT		3,114	-	-	3,600	3,600	3,600
		8112	NETWORK CLIENT PERSONAL COMPUTERS		35,411	14,543	31,450	39,675	39,675	8,225
		8113	NETWORK CLIENT PRINTERS		700	1,871	3,300	-	-	(3,300)
		8115	NETWORK CLIENT SOFTWARE		678	7,587	7,500	22,500	22,500	15,000
	INFORMATION TECHNOLOGY TOTAL			6	864,535	1,013,979	1,053,247	1,097,837	1,103,337	50,090
12520	FUEL SERVICES	6008	GAS, OIL, GREASE		157,560	174,008	200,000	230,000	230,000	30,000
	FUEL SERVICES TOTAL				157,560	174,008	200,000	230,000	230,000	30,000

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
12530	CENTRAL PURCHASING	1160	COMP - PURCHASING ASSISTANT		36,230	27,376	38,125	-	-	(38,125)
		1164	COMP - PURCHASING AGENT	1	46,350	47,890	47,704	50,090	50,090	2,386
		2100	EMPLOYER COST - FICA		6,295	5,741	6,566	3,832	3,832	(2,734)
		2210	EMPLOYER COST - VRS		8,398	8,577	9,794	5,716	5,716	(4,078)
		2230	RETIREE HEALTH INSURANCE		10,745	10,745	10,745	10,745	10,745	-
		2310	EMPLOYER COST - HEALTH INSURANCE		190	142	190	-	-	(190)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,082	1,007	1,151	672	672	(479)
		2720	WORKERS COMPENSATION		74	66	86	46	46	(40)
		3600	ADVERTISING		604	-	500	500	500	-
		5230	TELEPHONE		1,180	880	1,032	800	800	(232)
		5510	PERSONAL VEHICLE MILEAGE		-	-	230	230	230	-
		5530	TRAVEL - SUSTENANCE & LODGING		271	-	870	500	500	(370)
		5540	CONVENTION & EDUCATION		423	78	1,070	500	500	(570)
		5810	DUES & ASSOCIATION MEMBERSHIPS		395	485	350	125	125	(225)
		6001	OFFICE SUPPLIES		375	1,208	400	400	400	-
		8102	FURNITURE & FIXTURES		116	-	-	-	-	-
	CENTRAL PURCHASING TOTAL			1	112,729	104,194	118,813	74,156	74,156	(44,657)
12560	COMMUNICATION SERVICES	3314	MAINT/REPAIR - COMMUNICATIONS EQUIP		85	522	2,176	1,500	1,500	(676)
		3324	MAINT CONTRACTS-COMMUNIC EQUIPMENT		15,114	10,826	-	-	-	-
		5230	TELEPHONE		87,149	109,732	84,660	103,700	103,700	19,040
	COMMUNICATION SERVICES TOTAL				102,348	121,079	86,836	105,200	105,200	18,364
12600	ORGANIZATIONAL MEMBERS	5640	NACO		1,097	1,097	1,097	1,097	1,097	-
		5641	VACO		11,639	11,651	11,651	11,651	11,651	-
		5642	VA INSTITUTE OF GOVERNMENT		2,500	2,500	2,500	2,500	2,500	-
		5643	LOCAL GOVERNMENT COUNCIL		31,914	31,869	32,456	34,224	34,224	1,768
	ORGANIZATIONAL MEMBERS TOTAL				47,150	47,117	47,704	49,472	49,472	1,768

Dept #	General Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
13200	REGISTRAR	1111	COMP - BOARD MEMBERS		9,728	10,539	10,324	11,616	11,616	1,292
		1114	COMP - GENERAL REGISTRAR	1	60,935	63,225	62,289	92,758	92,758	30,469
		1116	COMP - ASSISTANT REGISTRAR	1	36,454	38,744	37,808	44,699	39,699	1,891
		1153	COMP - ADMINISTRATIVE CLERK	1	19,011	24,573	25,663	29,851	27,351	1,688
		1200	COMP - OVERTIME		912	2,659	1,000	1,000	1,000	-
		1360	COMP - ELECTION OFFICIALS		39,800	49,970	28,000	40,000	40,000	12,000
		2100	EMPLOYER COST - FICA		9,205	10,251	10,487	13,765	13,191	2,704
		2210	EMPLOYER COST - VRS		11,965	13,925	14,350	19,090	18,234	3,884
		2310	EMPLOYER COST - HEALTH INSURANCE		21,651	17,847	17,863	17,863	17,863	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,541	1,635	1,686	2,242	2,142	456
		2720	WORKERS COMPENSATION		122	131	166	198	192	26
		2730	COVID-19 EXPENDITURES		-	165	-	-	-	-
		2740	COVID-19 CARES REGISTRAR EXP		-	66,710	-	-	-	-
		3600	ADVERTISING		1,817	3,149	800	2,000	2,000	1,200
		5210	POSTAGE		9,330	19,536	6,500	46,500	46,500	40,000
		5230	TELEPHONE		1,596	1,590	1,584	1,584	1,584	-
		5312	EQUIPMENT INSURANCE		165	165	200	200	200	-
		5410	LEASE/RENT - EQUIPMENT		9,526	5,160	6,000	9,000	9,000	3,000
		5420	LEASE/RENT - BUILDINGS		3,000	2,000	1,000	1,200	1,200	200
		5510	PERSONAL VEHICLE MILEAGE		72	27	400	500	500	100
		5511	TRAVEL - BOARD MEMBERS		2,001	2,900	2,000	2,500	2,500	500
		5512	TRAVEL - ELECTION OFFICIALS		2,437	2,151	1,000	1,200	1,200	200
		5530	TRAVEL - SUSTENANCE & LODGING		1,635	914	7,000	7,000	7,000	-
		5540	CONVENTION & EDUCATION		1,516	1,596	3,200	4,000	4,000	800
		5810	DUES & ASSOCIATION MEMBERSHIPS		685	853	1,000	1,200	1,200	200
		6001	OFFICE SUPPLIES		1,627	6,061	4,000	7,500	7,500	3,500
		6012	BOOKS & SUBSCRIPTIONS		46	56	40	40	40	-
		6014	OTHER OPERATING SUPPLIES		-	25	-	-	-	-
		6021	BALLOTS & ELECTION SUPPLIES		30,799	35,541	32,800	65,000	65,000	32,200
		8101	MACHINERY & EQUIPMENT		-	-	-	-	10,000	10,000
		8102	FURNITURE & FIXTURES		254	893	500	1,800	1,800	1,300
		8107	EDP EQUIPMENT		-	2,100	8,200	8,500	8,500	300
	REGISTRAR TOTAL			3	277,830	385,091	285,860	432,806	433,770	147,910
	GENERAL ADMINISTRATION TOTAL			41	4,558,321	6,460,251	6,096,224	7,343,815	7,349,523	1,253,899

JUDICIAL ADMINISTRATION

(21100-22200)

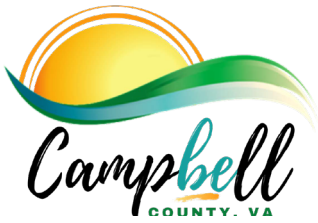


Campbell County, VA
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The Campbell County Judicial System consists of courts, law offices, and protective services that function interactively to administer justice per the law while serving and protecting the residents of the locality.

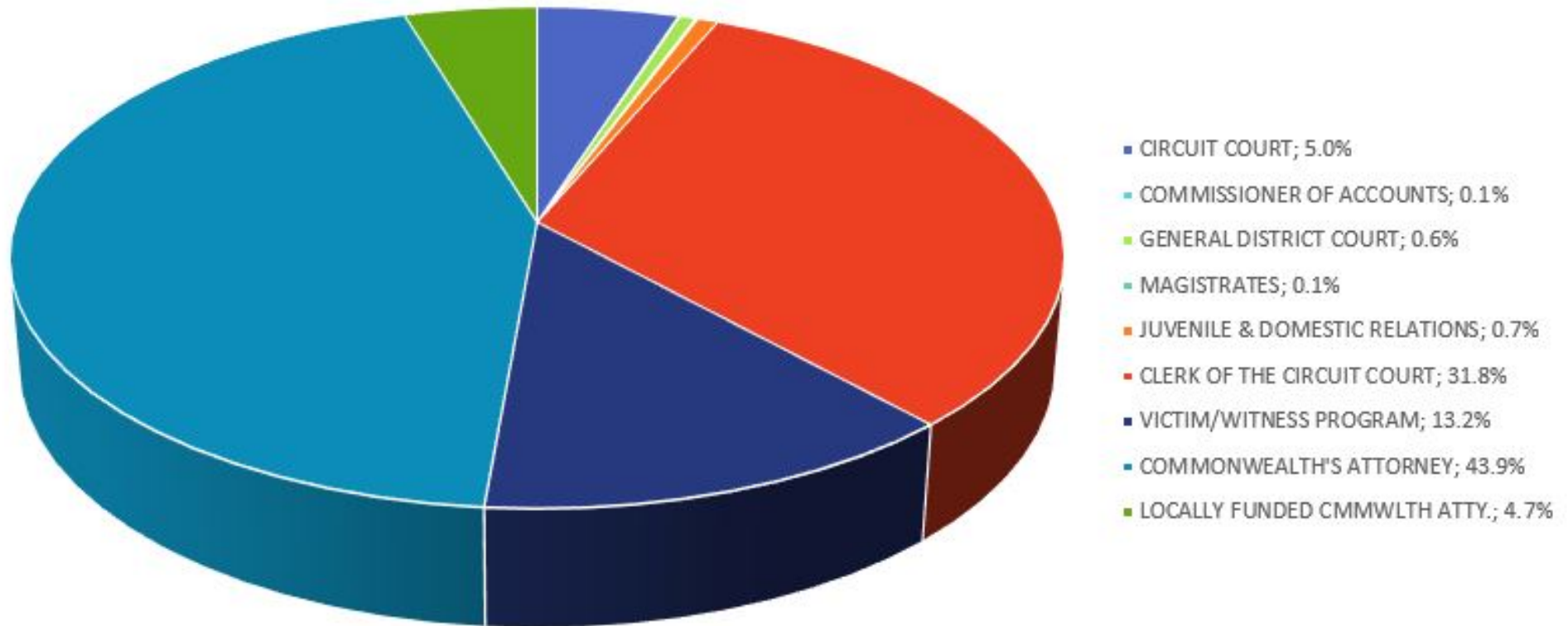
Judicial Administration

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



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Judicial Administration
Percent of Expenditures by Function



Dept #	Judicial Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
21100	CIRCUIT COURT	1158	COMP - ADMIN ASSISTANT	1	48,010	49,600	49,364	51,833	51,833	2,469
		2100	EMPLOYER COST - FICA		3,620	3,743	3,777	3,966	3,966	189
		2210	EMPLOYER COST - VRS		4,883	5,568	5,633	5,915	5,915	282
		2310	EMPLOYER COST - HEALTH INSURANCE		6,738	6,738	6,739	6,739	6,739	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		629	654	662	695	695	33
		2720	WORKERS COMPENSATION		43	44	50	52	52	2
		3230	JURY COMMISSIONERS		1,050	1,050	1,050	1,050	1,050	-
		3240	JURORS		11,640	6,144	15,000	15,000	15,000	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		-	267	300	300	300	-
		5210	POSTAGE		930	1,046	1,275	1,275	1,275	-
		5230	TELEPHONE		2,965	2,956	3,400	3,400	3,400	-
		5540	CONVENTION & EDUCATION		-	-	1,000	1,000	1,000	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		100	100	300	300	300	-
		6001	OFFICE SUPPLIES		2,040	2,053	2,580	2,580	2,580	-
		6012	BOOKS & SUBSCRIPTIONS		1,985	1,119	2,015	2,015	2,015	-
		8107	EDP EQUIPMENT		994	672	1,458	1,458	1,458	-
	CIRCUIT COURT TOTAL			1	85,626	81,753	94,603	97,578	97,578	2,975
21150	COMMISSIONER OF ACCOUNTS	5230	TELEPHONE		289	285	264	264	264	-
		6001	OFFICE SUPPLIES		851	815	820	820	820	-
	COMMISSIONER OF ACCOUNTS TOTAL				1,140	1,100	1,084	1,084	1,084	-
21200	GENERAL DISTRICT COURT	1158	COMP - CLERK/ADMIN SUPPORT		-	-	-	15,000	-	-
		3190	OTHER PROFESSIONAL SERVICES		-	270	270	360	360	90
		3323	MAINT CONTRACT - EDP EQUIPMENT		-	-	2,500	-	-	(2,500)
		5210	POSTAGE		570	858	150	150	150	-
		5230	TELEPHONE		3,514	3,376	3,800	3,800	3,800	-
		5410	LEASE/RENT - EQUIPMENT		1,775	1,775	2,400	2,300	2,300	(100)
		5510	PERSONAL VEHICLE MILEAGE		-	-	500	500	500	-
		5540	CONVENTION & EDUCATION		25	-	1,500	1,500	1,500	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		165	165	300	300	300	-
		6001	OFFICE SUPPLIES		590	747	800	700	700	(100)
		6002	FOOD SUPPLIES		-	-	200	200	200	-
		6012	BOOKS & SUBSCRIPTIONS		185	369	750	750	750	-
		8102	FURNITURE & FIXTURES		495	-	500	500	500	-
	GENERAL DISTRICT COURT TOTAL				7,318	7,560	13,670	26,060	11,060	(2,610)

Dept #	Judicial Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
21300	MAGISTRATES	3312	MAINT/REPAIR - OFFICE EQUIPMENT		-	-	48	-	-	(48)
		5210	POSTAGE		56	918	950	792	792	(158)
		5230	TELEPHONE		922	-	515	500	500	(15)
		6001	OFFICE SUPPLIES		275	5	100	100	100	-
		6012	BOOKS & SUBSCRIPTIONS		-	-	-	250	250	250
	MAGISTRATES TOTAL				1,253	923	1,613	1,642	1,642	29
21500	JUVENILE & DOMESTIC RELATIONS	3190	OTHER PROFESSIONAL SERVICES		540	630	765	765	765	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		-	290	500	500	500	-
		3841	DRUG TESTS		-	529	550	550	550	-
		5210	POSTAGE		563	413	720	720	720	-
		5230	TELEPHONE		4,565	4,203	3,168	3,168	3,168	-
		5410	LEASE/RENT - EQUIPMENT		3,477	3,680	3,477	3,477	3,477	-
		5510	PERSONAL VEHICLE MILEAGE		-	-	400	400	400	-
		5540	CONVENTION & EDUCATION		-	-	2,115	2,115	2,115	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		430	580	455	455	455	-
		6001	OFFICE SUPPLIES		525	1,029	800	800	800	-
		6012	BOOKS & SUBSCRIPTIONS		180	359	180	180	180	-
		8102	FURNITURE & FIXTURES		1,370	61	500	1,000	1,000	500
	JUVENILE & DOMESTIC RELATIONS TOTAL				11,649	11,774	13,630	14,130	14,130	500

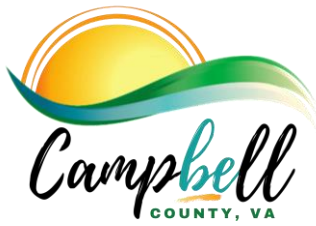
Dept #	Judicial Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
21600	CLERK OF THE CIRCUIT COURT	1114	COMP - CLERK OF THE COURT	1	137,083	138,498	138,313	145,228	145,228	6,915
		1116	COMP - DEPUTIES	7	256,343	275,192	266,492	285,814	285,814	19,322
		1300	COMP - P/T HELP		-	-	14,055	14,055	14,055	-
		2100	EMPLOYER COST - FICA		29,233	31,132	32,321	33,900	33,900	1,579
		2210	EMPLOYER COST - VRS		40,067	45,663	46,189	49,182	49,182	2,993
		2230	RETIREE HEALTH INSURANCE		11,921	11,921	11,921	-	-	(11,921)
		2310	EMPLOYER COST - HEALTH INSURANCE		39,636	27,738	24,412	26,954	26,954	2,542
		2400	EMPLOYER COST - VRS GROUP LIFE INS		5,161	5,363	5,425	5,776	5,776	351
		2720	WORKERS COMPENSATION		354	365	419	401	401	(18)
		3120	ACCOUNTING SERVICES - AUDITING		2,953	-	3,800	3,800	3,800	-
		3190	OTHER PROFESSIONAL SERVICES		420	-	-	1,500	1,500	1,500
		3325	JURY MANAGEMENT SOFTWARE		650	650	650	650	650	-
		3500	PRINTING & BINDING		-	14,319	-	-	-	-
		3840	TECHNOLOGY SOFTWARE/HARDWARE		19,994	22,071	21,055	21,055	21,055	-
		5210	POSTAGE		7,263	7,110	10,000	10,000	10,000	-
		5230	TELEPHONE		5,867	5,313	5,800	5,800	5,800	-
		5410	LEASE/RENT - EQUIPMENT		4,015	5,323	6,000	6,000	6,000	-
		5510	PERSONAL VEHICLE MILEAGE		223	-	1,500	1,500	1,500	-
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	2,000	2,000	2,000	-
		5540	CONVENTION & EDUCATION		1,000	250	1,500	1,500	1,500	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		345	345	600	600	600	-
		6001	OFFICE SUPPLIES		6,317	13,593	8,500	8,500	8,500	-
		8102	FURNITURE & FIXTURES		1,150	-	500	500	500	-
	CLERK OF THE CIRCUIT COURT TOTAL			8	569,996	604,845	601,452	624,715	624,715	23,263

Dept #	Judicial Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
21900	VICTIM/WITNESS PROGRAM	1123	COMP - VICTIM/WITNESS ADVOCATE	1	56,795	58,410	58,150	61,057	61,057	2,907
		1124	COMP - ASST VICTIM/WITNESS	3	115,977	120,889	120,332	126,349	126,349	6,017
		2100	EMPLOYER COST - FICA		13,167	13,095	13,654	14,337	14,337	683
		2210	EMPLOYER COST - VRS		17,601	20,107	20,365	21,383	21,383	1,018
		2310	EMPLOYER COST - HEALTH INSURANCE		6,738	14,812	18,850	18,850	18,850	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		2,267	2,361	2,392	2,512	2,512	120
		2720	WORKERS COMPENSATION		155	159	179	188	188	9
		3500	PRINTING & BINDING		935	381	750	750	750	-
		5210	POSTAGE		235	214	230	306	306	76
		5230	TELEPHONE		2,014	2,035	2,160	2,160	2,160	-
		5510	PERSONAL VEHICLE MILEAGE		716	-	2,030	1,705	1,705	(325)
		5530	TRAVEL - SUSTENANCE & LODGING		4,193	(203)	5,263	3,568	3,568	(1,695)
		5540	CONVENTION & EDUCATION		1,426	1,300	2,850	1,780	1,780	(1,070)
		5810	DUES & ASSOCIATION MEMBERSHIPS		-	190	570	520	520	(50)
		6001	OFFICE SUPPLIES		2,371	2,282	2,400	3,120	3,120	720
	VICTIM/WITNESS PROGRAM TOTAL			4	224,591	236,033	250,175	258,585	258,585	8,410

Dept #	Judicial Administration	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
22100	COMMONWEALTH'S ATTORNEY	1114	COMP - COMMONWEALTH ATTORNEY	1	159,183	163,223	165,538	176,190	176,190	10,652
		1136	COMP - ASST COMMONWEALTH ATTY	4	314,617	320,876	320,033	336,035	336,035	16,002
		1157	COMP - OFFICE MANAGER	1	41,391	42,931	42,746	44,883	44,883	2,137
		1159	COMP - PARALEGAL ASSISTANT	2	65,015	64,510	68,585	70,300	70,300	1,715
		1300	COMP - P/T HELP		20,400	20,600	17,732	17,732	17,732	-
		2100	EMPLOYER COST - FICA		43,449	43,782	45,610	47,525	47,525	1,915
		2210	EMPLOYER COST - VRS		59,095	66,980	68,107	71,587	71,587	3,480
		2310	EMPLOYER COST - HEALTH INSURANCE		45,483	43,955	51,409	58,148	58,148	6,739
		2400	EMPLOYER COST - VRS GROUP LIFE INS		7,612	7,866	7,999	8,408	8,408	409
		2720	WORKERS COMPENSATION		613	646	615	632	632	17
		3190	OTHER PROFESSIONAL SERVICES		298	2,171	-	-	-	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		9,161	10,467	9,100	9,100	9,100	-
		5210	POSTAGE		926	1,515	1,000	1,200	1,200	200
		5230	TELEPHONE		3,037	2,676	3,286	3,286	3,286	-
		5510	PERSONAL VEHICLE MILEAGE		1,214	-	1,000	1,000	1,000	-
		5530	TRAVEL - SUSTENANCE & LODGING		7,811	(378)	6,500	6,500	6,500	-
		5540	CONVENTION & EDUCATION		1,578	(1,200)	2,050	2,050	2,050	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		3,805	3,805	3,485	3,485	3,485	-
		6001	OFFICE SUPPLIES		4,209	7,453	3,500	3,500	3,500	-
		6012	BOOKS & SUBSCRIPTIONS		982	1,540	1,000	1,000	1,000	-
COMMONWEALTH'S ATTORNEY TOTAL				8	789,880	803,417	819,295	862,561	862,561	43,266
22200	LOCALLY FUNDED COMWLTH ATTY	1136	COMP - ASST COMMONWEALTH ATTY	1	68,261	67,373	69,616	73,096	73,096	3,480
		2100	EMPLOYER COST - FICA		4,202	4,150	5,326	5,592	5,592	266
		2210	EMPLOYER COST - VRS		6,942	7,879	7,944	8,341	8,341	397
		2310	EMPLOYER COST - HEALTH INSURANCE		12,111	12,111	12,111	-	-	(12,111)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		894	925	933	980	980	47
		2720	WORKERS COMPENSATION		70	65	70	74	74	4
		5530	TRAVEL - SUSTENANCE & LODGING		2,753	-	2,430	2,430	2,430	-
		6014	OTHER OPERATING SUPPLIES		1,252	2,521	1,150	1,150	1,150	-
LOCALLY FUNDED COMWLTH ATTY TOTAL				1	96,486	95,024	99,580	91,663	91,663	(7,917)
JUDICIAL ADMINISTRATION TOTAL					1,787,938	1,842,430	1,895,102	1,978,018	1,963,018	67,916

PUBLIC SAFETY AND LAW ENFORCEMENT ADMINISTRATION

(31200-35500)



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

Public Safety and Law Enforcement

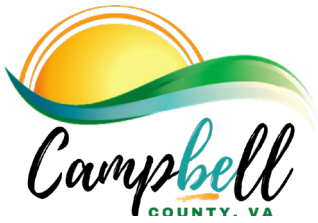
Dept	Office/Function	Responsible for:
31200	Sheriff's Department	A Constitutional Office providing law enforcement service throughout Campbell County dedicated to protecting the life and property of County residents and to safeguarding each citizen's constitutional rights. Responsible for law enforcement, courtroom security, enforcement of county ordinances, and service of civil process and criminal warrants; provides School Resource Officers in each of the County's high and middle schools.
31210	Sheriff's Off-Duty Deputies	Expenses anticipated for deputy support during off-duty hours. These costs are paid by third parties and there is a corresponding revenue account to fund these expenses.
31220	Sheriff's Dept/County	In addition to State Compensation Board funded staffing, the County fully funds certain positions with local expenses which are reflected in this department.
31400	E-911 System	Funding for the County's E-911 system.
31810	School Resource Office	Partnership between the Campbell County Sheriff's Office and the Campbell County Public Schools to maintain safe learning environments for local youth; identifies/prevents criminal activity through counseling and referral of delinquent behavior; promotes positive relationships between students and law enforcement officers. The School Division reimburses the County for certain expenses related to these positions.
32200-9	Volunteer Fire Company	Funding required in support of all County volunteer fire companies such as insurance, equipment repair, etc.
32300-6	Volunteer Amb/Rescue Squad	Funding required in support of all County volunteer rescue squads such as insurance, fuel etc.
32400	Forestry Service	Assists private landowners in the protection and management of their forest resources.
32500	EMS Services	Provides career Emergency Medical responders and coordinates and supports career medical emergency response in cooperation with volunteer rescue squads; provides training, logistical support, and coordination of EMS revenue recovery.
33200	Local Corrections	The County is a member of the Blue Ridge Regional Jail Authority. Costs for inmate housing are budgeted in this department.
33300	Probation Office	The County provides nominal office expense support in partnership with the state funded probation office.



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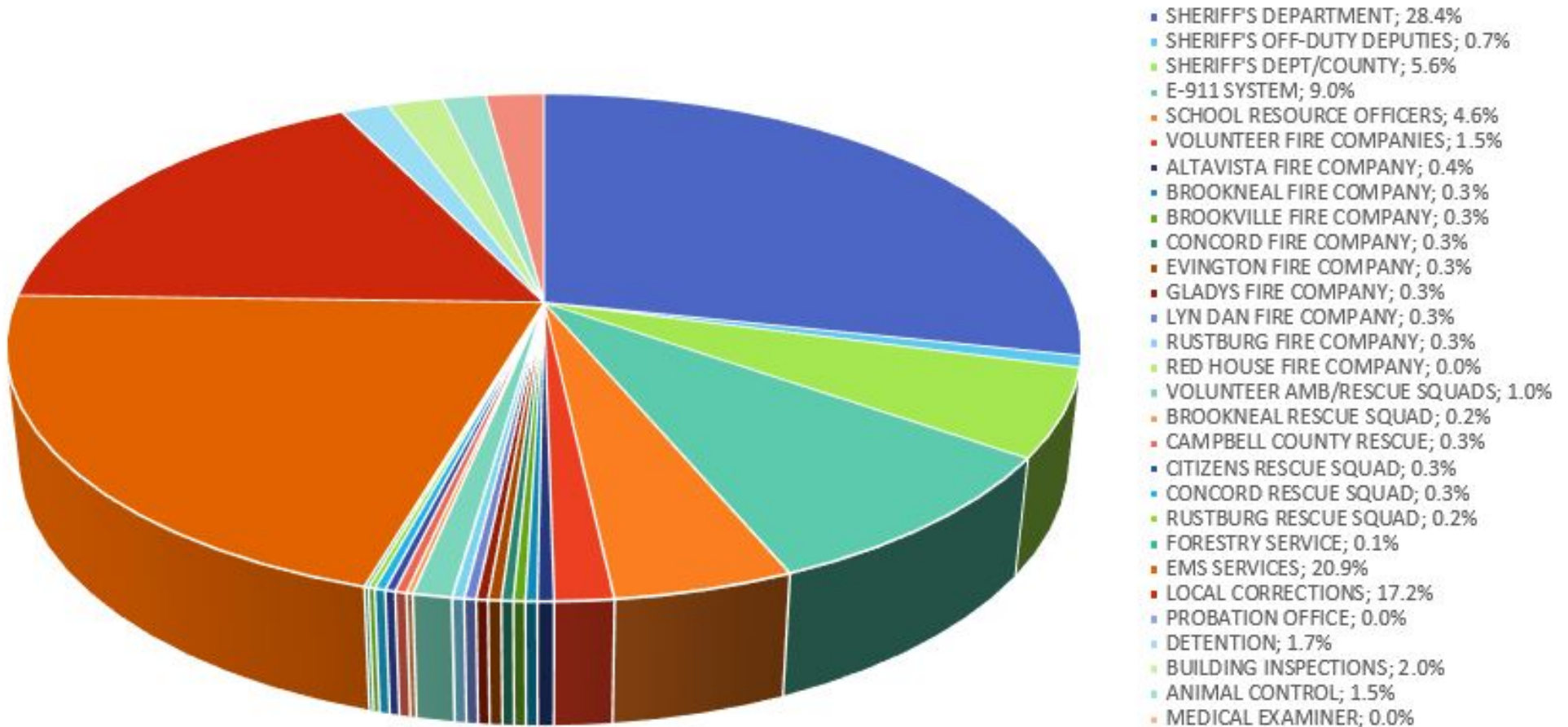
33400	Detention	Funds budgeted here are for expenses related to juvenile detention. The County has a contract with the Lynchburg Juvenile Detention facility to house County youth.
34500	Building Inspections	Provides construction inspections in accordance with state building code.
35100	Animal Control	Enforces all state and county laws regarding all domestic animals.
35300	Medical Examiner	Allocations to fund medical examiner services.
35500	Public Safety	This department reflects administrative costs associated with the oversight and management of the County's Fire and Rescue services.

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



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Public Safety & Law Enforcement *Percent of Expenditures by Function*



Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
31200	SHERIFF'S DEPARTMENT	1114	COMP - SHERIFF	1	116,299	108,971	106,535	121,259	121,259	14,724
		1130	COMP - DEPUTIES	44	2,282,490	2,509,665	2,384,176	2,497,306	2,497,306	113,130
		1140	COMP - COMMUNICATION OFFICERS	5	221,126	240,929	226,205	237,515	237,515	11,310
		1158	COMP - ADMIN ASSISTANT	1	59,737	66,613	65,000	69,000	69,000	4,000
		1160	COMP - INFO SYSTEMS SPECIALIST	1	45,622	51,494	48,822	51,263	51,263	2,441
		1200	COMP - OVERTIME		62,207	40,400	45,000	64,000	50,000	5,000
		1300	COMP - P/T HELP		134,746	193,961	217,000	217,000	217,000	-
		2100	EMPLOYER COST - FICA		208,930	228,364	236,595	249,187	249,187	12,592
		2210	EMPLOYER COST - VRS		269,817	312,868	322,988	339,601	339,601	16,613
		2230	RETIREE HEALTH INSURANCE		111,877	123,503	123,406	141,875	141,875	18,469
		2310	EMPLOYER COST - HEALTH INSURANCE		381,966	430,421	451,672	406,515	406,515	(45,157)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		34,755	36,743	37,932	39,883	39,883	1,951
		2720	WORKERS COMPENSATION		41,274	62,328	70,535	74,841	74,841	4,306
		2730	COVID-19 EXPENDITURES		8,424	253,717	-	-	-	-
		2740	COVID-19 CESF EXPENDITURES		-	24,149	-	-	-	-
		2810	CLOTHING ALLOWANCES		9,450	9,000	9,900	9,900	9,900	-
		2820	EMPLOYEE TUITION ASSISTANCE		-	1,765	-	5,945	-	-
		2850	EMPLOYEE MEDICAL EXPENSES		1,770	700	2,000	2,000	2,000	-
		3310	MAINT/REPAIR - BUILDINGS		2,482	-	-	-	-	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		1,000	950	1,000	1,000	1,000	-
		3313	MAINT/REPAIR - EDP EQUIPMENT		8,380	14,724	21,167	5,500	6,480	(14,687)
		3314	MAINT/REPAIR - COMMUNICATIONS EQUIP		31,070	27,398	27,700	31,000	31,000	3,300
		3315	MAINT/REPAIR - VEHICLES		54,323	46,055	50,000	50,000	52,400	2,400
		3600	ADVERTISING		540	728	1,000	1,000	1,000	-
		3860	SPECIAL INVESTIGATION FEE		35,487	34,573	40,000	35,000	35,000	(5,000)
		5110	ELECTRICAL SERVICE		11,753	13,037	11,000	13,000	13,000	2,000
		5210	POSTAGE		3,695	3,493	3,500	3,500	3,500	-
		5230	TELEPHONE		46,883	49,717	53,000	52,000	55,116	2,116
		5305	MOTOR VEHICLE INSURANCE		29,494	29,494	32,883	33,000	34,216	1,333
		5530	TRAVEL - SUSTENANCE & LODGING		4,293	11,493	8,000	8,000	8,000	-
		5540	CONVENTION & EDUCATION		50,609	62,697	60,000	68,000	70,820	10,820
		5560	ACCREDITATION COSTS		211	2,799	500	500	500	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		7,332	11,167	19,310	19,000	19,360	50
		5860	MISC ADMINISTRATIVE EXPENSES		1,519	4,474	2,500	2,500	2,500	-
		6001	OFFICE SUPPLIES		7,795	8,140	7,500	7,500	7,500	-
		6003	ANIMAL CARE SUPPLIES		11,917	7,677	16,980	16,980	16,980	-
		6008	GAS, OIL, GREASE		119,746	117,535	172,000	172,000	179,560	7,560
		6009	TIRES, TUBES, PARTS		2,815	21,572	16,000	22,000	22,160	6,160
		6010	POLICE SUPPLIES		56,677	71,801	97,000	72,000	74,640	(22,360)
		6011	UNIFORMS, WEARING APPAREL		28,824	34,454	24,000	35,000	36,500	12,500
		6012	BOOKS & SUBSCRIPTIONS		1,561	1,804	1,800	1,800	1,800	-
		6014	OTHER OPERATING SUPPLIES		35	72	100	100	100	-

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		6017	PROJECT LIFESAVER SUPPLIES		2,592	-	-	-	-	-
		6023	CRIME WATCH PREVENTION		800	4,039	2,000	2,000	2,000	-
		6026	CENTRAL VA TASK FORCE EQUIPMENT		11,946	3,108	-	-	-	-
		6027	E-SUMMONS EQUIPMENT		3,945	-	6,000	6,000	6,000	-
		6032	J SAUNDERS MEMORIAL		1,538	537	-	-	-	-
		8102	FURNITURE & FIXTURES		5,422	2,958	3,000	3,000	3,000	-
		8103	COMMUNICATIONS EQUIPMENT		13,000	3,750	11,000	11,000	13,000	2,000
	SHERIFF'S DEPARTMENT TOTAL			52	4,548,174	5,285,839	5,036,706	5,199,470	5,204,277	167,571
31210	SHERIFF'S OFF-DUTY DEPUTIES	1130	COMP - OFF-DUTY DEPUTIES		109,495	73,911	155,000	120,000	120,000	(35,000)
		2100	EMPLOYER COST - FICA		8,376	5,654	11,858	9,180	9,180	(2,678)
		2720	WORKERS COMPENSATION		2,594	1,801	3,953	3,636	3,636	(317)
	SHERIFF'S OFF-DUTY DEPUTIES TOTAL				120,465	81,366	170,811	132,816	132,816	(37,995)
31220	SHERIFF'S DEPT/COUNTY	1130	COMP - DEPUTIES	12	397,771	357,732	334,649	360,526	519,438	184,789
		1131	COMP - ICAC TASK FORCE	1	-	37,473	50,650	53,183	53,183	2,533
		1160	COMP - INFO SYSTEMS SPECIALIST	3	101,928	126,930	126,322	133,375	133,375	7,053
		1200	COMP - OVERTIME		6,304	13,161	5,000	10,000	10,000	5,000
		1300	COMP - P/T HELP		-	30,808	36,608	36,608	36,608	-
		2100	EMPLOYER COST - FICA		36,282	41,411	42,323	45,418	57,575	15,252
		2210	EMPLOYER COST - VRS		48,753	55,085	58,376	62,423	80,555	22,179
		2310	EMPLOYER COST - HEALTH INSURANCE		87,279	78,883	72,811	81,149	108,102	35,291
		2400	EMPLOYER COST - VRS GROUP LIFE INS		6,280	6,469	6,856	7,331	9,461	2,605
		2720	WORKERS COMPENSATION		9,749	10,029	11,013	11,951	16,035	5,022
	SHERIFF'S DEPT/COUNTY TOTAL			16	694,348	757,982	744,608	801,964	1,024,332	279,724

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
31400	E-911 SYSTEM	1117	COMP - DEPUTY DIRECTOR	1	56,646	61,427	58,000	64,252	64,252	6,252
		1140	COMP - COMMUNICATION OFFICERS	16	495,777	556,818	536,019	547,685	547,685	11,666
		1160	COMP - INFO SYSTEMS SPECIALIST	1	43,590	47,348	44,913	47,158	47,158	2,245
		1200	COMP - OVERTIME		31,881	32,528	20,000	35,000	35,000	15,000
		1300	COMP - P/T HELP		14,398	18,275	7,000	23,000	23,000	16,000
		2100	EMPLOYER COST - FICA		45,743	51,438	50,944	54,858	54,858	3,914
		2210	EMPLOYER COST - VRS		59,777	68,969	72,902	75,203	75,203	2,301
		2310	EMPLOYER COST - HEALTH INSURANCE		125,063	125,281	124,807	120,501	120,501	(4,306)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		7,726	8,100	8,562	8,832	8,832	270
		2720	WORKERS COMPENSATION		692	705	666	646	646	(20)
		3190	OTHER PROFESSIONAL SERVICES		720	585	600	700	700	100
		3310	MAINT/REPAIR - BUILDINGS		3,439	11,824	13,000	13,000	8,000	(5,000)
		3314	MAINT/REPAIR - COMMUNICATIONS EQUIP		29,049	40,074	38,875	38,875	38,875	-
		3323	MAINT CONTRACT - EDP EQUIPMENT		14,900	16,150	16,713	16,713	16,713	-
		3324	MAINT CONTRACTS-COMMUNIC EQUIPMENT		1,334	7,124	269,360	269,360	269,360	-
		3600	ADVERTISING		73	-	300	300	300	-
		5110	ELECTRICAL SERVICE		22,437	25,210	23,000	26,000	26,000	3,000
		5130	WATER & SEWER SERVICE		1,612	1,285	1,200	1,300	1,300	100
		5210	POSTAGE		229	193	200	200	200	-
		5230	TELEPHONE		7,872	8,260	5,452	8,452	8,452	3,000
		5240	ELECTRONIC NETWORK CHARGE		73,381	54,473	80,000	65,000	65,000	(15,000)
		5430	LEASE AGREEMENT - TOWER SITES		75,681	73,860	85,855	134,871	134,871	49,016
		5510	PERSONAL VEHICLE MILEAGE		-	-	200	200	200	-
		5540	CONVENTION & EDUCATION		6,887	8,801	9,290	10,910	10,910	1,620
		5810	DUES & ASSOCIATION MEMBERSHIPS		877	1,109	1,262	1,832	1,832	570
		5840	EMD TRAINING MATERIALS/SUPPLIES		3,269	3,857	3,500	79,500	79,500	76,000
		5860	MISC ADMINISTRATIVE EXPENSES		79	220	250	250	250	-
		6001	OFFICE SUPPLIES		2,341	2,291	2,500	2,500	2,500	-
		6007	FUEL - CELL TOWER SITES		180	633	900	900	900	-
		6011	UNIFORMS, WEARING APPAREL		1,102	2,897	4,300	4,300	4,300	-
		6012	BOOKS & SUBSCRIPTIONS		373	347	475	475	475	-
		8102	FURNITURE & FIXTURES		1,002	1,061	1,200	1,200	1,200	-
		8109	OTHER EQUIPMENT		31	472	500	500	500	-
		9010	E911 PHONE REPLACEMENT			140,727	-	-	-	-
	E-911 SYSTEM TOTAL			18	1,128,160	1,372,340	1,482,745	1,654,473	1,649,473	166,728

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
31630	DMV 402 GRANT	1200	COMP - OVERTIME		6,244	8,764	-	-	-	-
		2100	EMPLOYER COST - FICA		568	670	-	-	-	-
		2720	WORKERS COMPENSATION		178	210	-	-	-	-
		6010	POLICE SUPPLIES		-	3,700	-	-	-	-
	DMV 402 GRANT TOTAL				6,990	13,345	-	-	-	-
31640	DMV SELECT ENFORCEMENT GRANT	1200	COMP - OVERTIME		8,315	5,954	-	-	-	-
		2100	EMPLOYER COST - FICA		636	455	-	-	-	-
		2720	WORKERS COMPENSATION		200	153	-	-	-	-
	DMV SELECT ENFORCEMENT GRANT TOTAL				9,151	6,563	-	-	-	-
31641	DMV SELECT ENFORCEMENT GRANT	1200	COMP - OVERTIME		13,336	6,303	-	-	-	-
		2100	EMPLOYER COST - FICA		1,020	483	-	-	-	-
		2720	WORKERS COMPENSATION		317	162	-	-	-	-
		6010	POLICE SUPPLIES		400	-	-	-	-	-
	DMV SELECT ENFORCEMENT GRANT TOTAL				15,073	6,949	-	-	-	-
31642	DMV SELECT ENFORCEMENT GRANT	1200	COMP - OVERTIME		3,886	3,628	-	-	-	-
		2100	EMPLOYER COST - FICA		297	278	-	-	-	-
		2720	WORKERS COMPENSATION		93	93	-	-	-	-
	DMV SELECT ENFORCEMENT GRANT TOTAL				4,276	3,999	-	-	-	-
31730	DMV 402 GRANT-SELECT ENF	1200	COMP - OVERTIME		3,612	4,757	-	-	-	-
		2100	EMPLOYER COST - FICA		284	364	-	-	-	-
		2720	WORKERS COMPENSATION		89	114	-	-	-	-
	DMV 402 GRANT-SELECT ENF TOTAL				3,985	5,235	-	-	-	-
31735	DMV SAFETY 402 SELECT ENFORCE	1200	COMP - OVERTIME		6,269	12,207	-	-	-	-
		2100	EMPLOYER COST - FICA		679	934	-	-	-	-
		2720	WORKERS COMPENSATION		209	289	-	-	-	-
		6010	POLICE SUPPLIES		-	1,340	-	-	-	-
	DMV SAFETY 402 SELECT ENFORCE TOTAL				7,157	14,770	-	-	-	-
31740	SPECIAL SHERIFF GRANT	8118	LAW ENFORCEMENT EQUIPMENT		2,317	-	-	-	-	-
	SPECIAL SHERIFF GRANT TOTAL				2,317	-	-	-	-	-
31745	VIOLENCE AGAINST WOMEN	1300	COMP - P/T HELP		25,577	30,330	-	-	-	-
		2100	EMPLOYER COST - FICA		1,928	2,320	-	-	-	-
		2720	WORKERS COMPENSATION		614	746	-	-	-	-
	VIOLENCE AGAINST WOMEN TOTAL				28,119	33,396	-	-	-	-
31797	BULLETPROOF VEST PARTN	8118	LAW ENFORCEMENT EQUIPMENT		3,947	4,999	-	-	-	-
	BULLETPROOF VEST PARTN TOTAL				3,947	4,999	-	-	-	-

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
31810	SCHOOL RESOURCE OFFICERS	1130	COMP - DEPUTIES SCHOOL FUNDED	13	518,265	561,731	546,398	574,618	574,618	28,220
		1131	COMP - DEPUTIES COUNTY FUNDED	1	58,310	43,620	40,573	43,127	43,127	2,554
		1200	COMP - OVERTIME		11,013	1,989	6,000	6,000	6,000	-
		2100	EMPLOYER COST - FICA		42,315	44,718	45,363	47,717	47,717	2,354
		2210	EMPLOYER COST - VRS		57,811	62,514	66,974	70,485	70,485	3,511
		2310	EMPLOYER COST - HEALTH INSURANCE		87,640	81,739	78,129	78,129	78,129	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		7,446	7,341	7,866	8,278	8,278	412
		2720	WORKERS COMPENSATION		8,171	12,817	15,121	16,031	16,031	910
	SCHOOL RESOURCE OFFICERS TOTAL			14	790,971	816,470	806,424	844,385	844,385	37,961
32200	VOLUNTEER FIRE COMPANIES	3200	TEMPORARY HELP SERVICES		8,422	1,155	14,100	14,000	14,000	(100)
		3314	MAINT/REPAIR - COMMUNICATIONS EQUIP		20,235	-	20,036	20,036	20,036	-
		3315	MAINT/REPAIR - VEHICLES		7,228	2,628	7,800	8,500	8,500	700
		3329	MAINT CONTRACT - OTHER EQUIPMENT		13,475	11,928	18,427	19,427	19,427	1,000
		5305	MOTOR VEHICLE INSURANCE		57,137	59,474	62,172	62,500	62,500	328
		5309	VOLUNTEER INSURANCE		40,973	40,973	43,021	43,021	43,021	-
		5680	PUBLIC SAFETY TRAINING CERTS		5,000	5,000	5,035	5,035	5,035	-
		5860	MISC ADMINISTRATIVE EXPENSES		1,048	149	1,600	2,000	2,000	400
		6008	GAS, OIL, GREASE		29,743	26,986	25,000	41,000	41,000	16,000
		6013	EDUCATIONAL SUPPLIES		3,007	3,878	5,000	5,820	5,820	820
		6025	FIRE SUPPRESSION FOAM		5,287	3,985	4,000	4,000	4,000	-
		8109	OTHER EQUIPMENT		10,000	3,716	10,000	10,000	10,000	-
		8119	PERSONAL PROTECTIVE EQUIPMENT		38,354	34,455	40,000	40,000	40,000	-
	VOLUNTEER FIRE COMPANIES TOTAL				239,907	194,326	256,191	275,339	275,339	19,148
32201	ALTAVISTA FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		-	2,450	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		6,000	16,000	16,000	16,000	16,000	-
		5650	ANNUAL CONTRIBUTION		41,000	76,000	51,000	56,000	53,250	2,250
		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				51,650	99,100	71,650	79,100	76,350	4,700
32202	BROOKNEAL FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		-	2,450	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		6,000	2,679	6,000	5,000	5,000	(1,000)
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
		6001	OFFICE SUPPLIES		-	-	150	-	-	(150)
		6004	MEDICAL SUPPLIES		-	-	1,000	-	-	(1,000)
		6009	TIRES, TUBES, PARTS		289	-	1,000	-	-	(1,000)
		8201	MEDICAL EQUIPMENT		-	-	2,500	-	-	(2,500)
	BROOKNEAL FIRE COMPANY TOTAL				41,289	75,129	55,650	57,450	54,700	(950)

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
32203	BROOKVILLE FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		-	2,450	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		5,000	5,000	5,000	5,000	5,000	-
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
	BROOKVILLE FIRE COMPANY TOTAL				40,000	77,450	50,000	57,450	54,700	4,700
32204	CONCORD FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		-	2,450	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		5,000	12,490	5,000	5,000	5,000	-
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
	CONCORD FIRE COMPANY TOTAL				40,000	84,940	50,000	57,450	54,700	4,700
32205	EVINGTON FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		2,550	2,350	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		10,599	6,250	6,000	6,000	6,000	-
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
		6001	OFFICE SUPPLIES		150	150	150	150	150	-
		6004	MEDICAL SUPPLIES		949	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		2,444	2,500	2,500	2,500	2,500	-
	EVINGTON FIRE COMPANY TOTAL				52,692	83,250	55,650	63,100	60,350	4,700
32206	GLADYS FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		(2,450)	2,450	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		5,050	5,439	5,000	5,000	5,000	-
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
	GLADYS FIRE COMPANY TOTAL				37,600	77,889	50,000	57,450	54,700	4,700
32207	LYN DAN FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		-	-	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		5,231	12,319	5,000	5,000	5,000	-
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
	LYN DAN FIRE COMPANY TOTAL				40,231	82,319	50,000	57,450	54,700	4,700
32208	RUSTBURG FIRE COMPANY	3120	ACCOUNTING SERVICES - AUDITING		-	2,450	-	2,450	2,450	2,450
		3315	MAINT/REPAIR - VEHICLES		5,000	5,000	5,000	5,000	5,000	-
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
	RUSTBURG FIRE COMPANY TOTAL				40,000	77,450	50,000	57,450	54,700	4,700
32209	RED HOUSE FIRE COMPANY	5650	ANNUAL CONTRIBUTION		1,750	1,750	1,750	1,750	1,750	-
	RED HOUSE FIRE COMPANY TOTAL				1,750	1,750	1,750	1,750	1,750	-

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
32300	VOLUNTEER AMB/RESCUE	3314	MAINT/REPAIR - COMMUNICATIONS EQUIP		18,161	3,907	20,036	20,036	20,036	-
		3315	MAINT/REPAIR - VEHICLES		-	2,770	15,000	15,000	15,000	-
		5305	MOTOR VEHICLE INSURANCE		56,143	59,070	62,172	62,500	62,500	328
		5309	VOLUNTEER INSURANCE		40,973	40,973	43,021	43,021	43,021	-
		5540	CONVENTION & EDUCATION		3,468	250	7,000	7,000	7,000	-
		5681	REGIONAL EMERGENCY MEDICAL		8,434	9,011	8,000	9,011	9,011	1,011
		5860	RECRUITMENT & RETENTION		-	-	250	250	250	-
		6008	GAS, OIL, GREASE		24,847	24,415	25,000	25,000	25,000	-
		6013	EDUCATIONAL SUPPLIES		360	408	550	550	550	-
	VOLUNTEER AMB/RESCUE TOTAL				152,386	140,803	181,029	182,368	182,368	1,339
32302	BROOKNEAL RESCUE SQUAD	3310	MAINT/REPAIR - BUILDINGS		17,276	15,166	35,000	35,000	30,000	(5,000)
	BROOKNEAL RESCUE SQUAD TOTAL				17,276	15,166	35,000	35,000	30,000	(5,000)
32303	CAMPBELL COUNTY RESCUE SQUAD	3120	ACCOUNTING SERVICES - AUDITING		-	-	2,450	-	-	(2,450)
		5650	ANNUAL CONTRIBUTION		41,000	76,000	51,000	56,000	53,250	2,250
	CAMPBELL COUNTY RESCUE SQUAD TOTAL				41,000	76,000	53,450	56,000	53,250	(200)
32304	CITIZENS RESCUE SQUAD	3120	ACCOUNTING SERVICES - AUDITING		-	-	2,450	-	-	(2,450)
		5650	ANNUAL CONTRIBUTION		35,000	70,000	45,000	50,000	47,250	2,250
	CITIZENS RESCUE SQUAD TOTAL				35,000	70,000	47,450	50,000	47,250	(200)
32305	CONCORD RESCUE SQUAD	3120	ACCOUNTING SERVICES - AUDITING		2,450	-	2,450	-	-	(2,450)
		5650	ANNUAL CONTRIBUTION		38,000	73,000	48,000	53,000	50,250	2,250
	CONCORD RESCUE SQUAD TOTAL				40,450	73,000	50,450	53,000	50,250	(200)
32306	RUSTBURG RESCUE SQUAD	3310	MAINT/REPAIR - BUILDINGS		27,153	27,359	30,000	30,000	30,000	-
	RUSTBURG RESCUE SQUAD TOTAL				27,153	27,359	30,000	30,000	30,000	-
32400	FORESTRY SERVICE	5699	FOREST FIRE EXTINCTION		20,329	20,329	20,781	20,329	20,329	(452)
	FORESTRY SERVICE TOTAL				20,329	20,329	20,781	20,329	20,329	(452)

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
32500	EMS SERVICES	1117	COMP - DEPUTY DIRECTOR	1	58,351	63,133	59,706	66,088	66,088	6,382
		1133	COMP - EMT (EMERGENCY MED TECH)	46	1,737,036	1,848,322	1,895,423	2,031,923	2,031,923	136,500
		1200	COMP - OVERTIME		241,819	250,064	200,000	250,000	250,000	50,000
		1300	COMP - P/T HELP		82,100	83,407	75,185	100,000	85,000	9,815
		2100	EMPLOYER COST - FICA		154,045	164,047	170,988	187,273	187,273	16,285
		2210	EMPLOYER COST - VRS		184,291	200,882	223,081	239,383	239,383	16,302
		2310	EMPLOYER COST - HEALTH INSURANCE		273,347	251,574	295,849	307,003	307,003	11,154
		2400	EMPLOYER COST - VRS GROUP LIFE INS		23,740	23,592	26,199	28,114	28,114	1,915
		2720	WORKERS COMPENSATION		79,086	106,201	118,686	123,135	123,135	4,449
		3109	EMS BILLING EXPENDITURES		6,994	8,861	8,000	9,000	9,000	1,000
		3110	EMS BILLING SERVICES		117,320	110,187	85,000	95,625	95,625	10,625
		3112	EMS SOFTWARE SERVICES		12,500	-	12,500	9,500	9,500	(3,000)
		3315	MAINT/REPAIR - VEHICLES		59,587	53,133	60,000	65,000	65,000	5,000
		3319	MAINT/REPAIR - OTHER EQUIPMENT		2,700	1,824	3,040	3,040	3,040	-
		5210	POSTAGE		-	-	100	100	100	-
		5305	MOTOR VEHICLE INSURANCE		6,558	6,009	9,325	8,066	8,066	(1,259)
		5540	CONVENTION & EDUCATION		5,278	5,217	26,700	26,700	26,700	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		100	-	300	300	300	-
		5892	IMMUNIZATIONS		1,861	90	10,400	10,400	10,400	-
		6001	OFFICE SUPPLIES		750	846	750	850	850	100
		6004	MEDICAL SUPPLIES		55,707	68,973	65,000	75,000	75,000	10,000
		6008	GAS, OIL, GREASE		47,363	46,706	42,000	48,000	48,000	6,000
		6009	TIRES, TUBES, PARTS		15,899	22,734	22,900	22,900	22,900	-
		6011	UNIFORMS, WEARING APPAREL		22,656	11,327	20,000	20,000	20,000	-
		6012	BOOKS & SUBSCRIPTIONS		85	-	150	150	150	-
		6014	OTHER OPERATING SUPPLIES		22,095	20,908	47,014	52,525	52,525	5,511
		8119	PERSONAL PROTECTIVE EQUIP		13,211	-	17,304	17,304	17,304	-
		8201	MEDICAL EQUIPMENT		61,503	144,278	80,400	56,416	56,416	(23,984)
	EMS SERVICES TOTAL			47	3,285,982	3,492,314	3,576,000	3,853,795	3,838,795	262,795
33200	LOCAL CORRECTIONS	7010	BLUE RIDGE REGIONAL JAIL		2,800,000	2,900,000	2,920,000	3,165,000	3,165,000	245,000
	LOCAL CORRECTIONS TOTAL				2,800,000	2,900,000	2,920,000	3,165,000	3,165,000	245,000
33300	PROBATION OFFICE	5230	TELEPHONE		3,326	3,294	4,000	4,000	4,000	-
		6001	OFFICE SUPPLIES		145	199	150	150	150	-
		8102	FURNITURE & FIXTURES		524	-	105	1,680	1,680	1,575
	PROBATION OFFICE TOTAL				3,995	3,493	4,255	5,830	5,830	1,575

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
33400	DETENTION	1300	COMP - P/T HELP		19,408	23,071	23,326	23,500	23,500	174
		2100	EMPLOYER COST - FICA		1,585	1,765	1,785	1,798	1,798	13
		2720	WORKERS COMPENSATION		18	21	24	22	22	(2)
		3971	JUVENILE DETENTION CARE		166,735	156,874	200,000	200,000	200,000	-
		3972	OUTREACH DETENTION CARE		36,802	19,834	25,500	27,000	27,000	1,500
		3975	GROUP HOMES		12,705	-	51,495	52,000	52,000	505
		5210	POSTAGE		55	-	100	50	50	(50)
		5230	TELEPHONE		285	264	532	264	264	(268)
		5510	PERSONAL VEHICLE MILEAGE		194	-	600	225	225	(375)
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	200	200	200	-
		5540	CONVENTION & EDUCATION		-	-	20	50	50	30
		5835	REFUNDS TO STATE		19,320	-	-	-	-	-
		6001	OFFICE SUPPLIES		191	76	200	150	150	(50)
		6210	TRUANCY PREVENTION & INTERVENTION		5,535	125	-	-	-	-
	DETENTION TOTAL				262,832	202,029	303,782	305,259	305,259	1,477
34500	BUILDING INSPECTIONS	1143	COMP - BUILDING OFFICIAL	1	49,296	60,556	61,954	65,052	65,052	3,098
		1144	COMP - CODE ENFORCEMENT	2	86,238	86,737	92,205	99,094	99,094	6,889
		1156	COMP - ADMINISTRATIVE AIDE	1	18,730	33,719	33,388	35,628	35,628	2,240
		1157	COMP - OFFICE MANAGER	1	40,207	44,025	43,354	46,205	46,205	2,851
		1300	COMP - P/T HELP		21,349	3,830	26,100	15,000	15,000	(11,100)
		2100	EMPLOYER COST - FICA		16,221	16,979	19,661	19,965	19,965	304
		2210	EMPLOYER COST - VRS		19,837	24,729	26,346	28,066	28,066	1,720
		2310	EMPLOYER COST - HEALTH INSURANCE		15,538	27,882	24,412	24,222	24,222	(190)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		2,555	2,904	3,095	3,297	3,297	202
		2720	WORKERS COMPENSATION		4,580	4,396	5,827	5,359	5,359	(468)
		3315	MAINT/REPAIR - VEHICLES		1,116	1,228	2,250	2,400	2,400	150
		5210	POSTAGE		197	14	216	75	75	(141)
		5230	TELEPHONE		4,232	3,941	4,445	4,140	4,140	(305)
		5305	MOTOR VEHICLE INSURANCE		1,204	1,204	1,240	1,244	1,244	4
		5510	PERSONAL VEHICLE MILEAGE		26	-	110	110	110	-
		5530	TRAVEL - SUSTENANCE & LODGING		90	-	600	500	500	(100)
		5540	CONVENTION & EDUCATION		690	1,385	800	900	900	100
		5810	DUES & ASSOCIATION MEMBERSHIPS		101	115	400	375	375	(25)
		5890	MISC FEES & CHARGES		4,338	4,843	4,200	4,000	4,000	(200)
		6001	OFFICE SUPPLIES		528	431	700	650	650	(50)
		6008	GAS, OIL, GREASE		3,007	2,054	4,500	3,900	3,900	(600)
		6009	TIRES, TUBES, PARTS		10	500	600	600	600	-
		6011	UNIFORMS, WEARING APPAREL		-	173	325	325	325	-
		6012	BOOKS & SUBSCRIPTIONS		353	836	680	1,600	1,600	920
		6014	OTHER OPERATING SUPPLIES		195	106	250	275	275	25
		8102	FURNITURE & FIXTURES		250	120	220	220	220	-
	BUILDING INSPECTIONS TOTAL			5	290,886	322,706	357,878	363,202	363,202	5,324

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
35100	ANIMAL CONTROL	1131	COMP - ANIMAL WARDEN		42,778	12,981	25,000	25,000	25,000	-
		1132	COMP - DEPUTY ANIMAL WARDEN	3	107,499	114,293	111,486	117,060	117,060	5,574
		1183	COMP - ANIMAL CONTROL WORKER	1	-	25,620	25,834	27,284	27,284	1,450
		1300	COMP - P/T HELP		12,232	1,587	-	1,588	1,588	1,588
		2100	EMPLOYER COST - FICA		12,109	11,403	12,429	13,077	13,077	648
		2210	EMPLOYER COST - VRS		14,290	15,279	18,538	19,323	19,323	785
		2310	EMPLOYER COST - HEALTH INSURANCE		20,357	24,146	20,216	26,954	26,954	6,738
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,841	1,795	2,178	2,270	2,270	92
		2720	WORKERS COMPENSATION		2,245	2,089	2,020	2,359	2,359	339
		3110	MEDICAL SERVICES		2,201	330	5,000	5,000	5,000	-
		3310	MAINT/REPAIR - BUILDINGS		7,660	7,256	8,000	8,000	8,000	-
		3315	MAINT/REPAIR - VEHICLES		2,394	2,123	2,500	2,500	2,500	-
		5110	ELECTRICAL SERVICE		2,789	2,599	3,500	3,000	3,000	(500)
		5120	HEATING SERVICE		1,508	1,743	1,500	1,600	1,600	100
		5230	TELEPHONE		1,332	1,244	1,200	1,500	1,500	300
		5305	MOTOR VEHICLE INSURANCE		1,505	1,204	1,240	1,241	1,241	1
		5530	TRAVEL - SUSTENANCE & LODGING		226	-	-	-	-	-
		5540	CONVENTION & EDUCATION		275	1,051	2,250	2,250	2,250	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		140	-	350	350	350	-
		5821	FOWL & LIVESTOCK CLAIMS		-	-	1,000	1,000	1,000	-
		5899	ANIMAL FRIENDLY LICENSE PLATES		-	-	1,435	1,435	1,435	-
		6001	OFFICE SUPPLIES		862	701	800	800	800	-
		6003	ANIMAL CARE SUPPLIES		3,163	3,277	4,000	3,640	3,640	(360)
		6004	MEDICAL SUPPLIES		1,224	2,151	2,500	2,500	2,500	-
		6005	JANITORIAL SUPPLIES		1,044	1,047	1,200	1,200	1,200	-
		6008	GAS, OIL, GREASE		4,183	3,083	9,500	5,000	5,000	(4,500)
		6009	TIRES, TUBES, PARTS		933	1,588	1,700	1,700	1,700	-
		6010	POLICE SUPPLIES		466	700	800	800	800	-
		6011	UNIFORMS, WEARING APPAREL		1,483	1,807	2,500	2,500	2,500	-
		6014	OTHER OPERATING SUPPLIES		5,891	2,927	2,832	3,000	3,000	168
	ANIMAL CONTROL TOTAL			4	252,628	244,022	271,508	283,931	283,931	12,423
35300	MEDICAL EXAMINER	3110	MEDICAL SERVICES		540	960	640	640	640	-
	MEDICAL EXAMINER TOTAL				540	960	640	640	640	-

Dept #	Public Safety	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
35500	PUBLIC SAFETY	1115	COMP - DIRECTOR	1	91,125	94,915	92,479	99,531	99,531	7,052
		1117	COMP - DEPUTY DIRECTOR	1	54,558	58,348	55,913	60,598	60,598	4,685
		1138	COMP - ASSISTANT FIRE MARSHAL	1	4,887	19,342	23,000	23,000	23,000	-
		1156	COMP - ADMINISTRATIVE AIDE	1	-	-	-	25,021	25,021	25,021
		1157	COMP - OFFICE MANAGER	1	41,350	45,140	42,705	44,840	44,840	2,135
		1300	COMP - P/T HELP		-	668	-	-	-	-
		2100	EMPLOYER COST - FICA		14,058	15,935	18,138	19,354	19,354	1,216
		2210	EMPLOYER COST - VRS		19,021	21,611	24,429	28,867	28,867	4,438
		2230	RETIREE HEALTH INSURANCE		6,549	6,549	6,549	6,549	6,549	-
		2310	EMPLOYER COST - HEALTH INSURANCE		23,767	23,767	23,767	30,506	30,506	6,739
		2400	EMPLOYER COST - VRS GROUP LIFE INS		2,450	2,538	2,869	3,391	3,391	522
		2720	WORKERS COMPENSATION		4,480	5,069	6,244	5,466	5,466	(778)
		2730	COVID-19 EXPENDITURES		9,797	4,116	-	-	-	-
		2740	COVID-19 FEMA EXPENDITURES		-	69,037	-	-	-	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		825	-	775	875	875	100
		3315	MAINT/REPAIR - VEHICLES		1,238	1,377	2,000	1,500	1,500	(500)
		5230	TELEPHONE		8,968	10,343	10,884	10,524	10,524	(360)
		5305	MOTOR VEHICLE INSURANCE		1,318	1,318	1,468	1,363	1,363	(105)
		5410	LEASE/RENT - EQUIPMENT		1,771	2,416	2,220	2,500	2,500	280
		5540	CONVENTION & EDUCATION		2,209	1,161	3,000	3,000	3,000	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		465	495	750	750	750	-
		5870	HAZARD MITIGATION PLAN		-	2,500	-	-	-	-
		5895	EMERGENCY MANGT PERF GRANT		26,581	2,028	-	-	-	-
		6001	OFFICE SUPPLIES		1,019	751	750	750	750	-
		6002	FOOD SUPPLIES		497	525	1,000	750	750	(250)
		6008	GAS, OIL, GREASE		4,035	4,327	3,500	4,500	4,500	1,000
		6009	TIRES, TUBES, PARTS		-	-	1,000	1,000	1,000	-
		6010	POLICE SUPPLIES		753	453	500	750	750	250
		6011	UNIFORMS, WEARING APPAREL		1,268	519	1,500	1,000	1,000	(500)
		6012	BOOKS & SUBSCRIPTIONS		1,892	2,533	3,050	3,050	3,050	-
		6013	EDUCATIONAL SUPPLIES		-	304	500	500	500	-
		6014	OTHER OPERATING SUPPLIES		190	414	17,950	500	500	(17,450)
		8102	FURNITURE & FIXTURES		500	500	500	500	500	-
		8109	OTHER EQUIPMENT		41	-	100	100	100	-
	PUBLIC SAFETY TOTAL			5	325,611	399,000	347,540	381,035	381,035	33,495
	PUBLIC SAFETY TOTAL			161	15,504,319	17,244,034	17,131,948	18,182,486	18,354,411	1,222,463

PUBLIC WORKS ADMINISTRATION

(41200-44100)

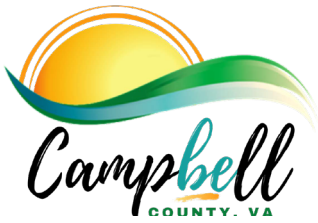


Campbell County, VA
PO Box 100 | 47 Courthouse Lane
Rustburg, VA 24588
(434) 332-9525
administration@campbellcountyva.gov

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

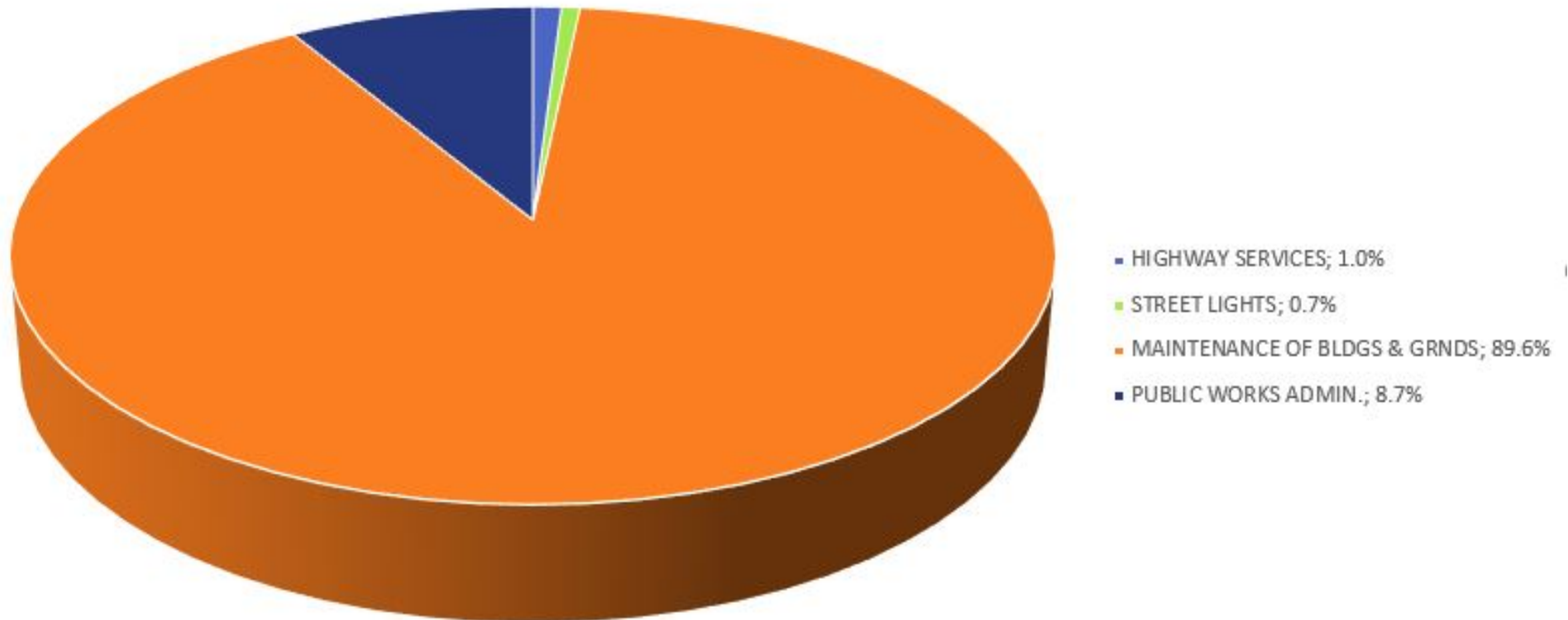
Public Works

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



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Public Works
Percent of Expenditures by Function



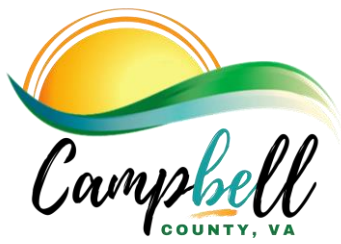
Dept #	Public Works	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
41200	HIGHWAY SERVICES	8109	OTHER EQUIPMENT		7,022	29,286	20,000	22,000	20,000	-
	HIGHWAY SERVICES TOTAL				7,022	29,286	20,000	22,000	20,000	-
41320	STREET LIGHTS	5111	ELECTRICAL SERVICE - COURTHOUSE		11,574	10,960	13,000	14,000	13,000	-
	STREET LIGHTS TOTAL				11,574	10,960	13,000	14,000	13,000	-
43400	MAINTENANCE OF BLDGS & GRNDS	1117	COMP - DEPUTY DIRECTOR	1	48,361	50,362	49,426	51,898	51,898	2,472
		1183	COMP - MAINTENANCE EMPLOYEES	18	466,078	481,601	489,476	542,944	542,944	53,468
		1200	COMP - OVERTIME		513	329	500	500	500	-
		1300	COMP - P/T HELP		30,292	41,760	45,000	56,500	56,500	11,500
		1383	COMP - PARK MAINTENANCE	1	-	-	-	25,021	25,021	25,021
		2100	EMPLOYER COST - FICA		38,434	41,616	43,942	51,780	51,780	7,838
		2210	EMPLOYER COST - VRS		52,314	59,919	61,489	67,872	67,872	6,383
		2310	EMPLOYER COST - HEALTH INSURANCE		152,826	151,704	152,827	165,128	165,128	12,301
		2400	EMPLOYER COST - VRS GROUP LIFE INS		6,739	7,037	7,222	7,971	7,971	749
		2720	WORKERS COMPENSATION		5,255	9,780	10,627	13,557	13,557	2,930
		2730	COVID-19 EXPENDITURES		24,373	155,941	-	-	-	-
		3306	GROUNDS EXTERIOR MAINT		-	1,478	6,000	10,000	7,500	1,500
		3307	COMPLEX SECURITY UPGRADES		-	-	6,000	6,000	6,000	-
		3308	LIGHTING UPGRADES		7,908	7,707	6,000	10,000	7,500	1,500
		3309	STORM WATER FACILITY MAINT		-	-	1,000	1,000	1,000	-
		3310	MAINT/REPAIR - BUILDINGS		84,559	82,014	82,000	88,000	105,000	23,000
		3311	MAINT/REPAIR - MAINTENANCE		2,390	1,832	20,000	20,000	-	(20,000)
		3315	MAINT/REPAIR - VEHICLES		-	-	2,000	5,000	3,500	1,500
		3319	MAINT/REPAIR - OTHER EQUIPMENT		-	-	5,400	5,400	5,400	-
		3326	MAINT CONT - FIRE-SECURITY ALM SYST		2,281	2,103	5,000	5,000	5,000	-
		3327	MAINT CONTRACT - BALL FIELD MOWING		58,837	55,452	65,000	78,100	75,000	10,000
		3328	MAINT CONTRACT - BUILDING		7,381	6,788	8,400	8,400	8,400	-
		3329	MAINT CONTRACT - OTHER EQUIPMENT		569	5,766	6,090	21,000	6,090	-
		3340	MAINT CONTRACT - WASTE DISPOSAL		11,587	12,393	9,600	11,000	11,000	1,400
		3344	MAINT/REPAIR - PREVENTIVE		5,943	16,536	7,500	8,000	-	(7,500)
		3345	MAINT/REPAIR - HVAC REPAIRS		66,511	117,305	85,000	90,000	95,000	10,000
		3348	MAINT/REPAIR - PAINTING & FLOORS		5,038	5,343	6,500	10,000	10,000	3,500
		3349	MAINT/REPAIR - ANIMAL SHELTER		-	-	1,875	2,000	1,875	-
		3360	HVAC SOFTWARE		-	-	30,000	30,000	30,000	-
		3361	WORK ORDER SOFTWARE		-	9,233	9,500	10,500	10,500	1,000
		5110	ELECTRICAL SERVICE		263,709	266,373	280,000	280,000	280,000	-
		5120	HEATING SERVICE		5,942	7,316	9,500	11,000	10,000	500
		5130	WATER & SEWER SERVICE		13,138	14,616	16,500	16,500	16,500	-
		5140	ELECTRICAL CONSULTING FEE		-	1,653	1,653	1,700	1,700	47

Dept #	Public Works	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		5230	TELEPHONE		11,088	12,721	9,200	10,300	10,300	1,100
		5305	MOTOR VEHICLE INSURANCE		2,107	2,408	2,900	2,900	2,900	-
		5311	MULTI-PERIL INSURANCE		49,517	50,369	50,500	-	-	(50,500)
		5410	LEASE/RENT - EQUIPMENT		735	490	2,000	6,000	6,000	4,000
		5530	TRAVEL - SUSTENANCE & LODGING		35	-	-	-	-	-
		5540	CONVENTION & EDUCATION		-	-	1,000	1,000	1,000	-
		5840	SNOW REMOVAL		643	3,759	2,000	2,000	2,000	-
		6001	OFFICE SUPPLIES		500	290	600	600	600	-
		6005	JANITORIAL SUPPLIES		36,655	42,226	45,000	48,000	48,000	3,000
		6008	GAS, OIL, GREASE		7,159	6,385	8,000	10,000	10,000	2,000
		6009	TIRES, TUBES, PARTS		6,748	13,043	6,000	7,000	7,000	1,000
		6011	UNIFORMS, WEARING APPAREL		7,899	4,355	6,100	6,100	6,100	-
		8101	MACHINERY & EQUIPMENT		4,093	1,545	2,000	2,000	2,000	-
		8114	TOOLS		2,920	3,083	2,000	3,000	3,000	1,000
MAINTENANCE OF BLDGS & GRNDS TOTAL				20	1,491,075	1,754,630	1,668,327	1,810,671	1,779,036	110,709

Dept #	Public Works	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
44100	PUBLIC WORKS ADMIN	1115	COMP - DIRECTOR	1	120,730	122,113	122,204	74,001	74,001	(48,203)
		1121	COMP - ASSISTANT DIRECTOR		55,076	-	56,000	-	-	(56,000)
		1158	COMP - ADMIN ASSISTANT	1	44,712	46,152	45,867	48,160	48,160	2,293
		1300	COMP - P/T		-	7,530	-	-	-	-
		1714	COMP - SUPPLEMENT I/DF COMP		13,698	13,855	13,579	-	-	(13,579)
		2100	EMPLOYER COST - FICA		17,108	13,952	18,181	9,346	9,346	(8,835)
		2210	EMPLOYER COST - VRS		23,799	20,597	27,116	13,939	13,939	(13,177)
		2310	EMPLOYER COST - HEALTH INSURANCE		20,025	13,287	19,836	18,850	18,850	(986)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		3,066	2,419	3,185	1,637	1,637	(1,548)
		2720	WORKERS COMPENSATION		211	167	238	115	115	(123)
		2820	EMPLOYEE TUITION ASSISTANCE		3,548	-	-	-	-	-
		3315	MAINT/REPAIR - VEHICLES		325	-	300	-	-	(300)
		5230	TELEPHONE		2,104	1,526	2,232	1,440	1,440	(792)
		5305	MOTOR VEHICLE INSURANCE		602	602	620	-	-	(620)
		5530	TRAVEL - SUSTENANCE & LODGING		981	-	1,200	1,200	1,200	-
		5540	CONVENTION & EDUCATION		1,022	-	2,800	2,800	2,800	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		255	50	400	400	400	-
		6001	OFFICE SUPPLIES		50	-	100	-	-	(100)
		6008	GAS, OIL, GREASE		651	1,709	1,000	-	-	(1,000)
		8102	FURNITURE & FIXTURES		154	-	500	500	500	-
	PUBLIC WORKS ADMIN TOTAL			2	308,118	243,959	315,358	172,388	172,388	(142,970)
	PUBLIC WORKS TOTAL			22	1,817,789	2,038,835	2,016,685	2,019,059	1,984,424	(32,261)

HEALTH AND WELFARE ADMINISTRATION

(51200-53900)

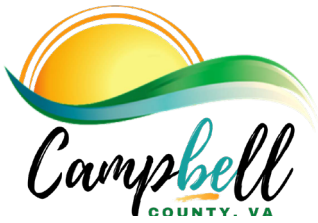


Campbell County, VA
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administration@campbellcountyva.gov

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

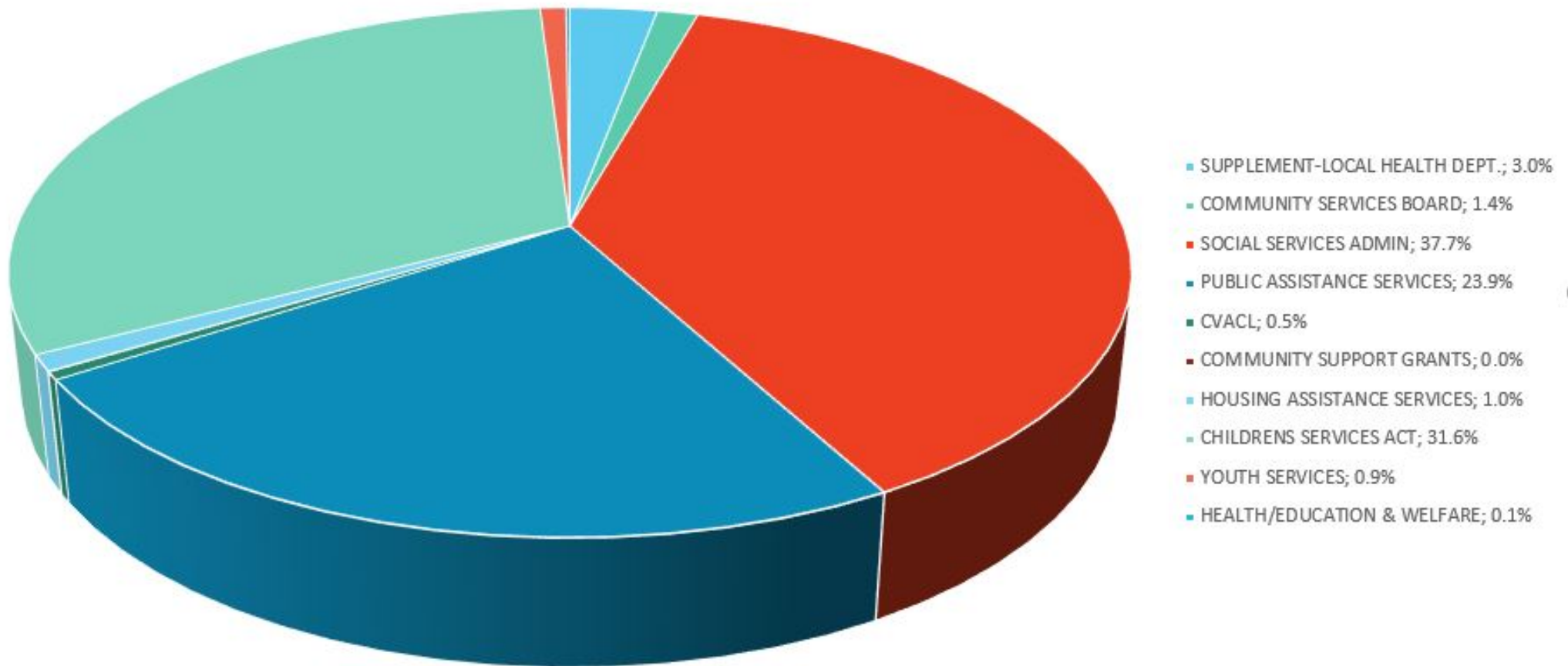
Health and Welfare

Dept	Office/Function	Responsible for:
51200	Supplemental Support to Local Health Department	Reflects the County's mandated expenses associated with services provided by the Health Department.
52500	Community Services Board	Reflects local share of expenses to fund Horizon Behavioral services, the state's regional service provider for behavioral health (mental health, substance abuse etc.).
53100	Social Services Administration	The Department of Social Services (DSS) provides social work services, financial services, and volunteer opportunities administered according to state and federal regulations.
53110	Other Welfare Services	Various support services provided locally to meet residents' and families' needs.
53210	Public Assistance	Reflects costs incurred for assistance programs provided through the Department of Social Services. These programs are funded in large part with state and federal funds.
53230	Central Virginia Alliance for Community Living (CVACL)	The Central Virginia Alliance for Community Living, Inc. (formerly, the Central Virginia Area Agency on Aging) serves individuals age 60 as well as those 18 or over living with a disability in the counties of Amherst, Appomattox, Bedford and Campbell and the City of Lynchburg.
53235	Volunteer Program	This program, known as Retired Senior Volunteer Program (RSVP), applies federal grant funds toward placing volunteers at various sites throughout the region to provide volunteer support.
53500	Community Support Grants	Grant programs administered by the Department of Social Services addresses domestic violence needs in the community.
53700	Housing Assistance Services	This program, administered by the Department of Social Services, provides Housing Choice Voucher rental assistance and other housing support assistance to income-eligible recipients.
53800	Children's Services Act (CSA)	The Children's Services Act mandates services for eligible populations of children and families at-risk. These services are funded with state, federal and local dollars and are administered locally.
53810	Youth Services	Responsible for the administration of services mandated under the Children's Services Act. The department also oversees the administration of the County's Virginia Juvenile Community Crime Control Act (VJCCCA) grant which provides sentencing alternatives to detention for juveniles before the court.
53900	Health, Education, and Welfare	Reflects the County's required contribution to the local community college system, as well as support for the Court Appointed Special Advocates (CASA) program and legal aid.



Campbell County, VA
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Health & Welfare
Percent of Expenditures by Function



Dept #	Health & Welfare	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
51200	SUPPLEMENT-LOCAL HEALTH	5610	PAYMENTS TO LOCAL HEALTH DEPT		409,181	409,181	409,181	409,181	409,181	-
	SUPPLEMENT-LOCAL HEALTH TOTAL				409,181	409,181	409,181	409,181	409,181	-
52500	COMMUNITY SERVICES BOARD	5620	HORIZON BEHAVIORAL HEALTH		182,485	189,401	189,401	191,401	191,401	2,000
	COMMUNITY SERVICES BOARD TOTAL				182,485	189,401	189,401	191,401	191,401	2,000
53100	SOCIAL SERVICES ADMIN	1111	COMP - BOARD MEMBERS		11,250	12,150	12,600	12,600	12,600	-
		1115	COMP - DIRECTOR	1	96,662	100,602	98,017	102,917	102,917	4,900
		1134	COMP - SOCIAL SERVICES PESONNEL	80	2,794,806	3,014,914	3,189,163	3,256,323	3,256,323	67,160
		1200	COMP - OVERTIME		-	3,750	-	-	-	-
		1234	COMP - CPS ON CALL		13,336	20,382	20,213	20,213	20,213	-
		1300	COMP - P/T HELP		-	795	-	-	-	-
		2100	EMPLOYER COST - FICA		212,934	231,613	251,905	259,493	259,493	7,588
		2210	EMPLOYER COST - VRS		291,142	323,463	374,427	385,596	385,596	11,169
		2230	RETIREE HEALTH INSURANCE		41,681	41,835	41,478	83,191	83,191	41,713
		2310	EMPLOYER COST - HEALTH INSURANCE		431,855	427,100	421,264	536,981	536,981	115,717
		2400	EMPLOYER COST - VRS GROUP LIFE INS		37,502	37,989	44,075	45,285	45,285	1,210
		2600	UNEMPLOYMENT COMPENSATION		832	6,561	4,500	4,500	4,500	-
		2720	WORKERS COMPENSATION		12,836	6,419	9,200	9,200	9,200	-
		2820	EMPLOYEE TUITION ASSISTANCE		-	-	-	5,250	-	-
		3110	MEDICAL SERVICES		-	-	50	50	50	-
		3155	LEGAL FEES		177,498	151,787	175,000	175,000	175,000	-
		3190	OTHER PROFESSIONAL SERVICES		14,106	28,673	24,000	38,394	38,394	14,394
		3200	TEMPORARY HELP SERVICES		1,455	-	2,500	2,500	2,500	-
		3310	MAINT/REPAIR - BUILDINGS		100	470	500	500	500	-
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		155	-	500	500	500	-
		3313	MAINT/REPAIR - EDP EQUIPMENT		350	26	350	350	350	-
		3315	MAINT/REPAIR - VEHICLES		7,308	8,411	7,000	10,000	10,000	3,000
		3600	ADVERTISING		2,711	3,186	5,000	5,000	5,000	-
		3840	BACKGROUND CHECKS		2,974	2,047	3,000	3,000	3,000	-
		3841	DRUG TESTS		3,223	8,200	5,500	10,000	10,000	4,500
		3842	SURETY BOND		2,204	2,089	2,300	2,300	2,300	-
		4100	DATA PROCESSING SERVICES		1,813	2,022	2,250	2,969	2,969	719
		5110	ELECTRICAL SERVICE		28,420	25,319	30,000	30,000	30,000	-
		5130	WATER & SEWER SERVICE		2,736	2,131	3,500	3,500	3,500	-
		5210	POSTAGE		10,248	10,028	14,000	14,000	14,000	-
		5230	TELEPHONE		43,849	42,881	44,800	41,000	41,000	(3,800)
		5305	MOTOR VEHICLE INSURANCE		7,274	7,524	7,500	7,755	7,755	255
		5307	PUBLIC OFFICIAL LIABILITY		1,782	1,782	2,100	2,100	2,100	-
		5410	LEASE/RENT - EQUIPMENT		18,635	14,809	12,000	12,000	12,000	-
		5420	LEASE/RENT - BUILDINGS		24,634	14,370	24,658	24,634	24,634	(24)

Dept #	Health & Welfare	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		5530	TRAVEL - SUSTENANCE & LODGING		2,921	1,078	7,000	16,000	16,000	9,000
		5540	CONVENTION & EDUCATION		2,767	2,703	6,000	11,000	11,000	5,000
		5890	MISC FEES & CHARGES		83	292	500	500	500	-
		6001	OFFICE SUPPLIES		34,625	31,289	38,000	38,000	38,000	-
		6005	JANITORIAL SUPPLIES		27	144	400	400	400	-
		6008	GAS, OIL, GREASE		5,447	3,360	8,500	8,500	8,500	-
		6009	TIRES, TUBES, PARTS		863	723	2,000	2,000	2,000	-
		6012	BOOKS & SUBSCRIPTIONS		1,438	2,843	2,110	2,665	2,665	555
		8102	FURNITURE & FIXTURES		4,000	5,899	4,000	4,000	4,000	-
		8103	COMMUNICATIONS EQUIPMENT		166	233	1,000	1,000	1,000	-
		8107	EDP EQUIPMENT		817	2,623	2,800	2,800	2,800	-
	SOCIAL SERVICES ADMIN TOTAL			81	4,349,464	4,604,514	4,905,660	5,193,966	5,188,716	283,056
53110	OTHER WELFARE SERVICES	5701	TAX RELIEF FOR ELDERLY		384,266	414,526	-	-	-	-
	OTHER WELFARE SERVICES TOTAL				384,266	414,526	-	-	-	-
53210	PUBLIC ASSISTANCE SERVICE	5701	GENERAL RELIEF		19,399	20,729	25,000	30,000	30,000	5,000
		5702	RESPIRE - CHILD		4,000	2,205	2,500	2,500	2,500	-
		5704	AUXILIARY GRANT PAYMENTS		111,856	86,851	173,000	125,000	125,000	(48,000)
		5706	ADCFC		644,478	673,010	470,000	630,000	630,000	160,000
		5707	ADC EMERGENCY ASSISTANCE		-	-	100	100	100	-
		5708	TANF		-	-	100	-	-	(100)
		5711	OTHER PURCHASED SERVICES		13,566	45,643	77,400	77,400	77,400	-
		5714	IV-E PREVENTION SERVICES-FAMILY FIRST		-	-	-	82,000	82,000	82,000
		5715	CHAFEE IL-COVID/ETV		-	-	-	10,884	10,884	10,884
		5716	ADOPTION INCENTIVE		4,583	1,885	-	-	-	-
		5717	FOSTERING FUTURES		6,652	7,610	17,304	16,000	16,000	(1,304)
		5720	CHILD PROTECTION		6,800	6,082	15,000	15,000	15,000	-
		5721	SPECIAL NEEDS ADOPTION		1,909,748	1,972,069	1,950,000	2,000,000	2,000,000	50,000
		5722	ADULT SERVICES		103,949	57,982	110,000	85,000	85,000	(25,000)
		5723	SAFE & STABLE FAMILIES		31,269	31,882	39,000	39,000	39,000	-
		5725	INDEPENDENT LIVING		4,724	9,699	6,000	8,000	8,000	2,000
		5726	VIEW SERVICES		69,472	24,804	151,305	125,000	125,000	(26,305)
		5727	FOSTER/ADOPTION PARENT TRAINING		1,401	1,501	2,000	2,000	2,000	-
		5730	APS		7,487	5,517	15,000	15,000	15,000	-
		5731	SUBSTANCE ABUSE & SUPPLEMENT		12,968	2,800	15,000	15,000	15,000	-
		5750	LOCAL ONLY		10,000	12,308	10,000	8,500	8,500	(1,500)
	PUBLIC ASSISTANCE SERVICE TOTAL				2,962,351	2,962,578	3,078,709	3,286,384	3,286,384	207,675
53230	CVACL	3840	CVACL SERVICES - CURRENT		31,290	31,290	31,290	31,290	31,290	-
		3845	BROOKNEAL/WC NUTRITION SITE		34,455	34,455	34,455	34,455	34,455	-
	CVACL TOTAL				65,745	65,745	65,745	65,745	65,745	-

Dept #	Health & Welfare	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
53235	VOLUNTEER PROGRAM	1118	COMP - PROGRAM MANAGER		35,220	37,075	36,889	-	-	(36,889)
		1370	COMP - DRIVERS P/T		-	-	5,000	-	-	(5,000)
		2100	EMPLOYER COST - FICA		2,615	2,804	3,205	-	-	(3,205)
		2210	EMPLOYER COST - VRS		3,582	4,145	4,210	-	-	(4,210)
		2230	RETIREE HEALTH INSURANCE		6,549	1,091	6,549	-	-	(6,549)
		2310	EMPLOYER COST - HEALTH INSURANCE		6,738	2,808	6,739	-	-	(6,739)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		461	487	495	-	-	(495)
		2720	WORKERS COMPENSATION		32	33	160	-	-	(160)
		3315	MAINT/REPAIR - VEHICLES		36	546	1,000	-	-	(1,000)
		3840	FBI FINGERPRINT CHECKS		8	-	-	-	-	-
		5210	POSTAGE		852	295	1,000	-	-	(1,000)
		5230	TELEPHONE		624	2,304	800	-	-	(800)
		5305	MOTOR VEHICLE INSURANCE		602	602	650	-	-	(650)
		5309	VOLUNTEER INSURANCE		-	-	1,500	-	-	(1,500)
		5510	PERSONAL VEHICLE MILEAGE		-	-	400	-	-	(400)
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	1,200	-	-	(1,200)
		5570	TRAVEL - VOLUNTEER EXPENSE		-	125	150	-	-	(150)
		5810	DUES & ASSOCIATION MEMBERSHIPS		-	-	-	-	-	-
		5880	AWARDS		88	148	2,500	-	-	(2,500)
		5915	CC YOUTH ADVISORY COUNCIL		137	-	1,000	-	-	(1,000)
		6001	OFFICE SUPPLIES		300	245	1,800	-	-	(1,800)
		6002	FOOD SUPPLIES		-	-	3,500	-	-	(3,500)
		6008	GAS, OIL, GREASE		59	-	700	-	-	(700)
	VOLUNTEER PROGRAM TOTAL				57,903	52,707	79,447	-	-	(79,447)
53500	COMMUNITY SUPPORT GRANT	5707	FEMA/EFSP		11,640	-	-	-	-	-
		5732	YWCA DOMESTIC VIOLENCE		5,000	5,000	5,000	5,000	5,000	-
		5734	BRAIN INJURY SERVICES OF SWVA			-	-	1,500	-	-
	COMMUNITY SUPPORT GRANT TOTAL				16,640	5,000	5,000	6,500	5,000	-

Dept #	Health & Welfare	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
53700	HOUSING ASSISTANCE	1134	COMP - SOCIAL SERVICES PESONNEL	2	59,266	70,595	86,632	94,151	94,151	7,519
		2100	EMPLOYER COST - FICA		4,125	5,030	6,628	7,203	7,203	575
		2210	EMPLOYER COST - VRS		5,848	7,370	9,019	10,743	10,743	1,724
		2310	EMPLOYER COST - HEALTH INSURANCE		6,277	11,124	11,120	11,379	11,379	259
		2400	EMPLOYER COST - VRS GROUP LIFE INS		753	865	1,161	1,262	1,262	101
		2720	WORKERS COMPENSATION		127	15	234	663	663	429
		3190	LEGAL FEES		276	-	288	288	288	-
		3310	MAINT/REPAIR - BUILDINGS		-	-	-	150	150	150
		3312	MAINT/REPAIR - OFFICE EQUIPMENT		-	-	100	100	100	-
		3315	MAINT/REPAIR - VEHICLES		137	227	300	350	350	50
		3600	ADVERTISING		-	-	250	250	250	-
		3840	BACKGROUND CHECKS		27	-	100	100	100	-
		5210	POSTAGE		-	44	200	350	350	150
		5230	TELEPHONE		2,533	800	1,500	1,500	1,500	-
		5305	MOTOR VEHICLE INSURANCE		250	-	250	250	250	-
		5307	PUBLIC OFFICIAL LIABILITY		250	250	250	250	250	-
		5410	LEASE/RENT - EQUIPMENT		639	1,469	1,210	1,210	1,210	-
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	900	1,500	1,500	600
		5540	CONVENTION & EDUCATION		-	-	500	800	800	300
		6001	OFFICE SUPPLIES		433	902	500	750	750	250
		6005	JANITORIAL SUPPLIES		-	1,273	50	50	50	-
		6008	GAS, OIL, GREASE		81	50	800	800	800	-
		6009	TIRES, TUBES, PARTS		41	-	350	350	350	-
		8102	FURNITURE & FIXTURES		1,000	2,341	200	400	400	200
		8103	COMMUNICATIONS EQUIPMENT		187	7,524	-	-	-	-
		8107	EDP EQUIPMENT		-	15,106	400	400	400	-
	HOUSING ASSISTANCE TOTAL			2	82,251	124,985	122,942	135,249	135,249	12,307

Dept #	Health & Welfare	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
53800	CHILDREN'S SERVICES ACT	1118	COMP - PROGRAM MANAGER		35,409	8,884	36,889	38,733	38,733	1,844
		1120	COMP - CASE MANAGER	2	34,969	67,115	36,889	38,733	38,733	1,844
		2100	EMPLOYER COST - FICA		5,133	5,670	5,645	5,927	5,927	282
		2210	EMPLOYER COST - VRS		7,157	8,289	8,419	8,839	8,839	420
		2310	EMPLOYER COST - HEALTH INSURANCE		15,225	8,423	6,739	6,739	6,739	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		922	973	989	1,039	1,039	50
		2720	WORKERS COMPENSATION		63	67	74	70	70	(4)
		3315	MAINT/REPAIR - VEHICLES		-	20	200	225	225	25
		5210	POSTAGE		55	-	100	80	80	(20)
		5230	TELEPHONE		765	857	850	972	972	122
		5305	MOTOR VEHICLE INSURANCE		301	301	310	311	311	1
		5510	PERSONAL VEHICLE MILEAGE		146	-	700	550	550	(150)
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	975	975	975	-
		5540	CONVENTION & EDUCATION		470	-	1,500	1,500	1,500	-
		5840	CSA/CAR POOL		4,518,052	4,310,202	4,000,000	4,250,000	4,250,000	250,000
		6001	OFFICE SUPPLIES		646	837	650	700	700	50
		6008	GAS, OIL, GREASE		31	-	600	550	550	(50)
		8102	FURNITURE & FIXTURES		140	-	220	-	-	(220)
		8107	EDP EQUIPMENT		-	-	-	110	110	110
	CHILDREN'S SERVICES ACT TOTAL			2	4,619,486	4,411,638	4,101,749	4,356,053	4,356,053	254,304

Dept #	Health & Welfare	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
53810	YOUTH SERVICES	1111	COMP - BOARD MEMBERS		1,105	1,105	1,200	1,200	1,200	-
		1115	COMP - DIRECTOR	1	33,761	15,267	44,219	46,430	46,430	2,211
		1158	COMP - ADMIN ASSISTANT	1	35,062	37,680	36,417	38,237	38,237	1,820
		1200	COMP - OVERTIME		202	-	-	-	-	-
		1300	COMP - P/T HELP		-	11,875	17,160	-	-	(17,160)
		2100	EMPLOYER COST - FICA		5,370	4,988	7,574	6,569	6,569	(1,005)
		2210	EMPLOYER COST - VRS		7,925	9,072	9,201	9,661	9,661	460
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,021	1,065	1,081	1,135	1,135	54
		2720	WORKERS COMPENSATION		63	58	99	78	78	(21)
		5210	POSTAGE		-	-	100	50	50	(50)
		5230	TELEPHONE		1,108	543	1,345	888	888	(457)
		5305	MOTOR VEHICLE INSURANCE		301	301	310	311	311	1
		5510	PERSONAL VEHICLE MILEAGE		15	-	175	150	150	(25)
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	250	250	250	-
		5540	CONVENTION & EDUCATION		-	-	500	500	500	-
		5695	CAREER NAVIGATOR		15,000	15,000	15,000	15,000	15,000	-
		6001	OFFICE SUPPLIES		269	33	275	275	275	-
		6008	GAS, OIL, GREASE		25	-	160	160	160	-
		8102	FURNITURE & FIXTURES		-	-	220	220	220	-
	YOUTH SERVICES TOTAL			2	101,227	96,987	135,286	121,114	121,114	(14,172)
53900	HEALTH/EDUCATION & WELFARE	5655	CASA OF CENTRAL VA PROGRAM		8,500	8,500	8,500	8,500	8,500	-
		5656	VIRGINIA LEGAL AID SOCIETY		7,104	7,684	7,991	8,311	8,311	320
		5670	CVCC		1,349	1,340	1,342	1,340	1,340	(2)
	HEALTH/EDUCATION & WELFARE TOTAL				16,953	17,524	17,833	18,151	18,151	318
Grand Total	HEALTH & WELFARE TOTAL			88	13,247,950	13,354,785	13,110,953	13,783,744	13,776,994	666,041

PARKS, RECREATION AND CULTURAL ADMINISTRATION

(71100-73300)



Campbell County Public Library System

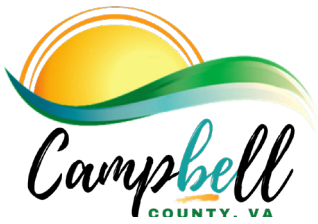


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These departments and allocations sustain Campbell County's commitment to life-long learning and general well-being for residents. Activities and programs to support quality of life for all ages are offered throughout the locality.

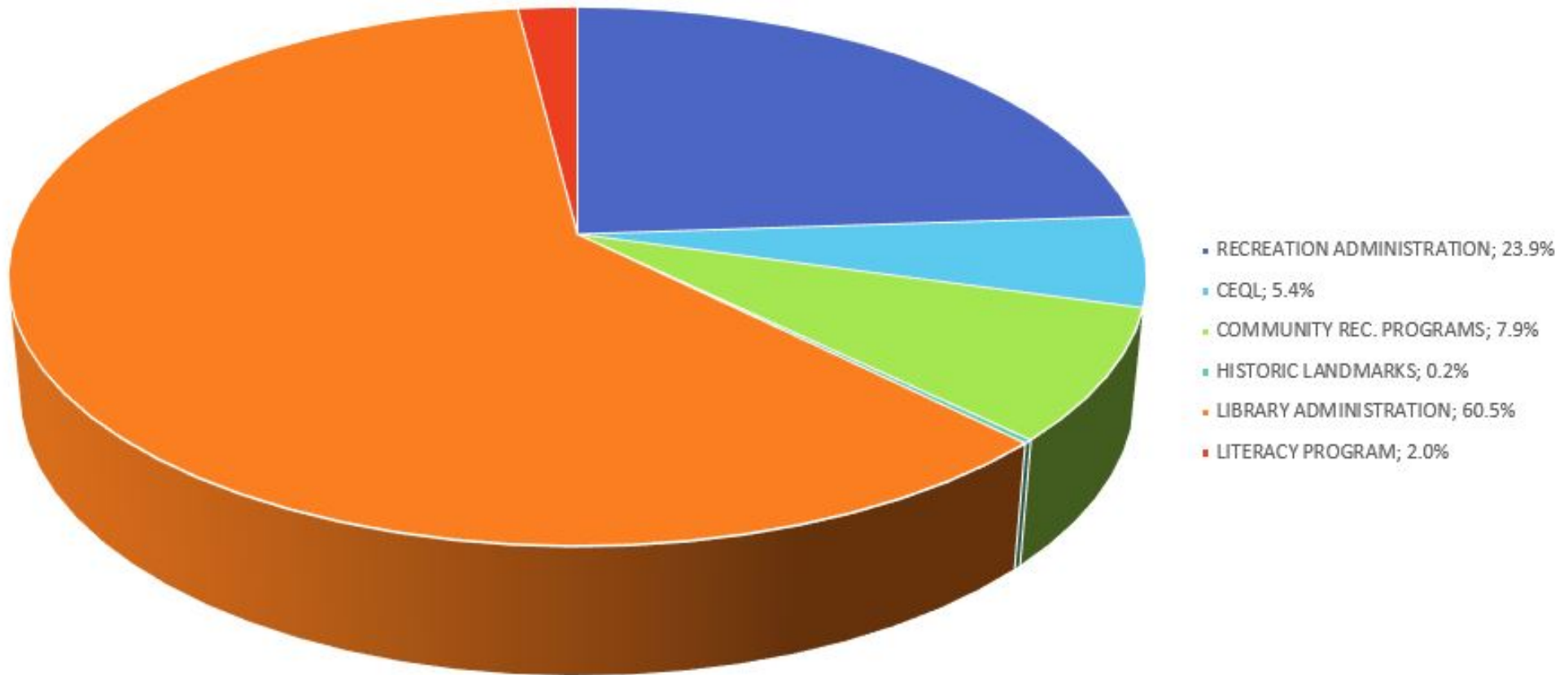
Parks, Recreation and Cultural

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



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Parks, Recreations & Culture
Percent of Expenditures by Function



Dept #	Recreation & Culture	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
71100	RECREATION ADMINISTRATION	1111	COMP - BOARD MEMBERS		2,000	1,050	4,500	4,050	4,050	(450)
		1115	COMP - DIRECTOR	1	66,398	67,938	67,752	71,140	71,140	3,388
		1118	COMP - PROGRAM MANAGER	2	40,345	41,985	76,256	69,112	69,112	(7,144)
		1156	COMP - ADMINISTRATIVE AIDE	1	40,277	37,057	36,872	38,715	38,715	1,843
		1157	COMP - OFFICE MANAGER	1	37,781	39,421	39,135	41,092	41,092	1,957
		1200	COMP - OVERTIME		437	153	600	-	-	(600)
		1300	COMP - P/T HELP		74,890	31,347	95,000	114,000	110,000	15,000
		1800	COMP - SEC BOARD MEETINGS		270	135	450	405	405	(45)
		2100	EMPLOYER COST - FICA		19,248	15,884	25,671	25,897	25,897	226
		2210	EMPLOYER COST - VRS		18,310	20,903	25,155	25,155	25,155	-
		2230	RETIREE HEALTH INSURANCE		13,097	13,097	13,098	6,549	6,549	(6,549)
		2310	EMPLOYER COST - HEALTH INSURANCE		30,800	31,150	33,692	33,692	33,692	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		2,358	2,455	2,955	2,955	2,955	-
		2720	WORKERS COMPENSATION		2,361	2,617	4,795	4,952	4,952	157
		3190	OTHER PROFESSIONAL SERVICES		-	5,172	8,000	15,800	15,800	7,800
		3200	TEMPORARY HELP SERVICES		210	-	600	600	600	-
		3311	MAINT/REPAIR - PARK MAINTENANCE		3,000	14,599	15,000	15,000	15,000	-
		3315	MAINT/REPAIR - VEHICLES		1,352	1,545	2,500	1,200	1,200	(1,300)
		3500	PRINTING & BINDING		3,791	3,576	6,500	6,500	6,500	-
		3600	ADVERTISING		375	860	900	450	450	(450)
		3840	BACKGROUND CHECKS		1,121	635	3,100	5,000	5,000	1,900
		5110	ELECTRICAL SERVICE		1,702	455	2,000	2,000	2,000	-
		5210	POSTAGE		1,371	1,482	2,000	1,500	1,500	(500)
		5230	TELEPHONE		3,509	3,431	3,900	3,984	3,984	84
		5305	MOTOR VEHICLE INSURANCE		1,806	1,806	1,900	930	930	(970)
		5420	LEASE/RENT - BUILDINGS		5,215	4,950	10,000	-	-	(10,000)
		5510	PERSONAL VEHICLE MILEAGE		44	-	1,000	750	750	(250)
		5530	TRAVEL - SUSTENANCE & LODGING		2,190	-	3,500	3,000	3,000	(500)
		5540	CONVENTION & EDUCATION		538	2,024	2,000	2,000	2,000	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		493	445	900	450	450	(450)
		5865	FUNDRAISING EXPENSES		729	531	750	750	750	-
		6001	OFFICE SUPPLIES		1,493	1,926	2,000	1,500	1,500	(500)

Dept #	Recreation & Culture	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		6002	FOOD SUPPLIES		1,406	72	2,000	-	-	(2,000)
		6004	MEDICAL SUPPLIES		-	100	100	100	100	-
		6008	GAS, OIL, GREASE		1,374	475	2,000	1,000	1,000	(1,000)
		6009	TIRES, TUBES, PARTS		175	-	600	600	600	-
		6011	UNIFORMS, WEARING APPAREL		384	400	400	200	200	(200)
		6012	BOOKS & SUBSCRIPTIONS		139	329	350	250	250	(100)
		6013	RECREATIONAL SUPPLIES		10,712	20,147	12,000	10,000	10,000	(2,000)
		6014	OTHER OPERATING SUPPLIES		503	179	200	100	100	(100)
		8101	MACHINERY & EQUIPMENT		8,525	16,025	-	-	-	-
		8102	FURNITURE & FIXTURES		-	300	250	250	250	-
		8108	CAPITAL LEASES PRINTERS/COPIERS		5,574	6,734	9,200	9,200	9,200	-
		8116	OTHER EQUIPMENT - PORTA-JOHNS		-	-	10,000	12,000	12,000	2,000
	RECREATION ADMINISTRATION TOTAL			5	406,300	393,389	529,581	532,828	528,828	(753)
71400	CEQL	1118	COMP - PROGRAM MANAGER	1	-	-	-	41,058	41,058	41,058
		1300	COMP - P/T HELP		-	-	-	46,280	46,280	46,280
		2100	EMPLOYER COST - FICA		-	-	-	6,682	6,682	6,682
		2210	EMPLOYER COST - VRS		-	-	-	4,685	4,685	4,685
		2400	EMPLOYER COST - VRS GROUP LIFE INS		-	-	-	551	551	551
		2720	WORKERS COMPENSATION		-	-	-	79	79	79
		3190	OTHER PROFESSIONAL SERVICES		-	-	-	3,150	3,150	3,150
		3315	MAINT/REPAIR - VEHICLES		-	-	-	2,500	2,500	2,500
		3600	ADVERTISING		-	-	-	100	100	100
		5210	POSTAGE		-	-	-	500	500	500
		5230	TELEPHONE		-	-	-	624	624	624
		5240	LEASE/RENT - BUILDINGS		-	-	-	4,800	4,800	4,800
		5305	MOTOR VEHICLE INSURANCE		-	-	-	1,550	1,550	1,550
		5530	SUSTENANCE AND LODGING		-	-	-	1,050	1,050	1,050
		5540	CONVENTION AND EDUCATION		-	-	-	860	860	860
		5810	DUES & ASSOCIATION MEMBERSHIPS		-	-	-	150	150	150
		5850	PROGRAMS AND EVENTS		-	-	-	4,000	4,000	4,000
		6008	GAS, OIL, GREASE		-	-	-	1,250	1,250	1,250
	CEQL Total			1	-	-	-	119,869	119,869	119,869

Dept #	Recreation & Culture	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
71600	COMMUNITY RECREATION	1300	COMP - P/T HELP		5,139	710	17,000	20,000	20,000	3,000
		2100	EMPLOYER COST - FICA		393	50	1,301	1,530	1,530	229
		2720	WORKERS COMPENSATION		73	17	419	520	520	101
		3900	OTHER CONTRACTED SERVICES		11,357	1,919	35,000	40,000	40,000	5,000
		5866	HERITAGE FESTIVAL		-	-	7,500	-	-	(7,500)
		5880	AWARDS		237	41	1,700	1,500	1,500	(200)
		6002	FOOD SUPPLIES		234	-	3,000	2,500	2,500	(500)
		6012	BOOKS & SUBSCRIPTIONS		-	-	1,500	1,500	1,500	-
		6013	EDUCATIONAL SUPPLIES		9,522	7,531	15,900	18,000	18,000	2,100
		6021	TICKETS		26,338	5,342	90,000	90,000	90,000	-
	COMMUNITY RECREATION TOTAL				53,292	15,610	173,320	175,550	175,550	2,230
72500	HISTORIC LANDMARKS	5645	PATRICK HENRY MEMORIAL		2,500	2,500	2,500	2,500	2,500	-
		5647	AVOCA MUSEUM		2,500	2,500	2,500	3,500	2,500	-
	HISTORIC LANDMARKS TOTAL				5,000	5,000	5,000	6,000	5,000	-

Dept #	Recreation & Culture	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
73100	LIBRARY ADMINISTRATION	1111	COMP - BOARD MEMBERS		5,185	6,885	6,545	6,545	6,545	-
		1115	COMP - DIRECTOR	1	71,733	75,739	74,754	80,454	80,454	5,700
		1118	COMP - PROGRAM MANAGER	3	70,054	97,430	113,878	127,540	127,540	13,662
		1122	COMP - PROFESSIONAL LIBRARY	4	198,802	184,543	183,327	195,196	195,196	11,869
		1153	COMP - ADMINISTRATIVE CLERK		60,216	6,998	-	-	-	-
		1156	COMP - ADMINISTRATIVE AIDE	3	-	58,434	80,733	87,512	87,512	6,779
		1157	COMP - OFFICE MANAGER	3	-	79,566	99,620	108,810	108,810	9,190
		1158	COMP - ADMIN ASSISTANT	1	36,306	36,358	35,196	37,525	37,525	2,329
		1170	COMP - LIBRARY ASSOCIATE		76,377	9,429	-	-	-	-
		1300	COMP - P/T HELP		142,200	144,955	175,000	171,443	180,443	5,443
		1800	COMP - SEC BOARD MEETINGS		315	45	495	495	495	-
		2100	EMPLOYER COST - FICA		46,115	49,025	59,627	62,383	62,383	2,756
		2210	EMPLOYER COST - VRS		51,030	59,799	67,092	72,736	72,736	5,644
		2230	RETIREE HEALTH INSURANCE		32,573	41,850	43,488	30,391	30,391	(13,097)
		2310	EMPLOYER COST - HEALTH INSURANCE		86,275	78,979	94,626	78,319	78,319	(16,307)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		6,573	7,053	7,880	7,586	7,586	(294)
		2720	WORKERS COMPENSATION		595	578	780	734	734	(46)
		2820	EMPLOYEE TUITION ASSISTANCE		4,146	20	-	4,604	-	-
		3190	OTHER PROFESSIONAL SERVICES		16,808	21,487	20,970	29,690	29,690	8,720
		3315	MAINT/REPAIR - VEHICLES		117	872	1,000	1,000	1,000	-
		3500	PRINTING & BINDING		210	2,092	2,600	2,600	2,600	-
		3600	ADVERTISING		2,549	2,587	2,600	2,780	2,780	180
		5110	ELECTRICAL SERVICE		5,550	6,729	7,500	7,500	7,500	-
		5111	ELECTRIC & GAS - STAUNTON		10,578	10,420	12,000	12,000	12,000	-
		5112	ELECTRIC & GAS - BROOKNEAL		7,696	7,894	10,000	10,000	10,000	-
		5130	WATER & SEWER SERVICE		1,069	443	1,200	1,200	1,200	-
		5210	POSTAGE		311	(153)	1,200	1,200	1,200	-
		5230	TELEPHONE		8,705	7,487	9,000	8,892	8,892	(108)
		5240	ELECTRONIC NETWORK CHARGE		8,942	10,354	10,400	10,400	10,400	-
		5305	MOTOR VEHICLE INSURANCE		301	301	310	310	310	-
		5410	LEASE/RENT - EQUIPMENT		1,973	2,023	2,350	5,300	5,300	2,950
		5510	PERSONAL VEHICLE MILEAGE		1,109	1,325	1,740	1,450	1,450	(290)
		5530	TRAVEL - SUSTENANCE & LODGING		907	335	1,700	3,150	3,150	1,450
		5540	CONVENTION & EDUCATION		1,556	2,275	2,265	2,765	2,765	500
		5810	DUES & ASSOCIATION MEMBERSHIPS		850	1,925	1,610	1,760	1,760	150
		5850	PROGRAMS & SPECIAL EVENTS		4,401	10,851	12,000	14,000	14,000	2,000

Dept #	Recreation & Culture	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		6001	OFFICE SUPPLIES		5,376	6,896	8,200	8,200	8,200	-
		6008	GAS, OIL, GREASE		1,445	1,287	2,320	2,750	2,750	430
		6012	BOOKS & SUBSCRIPTIONS		98,771	119,351	114,000	118,000	118,000	4,000
		6014	OTHER OPERATING SUPPLIES		15,492	9,814	16,500	16,500	16,500	-
		8102	FURNITURE & FIXTURES		3,930	2,060	8,000	-	-	(8,000)
		8107	EDP EQUIPMENT		-	670	1,600	750	750	(850)
	LIBRARY ADMINISTRATION TOTAL			15	1,087,143	1,167,012	1,294,106	1,334,470	1,338,866	44,760
73300	LITERACY PROGRAM	1300	COMP - P/T HELP		28,144	27,079	30,894	31,184	31,184	290
		2100	EMPLOYER COST - FICA		2,153	2,071	2,364	2,386	2,386	22
		2720	WORKERS COMPENSATION		25	23	31	29	29	(2)
		3500	PRINTING & BINDING		309	455	300	300	300	-
		3600	ADVERTISING		100	100	100	250	250	150
		5210	POSTAGE		-	26	300	300	300	-
		5230	TELEPHONE		264	624	744	1,008	1,008	264
		5510	PERSONAL VEHICLE MILEAGE		584	310	795	795	795	-
		5530	TRAVEL - SUSTENANCE & LODGING		113	-	94	94	94	-
		5540	CONVENTION & EDUCATION		200	240	120	120	120	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		99	99	99	99	99	-
		5850	PROGRAMS & SPECIAL EVENTS		373	498	500	500	500	-
		5855	STUDENT ASSESSMENTS		215	60	165	165	165	-
		6001	OFFICE SUPPLIES		84	294	250	250	250	-
		6012	BOOKS & SUBSCRIPTIONS		-	1,373	1,500	1,500	1,500	-
		6013	EDUCATIONAL SUPPLIES		3,361	2,990	3,000	3,200	3,200	200
		6014	OTHER OPERATING SUPPLIES		-	-	-	1,255	1,255	1,255
	LITERACY PROGRAM TOTAL				36,023	36,242	41,256	43,435	43,435	2,179
	Recreation & Culture Total			21	1,587,758	1,617,253	2,043,263	2,212,152	2,211,548	168,285

COMMUNITY DEVELOPMENT ADMINISTRATION

(81100-83400)

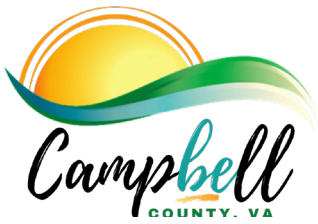


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These departments and functions work cooperatively within the frame work of local, state and federal regulations to: plan and manage the County's community and business growth; ensure compliance with environmental standards; implement needed infrastructure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

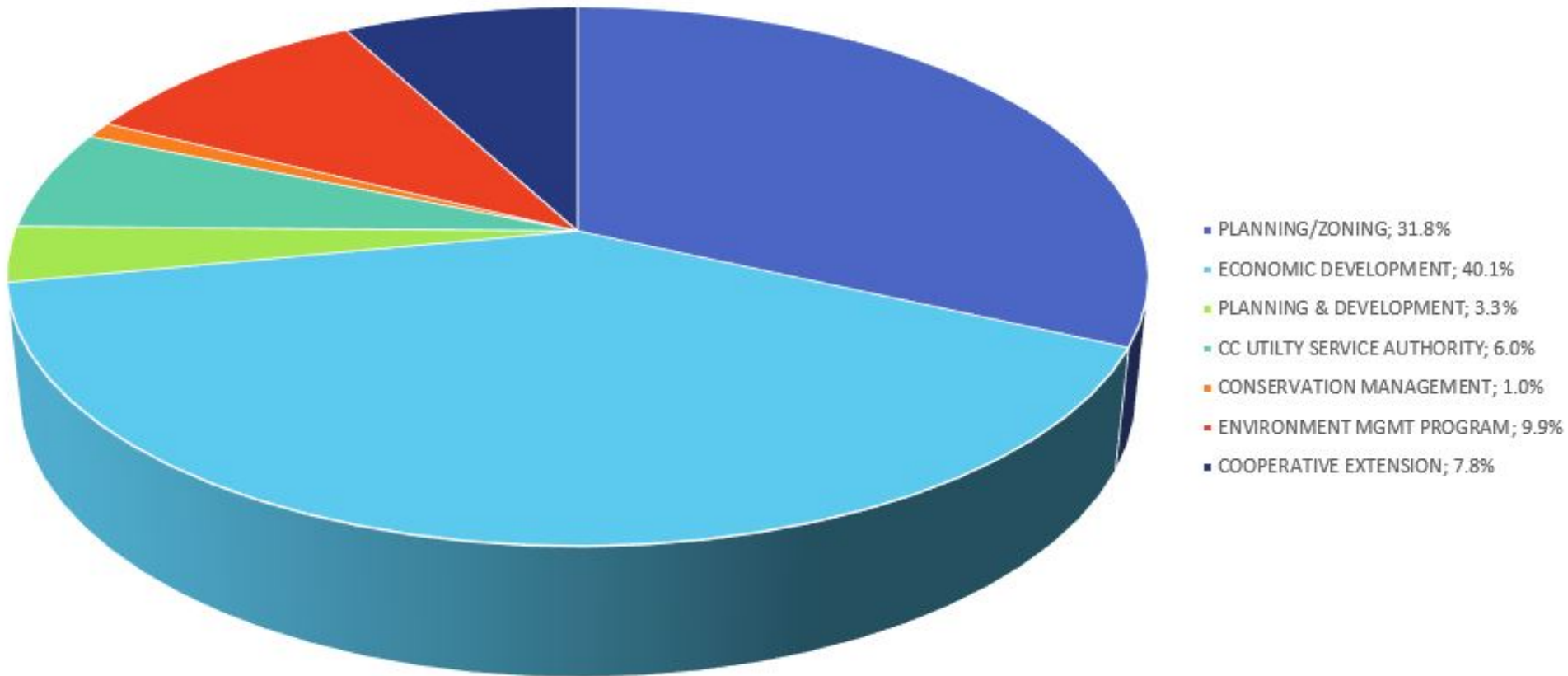
Community Development

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



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Community Development
Percent of Expenditures by Function



Dept #	Community Development	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
81100	PLANNING/ZONING	1111	COMP - BOARD MEMBERS		9,535	10,670	14,090	14,090	14,090	-
		1115	COMP - DIRECTOR	1	96,595	98,035	97,850	102,742	102,742	4,892
		1118	COMP - PROGRAM MANAGER	1	69,132	53,624	51,354	53,922	53,922	2,568
		1129	COMP - PLANNER	1	55,576	61,540	61,354	64,422	64,422	3,068
		1156	COMP - ADMINISTRATIVE AIDE		34,774	-	34,775	-	-	(34,775)
		1160	COMP - INFO SYSTEMS SPECIALIST	1	41,053	32,858	41,354	40,001	40,001	(1,353)
		1800	COMP - SEC BOARD MEETINGS		405	360	540	540	540	-
		2100	EMPLOYER COST - FICA		22,587	18,864	23,051	21,093	21,093	(1,958)
		2210	EMPLOYER COST - VRS		30,208	27,332	32,773	29,852	29,852	(2,921)
		2230	RETIREE HEALTH INSURANCE		-	6,549	-	-	-	-
		2310	EMPLOYER COST - HEALTH INSURANCE		47,265	34,350	26,012	32,750	32,750	6,738
		2400	EMPLOYER COST - VRS GROUP LIFE INS		3,891	3,210	3,849	3,506	3,506	(343)
		2720	WORKERS COMPENSATION		6,241	5,526	6,190	5,861	5,861	(329)
		2820	EMPLOYEE TUITION ASSISTANCE		1,739	-	-	-	-	-
		3190	OTHER PROFESSIONAL SERVICES		-	-	6,500	6,500	6,500	-
		3315	MAINT/REPAIR - VEHICLES		57	37	275	275	275	-
		3323	MAINT CONTRACT - EDP EQUIPMENT		70,173	44,500	83,500	83,500	83,500	-
		3600	ADVERTISING		11,011	13,077	11,750	12,500	12,500	750
		5210	POSTAGE		568	199	600	600	600	-
		5230	TELEPHONE		2,453	2,448	2,550	2,340	2,340	(210)
		5305	MOTOR VEHICLE INSURANCE		301	301	310	311	311	1
		5510	PERSONAL VEHICLE MILEAGE		88	-	250	250	250	-
		5530	TRAVEL - SUSTENANCE & LODGING		878	-	650	600	600	(50)
		5540	CONVENTION & EDUCATION		2,525	3,700	4,700	4,800	4,800	100
		5810	DUES & ASSOCIATION MEMBERSHIPS		237	315	250	250	250	-
		6001	OFFICE SUPPLIES		1,205	1,123	1,000	1,100	1,100	100
		6008	GAS, OIL, GREASE		625	522	1,000	750	750	(250)
		6009	TIRES, TUBES, PARTS		-	-	330	330	330	-
		6011	UNIFORMS, WEARING APPAREL		-	-	135	135	135	-
		6012	BOOKS & SUBSCRIPTIONS		-	-	25	25	25	-
		8102	FURNITURE & FIXTURES		220	175	220	220	220	-
		8107	EDP EQUIPMENT		-	3,500	-	-	-	-
		8108	CAPITAL LEASES PRINTERS/COPIERS		2,617	2,727	4,000	3,600	3,600	(400)
	PLANNING/ZONING TOTAL			4	511,959	425,542	511,237	486,865	486,865	(24,372)

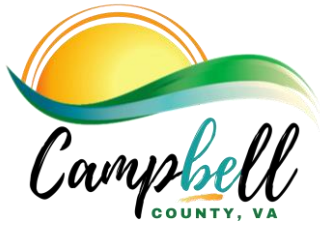
Dept #	Community Development	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
81500	ECONOMIC DEVELOPMENT	1111	COMP - BOARD MEMBERS		5,355	5,525	12,835	12,835	12,835	-
		1115	COMP - DIRECTOR		89,000	27,677	-	-	-	-
		1118	COMP - PROGRAM MANAGER	1	39,299	42,804	42,619	44,000	44,000	1,381
		1135	COMP - ENGAGEMENT LIAISON	1	-	-	-	43,000	43,000	43,000
		1158	COMP - ADMIN ASSISTANT	1	34,473	36,418	35,558	37,336	37,336	1,778
		1167	COMP - ECONOMIC DEVELOPMENT MANAGER	1	-	61,540	61,354	70,000	70,000	8,646
		1800	COMP - SEC BOARD MEETINGS		-	170	315	315	315	-
		2100	EMPLOYER COST - FICA		12,670	12,992	11,680	15,873	15,873	4,193
		2210	EMPLOYER COST - VRS		16,527	17,420	15,957	22,210	22,210	6,253
		2310	EMPLOYER COST - HEALTH INSURANCE		17,673	14,420	13,477	26,954	26,954	13,477
		2400	EMPLOYER COST - VRS GROUP LIFE INS		2,129	2,046	1,874	2,317	2,317	443
		2720	WORKERS COMPENSATION		2,601	946	2,049	2,189	2,189	140
		3190	OTHER PROFESSIONAL SERVICES		50,000	-	-	-	-	-
		3195	SMALL BUSINESS DEVELOPMENT		13,500	13,500	13,500	13,500	13,500	-
		3315	MAINT/REPAIR - VEHICLES		57	184	225	500	500	275
		3600	ADVERTISING		13,129	21,837	30,075	40,740	35,740	5,665
		3650	PROMOTIONAL ACTIVITIES		413	5,097	-	-	-	-
		3652	ED TOURISM		6,950	4,971	9,800	9,800	9,800	-
		3653	BROOKNEAL/COUNTY AIR AUTHORITY		16,000	16,000	16,000	16,000	16,000	-
		5230	TELEPHONE		1,423	1,436	2,352	2,656	2,656	304
		5305	MOTOR VEHICLE INSURANCE		301	301	310	311	311	1
		5510	PERSONAL VEHICLE MILEAGE		164	-	288	280	280	(8)
		5530	TRAVEL - SUSTENANCE & LODGING		4,914	-	12,000	14,500	14,500	2,500
		5540	CONVENTION & EDUCATION		2,780	55	5,200	5,200	5,200	-
		5810	DUES & ASSOCIATION MEMBERSHIPS		2,950	1,785	3,355	3,555	3,555	200
		5860	MISC ADMINISTRATIVE EXPENSES		-	85	500	500	500	-
		5890	MISC FEES & CHARGES		3,220	3,045	3,985	4,000	4,000	15
		5891	LYNCHBURG - ANNUAL SERVICE		143,277	143,277	143,277	144,239	144,239	962
		5898	REGIONAL BUSINESS ALLIANCE		69,379	69,281	69,379	69,560	69,560	181
		5905	ED PROPERTY MAINTENANCE		11,100	5,000	5,000	5,000	5,000	-
		5906	SENECA MAINTENANCE		123	10,291	9,500	9,000	9,000	(500)
		5910	CEDS(COMPRESH ECON DEVELOPMENT)		-	-	2,000	-	-	(2,000)

Dept #	Community Development	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
		5920	INCENTIVES - ABBOTT NUTRITION		315,205	75,205	-	-	-	-
		5933	INCENTIVES - BGF		68,761	-	-	-	-	-
		5934	INCENTIVES - SCHRADER		-	12,000	-	-	-	-
		5936	INCENTIVES - CHILI'S		15,300	-	-	-	-	-
		5937	INCENTIVES - STANDARD INS		237,542	-	-	-	-	-
		5939	INCENTIVES - TRU BY HILTON J&N HOTELS		-	31,563	-	-	-	-
		5941	INCENTIVES - GRAHAM PACKAGING		29,667	29,667	-	-	-	-
		5942	INCENTIVES - RAGE PLASTICS		9,222	5,091	-	-	-	-
		5944	INCENTIVES - SONNY MERRYMAN, INC		-	23,540	-	-	-	-
		5945	INCENTIVES - SOUTHERN LANDSCAPE GROUP		-	7,450	-	-	-	-
		5946	INCENTIVES - THE LUNCHBOX		-	7,000	-	-	-	-
		5964	TOBACCO-PASTURE/CROPS/LIVESTOCK		-	(3,180)	-	-	-	-
		5966	TOBACCO-PAST/CROPS/LIVESTOCK PHS II		270,443	72,390	-	-	-	-
		6001	OFFICE SUPPLIES		475	491	550	650	650	100
		6002	FOOD SUPPLIES		164	74	450	1,300	1,300	850
		6008	GAS, OIL, GREASE		377	80	938	938	938	-
		8102	FURNITURE & FIXTURES		535	-	360	360	360	-
	ECONOMIC DEVELOPMENT TOTAL			4	1,507,096	779,473	526,762	619,618	614,618	87,856
81600	PLANNING & DEVELOPMENT	5661	TOWN OF BROOKNEAL		48,000	48,000	48,000	50,000	48,000	-
		5663	SUPPORT/BROOKNEAL PARKS		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 UTILTY SERVICE AUTH	9130	CCUSA DEBT SERVICE-LEESVILLE WATER		98,819	94,394	91,748	91,840	91,840	92
	CC UTILTY SERVICE AUTH TOTAL				98,819	94,394	91,748	91,840	91,840	92
82200	CONSERVATION MANAGEMENT	5811	RE LEE SOIL CONSERVATION		10,000	10,000	10,000	10,000	10,000	-
		5813	TLAC		1,685	2,417	3,713	4,598	4,598	885
	CONSERVATION MANAGEMENT TOTAL				11,685	12,417	13,713	14,598	14,598	885

Dept #	Community Development	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
82250	ENVIRONMENT MGMT PROGRAM	1118	COMP - PROGRAM MANAGER	1	61,800	64,015	63,079	52,000	52,000	(11,079)
		1144	COMP - CODE ENFORCEMENT	1	24,405	28,551	28,511	40,950	40,950	12,439
		2100	EMPLOYER COST - FICA		6,300	6,504	7,007	7,111	7,111	104
		2210	EMPLOYER COST - VRS		8,759	10,145	10,451	10,606	10,606	155
		2310	EMPLOYER COST - HEALTH INSURANCE		16,677	14,163	12,111	17,673	17,673	5,562
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,128	1,191	1,228	1,246	1,246	18
		2720	WORKERS COMPENSATION		2,664	2,688	2,922	2,743	2,743	(179)
		3190	OTHER PROFESSIONAL SERVICES		1,463	-	3,000	3,000	3,000	-
		3307	STORM WATER MGMT FEES - STATE		9,769	16,321	11,000	9,000	9,000	(2,000)
		3315	MAINT/REPAIR - VEHICLES		20	20	500	500	500	-
		5210	POSTAGE		38	24	200	200	200	-
		5230	TELEPHONE		1,443	1,397	1,820	1,730	1,730	(90)
		5305	MOTOR VEHICLE INSURANCE		602	602	620	621	621	1
		5530	TRAVEL - SUSTENANCE & LODGING		359	-	400	400	400	-
		5540	CONVENTION & EDUCATION		698	210	1,000	1,250	1,250	250
		5810	DUES & ASSOCIATION MEMBERSHIPS		245	165	325	325	325	-
		6001	OFFICE SUPPLIES		543	2,399	575	575	575	-
		6008	GAS, OIL, GREASE		998	1,031	1,250	1,200	1,200	(50)
		6009	TIRES, TUBES, PARTS		10	38	300	300	300	-
		6011	UNIFORMS, WEARING APPAREL		128	211	200	225	225	25
		8102	FURNITURE & FIXTURES		-	-	220	220	220	-
	ENVIRONMENT MGMT PROGRAM TOTAL			2	138,048	149,676	146,719	151,875	151,875	5,156
83400	COOPERATIVE EXTENSION	1700	COMP - SALARIES/COUNTY		76,032	66,765	111,273	110,485	110,485	(788)
		3315	MAINT/REPAIR - VEHICLES		51	36	700	700	700	-
		5230	TELEPHONE		2,261	2,263	2,500	2,500	2,500	-
		5890	MISC FEES & CHARGES		796	4,596	4,600	4,600	4,600	-
		5915	CC YOUTH ADVISORY COUNCIL		-	-	-	1,000	1,000	1,000
		6001	OFFICE SUPPLIES		276	249	300	300	300	-
		6008	GAS, OIL, GREASE		142	11	500	500	500	-
	COOPERATIVE EXTENSION TOTAL				79,559	73,920	119,873	120,085	120,085	212
87000	SCHOOL CONSTRUCTION	8000	RMS LAND ACQUISITION		809,617	-	-	-	-	-
	SCHOOL CONSTRUCTION TOTAL				809,617	-	-	-	-	-
	Community Development Total			10	3,207,784	1,586,422	1,461,052	1,537,881	1,530,881	69,829

UNDISTRIBUTED, TRANSFERS AND DEBT SERVICE

(91400-99999)

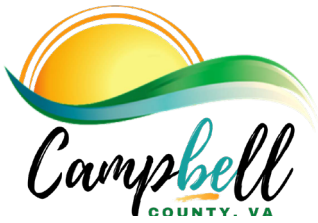


Campbell County, VA
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Rustburg, VA 24588
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Funds in this category are earmarked for larger allocations and transfers, primarily toward schools, solid waste management, health insurance, debt service, economic development enhancements, and Board-approved Capital Improvement Plans (CIP).

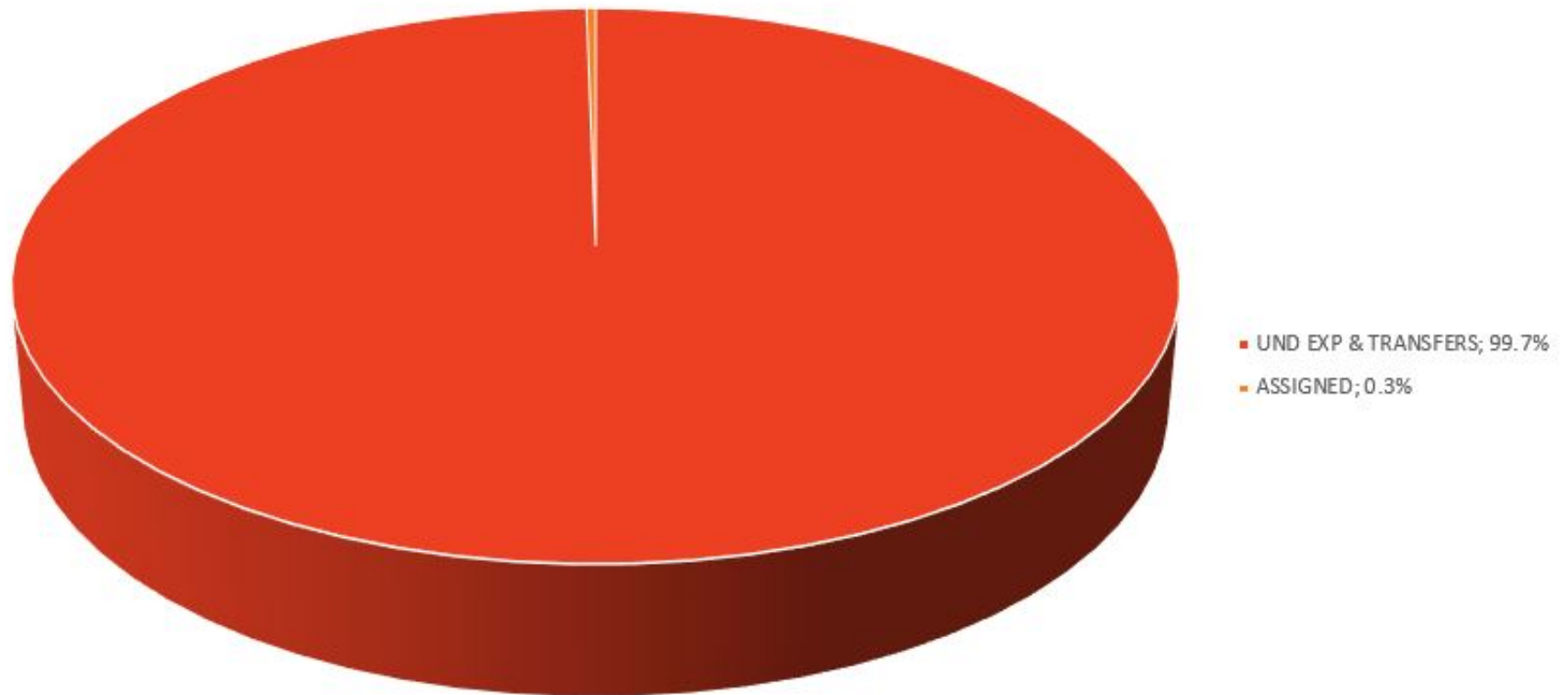
Undistributed Transfers, Expenditures and Debt Service

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



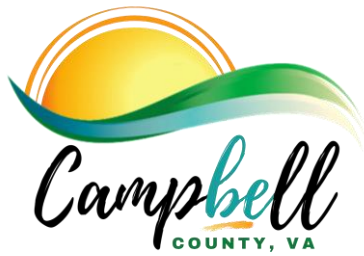
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Undistributed Expenditures & Transfers
Percent of Expenditures by Function



Dept #	Undistributed Expenditures, Transfers, Debt Service & Assigned	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
91400	EXPENDITURES	9201	UNDISTRIBUTED EXP- FICA SVGS		-	-	(90,000)	(100,000)	(100,000)	(10,000)
		9202	UNDISTRIBUTED EXP-VACANCY		-	-	(350,000)	(400,000)	(400,000)	(50,000)
	EXPENDITURES TOTAL				-	-	(440,000)	(500,000)	(500,000)	(60,000)
92100	REVENUE REFUNDS	5832	REFUNDS - BUILDING PERMIT		427	310	-	-	-	-
	REVENUE REFUNDS TOTAL				427	310	-	-	-	-
93000	TRANSFERS	205	TRANSFERS OUT TO SCHOOLS		26,931,337	17,299,982	28,386,460	28,386,460	28,386,460	-
		205	TRANSFER OUT/SCHOOLS ANT PROP TAX		-	7,473,255	-	-	-	-
		302	TRANSFERS OUT TO CIP-ED SITE DEV		125,000	-	-	-	-	-
		302	TRANSFERS OUT TO CIP		2,370,311	4,709,882	1,850,000	2,125,000	2,125,000	275,000
		303	TRANSFERS OUT TO SCHOOL CONST FUND		-	833	-	-	-	-
		401	TRANSFER OUT TO DEBT SERVICE		1,899,027	5,680,097	5,780,097	5,980,097	5,980,097	200,000
		515	TRANSFER OUT TO SOLID WASTE		1,803,542	2,050,000	2,199,393	2,305,417	2,305,417	106,024
		516	TRANSFER OUT TO REV SHARE		17,836	-	-	-	-	-
		754	TRANSFERS OUT TO HEALTH INS		99,442	20,000	20,000	20,000	20,000	-
	TRANSFERS TOTAL				33,246,494	37,234,049	38,235,950	38,816,974	38,816,974	581,024
95100	DEBT SERVICE	100	PRINCIPAL PAYMENT LITERARY		622,233	-	-	-	-	-
		200	PRINCIPAL PAYMENT VPSA LOAN		495,000	-	-	-	-	-
		300	INTEREST PAYMENT LITERARY		52,529	-	-	-	-	-
		400	INTEREST PAYMENT VPSA LOAN		186,173	-	-	-	-	-
		500	BANK SERVICE CHARGES (SCHOOLS)		1,210	-	-	-	-	-
		720	LOC ISSUE COSTS		134,827	-	-	-	-	-
		750	PRINCIPAL RAYMOND/JAMES		933,600	-	-	-	-	-
		760	INTEREST RAYMOND/JAMES		267,504	-	-	-	-	-
		770	PRINCIPAL RAYMOND/JAMES		1,066,400	-	-	-	-	-
		780	INTEREST RAYMOND/JAMES		305,555	-	-	-	-	-
	DEBT SERVICE TOTAL				4,065,031	-	-	-	-	-
99999	ASSIGNED	0	Future School needs		-	-	382,399	316,137	112,176	(270,223)
	ASSIGNED TOTAL				-	-	382,399	316,137	112,176	(270,223)
	Undistributed Expenditures, Transfers, Debt Service & Assigned Total				37,311,953	37,234,359	38,178,349	38,633,111	38,429,150	250,801
	Grand Total Fund 100 Expenditures			369	79,023,812	81,378,369	81,933,576	85,690,866	85,600,549	3,666,973

CAPITAL IMPROVEMENT PLAN



Campbell County, VA
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Capital Improvement Projects

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

Capital Improvement Plan Fund 302 Revenue	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed	FY23 Budget	FY23 Budget- FY22 Adopt Budget
Local	Insurance Recoveries	3,442	48,165	-	-	-	-
	Interest on Investments	17,884	(6,465)	50,000	-	-	(50,000)
	Sale of Salvage & Surplus Property	-	-	-	-	-	-
	PROCEEDS FROM BOND SALE 2020	-	5,543,111				
	Local Total	21,326	5,584,811	50,000	-	-	(50,000)
State	4 For Life - EMS Vehicles	-	115,090	54,000	50,000	50,000	(4,000)
	VA BUSINESS READY SITE GRANT PROGRAM	-	-	-	20,000	20,000	20,000
	Brookneal/CC Airport Improvement	-	-	-	-	-	-
	Distribution Of Fire Program	183,128	191,618	190,000	200,000	200,000	10,000
	E911 Equipment Replacement Revenue	-	-	-	-	-	-
	Rescue Squad Assistance Grant	38,445	73,854	-	-	-	-
	Social Service Vehicles	-	-	37,414	30,780	30,780	(6,634)
	Social Services Paint Interior	-	-	-	-	-	-
	State Total	221,573	380,562	281,414	300,780	300,780	19,366
Transfers	Tran In From Gf-Econ Dev Site Development	125,000	-	-	-	-	-
	Transfer In From Fiduciary	-	-	-	-	-	-
	Transfer In From Solid Waste	-	-	-	-	-	-
	Transfers In From General Fund	2,370,311	4,709,882	1,850,000	2,125,000	2,125,000	275,000
	Transfers Total	2,495,311	4,709,882	1,850,000	2,125,000	2,125,000	275,000
	Fund 302 CIP Revenue Total	2,738,210	10,675,255	2,181,414	2,425,780	2,425,780	244,366

Dept #	Fund 302 Capital Improvement Plan Expenditures	Line	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
93000	TRANSFERS	100	TRANSFER OUT TO GENERAL FUND	38,445	73,853	-	-	-	-
		515	TRANSFER OUT TO SOLID WASTE	3,000	-	-	-	-	-
	TRANSFERS TOTAL			41,445	73,853	-	-	-	-
94100	INFORMATION TECHNOLOGY	30	HARDWARE & SOFTWARE UPDATES	540	-	-	-	-	-
		40	PROVIDE DOCUMENT MGMT SYSTEM	8,335	-	-	-	-	-
		66	NETWORK INFRASTRUCTURE EQUIP REPLACEMENT	43,829	15,256	70,000	50,000	50,000	(20,000)
		67	UPGRADE OR REPLACE SERVER SOFTWARE	67,413	-	56,800	70,000	70,000	13,200
		68	TOUGHBOOK RUGGED LAPTOP REPLACEMENTS	51,414	9,808	-	-	-	-
		69	MAINTAIN AUDIO AND VISUAL SYSTEMS	-	-	25,000	-	-	(25,000)
		70	NETWORK SERVER HARDWARE	61,241	8,562	-	10,000	10,000	10,000
		71	MAINTAIN INTERNET,WEBSITE,PORTAL,MAINFRAME	-	-	100,000	-	-	(100,000)
		75	NEW MAINFRAME COMPUTER HARDWARE	-	-	-	-	-	-
		80	CC IT PLAN UPDATE/STRATEGY	-	-	-	42,000	40,000	40,000
		81	BROADBAND ACCESS	-	1,741,086	-	-	-	-
		82	ACQUIRE CEN SYS - MGMT FAC ACCESS	85,625	-	-	-	-	-
		83	MAINTAIN KEYLESS ENTRY SYSTEM	-	69,185	-	-	-	-
	INFORMATION TECHNOLOGY TOTAL			318,397	1,843,897	251,800	172,000	170,000	(81,800)
94110	FINANCE & STRATEGIC INITIATIVES	20	3rd PARTY FINANCIAL SOFTWARE EVALUATION	33,954	-	-	-	-	-
		30	COUNTY LAND PURCHASE	545,128	3,213	-	-	-	-
	FINANCE & STRATEGIC INITIATIVES TOTAL			579,082	3,213	-	-	-	-
94300	PUBLIC SAFETY	20	FIRE APPARATUS/FACILITY REPLACEMENT	651,630	162,000	482,000	300,000	300,000	(182,000)
		30	EMS APPARATUS/FACILITY REPLACEMENT	231,638	511,115	720,000	740,000	740,000	20,000
		31	CAREER EMS VEHICLE PURCHASE	-	3,945	-	-	-	-
		76	RADIO COMM UPGRAGE	34,584	-	-	-	-	-
		78	REGIONAL RADIO SYSTEM	-	3,405,483	-	-	-	-
		79	COST OF FINANCE-REG RADIO SYSTEM	-	56,294	-	-	-	-
	PUBLIC SAFETY TOTAL			917,852	4,138,837	1,202,000	1,040,000	1,040,000	(162,000)

Dept #	Fund 302 Capital Improvement Plan Expenditures	Line	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
94400	PUBLIC WORKS	13	ELEVATOR REPAIRS & REPLACEMENTS	53,153	55,275	-	-	-	-
		42	COUNTY VEHICLE REPLACEMENTS	369,187	477,453	475,000	385,000	385,000	(90,000)
		57	TIRE PILE REMOVAL	82,000	-	-	-	-	-
		75	PARKS/GROUND/BALLFIELD MOWING	16,670	-	-	-	-	-
		85	MISC CONSTR & PARKING LOT	3,300	-	-	-	-	-
		86	FACILITY UPGRADES	3,500	-	-	-	-	-
		88	FACILITY CAPITAL REPLACEMENT	190,212	293,908	300,000	350,000	350,000	50,000
		100	PW - FUTURE PLANNING FOR SOLID WASTE	-	-	-	150,000	-	-
		2730	COVID-19 EXPEND-TIMBROOK LIBRARY	-	2,730	-	-	-	-
	PUBLIC WORKS TOTAL			718,022	829,366	775,000	885,000	735,000	(40,000)
94450	LANDFILL/SOLID WASTE	10	TRANSFER SITE IMPROVEMENT	24,972	-	50,000	25,000	25,000	(25,000)
	LANDFILL/SOLID WASTE TOTAL			24,972	-	50,000	25,000	25,000	(25,000)
94500	SOCIAL SERVICES ADMIN	33	PAINTING INTERIOR WALLS	26,350	-	-	-	-	-
		40	VEHICLES	24,176	19,115	49,229	40,500	40,500	(8,729)
	SOCIAL SERVICES ADMIN TOTAL			50,526	19,115	49,229	40,500	40,500	(8,729)
94600	SHERIFF DEPT/COUNTY	40	VEHICLES & EQUIPMENT	109,334	64,031	86,336	94,970	94,970	8,634
		50	REPLACE XRAY SYS/WALK THROUGH	-	-	-	75,000	75,000	75,000
		60	STORAGE STRUCTURE AT IMPOUND LOT	-	-	-	-	-	-
		70	LIVSCAN EQUIPMENT REPLACEMENT	-	-	11,000	-	-	(11,000)
	SHERIFF DEPT/COUNTY TOTAL			109,334	64,031	97,336	169,970	169,970	72,634
94700	RECREATION ADMIN	10	PARK DEVELOPMENT	-	5,492	165,000	82,500	82,500	(82,500)
		18	TIMBROOK PARK	112,767	-	-	-	-	-
		20	COMMUNITY PARK	1,971	-	-	-	-	-
		23	LONG MOUNTAIN PARK PHASE	15,437	-	-	-	-	-
		25	TENNIS COURT REPAIR	93,586	4,926	50,000	-	-	(50,000)
		27	BALLFIELD & TENNIS CRT LIGHTS	5,620	-	10,000	-	-	(10,000)
		40	VEHICLES	3,545	-	-	-	-	-
	RECREATION ADMIN TOTAL			232,925	10,418	225,000	82,500	82,500	(142,500)
94800	ECONOMIC DEVELOPMENT	10	SIMON'S RUN SPECIAL SERVICE	69,875	-	62,674	62,674	62,674	-
		15	SITE DEVELOPMENT	-	16,598	-	125,000	-	-
		30	BROOKNEAL-CC AIRPORT AUTHORITY	15,292	-	20,000	20,000	20,000	-
		35	AIRPORT IND PARK FEASIBILITY STUDY	-	-	-	30,000	30,000	30,000
		36	JOINT AIRPORT INDUSTRIAL	4,125	-	-	-	-	-
		90	SENECA COMM CTR	16,100	15,400	-	-	-	-
	ECONOMIC DEVELOPMENT TOTAL			105,391	31,998	82,674	237,674	112,674	30,000

Dept #	Fund 302 Capital Improvement Plan Expenditures	Line	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
94825	COMMUNITY DEVELOPMENT	10	GIS MAINTENANCE & UPGRADE	19,708	-	100,000	50,000	50,000	(50,000)
		20	VEHICLES	-	-	-	-	-	-
	COMMUNITY DEVELOPMENT TOTAL			19,708	-	100,000	50,000	50,000	(50,000)
94900	FUNDS CARRY FORWARD	10	RESERVE FOR FUTURE IMPROVEMENT	-	-	207,037	-	-	(207,037)
	FUNDS CARRY FORWARD TOTAL			-	-	207,037	-	-	(207,037)
	CAPITAL IMPROVEMENT PLAN TOTAL			3,117,655	7,014,728	3,040,076	2,702,644	2,425,644	(614,432)

	FY23	FY23	Total FY24	Total FY25	Total FY26	Total FY27	
Departments & Goals	Proposed	Requested	Cost	Cost	Cost	Cost	Total Cost
Community Development	50,000	50,000	-	-	130,000	-	230,000
GIS Equipment, Data and System Upgrades	50,000	50,000	-	-	130,000	-	230,000
Economic Development	112,674	237,674	242,674	310,000	2,242,000	245,000	3,390,022
Airport Industrial Park Feasibility Study for completing	30,000	30,000	35,000	65,000	1,970,000	-	2,130,000
Airport Special Service District	62,674	62,674	62,674	100,000	100,000	100,000	488,022
Brookneal-Campbell County Airport Improvements	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Economic Site Development	-	125,000	125,000	125,000	125,000	125,000	625,000
Gateway Sign Replacement	-	-	-	-	27,000	-	27,000
Information Technology	170,000	181,500	202,000	245,000	256,500	345,000	1,400,000
Campbell County IT Plan Update	40,000	42,000	20,000	20,000	20,000	20,000	162,000
Maintain Audio and Visual Systems	-	-	25,000	25,000	25,000	25,000	100,000
Network Infrastructure Equipment Replacement	50,000	57,000	42,000	95,000	64,000	70,000	378,000
Network Server Hardware	10,000	10,000	20,000	20,000	20,000	150,000	230,000
Toughbook Rugged Laptop Replacements	-	-	60,000	60,000	60,000	60,000	240,000
Upgrade or Replace Server Software	70,000	72,500	35,000	25,000	67,500	20,000	290,000
Landfill/Solid Waste	25,000	50,000	50,000	45,000	10,000	10,000	190,000
Transfer Site Improvements	25,000	50,000	50,000	45,000	10,000	10,000	190,000
Public Safety	1,040,000	1,129,000	760,000	960,000	1,180,000	940,000	6,009,000
EMS Apparatus/Facilities Program	740,000	740,000	560,000	560,000	780,000	740,000	4,120,000
Fire Apparatus/Facility Replacement Program	300,000	389,000	200,000	400,000	400,000	200,000	1,889,000
Public Works	735,000	997,000	1,742,000	5,612,000	1,209,000	1,112,000	11,407,000
County Vehicle Replacement	385,000	497,000	517,000	562,000	559,000	507,000	3,027,000
Design/Construction of New Public Safety Building	-	-	-	4,500,000	-	-	4,500,000
Facility Capital Replacement	350,000	350,000	1,150,000	450,000	525,000	530,000	3,355,000
Future planning for solid waste	-	150,000	75,000	100,000	125,000	75,000	525,000
Recreation	82,500	285,000	240,000	165,000	300,000	300,000	1,372,500
County Fair Project	-	70,000	-	-	-	-	70,000
Long Mountain Park	-	-	-	-	-	-	-
Park Development	82,500	165,000	165,000	165,000	300,000	300,000	1,177,500
Pavilion at County Wide Park	-	-	-	-	-	-	-
Summer Concert Series	-	50,000	-	-	-	-	50,000
Tennis Court Repair - Resurfacing	-	-	75,000	-	-	-	75,000

Departments & Goals	FY23 Proposed	FY23 Requested	Total FY24 Cost	Total FY25 Cost	Total FY26 Cost	Total FY27 Cost	Total Cost
Registrar	-	-	-	-	380,000	-	380,000
Purchase new Electronic Pollbooks (EPB) for elections	-	-	-	-	120,000	-	120,000
Purchase New Voting Equipment	-	-	-	-	260,000	-	260,000
	169,970	169,970	319,467	157,601	210,829	354,154	1,381,991
Body Worn Cameras	-	-	-	-	-	160,000	160,000
Courthouse and Sheriff's Office Security Camera System	-	-	185,000	-	-	-	185,000
Crisis Negotiations Team Equipment	-	-	30,000	-	-	-	30,000
Less Lethal Taser Replacement	-	-	-	50,000	50,000	50,000	150,000
Replace X-Ray System/Walk-Thru Metal Detector for Courthouse	75,000	75,000	-	-	-	-	150,000
Storage Structure at Impound Lot	-	-	-	-	50,000	-	50,000
Tactical Ballistic Vest	-	-	-	-	-	30,000	30,000
Vehicle Equipment- Sheriff's Office	94,970	94,970	104,467	107,601	110,829	114,154	626,991
Social Services	40,500	40,500	45,000	55,000	45,000	50,000	276,000
Vehicle Replacement - Social Services	40,500	40,500	45,000	55,000	45,000	50,000	276,000
Grand Total	2,425,644	3,140,644	3,601,141	7,549,601	5,963,329	3,356,154	26,036,513

SOURCE OF FUNDS

LOCAL SHARE TRANS FROM GENERAL FUND	2,125,000	2,125,000	2,500,000	2,325,000	2,800,000	2,900,000	14,775,000
TRANS FR SOLID WASTE FUND							
STATE/OTHER FUNDS	300,780	300,780	284,200	312,800	1,584,200	250,000	3,032,760
INTEREST EARNINGS	-	-	-	-	-	-	-
LOANED/OTHER FUNDS	-	-	-	4,500,000	-	-	4,500,000
TRANSFER FROM CIP FUND BALANCE	-	-	800,000	-	-	-	800,000
TOTAL FUNDS AVAILABLE	2,425,780	2,425,780	3,584,200	7,137,800	4,384,200	3,150,000	23,107,760
BALANCE	136	(714,864)	(16,941)	(411,801)	(1,579,129)	(206,154)	(2,928,753)

DEBT SERVICE FUND



Campbell County, VA
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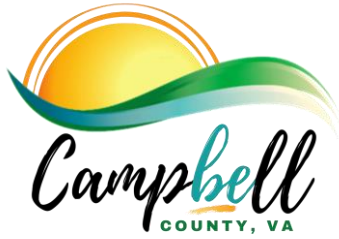
Debt Service Fund

Providing greater transparency for the purpose of tracking how much is expended on debt and how those payments are funded.

Debt Service Fund 401 Revenue		FY20 ACTUAL	FY21 ACTUAL	FY22 Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Transfers	Transfers In From General Fund	1,899,027	3,930,097	3,930,097	3,930,097	3,930,097	-
	Transfer In From General Fund -Meals Tax		1,750,000	1,850,000	2,050,000	2,050,000	200,000
Fund 401 Debt Service Revenue Total		1,899,027	5,680,097	5,780,097	5,980,097	5,980,097	200,000

Dept #	Fund 401 Debt Service Expenditures	Line	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
95100	DEBT SERVICE	100	PRINCIPLE PAYMENT-LITERACY LOAN	-	622,233	622,234	347,234	347,234	(275,000)
		200	PRINCIPLE PAYMENT-VPSA LOAN	-	520,000	545,000	575,000	575,000	30,000
		300	INTEREST PAYMENT-LITERARY LOAN	-	37,334	22,140	6,945	6,945	(15,195)
		400	INTEREST PAYMENT-VPSA LOAN	-	162,765	135,608	107,048	107,048	(28,560)
		500	BANK SERVICE CHARGES (SCHOOLS)	-	605	1,543	605	605	(938)
		710	BOND ISSUANCE COSTS	74,670	-	-	-	-	-
		750	PRINCIPLE RAYMOND JAMES/CONCORD ELE	-	954,606	977,946	1,003,620	1,003,620	25,674
		760	INTEREST RAYMOND JAMES/CONCORD ELE	-	242,922	217,758	191,953	191,953	(25,805)
		770	PRINCIPLE RAYMOND JAMES/CTY GOVT	-	1,090,394	1,117,054	1,146,380	1,146,380	29,326
		780	INTEREST RAYMOND JAMES/CTY GOVT	-	277,476	248,733	219,257	219,257	(29,476)
		790	PRINCIPLE 2020 BOND-RMS & REG RADIO	-	-	225,000	335,000	335,000	110,000
		795	INTEREST 2020 BOND-RMS & REG RADIO	-	1,263,724	1,467,556	1,456,307	1,456,307	(11,249)
		890	LOC 1ST NATIONAL BANK INTEREST PMT	1,624	-	-	-	-	-
		3150	LEGAL SERVICES RADIO SYSTEM	780	-	-	-	-	-
		3155	LEGAL FEES RMS	4,680	1,755	-	-	-	-
	DEBT SERVICE TOTAL			81,753	5,173,814	5,580,572	5,389,349	5,389,349	(191,223)
			Fund 401 Debt Service Total	81,753	5,173,814	5,580,572	5,389,349	5,389,349	(191,223)

SOLID WASTE FUND



Campbell County, VA
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Solid Waste Fund

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

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

Solid Waste Fund 515 Revenue	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
Local	Interest on Investments	7,287	7,033	-	-	-	-
	Revenue Recovery - Tipping	-	-	-	24,000	24,000	24,000
	Scrap Metal Revenue	-	50,395	-	-	-	-
	Misc Fees	-	-	-	-	-	-
	LANDFILL ROAD EXTENSION	-	1,950	-	-	-	-
	Local Total	7,287	59,378	-	24,000	24,000	24,000
State	Litter Control Grant	4,809	14,793	-	17,000	17,000	17,000
	State Total	4,809	14,793	-	17,000	17,000	17,000
Transfers	Transfers In From General Fund	1,803,542	2,050,000	2,199,393	2,305,417	2,305,417	106,024
	Transfers In From CIP Fund	3,000	-	-	-	-	-
	Transfers Total	1,806,542	2,050,000	2,199,393	2,305,417	2,305,417	106,024
	Fund 515 Solid Waste Revenue Total	1,818,638	2,124,171	2,199,393	2,346,417	2,346,417	147,024

Dept #	Fund 515 Solid Waste Expenditures	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
42100	IN-HOUSE CONSTRUCTION	1117	COMP - DEPUTY DIRECTOR		67,481	47,297	48,854	-	-	(48,854)
		1167	COMP - SOLID WASTE DIVISION MANAGER	1	-	46,643	-	51,297	51,297	51,297
		1183	COMP - MAINT I LANDFILL	1	25,159	33,321	26,513	30,577	30,577	4,064
		1200	COMP - OVERTIME		-	-	1,000	1,000	1,000	-
		1300	COMP - P/T HELP		5,464	21,369	60,000	40,000	40,000	(20,000)
		2100	EMPLOYER COST - FICA		7,171	10,705	10,433	10,930	10,930	497
		2210	EMPLOYER COST - VRS		9,273	12,378	8,600	9,342	9,342	742
		2310	EMPLOYER COST - HEALTH INSURANCE		17,673	16,513	13,287	6,549	6,549	(6,738)
		2400	EMPLOYER COST - VRS GROUP LIFE INS		1,194	1,454	1,010	1,098	1,098	88
		2720	WORKERS COMPENSATION		986	1,095	3,355	3,526	3,526	171
		2730	WORKERS COMPENSATION		79	0	-	-	-	-
		2850	EMPLOYEE MEDICAL EXPENSES		59	-	180	180	180	-
		3180	SMALL PROJECTS		5,051	-	-	-	-	-
		3316	MAINT/REPAIR - HEAVY EQUIP		5,323	8,148	7,000	10,000	10,000	3,000
		5110	ELECTRICAL SERVICE		2,273	2,159	2,400	2,400	2,400	-
		5230	TELEPHONE		433	-	720	720	720	-
		5305	MOTOR VEHICLE INSURANCE		903	903	930	930	930	-
		5312	EQUIPMENT INSURANCE		-	-	80	130	130	50
		5530	TRAVEL - SUSTENANCE & LODGING		-	-	100	100	100	-
		5540	CONVENTION & EDUCATION		306	65	500	500	500	-
		6008	GAS, OIL, GREASE		1,653	2,399	2,800	3,500	3,500	700
		6011	UNIFORMS, WEARING APPAREL		26	749	825	825	825	-
		8114	TOOLS		44	103	100	100	100	-
		8115	SAFETY EQUIPMENT		1,106	500	500	500	500	-
	IN-HOUSE CONSTRUCTION TOTAL			2	151,658	205,800	189,187	174,204	174,204	(14,983)
42200	LANDFILL PHASE III	3140	A&E SERVICES		6,012	18,252	16,000	16,000	16,000	-
		3141	LEACHATE TESTING AND MONITOR		4,062	8,471	6,000	6,000	6,000	-
		3335	BRUSH CHIPPING		8,700	15,000	30,000	30,000	30,000	-
		3338	RECYCLING PROGRAM		-	6,041	-	-	-	-
		3340	TIPPING FEE - WASTE DISPOSAL		671,418	887,528	695,000	730,000	730,000	35,000
		5110	ELECTRICAL SERVICE		-	131	-	-	-	-
		5815	SCRAPTIRE PROGRAM		1,826	17,613	15,000	20,000	20,000	5,000
	LANDFILL PHASE III TOTAL				692,018	953,036	762,000	802,000	802,000	40,000

Dept #	Fund 515 Solid Waste Expenditures	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
42300	TRANSFER SITES	1118	COMP - LF SITE/PROGRAM MANAGER	1	30,747	33,157	32,102	33,707	33,707	1,605
		1120	COMP - MAINTENANCE WORKER I-LANDFILL WORK	2	-	9,854	24,500	52,001	52,001	27,501
		1200	COMP - OVERTIME		762	659	2,000	4,000	4,000	2,000
		1300	COMP - P/T HELP		69,328	106,199	295,000	415,600	339,000	44,000
		2100	EMPLOYER COST - FICA		7,666	11,271	27,051	34,556	34,556	7,505
		2210	EMPLOYER COST - VRS		3,127	4,355	6,459	9,780	9,780	3,321
		2310	EMPLOYER COST - HEALTH INSURANCE		6,738	8,423	6,739	6,739	6,739	-
		2400	EMPLOYER COST - VRS GROUP LIFE INS		403	511	759	1,149	1,149	390
		2720	WORKERS COMPENSATION		2,743	3,670	14,816	14,681	14,681	(135)
		3250	CONTRACTED SITE ATTENDANT		71,460	65,628	35,500	-	25,000	(10,500)
		3311	MAINT/REPAIR - TRANSFER SITES		2,650	5,319	5,000	5,000	5,000	-
		3350	TRANSFER SITE OPERATIONS		425,842	249,945	465,000	483,600	483,600	18,600
		5110	ELECTRICAL SERVICE		11,705	11,476	12,000	12,000	12,000	-
		5230	TELEPHONE		1,440	1,170	1,080	1,100	1,100	20
		5430	LEASE/RENT - LAND		5,850	5,250	6,000	7,200	7,200	1,200
		6008	GAS, OIL, GREASE		-	-	-	2,000	2,000	2,000
		6011	UNIFORMS, WEARING APPAREL		-	-	800	800	800	-
		6017	FUEL SUBSIDY		10,000	9,493	10,000	15,000	15,000	5,000
		6030	TRANSFER SITE IMPROVEMENT		15,602	25,751	20,000	60,000	40,000	20,000
	TRANSFER SITES TOTAL			3	666,063	552,133	964,806	1,158,913	1,087,313	122,507
42500	LF PHASE II GAS/WATER	3140	A&E SERVICES		80,051	91,409	100,000	100,000	100,000	-
		3141	CONSULTING - WEEKLY SYSTEM MONITOR		13,895	3,233	10,000	10,000	10,000	-
		3142	CONSULTING - GROUNDWATER		8,745	16,845	19,000	19,000	19,000	-
		3143	CONSULTING - LANDFILL GAS		10,702	20,217	22,000	22,000	22,000	-
		3144	CONSULTING - GEN LANDFILL		-	-	2,500	2,000	2,000	(500)
		3146	GRW SYSTEM MONITORING		14,504	7,173	20,000	20,000	20,000	-
		3147	REGION 2000 LOCAL ENVIRONMENTAL SERVICE		11,473	16,610	20,000	20,000	20,000	-
		3156	GRW REMEDIATION SYSTEM UP		-	2,525	25,000	25,000	25,000	-
		3165	GROUNDWATER DISPOSAL		31,716	25,763	28,000	28,000	28,000	-
		3319	MAINT/REPAIR - OTHER EQUIPMENT		158	15,695	10,000	10,000	10,000	-
		5110	ELECTRICAL SERVICE		7,982	6,719	10,000	10,000	10,000	-
		5230	TELEPHONE		1,156	1,682	1,400	1,400	1,400	-
		5555	DEQ PERMITTING		1,149	1,172	1,500	1,500	1,500	-
	LF PHASE II GAS/WATER TOTAL				181,530	209,042	269,400	268,900	268,900	(500)

Dept #	Fund 515 Solid Waste Expenditures	Line	Description	FY23 FTE	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
42700	RECYCLING/LITTER COMM	3181	RECYCLING COSTS		13,701	378	-	-	-	-
		3500	PRINTING & BINDING		-	9,477	10,000	10,000	10,000	-
		5698	HOUSE HAZARDOUS WASTE DAY		500	3,003	4,000	4,000	4,000	-
	RECYCLING/LITTER COMM TOTAL				14,201	12,859	14,000	14,000	14,000	-
	Fund 515 Solid Waste Total			5	1,705,470	1,932,869	2,199,393	2,418,017	2,346,417	147,024



FLEXIBLE BENEFITS AND HEALTH INSURANCE FUND



Campbell County, VA
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Health Fund

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

Flexible Benefits Fund 752 Revenue					FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
	Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Budget			
Local	Employee Contribution Campbell County	950,736	944,503	942,810	951,200	951,200	8,390
	Employee Contribution Schools	2,764,683	2,742,908	2,851,895	2,844,590	2,844,590	(7,305)
Fund 752 Flexible Benefits Revenue Total		3,715,419	3,687,411	3,794,705	3,795,790	3,795,790	1,085

Health Insurance Fund 754 Revenue					FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
	Description	FY20 ACTUAL	FY21 ACTUAL	FY22 Budget			
Local	CCUSA Dental Ins Contribution	11,031	9,471	11,300	11,875	11,875	575
	CCUSA Health Insurance	308,980	235,036	310,000	311,650	311,650	1,650
	CCUSA HSA Contribution	28,416	43,303	24,000	29,270	29,270	5,270
	County Dental Ins Contribution	143,800	144,419	144,500	-	-	(144,500)
	County Health Ins Contribution	3,145,098	3,154,097	3,160,000	3,168,430	3,168,430	8,430
	County HSA Contribution	221,882	216,463	222,000	244,285	244,285	22,285
	Interest On Investments	12,151	(3,775)	15,000	2,500	2,500	(12,500)
	MISC Revenue	-	-	-	-	-	-
	Schools Dental Ins Contribution	454,929	467,195	468,200	-	-	(468,200)
	Schools Health Ins Contribution	10,243,630	10,329,674	10,355,000	10,519,645	10,519,645	164,645
	Schools HSA Contribution	517,326	500,853	507,000	503,260	503,260	(3,740)
Local Total		15,087,243	15,096,736	15,217,000	14,790,915	14,790,915	(426,085)
Transfers	Transfers From General Fund 100	99,442	20,000	20,000	20,000	20,000	-
Transfers Total		99,442	20,000	20,000	20,000	20,000	-
Fund 754 Health Insurance Revenue Total		15,186,685	15,116,736	15,237,000	14,810,915	14,810,915	(426,085)

Dept #	Fund 752 Flex Benefits Expenditures	Line	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
91430	Flex Benefits	5898	COUNTY EXPENDITURES	950,690	945,599	942,810	951,200	951,200	8,390
		5899	SCHOOLS EXPENDITURES	2,766,576	2,739,947	2,851,895	2,844,590	2,844,590	(7,305)
			Fund 752 Flex Benefits Total	3,717,265	3,685,546	3,794,705	3,795,790	3,795,790	1,085

Dept #	Fund 754 Health Insurance Expenditures	Line	Description	ACTUAL FY20	ACTUAL FY21	FY22 Adopt Budget	FY23 Proposed Budget	FY23 Budget	FY23 Budget - FY22 Adopt Budget
91420	Health Insurance	2315	HEALTH INSURANCE PAYMENTS	11,716,230	12,247,337	12,200,000	13,265,900	13,265,900	1,065,900
		2316	DENTAL INSURANCE PAYMENTS	259,068	232	315,000	-	-	(315,000)
		2317	COUNTY HSA CONTRIBUTION -	614,511	607,748	609,000	614,400	614,400	5,400
		2318	SCHOOLS HSA CONTRIBUTION	1,734,048	1,744,335	1,740,000	1,744,000	1,744,000	4,000
		2319	CCUSA HSA CONTRIBUTION -	59,380	57,345	56,328	58,330	58,330	2,002
		2320	HSA ADMINISTRATIVE FEES	42,680	43,938	43,900	44,100	44,100	200
		3190	OTHER PROFESSIONAL SERVICES	3,000	9,600	3,000	9,600	9,600	6,600
			Fund 754 Health Insurance Total	14,428,917	14,710,535	14,967,228	15,736,330	15,736,330	769,102

FY 2023 APPENDICES

FULL TIME EMPLOYEE (FTE) CHART

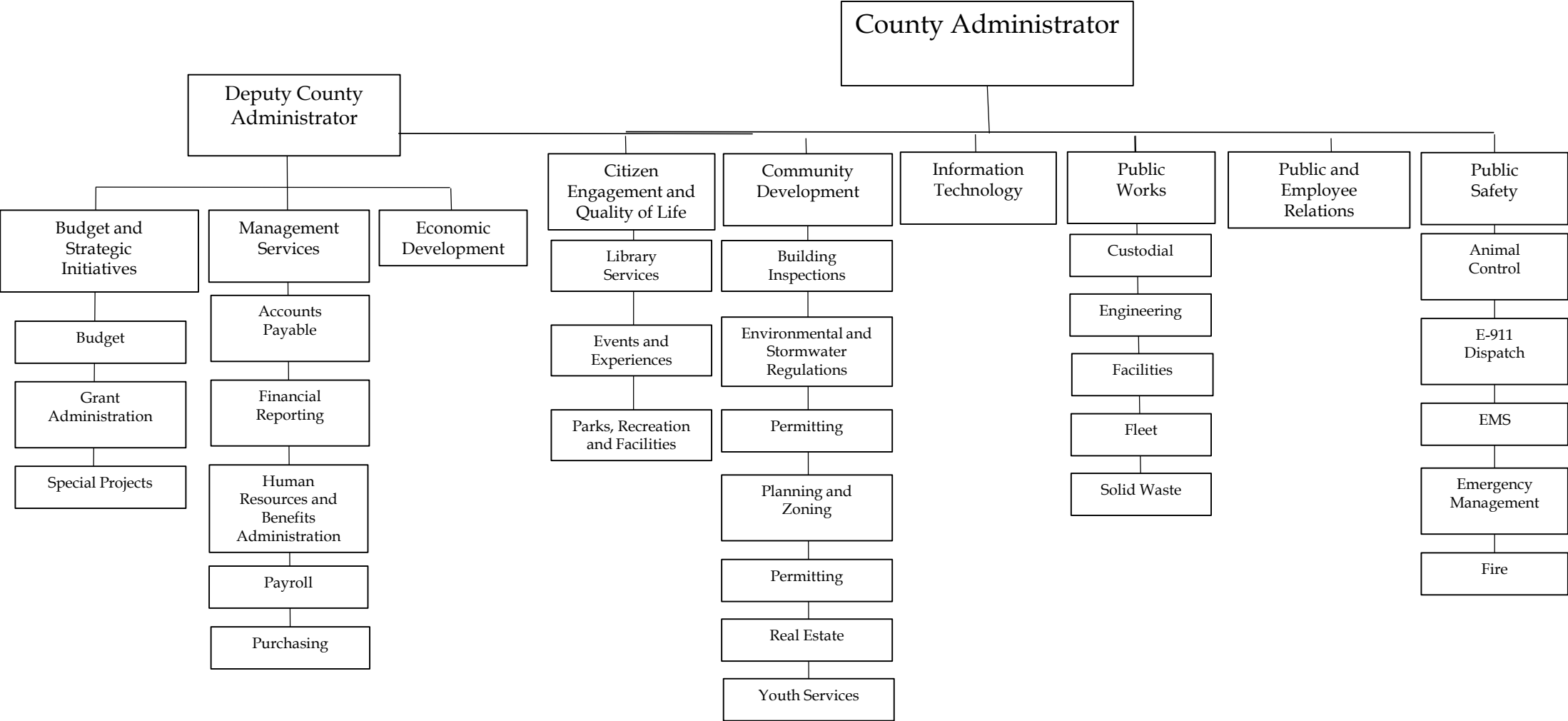


Fund	Dept #	Department Name	FY21 # Of FTEs	FY22 # Of FTEs	FY23 # Of FTEs
General Fund 100	12110	COUNTY ADMINISTRATOR	3	3	3
	12210	LEGAL SERVICES	1	1	1
	12310	COMMISSIONER OF REVENUE	5	5	5
	12315	BUSINESS AUDITOR	2	2	2
	12340	LOCALLY FUNDED TREAS OFFICE	1	1	1
	12350	REAL ESTATE OFFICE	1	2	2
	12410	TREASURER	7	7	7
	12415	FINANCE & STRATEGIC INITIATIVES	2	3	2
	12420	MANAGEMENT SERVICES	4	4	5
	12425	PUBLIC & EMPLOYEE RELATIONS	3	3	3
	12510	INFORMATION TECHNOLOGY	7	7	6
	12530	CENTRAL PURCHASING	2	2	1
	13200	REGISTRAR	3	3	3
	21100	CIRCUIT COURT	1	1	1
	21600	CLERK OF THE CIRCUIT COURT	8	8	8
	21900	VICTIM/WITNESS PROGRAM	4	4	4
	22100	COMMONWEALTH'S ATTORNEY	8	8	8
	22200	LOCALLY FUNDED COMWLTH	1	1	1
	31200	SHERIFF'S DEPARTMENT	52	52	52
	31220	SHERIFF'S DEPT/COUNTY	12	12	16
	31400	E-911 SYSTEM	18	18	18
	31810	SCHOOL RESOURCE OFFICERS	14	14	14
	32500	EMS SERVICES	46	46	47
	34500	BUILDING INSPECTIONS	4	5	5
	35100	ANIMAL CONTROL	4	4	4
	35500	PUBLIC SAFETY	4	4	5
	43400	MAINTENANCE OF BLDGS & GRNDS	18	18	20
	44100	PUBLIC WORKS ADMIN	2	3	2
	53100	SOCIAL SERVICES ADMIN	83	81	81
	53235	VOLUNTEER PROGRAM	1	1	0
	53700	HOUSING ASSISTANCE	2	2	2
	53800	CHILDREN'S SERVICES ACT	2	2	2
	53810	YOUTH SERVICES	2	2	2
	71100	RECREATION ADMINISTRATION	5	5	5
	71400	CEQL	0	0	1
	73100	LIBRARY ADMINISTRATION	16	15	15
	81100	PLANNING/ZONING	5	5	4
	81500	ECONOMIC DEVELOPMENT	3	3	4
	82250	ENVIRONMENT MGMT PROGRAM	2	2	2
Solid Waste Fund 515	42100	IN-HOUSE CONSTRUCTION	2	2	2
	42300	TRANSFER SITES	2	2	3
		Grand Total	362	363	369

ORGANIZATIONAL CHART

Campbell County Organizational Chart

Adopted 7/1/2021



BUDGET SYNOPSIS

COUNTY OF CAMPBELL

SYNOPSIS OF THE PROPOSED BUDGET FOR CAMPBELL COUNTY, VIRGINIA, FISCAL YEAR ENDING JUNE 30, 2023

Admin Recommends

REAL RATE 0.52 per \$100

P.P. RATE 2.155 Effective Rate/\$4.31 Nominal Rate per \$100

Estimated Unassigned General Fund Balance - Ending

19,459,500

ESTIMATED EXPENDITURES

SOURCE OF REVENUE

GENERAL FUND	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	GENERAL FUND	AMOUNT FY 23
Board of Supervisors	121,467		129,275	Estimated Beginning Unassigned General Fund Balance	19,459,500
Non-Departmental Expenses	1,192,554		1,958,722		
County Administrator	362,786		378,845	LOCAL REVENUE:	
Legal Services	324,404		352,995	Real Property Tax	22,200,000
Accounting Services	66,400		68,400	Real Property Tax - Special Use	202,568
Commissioner of the Revenue	392,347		416,077	Real Property Special Tax	0
Business Auditor	139,509		146,278	Personal Property Tax	12,721,039
Locally Funded Treasurer's Office	41,219		45,909	Personal Property Motor Homes & Campers/Trailers	425,000
Real Estate Office	297,856		311,811	Manufactured Home Tax	151,500
Treasurer's Office	567,271		650,680	Public Ser. Corporation Tax	2,400,000
Finance & Strategic Initiatives	241,141		259,149	Personal Property Apportioned Vehicle for Hire	290,000
Management Services	311,233		379,094	Machinery & Tools Tax	6,535,000
Public And Employee Relations	245,577		256,953	Delinquent Penalties	445,000
Information Technology	1,053,247		1,103,337	Interest on Delinquent Taxes	180,000
Fuel Services	200,000		230,000	Debt Set Off Admin	0
Central Purchasing	118,813		74,156		
Communications Services	86,836		105,200	OTHER LOCAL TAXES:	
Organizational Memberships	47,704		49,472	Local Sales and Use Tax	6,800,000
Registrar's Office	285,860		433,770	Transient Occupancy Tax	185,000
Circuit Court	94,603		97,578	Meals Tax	2,050,000
Commissioner of Accounts	1,084		1,084	Consumer Utility Tax	915,000
General District Court	13,670		11,060	Electric Gross Receipts	200,000
Magistrates' Office	1,613		1,642	County Licenses	300
Juvenile & Domestic Relations Court	13,630		14,130	BPOL Tax	2,450,000
Clerk, Circuit Court	601,452		624,715	Animal Friendly License Plates	1,435
Victim/Witness Program	250,175		258,585	Bank Franchise Tax	340,000
CommonWealth Attorney	819,295		862,561	Recordation Tax Grantor	110,000
Locally Funded CommonWealth Attorney	99,580		91,663	County Recordation Tax Grantee	510,000
Sheriff's Department	5,036,706		5,204,277	Local Probate Tax	15,310
Off Duty Sheriff	170,811		132,816	Vehicle License Fee	1,775,000
Sheriff County	744,608		1,024,332		
E911 System	1,482,745		1,649,473	PERMITS, FEES AND REGULATORY LICENSES	
School Funded Resource Officer	806,424		844,385	Dog Licenses	16,000
Volunteer Fire Departments	690,891		741,989	Land Use Application Fees	8,600
Volunteer Ambulance/Rescue Squads	397,379		393,118	Land Transfer Fees	1,800
Forestry Service	20,781		20,329	Rezoning Permit Fees	12,000
EMS Service	3,576,000		3,838,795	Building Permit Fees	215,000
Local Corrections - Blue Ridge Regional Jail	2,920,000		3,165,000	Building Inspection Fees	200
Probation Office	4,255		5,830	Erosion & Sediment Control Fees	60,000
Detention	303,782		305,259	Storm Water Mgmt Fees	11,000
Building Inspections	357,878		363,202	2.00% Levy Building Permits	4,500
Animal Control	271,508		283,931	Plat Fees	7,000
Medical Examiner	640		640	Zoning Exceptions/Setbacks	0
Public Safety	347,540		381,035	Plan Review Fee Towers	6,500
Highway Services	20,000		20,000	Fireworks Permits	350
Street Lights	13,000		13,000	Plan Review Fee/PEC Applications	1,800
Maintenance, Buildings & Grounds	1,668,327		1,779,036		
Public Works	315,358		172,388	FINES AND FORFEITURES	
Local Health Department	409,181		409,181	County Court Fines & Forfeitures	72,000

GENERAL FUND	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	GENERAL FUND	AMOUNT FY 23
Community Services Board	189,401		191,401	Court E-Summons Fees	2,000
Social Services Administration	4,905,660		5,188,716	Courthouse Maintenance Fee	10,000
Public Assistance Services	3,078,709		3,286,384	Courthouse Security Fee	35,000
Senior Citizens Services-CVACL	65,745		65,745	Jail Admission Fees	4,100
Volunteer Program	79,447		0	Parking Fines	250
Community Support Grants	5,000		5,000	E-Summons Revenue	9,000
Housing Assistance Services	122,942		135,249		
Children's Services Act	4,101,749		4,356,053	REVENUE FROM USE OF MONEY AND PROPERTY	
Youth Services	135,286		121,114	Interest on Investments	30,000
Health/Education/Welfare	17,833		18,151	Rental General Property	135,000
Parks & Recreation	529,581		528,828		
CEQL	0		119,869	CHARGES FOR SERVICES	
Community Recreation Programs	173,320		175,550	Sheriff's Fees	3,992
Historic Landmarks	5,000		5,000	Court Appointed Attorney	300
Library Administration	1,294,106		1,338,866	Commonwealth's Attorney Fees	4,000
Literacy Program	41,256		43,435	Off Duty Deputy Fees	132,816
Planning/Zoning	511,237		486,865	Felons Fluid Withdrawal Fees	1,000
Economic Development	526,762		614,618	Animal Control Service Fees	200
Planning & Development	51,000		51,000	Animal Shelter Fees	0
CC Utility Service Authority	91,748		91,840	Home Study Fees	700
Robert E. Lee Soil Conservation District	10,000		10,000	Sale of County Maps/Ordinances	50
TLAC	3,713		4,598	Parks & Recreation	175,550
Environmental Management	146,719		151,875	Heritage Festival	0
Cooperative Extension Service	119,873		120,085	Library Receipts - Fines	15,000
Undistributed Expenditures - FICA Savings	-90,000		-100,000	Library Receipts - Copier / Fax	14,000
Undistributed Expenditures - Vacancy Savings	-350,000		-400,000		
Undistributed Expenditures - Schools	0		0	MISCELLANEOUS REVENUE	
Undistributed Expenditure - Debt	0		0	Unclaimed Proceeds from Land Sales	40,000
Debt Service	0		0	Gifts & Donations/Literacy	3,000
				Sale of Salvage and Surplus	20,000
				Leesville Lake Waterline	31,000
				GIFTS & DONATIONS - Volunteer Program	0
				Miscellaneous Refunds	7,500
				Miscellaneous Fees and Charges	32,500
				Fees and Delinquent Collection	123,000
				EMS Billing	2,250,000
				Special Investigations Restitution	4,000
				DMV Stop	65,000
				CC Youth Adv Council Revenues	0
				Health Department Earned	25,000
				Library Cleaning-Altavista	12,914
				Vending Machine Commissions	0
				Fuel Sales	230,000
				Telephone Charges Collected	103,700
				School Funded Resource Officer	803,004
				SOVA-ICAC Reimbursement - 1 Deputy	64,016
				REVENUE FROM THE COMMONWEALTH	
				NON-CATEGORICAL AID	
				Communications Tax	1,054,000
				Manufactured Home Titling Tax	124,400
				Moped ATV Sales Tax	1,900
				Railroad Rolling Stock Tax	142,703

				Motor Vehicle Rental Tax		210,000
GENERAL FUND	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	GENERAL FUND		AMOUNT FY 23
				CATEGORICAL AID - STATE SHARED EXPENSES		
				Commonwealth Attorney		585,058
				Sheriff's Department		2,498,133
				Commissioner of the Revenue		194,190
				Treasurer		140,326
				Registrar & Electoral Board		52,412
				Clerk of Circuit Court		356,076
				CATEGORICAL AID SOCIAL SERV STATE		
				Social Services Administration/Public Assistance Reimbursement		3,134,830
				Children At Risk Pool		2,720,000
				CSA State Allocation for Administration		11,000
				OTHER CATEGORICAL AID - STATE		
				Library Grants, State Aid		177,156
				VA Domestic Violence Victim Grant		40,000
SUBTOTAL:	43,315,227		46,671,399	Wireless E-911 Reimbursement		210,000
	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	Juv Crime Control Act & First Offender		53,024
Transfer to Schools - Buses	0	0		Commonwealth Tax Credit - PPTRA		3,456,013
Transfer to Schools	28,386,460	28,386,460		Recordation Tax State		112,000
Transfer to Schools - Carryover Step Down				Credit Card Rebate Revenue		5,000
Transfer to Schools - Antic Property Taxes				Literacy Grant - State		2,000
Transfer to Schools CIP - Future School Needs				Seneca Maintenance		9,000
Transfer to CIP-Econ Dev Site Dev/Enhance	0	0		Jury Claims Reimbursement		7,500
Transfer to Solid Waste Management Fund	2,199,393	2,305,417				
Transfer to Capital Improvement Fund	1,850,000	2,125,000		CATEGORICAL AID FEDERAL GOVERNMENT		
Transfer to Debt Service Fund From GF	3,930,097	3,930,097		Victim Witness Grant		223,315
Transfer to Debt Service Fund From Meals Tax	1,850,000	2,050,000		ERATE Reimbursement - Library		0
Transfer to Heath Insurance Fund	20,000	20,000		RSVP Grant		0
Total Transfers Out To Other Funds:	38,235,950		38,816,974			
				CATEGORICAL AID SOCIAL SERVICES FEDERAL GOV'T		
Expenditures Plus Transfers	81,551,177		85,488,373	Social Services Administration/Public Assistance Reimbursement		4,126,349
Estimated Unassigned General Fund Balance - Ending	25,970,063		19,459,500	Housing Assistance -SS		54,772
				Cost Allocation Recovery		192,898
Assigned To Schools for Future Maintenance	382,399		112,176			
Assigned To Debt Service for Future Needs	0		0			
Assigned To EMS for Future Needs	0		0			
TOTAL GENERAL FUND	107,903,639		105,060,049	TOTAL GENERAL FUND		105,060,049

SCHOOL OPERATION FUND	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	SCHOOL OPERATION FUND	AMOUNT FY 23
Instruction	62,076,205		66,717,227		
Administration / Attendance & Health	4,999,132		5,257,343	Other Local Revenue	337,250
Pupil Transportation	5,458,928		5,934,236		
Operation & Maintenance	8,404,603		8,799,334	Transfer From School CIP Fund	0
Technology	4,409,516		4,541,578	Transfer From General Fund For Operations	28,386,460
School Construction Grant	0		3,839,022	Transfer From General Fund - Future School Needs	0
Federal Programs and Grants	6,001,426		15,594,988	Reduction in Transfer from General Fund Reversion Carryover Request	0
School Buses				Reduction to Balance Transfer In From General Fund	0
Expenditure Reduction to Account for Carryover Request				Total Transfers In From General Fund	28,386,460
Reduce for Textbooks budgeted instead in School CIP Fund					
Reduce for School Buses included in Pupil Transportation				Receipts From Commonwealth	66,365,506
Reduce to Balance to the Transfer From General Fund					
Addition to Balance to Transfer From General Fund	476		476	Receipts From Federal Government	15,594,988
TOTAL SCHOOL OPERATION FUND	91,350,286		110,684,204	TOTAL SCHOOL OPERATION FUND	110,684,204
SCHOOL CAFETERIA FUND				SCHOOL CAFETERIA FUND	
School Food Service Expenses	4,105,265		4,194,783	Estimated Beginning Cash Balance	0
				Charges for Services:	
				Cash Sales - Meals & Milk	672,134
				Interest on Investments	300
				Rebates	3,000
				Misc Revenue	
				State Funds:	51,940
				Federal Funds:	
				School Food - Breakfast & Lunch	3,467,409
TOTAL SCHOOL CAFETERIA FUND	4,105,265		4,194,783	TOTAL SCHOOL CAFETERIA FUND	4,194,783
CAPITAL IMPROVEMENT FUND - SCHOOLS				CAPITAL IMPROVEMENT FUND - SCHOOLS	
Textbooks	0		0		
Expenses (Future Commitments)	0		0	Estimated Beginning Balance	0
				Transfer In From GF - County	0
TOTAL CAPITAL IMPROVEMENT FUND - SCHOOLS	0		0	TOTAL CAPITAL IMPROVEMENT FUND - SCHOOLS	0

=====				=====			
CAPITAL IMPROVEMENT FUND - COUNTY				CAPITAL IMPROVEMENT FUND - COUNTY			
Expenses (Future Commitments)	207,037		0	Estimated Balance-CIP Available Funds Beginning of Year			0
Expenses (Current Commitments)	2,833,039		2,425,780				
				VA Business Ready Site Grant			20,000
				Fire Apparatus			200,000
				EMS Apparatus			50,000
SUBTOTAL	3,040,076		2,425,780	SS Vehicle Replacement			30,780
				Brookneal /CC Airport Imp			0
				SS Paint Int			0
Transfer Out to School CIP Fund		0		SUBTOTAL			300,780
Transfer Out to Solid Waste Fund	0	0					
Total Transfers Out To Other Funds	0		0	Transfer In From General Fund	2,125,000		
				Transfer to CIP-Econ Dev Site Dev/Enhance	0		
				Transfer In From Solid Waste	0		
				Total Transfers In From Other Funds			2,125,000
TOTAL CAPITAL IMPROVEMENT FUND - COUNTY	3,040,076		2,425,780	TOTAL CAPITAL IMPROVEMENT FUND - COUNTY			2,425,780
=====				=====			
DEBT SERVICE FUND	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	DEBT SERVICE FUND		AMOUNT FY 23	
				Estimated Balance - Debt Service Funds Available			2,523,082
Expenses - Loan & Principle Payments	5,580,572		5,389,349				
Future Commitment	3,766,799		3,113,830	Transfer In From General Fund	3,930,097		
				Transfer In From Meals Tax	2,050,000		
				Total Transfers In From Other Funds			5,980,097
TOTAL DEBT SERVICE FUND - COUNTY	9,347,371		8,503,179	TOTAL DEBT SERVICE FUND - COUNTY			8,503,179
=====				=====			
SOLID WASTE MANAGEMENT FUND				SOLID WASTE FUND			
				Estimated Balance - Solid Waste Funds Available			1,104,688
In-House Construction	189,187		174,204				
Landfill Phase III	762,000		802,000	Interest On Investments			0
Transfer Sites	964,806		1,087,313				
LF Phase II	269,400		268,900	Revenue Recovery			24,000
Recycling/Litter Commission	14,000		14,000	Litter Control Grant			17,000
Future Commitment	985,822		1,104,688	SUBTOTAL			1,145,688
SUBTOTAL	3,185,215		3,451,105				
Transfer Out to Capital Improvement	0		0	Transfer In From General Fund			
Total Transfers Out To Other Funds	0		0	Transfer In From Capital Improvement Fund	2,305,417		
				Total Transfers In From Other Funds			2,305,417
TOTAL SOLID WASTE FUND	3,185,215		3,451,105	TOTAL SOLID WASTE FUND			3,451,105

=====				=====			
COUNTY FIDUCIARY FUND				COUNTY FIDUCIARY FUND			
Expenditures	0		0	Amount In Trust			0
Amount In Trust	0		0	Estimated Revenue			0
TOTAL COUNTY FIDUCIARY FUND			0	TOTAL COUNTY FIDUCIARY FUND			0
=====				=====			
FLEXIBLE BENEFITS FUND				FLEXIBLE BENEFITS FUND			
Flexible Benefits Fund - County	942,810		951,200	Flexible Benefits - County Employee Contributions			951,200
Flexible Benefits Fund - Schools	2,851,895		2,844,590	Flexible Benefits - School Employee Contributions			2,844,590
TOTAL FLEXIBLE BENEFITS FUND	3,794,705		3,795,790	TOTAL FLEXIBLE BENEFITS FUND			3,795,790
=====				=====			
HEALTH INSURANCE FUND	AMOUNT FY 22	FY23 Transfers	AMOUNT FY 23	HEALTH INSURANCE FUND			AMOUNT FY 23
Health & Dental Insurance Premiums	12,515,000		13,265,900	Estimated Balance			8,185,422
HSA Contributions	2,405,328		2,416,730	Interest on Investments			2,500
Other Professional Services & Fees	46,900		53,700	School Health/Dental Premiums & HSA Contributions			11,022,905
Federal ACA Fees	0		0	County Health/Dental Premiums & HSA Contributions			3,412,715
Expenses (Future Commitments)	7,909,213		7,260,007	CCUSA Health/Dental Premiums & HSA Contributions			352,795
				ERRP Federal Revenue			0
				Transfer in From General Fund	20,000		20,000
TOTAL HEALTH INSURANCE FUND	22,876,441		22,996,337	TOTAL HEALTH INSURANCE FUND			22,996,337
=====				=====			
				TOTAL LESS TRANSFERS			222,294,253
				ESTIMATED UNASSIGNED FUND BALANCE ENDING in GENERAL FUND			19,459,500
TOTAL, LESS TRANSFERS			202,834,753	TOTAL LESS TRANSFERS, LESS ESTIMATED FUND BALANCE			202,834,753
TRANSFERS OUT TO OTHER FUNDS		38,816,974		TRANSFERS IN FROM OTHER FUNDS	38,816,974		

BUDGET TIMELINE

Fiscal Year Ending June 30, 2023

External Budget Timetable

Tuesday, October 5, 2021

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

Tuesday, October 8, 2021

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

Friday, October 22, 2021

Completed PIPT's, to include funding information and backup with justification, and CIP requests for FY23, due in SharePoint.

Monday, October 25, 2021

Finance/Budget Analyst to set-up new CIP spreadsheet for the next five-year period.

Monday, November 8, 2021

(Or as soon as October month end is processed)

Email to all Agency Heads, Department Heads, and Constitutional Officers providing current FY 4-month actuals for developing their FY23 request.

Annual budget letters mailed to all other organizations.

Tuesday, November 30, 2021

Contact CCUSA to request debt service payment for Leesville Road Waterline and for estimated revenue to be paid to Campbell County in FY23.

Friday, December 3, 2021

Final updated PIPT's and CIP requests are due in the Strategic Planning tracking system by close of business.

Strategic Planning system is locked at close of business; no further additions or

changes may be made by departments.

Monday, December 6, 2021

Begin compiling the new five-year CIP from Strategic Planning system.

Tuesday, December 7, 2021

All department operating budget requests for FY23 due electronically to Finance & Strategic Initiatives.

Tuesday, December 14, 2021; 6 pm

Board Work Session to discuss revenues, and any challenges for the FY23 Budget Development.

Friday, December 17, 2021

1st rough draft CIP is completed and presented to County Administrator for review and recommended changes.

Tuesday, January 4, 2022; 7pm

Public Forum for community to ask questions and make comments about FY23 budget development.

Friday, January 7, 2022

Review all expenditure and revenue requests, formulate questions and begin making budget adjustments as needed.

Wednesday, January 12, 2022

All Department's Operating Budget requests, both expenditures and revenues, will be entered into BAI by close of business.

Thursday, January 13, 2022

Final draft of CIP is completed and presented to County Administrator for one last review and recommendation of any changes.

Begin preparing budgets for Solid Waste, Flexible Benefits and Health Insurance Fund.

Tuesday, January 18, 2022; 7pm

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

Tuesday, February 1, 2022

Present CIP Plan to Board for approval.

Monday & Tuesday, February 7-8, 2022

Budget review meetings conducted with departments as needed.

Wednesday, February 16, 2022

Solid Waste, Flexible Benefits & Health Insurance Fund budgets are completed and ready for review and any changes as needed.

Schools FY23 Budget due in BAI (all numbers should be entered and final).

Friday, February 18, 2022

Preliminary County Administrator's Recommended Budget to be finalized.

Tuesday, February 22, 2022

Assembly of Budget books begins.

Friday, February 25, 2022

All Budget books for FY23 are assembled and ready for a final review.

Tuesday, March 1, 2022

FY23 Budget Books delivered to each BOS member at the March meeting.

Tuesday, March 8, 2022; 6 pm

Host Budget Workshop.

School budget and County budget presented to BOS, with permission to advertise public hearing requested.

Thursday, March 10, 2022; 6 pm

(Tentative)

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

Sunday, March 13, 2022

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

Sunday, March 20, 2022

Second full advertisement of tax levies in local publication, The News & Advance as required.

Summary advertisement of tax levies in local publications, The Altavista Journal & The Union Star (Altavista and Brookneal newspapers, respectively); **only if required**.

Tuesday, May 29, 2022; 7pm

Budget public hearing held after regular meeting. If needed, final budget adjustments to be made after public hearing.

Wednesday, March 30, 2022

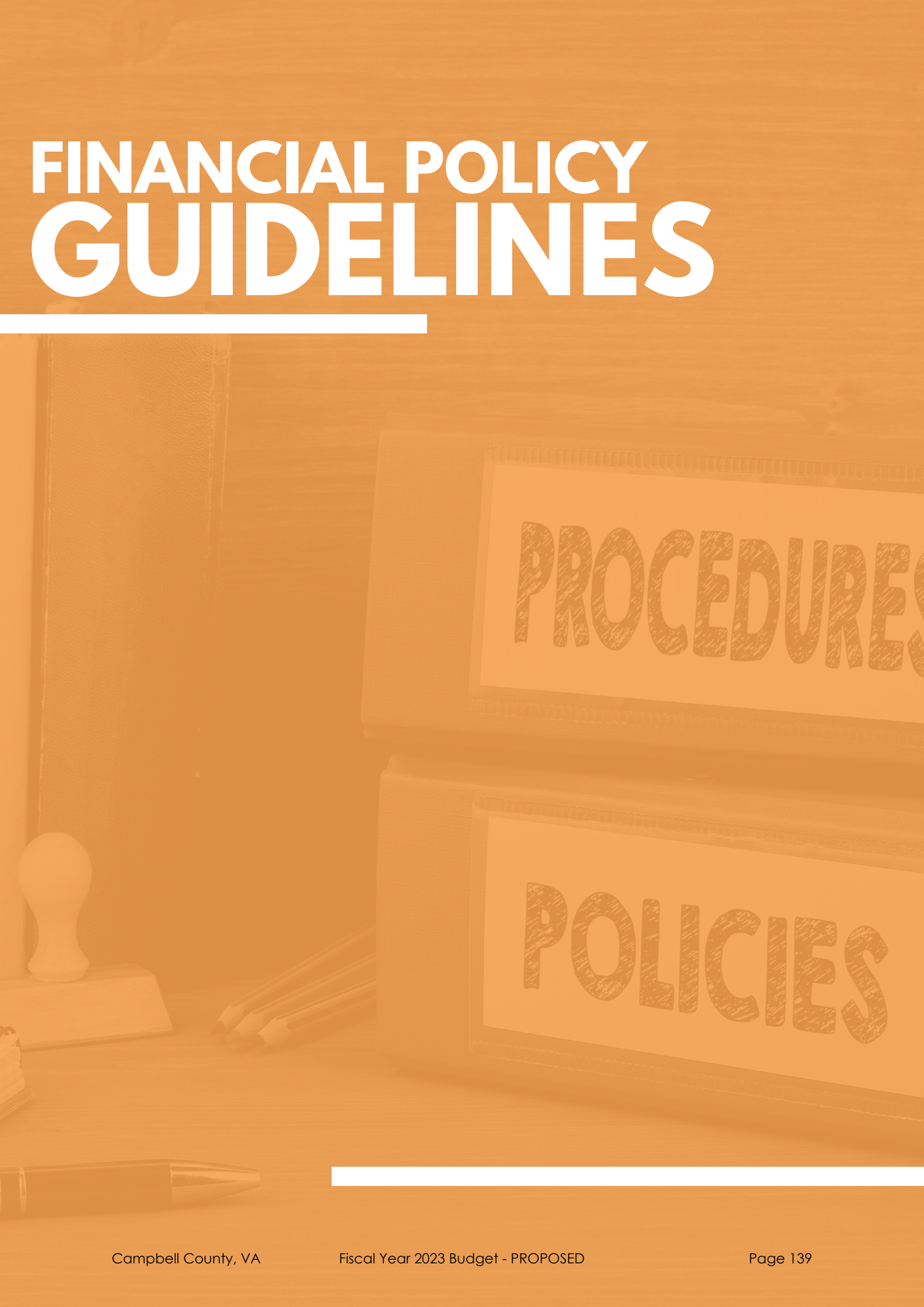
Appropriations Resolution and Tax Resolution prepared for April 5th adoption and approval.

Agenda Item prepared and sent to County Administrator for final presentation, approval and adoption of Appropriations and Tax Resolutions.

Tuesday, April 5, 2022

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

FINANCIAL POLICY GUIDELINES



PROCEDURES

POLICIES



Financial Policy Guidelines

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1.0 Policy Purpose

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

1.01 Policy Objectives

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

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

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

1.02 Policy Implementation and Coordination

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

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

1.03 Review and Revision

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

2.0 General Fund Balance

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

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

2.01 Purpose

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

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

2.02 General Fund Balance Categories

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

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

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



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

2.03 Annual Appropriation

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

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

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

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

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

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

2.04 Prioritization of Fund Balances

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

Unassigned fund balance will be used last.

2.05 Replenishment of Unassigned Fund Balance

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

2.06 Proprietary Funds

A. Health Insurance Fund

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

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

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

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

C. Carryover Funds

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

3.0 Revenues

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

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

3.01 Revenue Collections

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

3.02 Fees and Charges

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

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

3.03 Reassessment

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

3.04 Intergovernmental Aid

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

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

3.05 Revenue Forecasts

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

3.06 Restricted Revenue

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

3.07 Use of One-Time Revenues

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

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

3.08 Use of Fund Balance

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

4.0 Expenditures

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

4.01 Continual Improvements

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

4.02 Monitoring

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

5.0 Budgets

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

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

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

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

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

5.01 Balanced Budget and Process

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

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

5.02 Current Revenues to Support Current Expenditures

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

5.03 One-time Revenues and One-time Expenditures

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

5.04 Revenue and Expenditure Projections

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

5.05 Budget Performance Monitoring

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

6.0 Capital Improvement Plan

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

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

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

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

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

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

6.01 Capital Improvement Plan Components

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

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

7.0 Debt

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

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

7.01 Tax Anticipation Notes (TANs)

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

7.02 Bond Anticipation Notes (BANs)

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

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

7.03 Letters of Credit

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

7.04 Lease Purchase Obligations

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

7.05 Public Private Partnerships

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

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

7.06 Compliance with Legal Requirements

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

7.07 Debt Ratio Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

7.08 Long Term Debt Policy

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

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

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

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

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

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

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

7.09 Bond Structure

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

A. Term

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

B. Capitalized Interest

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

C. Debt Service Structure

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

D. Call Provision

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

E. Original Issue Discount

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

F. Deep Discount Bonds

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

G. Derivative and Swap Transactions

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

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

7.10 Variable Rate

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

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

7.11 Refinancing Outstanding Debt

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

A. Refunding

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

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

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

B. Restructuring

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

C. Term of Refunding Issues

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

D. Escrow Structuring

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

E. Arbitrage

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

7.12 Methods of Issuance

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

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

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

A. Competitive Sale

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

B. Negotiated Sale

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

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

C. Direct Bank Loans

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

7.13 Bond Insurance

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

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

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

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

7.14 Debt Service Reserves

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

7.15 Underwriter Selection

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

A. Senior Manager Selection

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

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

B. Co-Manager Selection

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

C. Selling Groups

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

D. Underwriter's Counsel

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

E. Underwriter's Discount

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

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

F. Evaluation of Underwriter Performance

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

7.16 Consultants

A. Financial Advisor

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

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

B. Bond Counsel

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

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

C. Disclosure by Financing Team Member

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

7.17 County Financial Disclosure

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

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

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

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

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

8.0 Financial Reporting

8.01 Accounting Standards

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

8.02 Accounting Records

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

8.03 Audit Requirements

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

9.0 Economic Development

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

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

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

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

CAMPBELL COUNTY SCHOOLS BUDGET

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
	5000 **REVENUES/SCHOOL OPERATI				
	10000 **REV-LOCAL SOURCES/SCHOO				
	15000 ** Revenue Use of Money &				
	15020 ** Revenue From Use of Pr				
015020-0001	Rental of General Propert	48,940	46,092	50,000	50,000
015020-0004	Rental of Buses for Speci	-	-	-	-
	--TOTAL DEPARTMENT--	48,940	46,092	50,000	50,000
TOTAL	- ** Revenue Use of Money & Prop	48,940	46,092	50,000	50,000
	16000 ** Charges For Services *	-	-	-	-
	16120 ** Charges For Education	-	-	-	-
016120-0001	Tuition - Private Sources	91,610	102,094	100,000	110,000
016120-0002	Special Fees From Pupils	-	-	-	-
016120-0003	Sale & Rental Of Textbook	394	1,238	3,500	3,500
016120-0006	Tuition - Adult Education	-	-	-	-
016120-0007	Tuition - Summer School	-	-	-	-
016120-0008	Special Trips	-	-	-	-
016120-0011	On-Line Fees	-	-	-	-
016120-0012	Materials Fees	-	-	-	-
016120-0014	Tuition - Drivers Educati	11,000	27,450	25,000	30,000
	--TOTAL DEPARTMENT--	103,004	130,782	128,500	143,500
TOTAL	- ** Charges For Services **	103,004	130,782	128,500	143,500
	18000 ** Miscellaneous Revenue	-	-	-	-
	18030 ** Expenditures Refunds *	-	-	-	-
018030-0003	Expenditure Refunds	5,075	-	-	5,000
018030-0004	GASOLINE RECOVERED COST	27,201	26,775	35,000	40,000
	--TOTAL DEPARTMENT--	32,276	26,775	35,000	45,000
	18990 ** Miscellaneous **	-	-	-	-
018990-0005	Sale of Supplies	10,426	10,062	20,000	20,000
018990-0007	Sale of Vehicles	3,905	9,416	-	30,000
018990-0009	Sale of Other Equipment	12,610	26,588	-	30,000
018990-0010	Insurance Adjustments R51	6,038	251,237	-	10,000

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
018990-0021	Miscellaneous Refunds R52	2,784	9,088	6,250	8,000
018990-0025	Lookin' Out Grant	-	-	-	-
018990-0026	CHESAPEAKE BAY RESTORATIO	-	-	-	-
018990-0027	IPOP THROUGH GMU TTAC	-	-	-	-
018990-0028	Rebates R37	-	179	-	750
018990-0030	CCS FOUNDATION DONATIONS	10,000	25,000	-	-
018990-9990	Encumbrance Carry Forward	-	-	-	-
	--TOTAL DEPARTMENT--	45,763	331,570	26,250	98,750
TOTAL	- ** Miscellaneous Revenue **	78,039	358,345	61,250	143,750
19000	** Recovered Costs **	-	-	-	-
19020	** Recovered Costs **	-	-	-	-
019020-0001	Recovered Costs-ERATE	-	-	97,500	-
019020-0002	Indirect Costs Recovered	-	-	-	-
019020-0003	TUITION LAUREL	760,920	141,451	-	-
019020-0004	TUITION CVCC DUAL ENROLLM	17,672	16,517	-	-
	--TOTAL DEPARTMENT--	778,592	157,968	97,500	-
TOTAL	- ** Recovered Costs **	778,592	157,968	97,500	-
24000	** Categorical Aid **	-	-	-	-
24020	** Education **	-	-	-	-
024020-0002	Basic School Aid	24,189,741	25,677,923	26,507,196	26,835,324
024020-0003	G E D Funding	16,773	16,773	16,772	16,465
024020-0004	Summer Schools R13	202,443	134,300	134,300	319,102
024020-0005	Regular Foster Care	48,961	68,883	52,706	52,692
024020-0006	G A E	9,808	9,793	-	-
024020-0007	Gifted & Talented	265,251	274,707	275,554	293,112
024020-0008	Remedial Education	849,886	940,345	943,244	1,025,891
024020-0009	Enrollment Loss	-	-	-	-
024020-0011	Compensation Supplement	1,502,641	-	1,723,037	1,811,130
024020-0012	Special Education Other R	2,706,644	2,821,034	2,829,732	3,177,123
024020-0014	Textbooks Payments	545,064	567,746	569,497	692,895
024020-0016	SOL Teacher Training	-	-	-	-

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
024020-0017	Voc Ed FTE R 17A	438,476	512,435	514,015	413,497
024020-0018	Adult Ed Entitlement	-	-	-	-
024020-0019	Truancy	-	-	-	-
024020-0021	Social Security - Instruc	1,510,307	1,579,568	1,589,737	1,674,925
024020-0022	Social Security - Non Ins	-	-	-	-
024020-0023	Teacher Retirement - Inst	3,329,172	3,676,854	3,709,387	3,899,434
024020-0024	Teacher Retirement - Non	-	-	-	-
024020-0028	Reading Intervention	117,092	124,062	121,530	606,454
024020-0033	Lottery Proceeds	-	-	-	-
024020-0037	Additional Lottery	-	-	-	-
024020-0040	Addl Asst Retirmnt Inflat	-	-	-	-
024020-0041	Group Life Instructional	102,852	110,940	111,282	120,385
024020-0043	Summer Residential Govern	-	-	-	-
024020-0045	Drop Out Prevention	-	-	-	-
024020-0046	Homebound	62,035	38,575	38,961	38,770
024020-0047	Health Incentive Fund	-	-	-	-
024020-0048	Regional Tuition	573,710	679,791	684,220	840,871
024020-0049	Inservice	-	-	-	-
024020-0052	Voc Equipment	6,798	7,187	-	-
024020-0053	Occupational Prep	33,049	86,844	39,847	101,414
024020-0055	Virtual Virginia Admin	1,275	-	-	-
024020-0056	Group Life Non-Instructio	-	-	-	-
024020-0057	SOL Teaching Materials	-	-	-	-
024020-0058	State Supplemental Paymen	-	-	-	-
024020-0059	Spec Ed Foster Care	95,352	74,397	52,707	52,692
024020-0061	Electronic Classroom Paym	-	-	-	-
024020-0065	AT RISK	846,351	1,378,621	1,812,969	3,518,879
024020-0066	Maintenance Reserve	-	-	-	-
024020-0067	Additional Teachers	-	-	-	-
024020-0068	Other State Funds R18	-	-	-	-
024020-0070	SOQ-8C 8D Comp Language	-	-	-	-

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
024020-0072	Maintenance Reserve	-	-	-	-
024020-0073	Nat Board Cert Teacher Bo	-	-	-	-
024020-0074	SOL Remediation	-	-	-	-
024020-0075	Reduced K-3	1,123,877	1,209,441	1,205,929	1,335,413
024020-0080	Additional Teachers	-	-	-	-
024020-0081	VA Preschool Init-At Risk	804,997	-	-	-
024020-0082	CTE Occupational Prep Reg	-	-	-	-
024020-0083	Lottery Proceeds	-	-	-	-
024020-0085	Addl Asst Retirmnt Inflat	-	-	-	-
024020-0086	Supplemental Lottery Per	1,981,317	2,203,040	2,142,367	2,122,275
024020-0087	Public Education Technolo	-	-	-	-
024020-0088	Technology VPSEA	35,145	573,910	388,000	388,000
024020-0089	Composite Index Transitio	-	-	-	-
024020-0090	Administrative Software S	-	-	-	-
024020-0091	Clinical Faculty Mentor T	9,480	7,204	7,204	4,943
024020-0092	Prior Year Lottery Funds	-	-	-	-
024020-0093	EARLY COLLEGE	-	-	-	-
024020-0094	School Leadership Grant	-	-	-	-
024020-0095	Special Education In Jail	44,022	44,069	88,577	55,419
024020-0096	Student Achievement Grant	-	-	-	-
024020-0097	Teachers Salary Increases	-	-	-	-
024020-0098	Compensation Supplement	-	-	-	-
024020-0099	English 2nd Language	-	-	-	-
024020-0999	Supplemental Support for	-	-	-	-
	--TOTAL DEPARTMENT--	41,452,519	42,818,442	45,558,770	49,397,105
24021	** CARES - EMERGENCY RELI	-	-	-	-
024021-0019	CARES 3 - EMERGENCY RELIE	-	1,326,273	-	-
024021-0027	CARES - CSLFRF - HVAC GRA	-	-	-	-
	--TOTAL DEPARTMENT--	-	1,326,273	-	-
24030	** Education **	-	-	-	-
024030-0006	School Construction Grant	-	-	-	3,839,022

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
024030-0007	Jobs For VA Graduates	-	-	-	-
024030-0008	State Sales Tax Receipts	8,321,863	9,068,989	8,516,218	9,178,549
024030-0009	Second Language English	152,343	158,940	174,783	233,511
024030-0016	Addtl Asst Ret./Inflation	-	-	-	-
024030-0033	CTE Competitive Prg Equip	-	-	-	-
024030-0034	CTE EQUIP HIGH DEMAND SCH	5,261	5,563	-	-
024030-0036	CTE STEM-H INDUSTRY CREDE	1,625	1,820	-	-
024030-0038	Small Sch Div Enrollment	-	-	-	-
024030-0044	RACE TO GED - ADULT PROG	1,252	1,003	-	-
024030-0045	ESL - English Language	-	-	-	-
024030-0048	Textbooks Lottery Portion	-	-	-	-
024030-0049	Career Tech	5,953	18,753	-	-
024030-0062	EpiPen Grants	-	-	-	-
024030-0065	VA Workplace Readiness Sk	1,003	1,102	-	-
024030-0072	TEACHER RECRUITMENT GRANT	-	-	-	-
024030-0073	COMPOSITE INDEX - HOLD HA	-	-	-	854,407
024030-0075	MIDDLE SCH TEA CORPS GRAN	10,000	5,000	-	-
024030-0090	HOLD HARMLESS SALES	-	-	-	179,671
024030-0099	National Board Cert Bonus	-	-	-	-
024030-0312	ADDITIONAL SALES TAX	869,255	957,385	850,000	1,250,000
	--TOTAL DEPARTMENT--	9,368,555	10,218,555	9,541,001	15,535,160
24040	** Education **	-	-	-	-
024040-0005	SOL ALGEBRA READINESS	110,506	133,109	133,113	129,278
024040-0010	TECHNOLOGY RESOURCE ASSIS	-	-	-	-
024040-0015	PROJECT GRADUATION	-	-	-	-
024040-0045	PROJECT GRADUATION	17,952	17,617	17,617	18,450
024040-0059	SUPPL SUPPORT SCH OPERATI	-	-	-	-
024040-0062	School Report Card	-	-	-	-
024040-0067	CAREER SWITCHER NEW TEA M	1,000	-	-	-
024040-0415	PROJECT GRADUATION	-	-	-	-
	--TOTAL DEPARTMENT--	129,458	150,726	150,730	147,728

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
24060	** Education **	-	-	-	-
024060-0004	TenMarks Math Premium Pil	-	-	-	-
24080	**EDUCATION**	-	-	-	-
024080-0010	CTE UNDERPAID OCCUPATIONA	-	-	-	-
024080-0020	VPI Provisional Teacher L	27,440	-	-	-
024080-0065	VIRGINIA PRESCHOOL INITIA	-	914,592	1,101,282	1,285,513
024080-0067	COVID-19 LOCAL RELIEF	-	-	-	-
024080-0068	NO LOSS FUNDING	-	604,231	273,367	-
024080-0074	Learning Loss PPA	-	341,041	-	-
024080-0083	ALBUTEROL & VALVED HLDG C	-	-	-	-
024080-0090	VPI Wait List	-	-	-	-
024080-0091	VPI Student to Teacher Ra	-	-	-	-
	--TOTAL DEPARTMENT--	27,440	1,859,864	1,374,649	1,285,513
TOTAL	- ** Categorical Aid **	50,977,972	56,373,860	56,625,150	66,365,506
30000	**REV-FED GOVT/SCHOOL FUN	-	-	-	-
33017	** Education **	-	-	-	-
033017-0249	CAMP CO PROFESS DEVELOP P	-	-	-	-
33020	** Education **	-	-	-	-
033020-0043	Summer Youth Employ & Tra	-	-	-	-
033020-0046	Assistive Technology Gran	-	-	-	-
033020-0047	Sliver Grant Awards	-	-	-	-
033020-0050	Day Boot Camp	-	-	-	-
033020-0051	Regional Jail Grant	-	-	-	-
33084	**REV-FEDERAL GOVT/SCHOOL	-	-	-	-
033084-0002	Basic Adult Education	77,853	91,019	82,826	82,826
033084-0010	Title I-NCLB	1,707,338	1,665,259	1,863,458	1,826,128
033084-0027	IDEA 611 FLOW THRU-SPEC E	1,825,801	1,701,042	2,437,824	2,821,207
033084-0048	C B Perkins Voc Ed Grant	114,897	217,817	137,286	137,286
033084-0065	Virginia Preschool Initia	-	-	-	-
033084-0173	Preschool Handicapped Spe	40,000	41,281	50,763	78,511
033084-0186	Drug Education (SCFSCA)	-	-	-	-

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
033084-0196	MCKINNEY-VENTO HOMELESS G	-	1,053	-	27,700
033084-0276	Goals 2000	-	-	-	-
033084-0281	Title II EISENHOWER	-	-	-	-
033084-0285	IMPROVING TEACHER QUALITY	-	-	-	-
033084-0287	TITLE IV,B 21ST COMMUNITY	-	-	-	-
033084-0290	TITLE II PART D ED TECH P	-	-	-	-
033084-0295	TITL V PART A INN ED PGM	-	-	-	-
033084-0298	Title V Part A Inn Ed Prg	-	-	-	-
033084-0318	Title II Part D Ed Tech P	-	-	-	-
033084-0323	IST GRANT	-	-	-	-
033084-0330	Advanced Placement	-	-	-	-
033084-0340	Class Size Reduction Inia	-	-	-	-
033084-0345	Medicaid Reimbursement	-	-	-	-
033084-0365	TITLE III PART A - ESL	14,861	14,163	28,043	34,335
033084-0367	Title II Teacher Quality	223,047	247,414	337,436	316,605
033084-0369	CALCULATOR GRANT	-	-	-	-
033084-0370	LIMITED ENGLISH PROFICIEN	-	-	-	-
033084-0386	TITLE II-D ED TECH-ARRA	-	-	-	-
033084-0389	TITLE I-ARRA	-	-	-	-
033084-0391	SPEC ED-ARRA	-	-	-	-
033084-0392	PRESCHOOL HANDICAPPED SPE	-	-	-	-
033084-0394	Federal Stimulus(SFS Fund	-	-	-	-
033084-0410	EDUCATION JOBS FUND-ARRA	-	-	-	-
033084-0424	TITLE IV,A SSAE GRANT	141,577	142,338	213,383	177,657
033084-0425	CARES & ARP FUNDS	105,627	2,947,961	850,407	10,092,733
033084-9999	Federal Stimulus(SFS Fund	-	-	-	-
	--TOTAL DEPARTMENT--	4,251,001	7,069,347	6,001,426	15,594,988
TOTAL	- ** Categorial Aid **	4,251,001	7,069,347	6,001,426	15,594,988
40000	**OTHER FINANCING/SCHOOL	-	-	-	-
41000	** Non-Revenue Receipts *	-	-	-	-
41050	** Transfers in From Othe	-	-	-	-

FUND 205	REVENUES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 Adopted Budget	SCHOOL REQUEST FY23
041050-0100	Transfers In From General	26,739,772	24,990,166	28,385,984	28,385,984
041050-0100-	001 TRANSFER N FROM GF-CARRYO	-	-	-	-
041050-0100-	002 TRANSFER IN FROM GF FUTR	-	-	-	-
041050-0100-	003 TRANSFER IN FROM GF ANTIC	-	-	-	-
041050-0301	Transfer In From School C	-	-	-	-
041050-0737	Transfers In From Benefit	-	-	-	-
	--TOTAL DEPARTMENT--	26,739,772	24,990,166	28,385,984	28,385,984
041051-0100	Transfer in from GF- Step	-	-	-	-
TOTAL	- ** Non-Revenue Receipts **	26,739,772	24,990,166	28,385,984	28,385,984
	Fund 205 Total Revenues	82,977,320	89,126,560	91,349,810	110,683,728

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
5000	** REVENUES/SCHOOL CAFE F				
10000	**REVLOCAL/SCHOOL CAFETE				
15000	*Revenue Use Money & Prop				
15010	** Revenue From Use Of Mo				
150100002	Interest On Investments (				
150100002 202	Interest On Investments	120	10	56	24
150100002 203	Interest On Investments	120	10	56	24
150100002 204	Interest On Investments	90	7	42	18
150100002 205	Interest On Investments	120	10	56	24
150100002 206	Interest On Investments	120	10	56	24
150100002 207	Interest On Investments	90	7	42	18
150100002 208	Interest On Investments	-	-	-	-
150100002 209	Interest On Investments	-	-	-	-
150100002 211	Interest On Investments	120	10	56	24
150100002 212	Interest On Investments	135	11	63	27
150100002 213	Interest On Investments	105	9	49	21
150100002 214	Interest On Investments	120	10	56	24
150100002 215	Interest On Investments	135	11	63	27
150100002 216	Interest On Investments	90	7	42	18
150100002 217	Interest On Investments	135	11	63	27
	TOTAL DEPARTMENT	1,500	123	700	300
TOTAL	*Revenue Use Money & Property	1,500	123	700	300
16000	** Charges For Services *	-	-	-	-
16120	** Charges For Education	-	-	-	-
161200014	Cash Sales Breakfast	-	-	-	-
161200014 202	Student Breakfasts AES	6,732	-	-	-
161200014 203	Student Breakfasts AHS	4,883	-	-	-
161200014 204	Student Breakfasts BES	5,090	-	-	-
161200014 205	Student Breakfasts BHS	5,310	-	7,632	7,753
161200014 206	Student Breakfasts BMS	6,470	-	9,539	9,209
161200014 207	Student Breakfasts CES	12,293	-	16,790	16,961
161200014 208	Student Breakfasts FEC	-	-	-	-

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
161200014 209	Student Breakfasts CCTC	236	-	-	-
161200014 211	Student Breakfasts RES	12,011	-	-	-
161200014 212	Student Breakfasts LRES	13,356	-	19,080	-
161200014 213	Student Breakfasts RHS	3,424	-	8,779	-
161200014 214	Student Breakfasts RMS	6,248	-	-	-
161200014 215	Student Breakfasts TES	10,287	-	14,500	14,538
161200014 216	Student Breakfasts WCCS	3,055	-	-	-
161200014 217	Student Breakfasts YBES	9,283	-	-	-
161200015	Cash Sales Lunch	-	-	-	-
161200015 202	Student Lunches AES	16,887	-	-	-
161200015 203	Student Lunches AHS	40,190	-	-	-
161200015 204	Student Lunches BES	10,084	-	-	-
161200015 205	Student Lunches BHS	58,048	-	65,007	92,481
161200015 206	Student Lunches BMS	51,070	-	65,007	95,784
161200015 207	Student Lunches CES	21,084	-	37,636	52,846
161200015 208	Student Lunches FEC	-	-	-	-
161200015 209	Student Lunches CCTC/CL	10,354	-	-	-
161200015 211	Student Lunches RES	17,900	-	-	-
161200015 212	Student Lunches LRES	35,570	-	54,743	-
161200015 213	Student Lunches RHS	41,967	-	61,588	-
161200015 214	Student Lunches RMS	38,350	-	-	-
161200015 215	Student Lunches TES	38,860	-	58,165	89,178
161200015 216	Student Lunches WCCS	22,728	-	-	-
161200015 217	Student Lunches YBES	25,427	-	-	-
161200016	Adult Meals Alacarte	-	-	-	-
161200016 202	Adult Alacarte AES	38,202	896	31,763	61,000
161200016 203	Adult Alacarte AHS	30,331	836	31,763	20,000
161200016 204	Adult Alacarte BES	12,424	1,137	23,822	15,021
161200016 205	Adult Alacarte BHS	37,829	1,022	31,762	20,000
161200016 206	Adult Alacarte BMS	32,564	1,418	31,762	20,000
161200016 207	Adult Alacarte CES	15,572	303	23,822	15,121
161200016 208	Adult Alacarte FEC	-	-	-	-

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
161200016 209	Adult Alacarte CCTC/CTC	1,155	1,705	-	-
161200016 211	Adult Alacarte RES	24,659	931	31,762	15,121
161200016 212	Adult Alacarte LRES	17,161	822	35,733	20,000
161200016 213	Adult Alacarte RHS	37,260	823	27,794	22,000
161200016 214	Adult Alacarte RMS	20,767	824	31,762	20,000
161200016 215	Adult Alacarte TES	19,267	1,119	35,733	20,000
161200016 216	Adult Alacarte WCCS	20,710	1,016	23,822	20,121
161200016 217	Adult Alacarte YBES	9,708	1,159	35,733	25,000
161200017	Summer School Sales	-	-	-	-
161200017 202	SUMMER SCHOOL AES	-	-	-	-
161200017 203	SUMMER SCHOOL AHS	-	-	-	-
161200017 204	SUMMER SCHOOL BES	-	-	-	-
161200017 205	SUMMER SCHOOL BHS	-	-	-	-
161200017 206	SUMMER SCHOOL BMS	-	-	-	-
161200017 207	SUMMER SCHOOL CES	9	-	-	-
161200017 208	SUMMER SCHOOL FEC	-	-	-	-
161200017 209	SUMMER SCHOOL CCTC	-	-	-	-
161200017 211	SUMMER SCHOOL RES	150	-	-	-
161200017 212	SUMMER SCHOOL LRES	48	-	-	-
161200017 213	SUMMER SCHOOL RHS	-	-	-	-
161200017 214	SUMMER SCHOOL RMS	-	-	-	-
161200017 215	SUMMER SCHOOL TES	-	-	-	-
161200017 216	SUMMER SCHOOL WCHS	-	-	-	-
161200017 217	SUMMER SCHOOL YBES	87	-	-	-
161200018	SNP Local EBT	-	-	-	-
161200021	School Food Sales (#2)	-	-	-	-
161200022	A La Carte/Adult Meals Sa	-	-	-	-
161200116 202	Ala Carte Sales AES	-	-	-	-
161200116 203	Ala Carte Sales AHS	-	-	-	-
161200116 204	Ala Carte Sales BES	-	-	-	-
161200116 205	Ala Carte Sales BHS	-	-	-	-
161200116 206	Ala Carte Sales BMS	-	-	-	-

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
161200116 207	Ala Carte Sales CES	-	-	-	-
161200116 208	Ala Carte Sales FEC	-	-	-	-
161200116 209	Ala Carte Sales CCTC/CL	-	-	-	-
161200116 211	Ala Carte Sales RES	-	-	-	-
161200116 212	Ala Carte Sales LRES	-	-	-	-
161200116 213	Ala Carte Sales RHS	-	-	-	-
161200116 214	Ala Carte Sales RMS	-	-	-	-
161200116 215	Ala Carte Sales TES	-	-	-	-
161200116 216	Ala Carte Sales WCCS	-	-	-	-
161200116 217	Ala Carte Sales YBES	-	-	-	-
	TOTAL DEPARTMENT	845,100	14,011	815,499	672,134
16121	** CARES ACT COVID19 *	-	-	-	-
161210010	CARES ACT HAZARD PAY FU	-	-	-	-
161210010 202	CARES ACT HAZARD PAY	3,489	-	-	-
161210010 203	CARES ACT HAZARD PAY	3,449	-	-	-
161210010 204	CARES ACT HAZARD PAY	4,473	-	-	-
161210010 205	CARES ACT HAZARD PAY	1,989	-	-	-
161210010 206	CARES ACT HAZARD PAY	6,096	-	-	-
161210010 207	CARES ACT HAZARD PAY	3,358	-	-	-
161210010 209	CARES ACT HAZARD PAY	-	-	-	-
161210010 211	CARES ACT HAZARD PAY	9,225	-	-	-
161210010 212	CARES ACT HAZARD PAY	2,219	-	-	-
161210010 213	CARES ACT HAZARD PAY	5,027	-	-	-
161210010 214	CARES ACT HAZARD PAY	4,946	-	-	-
161210010 215	CARES ACT HAZARD PAY	3,039	-	-	-
161210010 216	CARES ACT HAZARD PAY	2,859	-	-	-
161210010 217	CARES ACT HAZARD PAY	7,182	-	-	-
	TOTAL DEPARTMENT	57,351	-	-	-
TOTAL	** Charges For Services **	902,451	14,011	815,499	672,134
18000	** Miscellaneous Revenue	-	-	-	-
180300099	Rebates (#4)	-	-	-	-
18990	** Miscellaneous **	-	-	-	-

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
189900029	Rebates	-	-	-	-
189900029 202	Rebates AES	576	4,805	240	240
189900029 203	Rebates AHS	626	3,887	240	240
189900029 204	Rebates BES	419	4,631	180	180
189900029 205	Rebates BHS	626	3,875	240	240
189900029 206	Rebates BMS	676	5,375	240	240
189900029 207	Rebates CES	574	4,131	180	180
189900029 208	Rebates FEC	-	-	-	-
189900029 209	Rebates CCTC/CLC	50	20	-	-
189900029 211	Rebates RES	576	4,805	240	240
189900029 212	Rebates LRES	642	4,922	270	270
189900029 213	Rebates RHS	560	5,778	210	210
189900029 214	Rebates RMS	626	5,305	240	240
189900029 215	Rebates TES	930	4,422	270	270
189900029 216	Rebates WCCS	494	4,101	180	180
189900029 217	Rebates YBES	1,142	5,902	270	270
189900099	Other Revenue (#7)	-	-	-	-
189909990	Encumbrance Carry Forward	-	-	-	-
	TOTAL DEPARTMENT	8,517	61,959	3,000	3,000
18991	**VANCO CREDIT CARD CONV	-	-	-	-
189910020	VANCO CONV FUNDS	23,488	-	11,000	-
	TOTAL DEPARTMENT	23,488	-	11,000	-
TOTAL	** Miscellaneous Revenue **	32,005	61,959	14,000	3,000
20000	**REVCOMMONWEALTH/SCHOOL	-	-	-	-
24000	** Categorical Aid **	-	-	-	-
24020	** Education **	-	-	-	-
240200015	State School Food Funds	37,932	38,716	-	-
240200090	Other State Funds	37,932	38,716	-	-
240200090 202	Other State Funds AES	3,035	3,097	4,915	4,155
240200090 203	Other State Funds AHS	3,035	3,097	4,915	4,155
240200090 204	Other State Funds BES	2,276	2,323	3,686	3,116
240200090 205	Other State Funds BHS	3,035	3,097	4,915	4,155

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
240200090 206	Other State Funds BMS	3,035	3,097	4,915	4,155
240200090 207	Other State Funds CES	2,276	2,323	3,686	3,116
240200090 208	Other State Funds FEC	-	-	-	-
240200090 209	Other State Funds CTCC/	-	-	-	-
240200090 211	Other State Funds RES	3,035	3,097	4,915	4,155
240200090 212	Other State Funds LRES	3,414	3,484	5,530	4,674
240200090 213	Other State Funds RHS	2,655	2,710	4,301	3,640
240200090 214	Other State Funds RMS	3,035	3,097	4,915	4,155
240200090 215	Other State Funds TES	3,414	3,484	5,530	4,674
240200090 216	Other State Funds WCCS	2,276	2,323	3,686	3,116
240200090 217	Other State Funds YBES	3,414	3,484	5,530	4,674
	TOTAL DEPARTMENT	37,935	38,713	61,439	51,940
24030	**Education**	-	-	-	-
240300047	State Breakfast Incentive	-	-	-	-
240300047 202	State Funds B/F Incentive	1,818	-	-	-
240300047 203	State Funds B/F Incentive	1,818	-	-	-
240300047 204	State Funds B/F Incentive	1,363	-	-	-
240300047 205	State Funds B/F Incentive	1,818	-	-	-
240300047 206	State Funds B/F Incentive	1,818	-	-	-
240300047 207	State Funds B/F Incentive	1,363	-	-	-
240300047 208	State Funds B/F Incentive	-	-	-	-
240300047 209	State Funds B/F Incentive	-	-	-	-
240300047 211	State Funds B/F Incentive	1,818	-	-	-
240300047 212	State Funds B/F Incentive	2,045	-	-	-
240300047 213	State Funds B/F Incentive	1,591	-	-	-
240300047 214	State Funds B/F Incentive	1,818	-	-	-
240300047 215	State Funds B/F Incentive	2,045	-	-	-
240300047 216	State Funds B/F Incentive	1,363	-	-	-
240300047 217	State Funds B/F Incentive	2,045	-	-	-
	TOTAL DEPARTMENT	22,723	-	-	-
24040	*School Breakfast Aftert	-	-	-	-
240400034	BREAKFAST AFTERTHEBELL	-	-	-	-

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
240400034 207	BREAKFAST AFTERTHEBELL	-	-	-	-
240400034 211	BREAKFAST AFTERTHEBELL	-	-	-	-
240400034 217	BREAKFAST AFTERTHEBELL	-	-	-	-
TOTAL	** Categorical Aid **	60,658	38,713	61,439	51,940
30000	**REVFED GOVT/SCHOOL CAF	-	-	-	-
33000	** Categorical Aid **	-	-	-	-
33010	** Education **	-	-	-	-
330100560	Federal SCH Nutrition MGR	-	-	-	-
330100560 205	FED. SCH NUTRITION MGR WR	655	-	-	-
330100579	Federal StimulusARRA	-	-	-	-
330100579 209	Federal StimulusARRACCT	-	-	-	-
	TOTAL DEPARTMENT	655	-	-	-
33020	** Education **	-	-	-	-
330200005	School Fund Breakfast	-	-	-	-
330200005 202	School Fund Breakfast A	51,247	-	61,608	85,342
330200005 203	School Fund Breakfast A	33,728	-	61,608	85,342
330200005 204	School Fund Breakfast B	43,663	-	46,206	64,007
330200005 205	School Fund Breakfast B	19,238	-	61,608	85,342
330200005 206	School Fund Breakfast B	22,969	-	61,608	85,342
330200005 207	School Fund Breakfast C	38,520	-	46,206	64,007
330200005 208	School Fund Breakfast F	-	-	-	-
330200005 209	School Fund Breakfast C	3,147	-	-	-
330200005 211	School Fund Breakfast R	60,897	-	61,608	85,342
330200005 212	School Fund Breakfast L	46,728	-	69,309	96,010
330200005 213	School Fund Breakfast R	24,091	-	53,909	74,681
330200005 214	School Fund Breakfast R	37,486	-	61,608	85,342
330200005 215	School Fund Breakfast T	35,719	-	69,309	96,010
330200005 216	School Fund Breakfast W	25,020	-	46,206	64,007
330200005 217	School Fund Breakfast Y	47,295	-	69,309	96,010
330200051	School Food Section 4/11	-	-	-	-
330200051 202	School Food Lunch AES	110,569	-	165,500	162,200
330200051 203	School Food Lunch AHS	114,350	-	165,500	162,200

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
330200051 204	School Food Lunch BES	88,289	-	124,126	121,650
330200051 205	School Food Lunch BHS	92,921	-	165,500	162,200
330200051 206	School Food Lunch BMS	108,534	-	165,500	162,200
330200051 207	School Food Lunch CES	67,164	-	124,126	121,650
330200051 208	School Food Lunch FEC	-	-	-	-
330200051 209	School Food Lunch CCTC/	23,180	-	-	-
330200051 211	School Food Lunch RES	98,903	-	165,500	162,200
330200051 212	School Food Lunch LRES	100,352	-	186,189	182,475
330200051 213	School Food Lunch RHS	106,829	-	144,817	141,931
330200051 214	School Food Lunch RMS	117,805	-	165,500	162,200
330200051 215	School Food Lunch TES	101,536	-	186,189	182,475
330200051 216	School Food Lunch WCCS	90,366	-	124,126	121,650
330200051 217	School Food Lunch YBES	104,560	-	186,189	182,475
330200052 213	Summer School Lunch	-	-	-	-
330200059	SUMMER FEEDING SFSP MEA	-	-	-	-
330200059 202	SUMMER FEEDING AES	101,454	466,684	40,000	36,500
330200059 203	SUMMER FEEDING AHS	-	125,900	-	-
330200059 204	SUMMER FEEDING BES	45,173	250,200	2,600	2,600
330200059 205	SUMMER FEEDING BHS	-	73,974	-	-
330200059 206	SUMMER FEEDING BMS	-	125,737	-	3,500
330200059 207	SUMMER FEEDING CES	102,722	240,979	11,000	6,500
330200059 208	SUMMER FEEDING CLS	-	-	-	-
330200059 209	SUMMER FEEDING CCTC	-	32,200	-	-
330200059 211	SUMMER FEEDING RES	108,279	289,527	21,590	8,500
330200059 212	SUMMER FEEDING LRES	74,912	258,870	12,000	7,500
330200059 213	SUMMER FEEDING RHS	-	111,298	-	-
330200059 214	SUMMER FEEDING RMS	-	143,955	-	-
330200059 215	SUMMER FEEDING TES	101,606	256,832	11,000	8,500
330200059 216	SUMMER FEEDING WCHS	7,369	128,045	7,140	2,600
330200059 217	SUMMER FEEDING YBES	75,829	321,332	9,670	6,500
330200070	SNP COVID EMERGENCY COST	-	-	-	-
330200070 202	SNP COVID EMERGENCY COST	-	-	-	-

FUND 207	REVENUE/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
330200070 203	SNP COVID EMERGENCY COST	-	-	-	-
330200070 204	SNP COVID EMERGENCY COST	-	-	-	-
330200070 205	SNP COVID EMERGENCY COST	-	-	-	-
330200070 206	SNP COVID EMERGENCY COST	-	-	-	-
330200070 207	SNP COVID EMERGENCY COST	-	-	-	-
330200070 208	SNP COVID EMERGENCY COST	-	-	-	-
330200070 209	SNP COVID EMERGENCY COST	-	-	-	-
330200070 211	SNP COVID EMERGENCY COST	-	-	-	-
330200070 212	SNP COVID EMERGENCY COST	-	-	-	-
330200070 213	SNP COVID EMERGENCY COST	-	-	-	-
330200070 214	SNP COVID EMERGENCY COST	-	-	-	-
330200070 215	SNP COVID EMERGENCY COST	-	-	-	-
330200070 216	SNP COVID EMERGENCY COST	-	-	-	-
330200070 217	SNP COVID EMERGENCY COST	-	-	-	-
330200553	Program Reimb Breakfast	-	-	-	-
330200555	Program Reimb Lunch (#1	-	-	-	-
	TOTAL DEPARTMENT	2,432,450	2,825,533	2,953,864	3,176,990
33050 ** SCH FOOD SERVICECOMMO		-	-	-	-
330500001	National Sch LunchUSDA C	-	-	259,763	290,419
	TOTAL DEPARTMENT	-	-	259,763	290,419
TOTAL	** Categorical Aid **	2,433,105	2,825,533	3,213,627	3,467,409
40000 **OTHER FINANCING/SCHOOL		-	-	-	-
41050 **Transfer In From Other		-	-	-	-
410500205	Transfer In From School O	-	-	-	-
	Fund 207 Total Revenues	3,429,719	2,940,339	4,105,265	4,194,783
	Total School Revenues	86,411,379	92,392,649	95,455,075	114,878,511

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	5000 ** EXPENDITURES/SCHOOL OP				
	60000 ** EDUCATION **				
	61100 ** CLASSROOM INSTRUCTION				
061100 -000	**CLASSROOM INSTRUCTION**				
061100 -200	* Elementary *				
061100 -201	* Elementary *				
061100 -203	*ELEMENTARY-CARES FUNDING				
061100 -210	**Elementary**				
061100 -300	* Secondary *				
061100 -301	* Secondary *				
061100 -303	*SECONDARY-CARES FUNDING*				
061100 -330	**Secondary**				
061100 -900	* Adult Ed/Other *				
061100-1721-900-000	RETIREE OTHER COSTS				
061100-2100-900-000	EMPLOYER COST FICA				
061100-2300-900-000	RETIREE HEALTH INS	835,355	882,843	1,081,619	1,103,252
	-- TOTAL PROGRAM --	835,355	882,843	1,081,619	1,103,252
061100-1121-201-100	COMP ELEM TEA REG	8,894,792	8,794,057	9,661,501	10,189,577
061100-1121-202-100	FICA - CARES ACT				
061100-1121-203-100	COMP TEA ELEM CCOLA-CARES			270,000	340,361
061100-1121-301-100	COMP SEC TEACHER REG	11,034,301	10,877,797	11,826,057	12,552,360
061100-1121-303-100	COMP FACILITATOR-SEC CCOL			120,000	123,001
061100-1131-201-100	COMP SCHOOL NURSES				
061100-1151-201-100	COMP ELEM AIDE REG	569,813	682,466	420,661	464,447
061100-1151-301-100	COMP SEC TEACHER AIDES	88,860	80,641	91,840	98,752
061100-1521-201-100	COMP SUB ELEM TEA REG	221,033	146,400	346,881	364,226
061100-1521-301-100	COMP SUB SECONDARY TEACHE	190,418	169,193	421,819	442,910
061100-1522-201-100	SUBSTITUTE STIPEND ELE-CA				20,000
061100-1522-301-100	SUBSTITUTE STIPEND SEC-CA				20,000
061100-1620-201-100	COMP SUPP REG ELEM	5,600	5,600	22,327	23,444
061100-1620-203-100	STIPEND (TUTORING) ELEM -				325,000

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061100-1620-300-100	STIPEND- TEACHER RECRUITM				
061100-1620-301-100	COMP SUPP REG SECONDARY	782,654	729,542	959,267	1,007,231
061100-1620-303-100	STIPEND (TUTORING) SEC -				325,000
061100-1621-201-100	BONUS		338,000		
061100-1621-202-100	STIPEND - CARES 1	53,424	106,443		
061100-1621-203-100	STIPEND(PLANNING) ELEM CA				20,000
061100-1621-301-100	BONUS		396,500		
061100-1621-303-100	STIPEND(PLANNING) SEC - C				
061100-1622-201-100	RETENTION STIPEND-CARES 5				
061100-1650-200-100	NATL BOARD CERT TEACHER B				
061100-1650-300-100	NATL BOARD CERT TEACHER B				
061100-1651-300-100	CAREER SWITCHER NEW TEA S				
061100-1652-300-100	MIDDLE SCH TEA CORPS SAL	10,000	5,000		
061100-2100-201-100	EMPLOYER COST FICA	702,090	722,584	775,080	818,615
061100-2100-202-100	FICA-CARES 1	3,928	10,658		
061100-2100-203-100	FICA-CCOLA-CARES 4			20,655	28,758
061100-2100-301-100	EMPLOYER COST FICA	864,822	875,882	975,966	1,035,093
061100-2100-303-100	FICA-CCOLA-CARES 4			9,180	10,559
061100-2101-203-100	EMPLOYER FICA(TUTORING) -				24,863
061100-2101-303-100	EMPLOYER FICA(TUTORING) -				24,863
061100-2102-203-100	FICA (PLANNING)-ELEM CARE				2,000
061100-2102-303-100	FICA (PLANNING)-SEC CARES				
061100-2122-201-100	FICA RETENTION STIPEND-CA				
061100-2123-201-100	FICA SUBSTITUTE STIPEND-C				2,000
061100-2123-301-100	FICA SUBSTITUTE STIPEND-C				2,000
061100-2210-201-100	EMPLOYER COST VRS	1,032,108	992,651	1,220,327	1,281,344
061100-2210-203-100	VRS-CCOLA-CARES 4			18,000	69,496
061100-2210-301-100	EMPLOYER COST VRS	1,305,198	1,302,765	1,593,077	1,672,731
061100-2210-303-100	EMPLOYER COST VRS - CARES				
061100-2220-201-100	EMPLOYER COST VRS-HYBRID	529,246	651,878	600,960	637,758
061100-2220-203-100	VRS-HYBRID-CCOLA-CARES 4			30,141	17,722

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061100-2220-301-100	EMPLOYER COST VRS-HYBRID	548,015	631,852	619,842	671,085
061100-2300-201-100	EMPLOYER COST HEALTH INS	1,244,132	1,249,898	1,325,558	1,358,820
061100-2300-203-100	HEALTH INS-CCOLA-CARES 4			74,845	54,216
061100-2300-301-100	EMPLOYER COST HEALTH INS	1,663,064	1,676,948	1,781,672	1,837,556
061100-2300-303-100	EMPLOYER COST HEALTH INS-				
061100-2400-201-100	EMPLOYER COST GRP LIFE	121,172	123,613	151,162	158,721
061100-2400-203-100	GROUP LIFE INS-CCOLA-CARE			3,618	41,325
061100-2400-301-100	EMPLOYER COST GROUP LIFE	143,822	145,396	170,596	179,126
061100-2400-303-100	EMPLOYER COST GROUP LIFE				
061100-2500-201-100	EMPLOYER COST DISABILITY	7,529	8,783	4,431	4,653
061100-2500-203-100	DISABILITY INS-CCOLA-CARE			648	1,891
061100-2500-301-100	EMPLOYER COST DISABILITY	7,796	8,510	9,645	10,128
061100-2600-201-100	UNEMPLOYMENT INSURANCE				
061100-2600-301-100	UNEMPLOYMENT INSURANCE				
061100-6000-203-100	SUPPLIES ELEM - CARES 5		98,901		147,401
061100-6000-303-100	SUPPLIES SEC - CARES 5				100,000
061100-6001-203-100	SUPPLIES ELEM - CARES 4				327,910
061100-6013-200-100	SUPPLIES ELEM			80,000	80,000
061100-6013-250-100	SUPPLIES - AES	22,233	23,435		
061100-6013-251-100	SUPPLIES - BES	16,932	17,982		
061100-6013-252-100	SUPPLIES - CES	18,630	18,308		
061100-6013-253-100	SUPPLIES - LRES	30,912	27,422		
061100-6013-254-100	SUPPLIES - RES	16,585	19,918		
061100-6013-255-100	SUPPLIES - TES	24,259	30,585		
061100-6013-256-100	SUPPLIES - YBES	24,991	25,622		
061100-6013-300-100	SUPPLIES SECONDARY			120,000	120,000
061100-6013-350-100	SUPPLIES - ACS	29,394	30,525		
061100-6013-351-100	SUPPLIES - BHS	26,225	38,136		
061100-6013-352-100	SUPPLIES - BMS	26,274	15,078		
061100-6013-354-100	SUPPLIES - RHS	19,506	35,782		
061100-6013-355-100	SUPPLIES - RMS	28,796	28,428		

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061100-6013-356-100	SUPPLIES - WCCS	19,320	18,538		
061100-6014-202-100	SUPPLIES/PRIVATE SCH - CA		46,650		
061100-6020-200-100	TEXTBOOKS ELEM	138,484	24,706		
061100-6020-250-100	TEXTBOOKS - AES				
061100-6020-251-100	TEXTBOOKS - BES				
061100-6020-252-100	TEXTBOOKS - CES				
061100-6020-253-100	TEXTBOOKS - LRES				
061100-6020-254-100	TEXTBOOKS - RES				
061100-6020-255-100	TEXTBOOKS - TES				
061100-6020-256-100	TEXTBOOKS - YBES				
061100-6020-300-100	TEXTBOOKS SECONDARY	243,228	155,472		
061100-6020-350-100	TEXTBOOKS - ACS	344	721		
061100-6020-351-100	TEXTBOOKS - BHS	2,702	786		
061100-6020-352-100	TEXTBOOKS - BMS	450			
061100-6020-354-100	TEXTBOOKS - RHS	2,309	4,020		
061100-6020-355-100	TEXTBOOKS - RMS	140			
061100-6020-356-100	TEXTBOOKS - WCCS	1,091			
061100-7000-200-100	PAYMENT TO JOINT OPERATIO				
061100-7000-300-100	PAYMENT TO JOINT OPERATIO	641,132	576,224	732,867	732,867
061100-8101-200-100	REPAIR/REPLACE EQUIP ELEM				
061100-8101-300-100	REPAIR/REPLACE EQUIP SEC	217,086	402,069		
061100-8102-200-100	CAPITAL OUTLAY REPL-ELEM				
061100-8102-300-100	CAPITAL OUTLAY REPL-SEC	319,116	435,765		
061100-8202-200-100	CAPITAL OUTLAY FURN/EQUIP				
061100-8202-300-100	CAPITAL OUTLAY FURN/EQUIP				
061100-8203-200-100	CAPITAL OUTLAY-COPIER MAI	119,491	118,128	125,000	125,000
061100-8203-300-100	CAPITAL OUTLAY-COPIER MAI	107,352	109,079	100,000	100,000
	-- TOTAL PROGRAM --	32,120,799	33,035,337	34,683,623	37,994,810
061100-1621-202-103	STIPEND(SASS) - CARES 2		39,605		
	-- TOTAL PROGRAM --		39,605		
061100-1621-202-104	STIPEND (IDS) - CARES 2		25,000		

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	-- TOTAL PROGRAM --		25,000		
061100-1621-202-105	STIPEND (CLEAN SUPPL) - C		101		
	-- TOTAL PROGRAM --		101		
061100-1621-202-106	STIPEND (FAC UPGR) - CARE		149		
	-- TOTAL PROGRAM --		149		
061100-1121-201-200	COMP ELEM TEA SP ED	1,243,066	1,310,664	1,484,605	1,693,836
061100-1121-301-200	COMP SEC TEA SP ED	1,781,378	1,797,128	1,408,055	1,478,458
061100-1151-201-200	COMP TEA AIDES ELEM SP ED	885,652	623,965	458,277	537,797
061100-1151-301-200	COMP TEA AIDES SEC SP ED		349,422	373,422	401,257
061100-1152-201-200	COMP SUB TEA ELEM SP ED	62,261	67,432	74,581	78,311
061100-1521-301-200	COMP SUB TEA SEC SP ED	40,226	30,366	61,743	64,831
061100-1620-201-200	COMP SUPP ELEM SP ED				
061100-1620-301-200	COMP SUPP SEC SP ED				
061100-1621-202-200	STIPEND - CARES 2 (SPEC E		27,040		
061100-2100-201-200	EMPLOYER COST FICA	159,697	148,123	168,692	190,184
061100-2100-301-200	EMPLOYER COST FICA	132,952	156,808	141,031	148,401
061100-2210-201-200	EMPLOYER COST VRS	207,739	166,040	266,501	279,827
061100-2210-301-200	EMPLOYER COST VRS	148,813	178,243	277,250	291,113
061100-2220-201-200	EMPLOYER COST VRS-HYBRID	159,215	187,438	85,867	115,758
061100-2220-301-200	EMPLOYER COST VRS-HYBRID	152,674	205,477	57,446	60,319
061100-2300-201-200	EMPLOYER COST HEALTH INS	447,546	381,383	260,764	291,577
061100-2300-301-200	EMPLOYER COST HEALTH INS	259,885	388,784	282,791	288,447
061100-2400-201-200	EMPLOYER COST GROUP LIFE	28,573	26,288	34,498	36,223
061100-2400-301-200	EMPLOYER COST GROUP LIFE	23,398	28,929	27,880	29,274
061100-2500-201-200	EMPLOYER COST DISABILITY	2,264	3,083	1,569	1,648
061100-2500-301-200	EMPLOYER COST DISABILITY	2,171	2,766	3,716	3,902
061100-6020-300-200	TEXTBOOKS - SPED				
061100-7000-300-200	PAYMENT TO JOINT OPERATIO	878,157	413,725	684,220	684,220
	-- TOTAL PROGRAM --	6,615,667	6,493,104	6,152,908	6,675,383
061100-1121-301-300	COMP SEC TEA VOC	1,162,733	1,168,794	1,350,372	1,417,891
061100-1521-301-300	COMP SUB TEA SEC VOC	23,647	8,694	26,882	28,227

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061100-1620-301-300	COMP SUPP VOC TEACHER				
061100-2100-301-300	EMPLOYER COST FICA	86,577	85,732	103,046	108,199
061100-2210-301-300	EMPLOYER COST VRS	149,546	160,558	199,388	209,358
061100-2220-301-300	EMPLOYER COST VRS-HYBRID	49,107	50,770	51,924	54,521
061100-2300-301-300	EMPLOYER COST HEALTH INS	144,720	152,141	206,510	210,641
061100-2400-301-300	EMPLOYER COST GROUP LIFE	15,417	15,887	27,102	28,458
061100-2500-301-300	EMPLOYER COST DISABILITY	698	683	3,512	3,688
061100-6013-353-300	SUPPLIES - CCTC	25,818	29,994		
061100-6020-353-300	TEXTBOOKS - CCTC	3,037	15,121		
061100-8102-300-300	VOC EQUIPMENT-CTE	12,059	12,750		
	-- TOTAL PROGRAM --	1,673,359	1,701,124	1,968,736	2,060,983
061100-8102-300-301	VOC EQUIPMENT-OTHER GOV D	4,631	4,538		10,000
	-- TOTAL PROGRAM --	4,631	4,538		10,000
061100-8102-300-302	CTE Competative Prg Equip				
	-- TOTAL PROGRAM --				
061100-1121-201-400	COMP ELEM TEA G & T	51,174	51,010	177,672	186,556
061100-1121-301-400	COMP SEC TEA G & T	291,084	219,154	468,825	492,267
061100-2100-201-400	EMPLOYER COST FICA	3,583	3,581	14,878	15,622
061100-2100-301-400	EMPLOYER COST FICA	21,082	16,248	84,311	88,527
061100-2210-201-400	EMPLOYER COST VRS	8,638	9,124	33,194	34,854
061100-2210-301-400	EMPLOYER COST VRS	41,395	20,691	76,874	80,718
061100-2220-201-400	EMPLOYER COST VRS-HYBRID				
061100-2220-301-400	EMPLOYER COST VRS-HYBRID	7,418	18,534	8,461	8,885
061100-2300-201-400	EMPLOYER COST HEALTH INS	10,935	10,935	23,666	24,140
061100-2300-301-400	EMPLOYER COST HEALTH INS	37,941	19,532	66,381	67,709
061100-2400-201-400	EMPLOYER COST GROUP LIFE	670	686	10,729	11,266
061100-2400-301-400	EMPLOYER COST GROUP LIFE	3,788	2,948	8,239	8,651
061100-2500-201-400	EMPLOYER COST DISABILITY			1,774	1,863
061100-2500-301-400	EMPLOYER COST DISABILITY	106	250	3,512	3,688
	-- TOTAL PROGRAM --	477,814	372,693	978,516	1,024,746
061100-1121-200-501	COMP TEACHERS				800,000

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	-- TOTAL PROGRAM --				800,000
061100-1321-200-600	COMP ELEM TEA SUMMER SCH	166,835	93,610	260,224	273,236
061100-1321-300-600	COMP TEA SEC SUMMER SCHOO	2,030	29,041	56,749	59,587
061100-1620-203-600	STIPEND ELEM SUMMER SCH-C		311,250		622,932
061100-1620-303-600	STIPEND SEC SUMMER SCH-CA		226,320		660,684
061100-2100-200-600	EMPLOYER COST FICA	12,348	6,868	18,695	19,630
061100-2100-203-600	FICA SUMMER SCH-CARES 5		23,811		47,695
061100-2100-300-600	EMPLOYER COST FICA	2,179	2,124	4,693	4,928
061100-2100-303-600	FICA-SUMMER SCH-CARES 5		17,314		54,749
061100-6013-200-600	ELEM SUMMER SCH SUPPLIES			10,000	10,000
061100-6013-300-600	SEC SUMMER SCHOOL SUPPLIE				
	-- TOTAL PROGRAM --	183,392	710,338	350,361	1,753,441
061100-1321-900-700	COMP INST ADULT ED				
061100-1351-900-700	COMP TEA AIDES ADULT ED				
061100-1620-900-700	STIPENDS-ADULT ED				
061100-2100-900-700	EMPLOYER COST FICA				
061100-2210-900-700	EMPLOYER COST VRS				
061100-2300-900-700	EMPLOYER COST HEALTH INS				
061100-2400-900-700	EMPLOYER COST GROUP LIFE				
061100-7000-200-900	Payment to Joint Operatio				
	--TOTAL DEPARTMENT--	41,911,017	43,264,832	45,215,763	51,422,615
61101	** TITLE I **				
061101 -200	* Elementary-Federal *				
061101 -201	* Title I-ARRA *				
061101 -202	* Title I-1003a Sch Impro				
061101 -501	** TITLE I **				
061101-1121-200-501	COMP TITLE I TEACHERS	966,138	970,139	1,033,275	1,009,580
061101-1121-201-501	COMP TITLE I TEACHER-STIM				
061101-1122-201-501	COMP TITLE I (T-1)TEACHER				
061101-1123-201-501	COMP TITLE I(COACHES)TEA-				
061101-1124-200-501	COMP TITLE I SUPERVISOR	57,474	57,474	71,403	72,467

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061101-1124-201-501	COMP TITLE I-ARRA SUPERVI				
061101-1151-200-501	COMP TITLE I TEACHER AIDE				
061101-1521-200-501	COMP TITLE I SUB TEACHERS		2,414	1,650	3,000
061101-1521-201-501	COMP TITLE I SUB TEA-STIM				
061101-1521-202-501	COMP TITLE I SUB TEA-SCH				
061101-1620-200-501	STIPENDS	3,000	5,732	8,000	6,000
061101-1620-201-501	STIPENDS-STIMULUS				
061101-1620-202-501	STIPENDS-SCH IMPROV				
061101-2100-200-501	EMPLOYER COST FICA	73,919	75,561	89,577	99,083
061101-2100-201-501	EMPLOYER COST FICA				
061101-2100-202-501	EMPLOYER COST FICA-SCH IM				
061101-2210-200-501	EMPLOYER COST VRS	158,274	168,340	177,428	167,271
061101-2210-201-501	EMPLOYER COST VRS				
061101-2220-200-501	EMPLOYER COST VRS-HYBRID	8,923	9,425	13,133	17,336
061101-2300-200-501	EMPLOYER COST HEALTH INSU	110,182	105,707	131,633	125,725
061101-2300-201-501	EMPLOYER COST HEALTH INSU				
061101-2400-200-501	EMPLOYER COST GROUP LIFE	12,975	13,360	14,364	14,056
061101-2400-201-501	EMPLOYER COST GROUP LIFE				
061101-2500-200-501	EMPLOYER COST DISABILITY	127	127	341	340
061101-2820-200-501	IN-SERVICE COST				
061101-3322-200-501	PURCHASED SERVICES	2,750	298	5,500	10,750
061101-3322-201-501	PURCHASED SERVICES-STIMUL				
061101-3322-202-501	PURCHASED SERVICES-SCH IM				
061101-3322-250-501	PURCHASED SERVICES - AES				
061101-3322-251-501	PURCHASED SERVICES - BES				
061101-3322-252-501	PURCHASED SERVICES - CES				
061101-3322-253-501	PURCHASED SERVICES - LRES				
061101-3322-254-501	PURCHASED SERVICES - RES				
061101-3322-255-501	PURCHASED SERVICES - TES				
061101-3322-256-501	PURCHASED SERVICES - YBES				
061101-3323-200-501	PARENTAL INVOLVEMENT	3,347	56,069	37,600	28,050

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061101-3323-250-501	PARENTAL INVOLVEMENT - AE	1,520			
061101-3323-251-501	PARENTAL INVOLVEMENT - BE				
061101-3323-252-501	PARENTAL INVOLVEMENT - CE	2,270	780		
061101-3323-253-501	PARENTAL INVOLVEMENT - LR	1,134	1,700		
061101-3323-254-501	PARENTAL INVOLVEMENT - RE	1,500	1,100		
061101-3323-255-501	PARENTAL INVOLVEMENT - TE	763			
061101-3323-256-501	PARENTAL INVOLVEMENT - YB	2,650			
061101-4000-200-501	INTERNAL SERVICES			8,000	1,000
061101-4000-201-501	INTERNAL SERVICES-STIMULU				
061101-5501-200-501	TRAVEL	2,050	781	10,500	8,500
061101-5501-201-501	TRAVEL-STIMULUS				
061101-5501-202-501	TRAVEL-SCH IMPROV				
061101-5501-250-501	TRAVEL - AES				
061101-5501-251-501	TRAVEL - BES				
061101-5501-252-501	TRAVEL - CES				
061101-5501-253-501	TRAVEL - LRES				
061101-5501-254-501	TRAVEL - RES				
061101-5501-255-501	TRAVEL - TES				
061101-5501-256-501	TRAVEL - YBES				
061101-5860-200-501	PARENTAL INVOLVEMENT				
061101-6013-200-501	INSTRUCTIONAL SUPPLIES	166,660	143,583	232,054	238,970
061101-6013-201-501	MATERIALS-STIMULUS				
061101-6013-202-501	MATERIALS-SCH IMPROV				
061101-6013-250-501	INSTR SUPPLIES - AES	13,380	4,368		
061101-6013-251-501	INSTR SUPPLIES - BES	8,521	2,777		
061101-6013-252-501	INSTR SUPPLIES - CES	9,395	412		
061101-6013-253-501	INSTR SUPPLIES - LRES	7,409	3,784		
061101-6013-254-501	INSTR SUPPLIES - RES	14,131	3,480		
061101-6013-255-501	INSTR SUPPLIES - TES	14,722	1,534		
061101-6013-256-501	INSTR SUPPLIES - YBES	10,271	5,498		
061101-6014-200-501	PARENT INV SUPPLIES	26,857	4,263	29,000	24,000

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061101-6014-201-501	PARENTAL INV MATERIALS-ST				
061101-6014-202-501	PARENTAL INV MATERIALS-SC				
061101-6014-250-501	PARENT INV SUPPLIES-AES	6,057	4,800		
061101-6014-251-501	PARENT INV SUPPLIES - BES	4,449	2,888		
061101-6014-252-501	PARENT INV SUPPLIES - CES	2,028	3,982		
061101-6014-253-501	PARENT INV SUPPLIES - LRE	3,321	2,301		
061101-6014-254-501	PARENT INV SUPPLIES - RES	3,237	3,427		
061101-6014-255-501	PARENT INV SUPPLIES - TES	5,304	4,647		
061101-6014-256-501	PARENT INV SUPPLIES - YBE	2,599	4,511		
061101-8101-200-501	REPAIR AND REPLACE				
061101-8201-200-501	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --	1,707,337	1,665,262	1,863,458	1,826,128
	--TOTAL DEPARTMENT--	1,707,337	1,665,262	1,863,458	1,826,128
61102	**SPECIAL ED 94/142**				
061102 -200	* ELEMENTARY-FEDERAL *				
061102 -201	**Special Ed 94/142 STIMU				
061102 -300	* SECONDARY-FEDERAL *				
061102 -301	*SpecEd-SWD Instr Prog Im				
061102 -502	**SPECIAL ED 94/142**				
061102-1120-200-502	SPECIAL ED AT RISK COORD				
061102-1120-201-502	COMP SPEC ED/AT RISK COOR				
061102-1121-200-502	COMP SPECIAL ED TEACHERS	1,041,961	610,381	809,437	630,394
061102-1121-201-502	COMP SPEC-ED TEACHERS-STI				
061102-1121-300-502	COMP SPEC ED TEA-SEC		388,891	600,784	765,726
061102-1122-201-502	COMP SPED SPEECH THERAPIS				
061102-1123-200-502	COMP SPED/AT RISK COUNSEL				
061102-1123-201-502	SPED/AT RISK GUID CNSLR-S				
061102-1131-200-502	COMP SCHOOL NURSES				
061102-1132-200-502	COMP PSYCHOLOGIST	51,984			
061102-1151-200-502	COMP TEACHER AIDES	182,752	47,205	177,175	172,175
061102-1151-201-502	COMP SPEC-ED TEACHER AIDE				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061102-1151-300-502	COMP SPEC ED TEA AIDES-SE		116,834	138,676	176,400
061102-1620-200-502	STIPENDS	19,581	34,109	88,918	100,985
061102-1620-300-502	STIPENDS				
061102-1620-301-502	STIPENDS				
061102-2100-200-502	EMPLOYER COST FICA	93,382	50,666	56,706	55,894
061102-2100-201-502	EMPLOYER COST FICA				
061102-2100-300-502	EMPLOYER COST FICA		36,002	56,569	62,291
061102-2100-301-502	EMPLOYER COST FICA				
061102-2210-200-502	EMPLOYER COST VRS	133,268	77,057	80,808	63,451
061102-2210-201-502	EMPLOYER COST VRS				
061102-2210-300-502	EMPLOYER COST VRS		48,117	50,524	65,600
061102-2220-200-502	EMPLOYER COST VRS-HYBRID	73,378	40,487	42,511	60,430
061102-2220-300-502	EMPLOYER COST VRS-HYBRID		41,620	81,323	115,281
061102-2300-200-502	EMPLOYER COST HEALTH INSU	212,413	86,908	94,282	104,681
061102-2300-201-502	EMPLOYER COST HEALTH/DENT				
061102-2300-300-502	EMPLOYER COST HLTH/DENTAL		106,068	137,895	141,312
061102-2400-200-502	EMPLOYER COST GROUP LIFE	16,037	8,848	9,550	8,495
061102-2400-201-502	EMPLOYER COST GROUP LIFE				
061102-2400-300-502	EMPLOYER COST GROUP LIFE		6,744	9,909	10,839
061102-2500-200-502	EMPLOYER COST DISABILITY	1,043	545	1,662	773
061102-2500-300-502	EMPLOYER COST DISABILITY		560	1,095	1,434
061102-2820-200-502	IN-SERVICE COST				
061102-3000-301-502	CONTRACTED SERVICES				
061102-3322-200-502	PURCHASED SERVICES				
061102-5860-200-502	OTHER COST				
061102-5890-200-502	OTHER CONTRACTED SERVICES				
061102-6013-200-502	MATERIALS AND SUPPLIES -				
061102-6013-250-502	MATERIALS & SUPPLIES - AE				
061102-6013-251-502	MATERIALS & SUPPLIES - BE				
061102-6013-252-502	MATERIALS & SUPPLIES - CE				
061102-6013-253-502	MATERIALS & SUPPLIES - LR				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061102-6013-254-502	MATERIALS & SUPPLIES - RE				
061102-6013-255-502	MATERIALS & SUPPLIES - TE				
061102-6013-256-502	MATERIALS & SUPPLIES - YB				
061102-6013-300-502	MATERIALS & SUPPLIES - SE				
061102-6013-350-502	MATERIALS & SUPPLIES - AC				
061102-6013-351-502	MATERIALS & SUPPLIES - BH				
061102-6013-352-502	MATERIALS & SUPPLIES - BM				
061102-6013-354-502	MATERIALS & SUPPLIES - RH				
061102-6013-355-502	MATERIALS & SUPPLIES - RM				
061102-6013-356-502	MATERIALS & SUPPLIES - WC				
061102-8001-200-502	CAPITAL OUTLAY				
061102-8201-200-502	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --	1,825,799	1,701,042	2,437,824	2,536,161
061102 -503	* SPED IDEA-ARP *				
061102-1151-202-503	INSTR ASST ELEM SPED - AR				54,674
061102-1151-302-503	INSTR ASST SEC SPED-ARP				29,858
061102-2100-202-503	EMPLOYER FICA - ARP				4,182
061102-2100-302-503	EMPLOYER FICA - ARP				2,284
061102-2220-202-503	EMPLOYER COST VRS-HYBRID				6,417
061102-2220-302-503	EMPLOYER COST VRS-HYBRID				3,235
061102-2300-202-503	EMPLOYER COST HLTH INS -				4,396
061102-2300-302-503	EMPLOYER HEALTH INS - ARP				7,000
061102-2400-202-503	EMPLOYER COST GROUP LIFE				483
061102-2400-302-503	EMPLOYER GROUP LIFE INS -				234
061102-2500-202-503	EMPLOYER COST DISABILITY				119
061102-2500-302-503	EMPLOYER COST DISABILITY				55
	--TOTAL DEPARTMENT--	1,825,799	1,701,042	2,437,824	2,649,098
61103	** TITLE IV **				
061103 -200	* Elementary-Federal *				
061103 -300	* Secondary-Federal *				
061103 -301	* TITLE IV,B 21st CCLC (R				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061103 -502	** TITLE IV, PART A **				
061103-1132-300-502	COMP PSYCHOLOGIST	80,869	80,869	105,193	92,062
061103-1620-300-502	COMP STIPENDS	187	6,009	4,444	16,686
061103-2100-300-502	EMPLOYER FICA	5,904	6,303	6,496	6,821
061103-2210-300-502	EMPLOYER COST VRS	13,651	14,419	15,140	15,897
061103-2220-300-502	EMPLOYER COST VRS-HYBRID				
061103-2300-300-502	EMPLOYER COST HEALTH INS	16,677	16,677	17,177	17,543
061103-2400-300-502	EMPLOYER COST GROUP LIFE	1,059	1,084	1,138	1,195
061103-2500-300-502	EMPLOYER COST DISABILITY				
061103-3000-300-502	PURCHASED SERVICES	20,282	16,978	63,795	24,000
061103-5001-300-502	TRAVEL/OTHER	2,949			
061103-6013-300-502	MATERIALS & SUPPLIES				3,453
	-- TOTAL PROGRAM --	141,578	142,339	213,383	177,657
061103 -503	** TITLE IV, PART B **				
061103-1121-200-503	COMP ELEM TEACHERS				
061103-1121-301-503	COMP COORDINATOR, 21ST CC				
061103-1123-200-503	COMP COUNSELORS, ELEM				
061103-1123-300-503	COMP COUNSELORS, SEC				
061103-1124-200-503	COMP SUPERVISOR, ELEM				
061103-1124-300-503	COMP SUPERVISOR, SEC				
061103-1151-200-503	COMP TEACHER AIDES, ELEM				
061103-1151-300-503	COMP TEACHER AIDES, SEC				
061103-1620-200-503	STIPENDS				
061103-1620-301-503	STIPENDS, 21st CCLC				
061103-2100-200-503	EMPLOYER COST FICA				
061103-2100-300-503	EMPLOYER COST FICA				
061103-2100-301-503	EMPLOYER FICA, 21st CCLC				
061103-2210-200-503	EMPLOYER COST VRS				
061103-2210-300-503	EMPLOYER COST VRS				
061103-2210-301-503	EMPLOYER VRS, 21st CCLC				
061103-2220-301-503	EMPLOYER COST VRS-HYBRID				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061103-2300-200-503	EMPLOYER COST HEALTH INSU				
061103-2300-300-503	EMPLOYER COST HEALTH INSU				
061103-2300-301-503	EMPLOYER HLTH INS, 21st C				
061103-2400-200-503	EMPLOYER COST GROUP LIFE				
061103-2400-300-503	EMPLOYER COST GROUP LIFE				
061103-2400-301-503	EMPLOYER GROUP LIFE INS,				
061103-2500-301-503	EMPLOYER COST DISABILITY				
061103-2820-200-503	IN-SERVICE COST, ELEM				
061103-2820-300-503	IN-SERVICE COST, SEC				
061103-3000-301-503	PURCHASED SERVICES, 21st				
061103-3321-200-503	OTHER COSTS				
061103-3322-200-503	PURCHASED SERVICES				
061103-5501-200-503	TRAVEL				
061103-5501-300-503	TRAVEL				
061103-5501-301-503	TRAVEL, 21st CCLC				
061103-5860-200-503	PARENTAL INVOLVEMENT				
061103-5860-300-503	PARENTAL INVOLVEMENT				
061103-5890-200-503	OTHER CONTRACTED SERVICES				
061103-5890-300-503	OTHER CONTRACTED SERVICES				
061103-6013-200-503	MATERIALS AND SUPPLIES				
061103-6013-300-503	MATERIALS AND SUPPLIES				
061103-6013-301-503	MATERIALS & SUPPLIES, 21s				
	--TOTAL DEPARTMENT--	141,578	142,339	213,383	177,657
61104	**TITLE II-A IMPROV TEA Q				
061104 -200	* Elementary-Federal *				
061104 -300	* Secondary-Federal *				
061104 -504	**TITLE II-A IMPROV TEA Q				
061104-1121-200-504	COMP ELEM TEACHERS	118,251	120,462	150,691	157,039
061104-1521-200-504	COMP ELEM SUBSTITUTE TEAC				
061104-1620-200-504	STIPENDS	47,800	48,800	67,369	60,105
061104-2100-200-504	EMPLOYER COST FICA	12,106	11,978	20,427	23,599

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061104-2100-300-504	EMPLOYER COST - FICA				
061104-2210-200-504	EMPLOYER COST VRS				
061104-2220-200-504	EMPLOYER COST VRS-HYBRID	19,764	21,657	22,842	24,781
061104-2300-200-504	EMPLOYER COST HEALTH INS	23,310	25,587	26,355	25,587
061104-2400-200-504	EMPLOYER COST GROUP LIFE	1,534	1,628	1,709	1,873
061104-2500-200-504	EMPLOYER COST DISABILITY	281	292	450	524
061104-2820-200-504	IN-SERVICE COST, ELEM				
061104-2820-300-504	IN-SERVICE COST, SEC				
061104-3000-200-504	PURCHASED SERVICES		16,770	13,440	7,900
061104-3000-250-504	PURCHASED SERVICES - AES				
061104-3000-251-504	PURCHASED SERVICES - BES				
061104-3000-252-504	PURCHASED SERVICES - CES				
061104-3000-253-504	PURCHASED SERVICES - LRES				
061104-3000-254-504	PURCHASED SERVICES - RES				
061104-3000-255-504	PURCHASED SERVICES - TES				
061104-3000-256-504	PURCHASED SERVICES - YBES				
061104-5501-200-504	TRAVEL		240	23,906	
061104-5501-250-504	TRAVEL - AES				
061104-5501-251-504	TRAVEL - BES				
061104-5501-252-504	TRAVEL - CES				
061104-5501-253-504	TRAVEL - LRES				
061104-5501-254-504	TRAVEL - RES				
061104-5501-255-504	TRAVEL - TES				
061104-5501-256-504	TRAVEL - YBES				
061104-5501-300-504	TRAVEL				
061104-5502-200-504	PRIVATE SCHOOLS			10,247	15,197
061104-5890-200-504	OTHER CONTRACTED SERVICES				
061104-5890-300-504	OTHER CONTRACTED SVCS				
061104-6013-200-504	MATERIALS AND SUPPLIES				
061104-6013-250-504	MATERIALS & SUPPLIES - AE				
061104-6013-251-504	MATERIALS & SUPPLIES - BE				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061104-6013-252-504	MATERIALS & SUPPLIES - CE				
061104-6013-253-504	MATERIALS & SUPPLIES - LR				
061104-6013-254-504	MATERIALS & SUPPLIES - RE				
061104-6013-255-504	MATERIALS & SUPPLIES - TE				
061104-6013-256-504	MATERIALS & SUPPLIES - YB				
	-- TOTAL PROGRAM --	223,046	247,414	337,436	316,605
	--TOTAL DEPARTMENT--	223,046	247,414	337,436	316,605
61105	** TITLE VI **				
061105 -300	* Secondary-Federal *				
061105 -505	** TITLE VI **				
061105-8201-300-505	CAPITAL OUTLAY				
61106	** PRESCHOOL HANDICAPPED				
061106 -200	* Elementary-Federal *				
061106 -201	* Elementary-Federal *				
061106 -202	* PreSch COVID Recovery-A				
061106 -506	** PRESCHOOL HANDICAPPED				
061106-1121-200-506	COMP PRESCH TEA-REG SPEC	40,000	41,281	50,763	48,562
061106-1121-201-506	COMP PRESCH TEA-STIMULUS				
061106-1151-200-506	COMP TEACHER AIDES, ELEM				
061106-1151-202-506	PreSch COVID Recovery Ele				27,820
061106-2100-200-506	EMPLOYER COST FICA				
061106-2100-201-506	EMPLOYER COST FICA				
061106-2100-202-506	EMPLOYER COST FICA - ARP				2,129
061106-2210-200-506	EMPLOYER COST VRS				
061106-2210-201-506	EMPLOYER COST VRS				
061106-2220-200-506	EMPLOYER COST VRS-HYBRID				
061106-2300-200-506	EMPLOYER COST HEALTH INSU				
061106-2300-201-506	EMPLOYER COST HEALTH INSU				
061106-2400-200-506	EMPLOYER COST GROUP LIFE				
061106-2400-201-506	EMPLOYER COST GROUP LIFE				
061106-2500-200-506	EMPLOYER COST DISABILITY				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061106-2820-200-506	IN-SERVICE COST, ELEM				
061106-5860-200-506	OTHER COST, ELEM				
061106-6013-200-506	MATERIALS AND SUPPLIES				
061106-8101-200-506	EQUIPMENT REPLACEMENT				
	-- TOTAL PROGRAM --	40,000	41,281	50,763	78,511
	--TOTAL DEPARTMENT--	40,000	41,281	50,763	78,511
61107	**VOC ED C B PERKINS GRAN				
061107 -330	* Other Costs-Federal *				
061107 -507	**VOC ED C B PERKINS GRAN				
061107-1140-330-507	COMP VOC CAREER COUNSELOR				
061107-1620-330-507	STIPENDS	1,500	2,500	2,500	2,500
061107-3000-330-507	PURCHASED SERVICES	3,765	5,758	5,757	5,757
061107-5800-330-507	OTHER COST-MISCELLANEOUS	1,842		10,000	10,000
061107-5800-350-507	OTHER COST-MISCELLANEOUS	165			
061107-5800-351-507	OTHER COST-MISCELLANEOUS				
061107-5800-353-507	OTHER COST-MISCELLANEOUS	284			
061107-5800-354-507	OTHER COST-MISCELLANEOUS	464			
061107-5800-356-507	OTHER COST-MISCELLANEOUS				
061107-8101-330-507	CAPITAL OUTLAY REPLACEMENT	106,876	209,559	119,029	119,029
	-- TOTAL PROGRAM --	114,896	217,817	137,286	137,286
	--TOTAL DEPARTMENT--	114,896	217,817	137,286	137,286
61108	** JOBS FOR VA GRADUATES				
061108 -300	* Secondary *				
061108 -508	** JOBS FOR VA GRADUATES				
061108-1125-300-508	COMP JOB SPECIALIST, SEC				
061108-2100-300-508	EMPLOYER COST FICA				
061108-2210-300-508	EMPLOYER COST VRS				
061108-2300-300-508	EMPLOYER COST HEALTH INSU				
061108-2400-300-508	EMPLOYER COST GROUP LIFE				
061108-2820-300-508	IN-SERVICE COST, SEC				
061108-5501-300-508	TRAVEL				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061108-6013-300-508	MATERIALS AND SUPPLIES				
	61109 **TECH LITERACY CHALLENGE				
061109 -300	* Secondary *				
061109 -509	**TECH LITERACY CHALLENGE				
061109-2100-300-509	EMPLOYER COST FICA				
061109-2820-300-509	IN-SERVICE COST, SEC				
061109-6013-300-509	MATERIALS/SUPPLIES				
061109-6014-300-509	PURCHASE COMPUTER SOFTWARE				
061109-8107-300-509	PURCHASE COMPUTER HARDWARE				
	61110 *IMPROVING TEACHER QUALITY				
061110-2100-200-515	EMPLOYER COST - FICA				
061110-2820-200-515	IN-SERVICE COST				
061110-5890-200-515	CONTRACTED SERVICES				
061110-6013-200-515	MATERIALS/SUPPLIES				
	61111 ** Technology **				
061111 -200	* Elementary *				
061111 -300	* Secondary *				
061111 -100	**TECHNOLOGY**				
061111-1121-200-100	COMP PERSONNEL-TEACHERS				
061111-1124-200-100	COMP BLDG TECH COORDINATOR				
061111-1124-300-100	COMP BLDG TECH COORDINATOR				
061111-1125-200-100	COMP TECHNOLOGY RESOURCE				
061111-1150-200-100	COMP CLERICAL STAFF, ELEM				
061111-1150-300-100	COMP CLERICAL STAFF, SEC				
061111-1153-200-100	COMP TECHNICAL STAFF, ELEM				
061111-1153-300-100	COMP TECHNICAL STAFF, SEC				
061111-2100-200-100	EMPLOYER COST FICA				
061111-2100-300-100	EMPLOYER COST FICA				
061111-2210-200-100	EMPLOYER COST VRS				
061111-2210-300-100	EMPLOYER COST VRS				
061111-2300-200-100	EMPLOYER COST HEALTH INS				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061111-2300-300-100	EMPLOYER COST HEALTH INS				
061111-2400-200-100	EMPLOYER COST GROUP LIFE				
061111-2400-300-100	EMPLOYER COST GROUP LIFE				
061111-3000-200-100	PURCHASED SERVICES				
061111-3321-200-100	MATERIALS/REPAIRS				
061111-3321-300-100	MATERIALS/REPAIRS				
061111-6014-200-100	PURCHASE COMPUTER SOFTWARE				
061111-6014-300-100	PURCHASE COMPUTER SOFTWARE				
061111-8107-300-100	VPSA TECHNOLOGY				
061111-8207-200-100	PURCHASE COMPUTER HARDWARE				
061111-8207-300-100	PURCHASE COMPUTER HARDWARE				
61112	** AT RISK 4 YEAR OLDS **				
061112 -200	* Elementary *				
061112 -100	**AT RISK 4 YEAR OLDS**				
061112-1121-200-100	COMP AT RISK TEACHERS	710,338	601,847	765,148	848,406
061112-1151-200-100	COMP AT RISK TEACHER AIDE	166,917	181,467	200,960	232,443
061112-1520-200-100	COMP AT RISK SUB TEACHERS	21,411	15,050	40,541	42,569
061112-1620-200-100	STIPENDS		3,000		4,000
061112-1621-200-100	BONUS		25,000		
061112-2100-200-100	EMPLOYER COST FICA	64,153	58,273	77,526	86,210
061112-2210-200-100	EMPLOYER COST VRS	123,246	106,734	125,751	132,352
061112-2220-200-100	EMPLOYER COST VRS-HYBRID	23,138	32,794	50,040	61,965
061112-2300-200-100	EMPLOYER COST HEALTH INS	164,229	158,104	215,665	229,402
061112-2400-200-100	EMPLOYER COST GROUP LIFE	11,360	10,487	14,049	14,852
061112-2500-200-100	EMPLOYER COST DISABILITY	329	442	1,021	1,098
061112-3000-200-100	CONTRACTED SERVICES				
061112-3321-200-100	OTHER COSTS				
061112-3322-200-100	PURCHASED SERVICES	39,281	18,450	21,130	71,130
061112-3322-250-100	PURCHASED SERVICES - AES	1,093	1,062		
061112-3322-251-100	PURCHASED SERVICES - BES	1,889	874		
061112-3322-252-100	PURCHASED SERVICES - CES	1,125	793		

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061112-3322-253-100	PURCHASED SERVICES - LRES	1,207	423		
061112-3322-254-100	PURCHASED SERVICES - RES	758	408		
061112-3322-255-100	PURCHASED SERVICES - TES	1,297	618		
061112-3322-256-100	PURCHASED SERVICES - YBES	721	573		
061112-4000-200-100	INTERNAL SERVICES				
061112-5000-200-100	OTHER CHARGES				
061112-5000-250-100	OTHER CHARGES - AES				
061112-5000-251-100	OTHER CHARGES - BES				
061112-5000-252-100	OTHER CHARGES - CES				
061112-5000-253-100	OTHER CHARGES - LRES				
061112-5000-254-100	OTHER CHARGES - RES				
061112-5000-255-100	OTHER CHARGES - TES				
061112-5000-256-100	OTHER CHARGES - YBES				
061112-6013-200-100	MATERIALS & SUPPLIES	2,339	43,072	21,131	71,131
061112-6013-250-100	MATERIALS & SUPPLIES - AE	1,055	500		
061112-6013-251-100	MATERIALS & SUPPLIES - BE	1,055	500		
061112-6013-252-100	MATERIALS & SUPPLIES - CE	748	250		
061112-6013-253-100	MATERIALS & SUPPLIES - LR	1,055	500		
061112-6013-254-100	MATERIALS & SUPPLIES - RE	1,055	500		
061112-6013-255-100	MATERIALS & SUPPLIES - TE	728	500		
061112-6013-256-100	MATERIALS & SUPPLIES - YB	1,055	500		
061112-8101-200-100	REPAIR & REPLACE				
061112-8202-200-100	CAPITAL OUTLAY				
061112-9860-200-100	PARENTAL INVOLVEMENT			8,000	18,345
061112-9860-250-100	PARENTAL INVOLVEMENT - AE				
061112-9860-251-100	PARENTAL INVOLVEMENT - BE				
061112-9860-252-100	PARENTAL INVOLVEMENT - CE				
061112-9860-253-100	PARENTAL INVOLVEMENT - LR				
061112-9860-254-100	PARENTAL INVOLVEMENT - RE				
061112-9860-255-100	PARENTAL INVOLVEMENT - TE				
061112-9860-256-100	PARENTAL INVOLVEMENT - YB				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	-- TOTAL PROGRAM --	1,341,582	1,262,721	1,540,962	1,813,903
	--TOTAL DEPARTMENT--	1,341,582	1,262,721	1,540,962	1,813,903
61113	**GOALS 2000**				
061113 -200	* Elementary *				
061113 -300	* Secondary *				
061113 -100	**GOALS 2000**				
061113-2100-200-100	EMPLOYER COST FICA				
061113-2100-300-100	EMPLOYER COST FICA				
061113-2820-200-100	IN-SERVICE, ELEM				
061113-2820-300-100	IN-SERVICE, SEC				
061113-8202-200-100	CAPITAL OUTLAY				
061113-8202-300-100	CAPITAL OUTLAY				
61114	**ALTERNATIVE EDUCATION**				
061114 -200	* Elementary *				
061114 -300	* Secondary *				
061114 -100	**ALTERNATIVE EDUCATION**				
061114-1121-200-100	COMP TEA-ELEM ALT ED	146,960	146,960	144,787	152,027
061114-1121-300-100	COMP TEA-SEC ALT ED	223,692	136,812	295,136	309,893
061114-1151-200-100	COMP TEA AIDE-ELEM ALT ED	16,733	12,827	17,633	18,515
061114-1151-300-100	COMP TEA AIDE- SEC ALT ED			9,145	9,603
061114-1621-200-100	BONUS		5,000		
061114-1621-300-100	BONUS		3,000		
061114-2100-200-100	EMPLOYER COST FICA	11,895	11,980	12,807	13,448
061114-2100-300-100	EMPLOYER COST FICA	16,076	10,059	11,897	12,492
061114-2210-200-100	EMPLOYER COST VRS	16,491	18,941	18,258	19,171
061114-2210-300-100	EMPLOYER COST VRS	23,266	16,813	54,735	57,472
061114-2220-200-100	EMPLOYER COST VRS-HYBRID	11,157	9,729	12,300	12,915
061114-2220-300-100	EMPLOYER COST VRS-HYBRID	14,493	7,581	18,945	19,893
061114-2300-200-100	EMPLOYER COST HEALTH INS	12,111	12,111	19,205	19,590
061114-2300-300-100	EMPLOYER COST HEALTH INS	39,383	28,608	70,718	72,133
061114-2400-200-100	EMPLOYER COST GROUP LIFE	2,146	2,226	2,809	2,950

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061114-2400-300-100	EMPLOYER COST GROUP LIFE	2,931	1,833	5,092	5,347
061114-2500-200-100	EMPLOYER COST DISABILITY	159	131	345	363
061114-2500-300-100	EMPLOYER COST DISABILITY	206	102	229	241
061114-6013-300-100	SUPPLIES - ALT ED	6,589	9,764		
	-- TOTAL PROGRAM --	544,288	434,477	694,041	726,053
061114-1121-200-200	COMP TEA SPED-ELEM ALT ED	44,049	44,049	46,333	48,650
061114-1121-300-200	COMP TEA SPED-SEC ALT ED	92,304		100,679	105,713
061114-2100-200-200	EMPLOYER COST FICA	3,231	3,239	3,476	3,650
061114-2100-300-200	EMPLOYER COST FICA	6,484		6,874	7,218
061114-2210-200-200	EMPLOYER COST VRS				
061114-2210-300-200	EMPLOYER COST VRS	7,506		8,597	9,027
061114-2220-200-200	EMPLOYER COST VRS-HYBRID	7,436	7,854	8,335	8,752
061114-2220-300-200	EMPLOYER COST VRS-HYBRID	8,140		9,345	9,813
061114-2300-200-200	EMPLOYER COST HEALTH INS	6,738	6,738	11,523	11,754
061114-2300-300-200	EMPLOYER COST HEALTH INS	17,949		20,083	20,485
061114-2400-200-200	EMPLOYER COST GROUP LIFE	577	590	706	742
061114-2400-300-200	EMPLOYER COST GROUP LIFE	1,214		1,338	1,405
061114-2500-200-200	EMPLOYER COST DISABILITY I	106	106	121	128
061114-2500-300-200	EMPLOYER COST DISABILITY	116		126	133
	-- TOTAL PROGRAM --	195,850	62,576	217,536	227,470
	--TOTAL DEPARTMENT--	740,138	497,053	911,577	953,523
61115	**READING INTERVENTION (P				
061115 -200	* Elementary *				
061115 -100	**READING INTERVENTION (P				
061115-1121-200-100	COMP TEACHER-PALS	138,658	135,863	148,638	381,070
061115-1151-200-100	COMP TEACHER AIDES-PALS	64,055	54,921	65,474	104,396
061115-1620-200-100	STIPENDS-PALS				
061115-1621-200-100	BONUS		5,500		
061115-2100-200-100	EMPLOYER COST FICA	15,492	15,035	15,500	36,216
061115-2210-200-100	EMPLOYER COST VRS	16,410	16,512	18,611	19,542
061115-2220-200-100	EMPLOYER COST VRS-HYBRID	6,996	7,835	7,980	33,976

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061115-2300-200-100	EMPLOYER COST HEALTH INS	2,596		3,237	28,899
061115-2400-200-100	EMPLOYER COST GROUP LIFE	1,816	1,892	2,040	2,207
061115-2500-200-100	EMPLOYER COST DISABILITY	100	106	116	148
061115-6013-200-100	MATERIALS & SUPPLIES				
061115-6013-250-100	MATERIALS & SUPPLIES - AE				
061115-6013-251-100	MATERIALS & SUPPLIES - BE				
061115-6013-252-100	MATERIALS & SUPPLIES - CE				
061115-6013-253-100	MATERIALS & SUPPLIES - LR				
061115-6013-254-100	MATERIALS & SUPPLIES - RE				
061115-6013-255-100	MATERIALS & SUPPLIES - TE				
061115-6013-256-100	MATERIALS & SUPPLIES - YB				
	-- TOTAL PROGRAM --	246,123	237,664	261,596	606,454
	--TOTAL DEPARTMENT--	246,123	237,664	261,596	606,454
61116	**ADULT REGIONAL ED PROGR				
061116 -900	*Regional ABE/GAE-FEDERAL				
061116 -901	* GAE - STATE GRANT *				
061116 -700	**ADULT REGIONAL ED PROG-				
061116-1121-900-700	COMP TEA GED-ABE	9,331	14,331	14,331	14,331
061116-1122-900-700	COMP TEA GED-ABE-C&I	5,207		7,800	7,800
061116-1124-900-700	COMP SUPERVISOR				
061116-1150-900-700	COMP CLERICAL STAFF				
061116-1151-900-700	COMP TEA ASST GED-ABE	3,034	3,034	3,034	3,034
061116-1620-900-700	SUPPLEMENTAL WAGES GED-AB	37,915	35,135	43,125	39,357
061116-2100-900-700	EMPLOYER COST FICA GED-AB	3,720	3,781	2,889	3,090
061116-2101-900-700	EMPLOYER COST FICA C&I	398		597	597
061116-2210-900-700	EMPLOYER COST VRS		62		
061116-2220-900-700	EMPLOYER COST VRS-HYBRID				
061116-2300-900-700	EMPLOYER COST HEALTH INS				
061116-2400-900-700	EMPLOYER COST GROUP LIFE				
061116-2500-900-700	EMPLOYER COST DISABILITY				
061116-2710-900-700	WORKER'S COMP				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061116-2820-900-700	IN-SERVICE				
061116-3000-900-700	PURCHASED SERVICES GED-AB				
061116-3900-900-700	INDIRECT COST				
061116-4000-900-700	INTERNAL SERVICES GED-ABE				
061116-5501-900-700	TRAVEL GED-ABE	1,819	823	828	828
061116-6013-900-700	INSTRUCTIONAL SUPPLIES GE	8,936	17,353	4,622	6,062
061116-6020-900-700	TEXTBOOKS/WORKBOOKS GED-A	7,494	16,500	5,600	7,727
	-- TOTAL PROGRAM --	77,854	91,019	82,826	82,826
061116 -701	**GAE- GENERAL ADULT EDUC				
061116-1620-901-701	SUPPLEMENTAL WAGES - GAE	9,808	9,793		
	-- TOTAL PROGRAM --	9,808	9,793		
	--TOTAL DEPARTMENT--	87,662	100,812	82,826	82,826
061117 -510	**CLASS SIZE REDUCT INIAT				
061117-1121-200-510	COMP TEACHERS, ELEM				
061117-2100-200-510	EMPLOYER COST FICA				
061117-2210-200-510	EMPLOYER COST VRS				
061117-2300-200-510	EMPLOYER COST HEALTH INSU				
061117-2820-200-510	IN-SERVICE COST				
061117-6013-200-510	MATERIALS AND SUPPLIES				
61118	**REMEDATION**				
061118 -900	* Other Cost *				
061118-1321-900-000	COMP - TEACHER				
061118 -600	**REMEDATION**				
061118-1121-900-600	COMP REMEDIATION SUMMER S				
061118-1311-900-600	COMP BUS DRIVERS				
061118-1321-900-600	COMP TEACHER	33,806	17,164	85,225	89,487
061118-2100-900-600	EMPLOYER COST FICA	2,705	1,257	7,643	8,026
061118-2210-900-600	EMPLOYER COST VRS				
061118-2300-900-600	EMPLOYER COST HEALTH INS				
061118-6013-900-600	MATERIALS & SUPPLIES				
	-- TOTAL PROGRAM --	36,511	18,421	92,868	97,513

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	--TOTAL DEPARTMENT--	36,511	18,421	92,868	97,513
61119	**ASSISTIVE TECHNOLOGY GR				
061119 -900	* Technology *				
061119 -511	**ASSISTIVE TECHNOLOGY GR				
061119-8101-900-511	EQUIPMENT REPLACEMENT				
61120	**SLIVER GRANT AWARD**				
061120 -200	* Elementary *				
061120 -512	**SLIVER GRANT AWARD**				
061120-1121-200-512	COMP TEACHERS, ELEM				
061120-2100-200-512	EMPLOYER COST FICA				
061120-2210-200-512	EMPLOYER COST VRS				
061120-2300-200-512	EMPLOYER COST HEALTH INS				
061120-5501-200-512	TRAVEL				
061120-6013-200-512	MATERIALS AND SUPPLIES				
061120-8001-200-512	CAPITAL OUTLAY				
61121	**DAY BOOT CAMP**				
061121 -300	* Secondary *				
061121 -513	** DAY BOOT CAMP **				
061121-1121-300-513	COMP DAY BOOT CAMP PERSON				
061121-2100-300-513	FICA				
061121-2210-300-513	VRS				
061121-2300-300-513	HOSPITAL & MEDICAL				
061121-2400-300-513	ST GROUP LIFE				
061121-5501-300-513	TRAVEL				
061121-6013-300-513	SUPPLIES				
061121-8001-300-513	CAPITAL OUTLAY				
61122	**REGIONAL JAIL GRANT**				
061122 -900	* Other Cost *				
061122 -514	** REGIONAL JAIL GRANT **				
061122-3000-900-514	OTHER COSTS				
061122-6013-900-514	MATERIALS AND SUPPLIES				

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061122-8001-900-514	EQUIPMENT				
	61123 **WCHS-WEB BASED SOL INIT				
061123 -300	* Secondary *				
061123-3321-300-100	OTHER				
061123-8207-300-100	HARDWARE				
	61124 **CAMP CO PROFESS DEV PLA				
061124 -200	* Elementary *				
061124-1121-200-100	COMP PERSONNEL				
061124-2100-200-100	EMPLOYER COST FICA				
061124-2300-200-100	EMPLOYER COST HEALTH INS				
061124-2400-200-100	EMPLOYER COST GROUP LIFE				
061124-3321-200-100	COMPUTER HARDWARE				
061124-6013-200-100	MATERIALS				
	61125 *TITLE II, PART D ED TECH				
061125 -516	**TITLE II,PART D ED TECH				
061125-2100-200-516	EMPLOYER COST - FICA				
061125-2820-200-516	IN-SERVICE				
061125-3322-200-516	PURCHASED SERVICES				
061125-4000-200-516	INTERNAL SERVICES				
061125-4000-201-516	INTERNAL SERVICES-ARRA				
061125-5501-200-516	TRAVEL				
061125-6013-200-516	MATERIALS				
061125-6013-201-516	MATERIALS-ARRA				
061125-6014-200-516	REMEDIATION SOFTWARE				
	61126 *TITL V PART A INN ED PRG				
061126 -517	*TITL V PART A INN ED PRG				
061126-3322-300-517	PURCHASED SERVICES				
061126-5890-300-517	PURCHASED SERVICES				
061126-6013-300-517	MATERIALS				
061126-8201-300-517	CAPITAL OUTLAY				
	61127 **IST(ICT)INSTR CONSULT T				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061127 -518	**IST(ICT)INSTR CONSULT T				
061127-1121-200-518	COMP ELEM TEACHERS				
061127-1151-200-518	COMP ELEM TEACHER AIDE				
061127-2100-200-518	EMPLOYER COST FICA				
061127-2210-200-518	EMPLOYERS COST VRS				
061127-2300-200-518	EMPLOYER COST HEALTH INS				
061127-2400-200-518	EMPLOYER COST GROUP LIFE				
061127-6013-200-518	MATERIALS AND SUPPLIES				
61128	**SCHOOL LEADERSHIP GRANT				
061128-1124-900-100	COMP PERSONNEL				
061128-2100-900-100	EMPLOYER FICA				
061128-2820-900-100	INSERVICE/TUITION				
061128-3321-300-100	OTHER COST				
061128-3321-900-100	OTHER				
061128-5501-900-100	TRAVEL				
061128-6013-900-100	MATERIALS/SUPPLIES				
61129	**LOOKIN' OUT GRANT**				
061129-6013-900-100	MATERIALS & SUPPLIES AHS				
061129-6014-900-100	MATERIALS & SUPPLIES BHS				
061129-6015-900-100	MATERIALS & SUPPLIES FEC				
061129-6016-900-100	MATERIALS & SUPPLIES RHS				
061129-6017-900-100	MATERIALS & SUPPLIES WCHS				
61130	**TITLE III-A LEP**				
061130 -200	* Elementary - Federal *				
061130 -519	**TITLE III-A LEP**				
061130-1121-200-519	COMP TEACHERS-LEP-Immigra				
061130-2100-200-519	EMPLOYER COST FICA-Immigr				
061130-5501-200-519	TRAVEL-Immigrant Youth				
061130-6013-200-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-250-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-251-519	MATERIALS & SUPPLIES-IMM&				

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061130-6013-252-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-253-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-254-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-255-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-256-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-300-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-350-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-351-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-352-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-354-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-355-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-356-519	MATERIALS & SUPPLIES-IMM&				
061130 -520	**TITLE III-A LEP**				
061130-1121-200-520	COMP TEACHERS - EL				
061130-2100-200-520	EMPLOYER COST FICA - EL				
061130-3000-200-520	PURCHASED SERVICES - EL -	12,150	12,300	22,758	21,400
061130-3000-250-520	PURCHASED SERVICES - EL -				
061130-3000-251-520	PURCHASED SERVICES - EL -				
061130-3000-252-520	PURCHASED SERVICES - EL -				
061130-3000-253-520	PURCHASED SERVICES - EL -				
061130-3000-254-520	PURCHASED SERVICES - EL -				
061130-3000-255-520	PURCHASED SERVICES - EL -				
061130-3000-256-520	PURCHASED SERVICES - EL -				
061130-3000-300-520	PURCHASED SERVICES - EL -				
061130-3000-350-520	PURCHASED SERVICES - EL -				
061130-3000-351-520	PURCHASED SERVICES - EL -				
061130-3000-352-520	PURCHASED SERVICES - EL -				
061130-3000-354-520	PURCHASED SERVICES - EL -				
061130-3000-355-520	PURCHASED SERVICES - EL -				
061130-3000-356-520	PURCHASED SERVICES - EL -				
061130-5501-200-520	TRAVEL - EL - ELEM	838		2,000	2,000

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061130-5501-250-520	TRAVEL - EL - AES				
061130-5501-251-520	TRAVEL - EL - BES				
061130-5501-252-520	TRAVEL - EL - CES				
061130-5501-253-520	TRAVEL - EL - LRES				
061130-5501-254-520	TRAVEL - EL - RES				
061130-5501-255-520	TRAVEL - EL - TES				
061130-5501-256-520	TRAVEL - EL - YBES				
061130-5501-300-520	TRAVEL - EL - SEC				
061130-5501-350-520	TRAVEL - EL - ACS				
061130-5501-351-520	TRAVEL - EL - BHS				
061130-5501-352-520	TRAVEL - EL - BMS				
061130-5501-354-520	TRAVEL - EL - RHS				
061130-5501-355-520	TRAVEL - EL - RMS				
061130-5501-356-520	TRAVEL - EL - WCCS				
061130-6013-200-520	MATERIALS & SUPPLIES - EL	1,873	1,863	3,285	10,935
061130-6013-250-520	MATERIALS & SUPPLIES - EL				
061130-6013-251-520	MATERIALS & SUPPLIES - EL				
061130-6013-252-520	MATERIALS & SUPPLIES - EL				
061130-6013-253-520	MATERIALS & SUPPLIES - EL				
061130-6013-254-520	MATERIALS & SUPPLIES - EL				
061130-6013-255-520	MATERIALS & SUPPLIES - EL				
061130-6013-256-520	MATERIALS & SUPPLIES - EL				
061130-6013-300-520	MATERIALS & SUPPLIES - EL				
061130-6013-350-520	MATERIALS & SUPPLIES - EL				
061130-6013-351-520	MATERIALS & SUPPLIES - EL				
061130-6013-352-520	MATERIALS & SUPPLIES - EL				
061130-6013-354-520	MATERIALS & SUPPLIES - EL				
061130-6013-355-520	MATERIALS & SUPPLIES - EL				
061130-6013-356-520	MATERIALS & SUPPLIES - EL				
	-- TOTAL PROGRAM --	14,861	14,163	28,043	34,335
	--TOTAL DEPARTMENT--	14,861	14,163	28,043	34,335

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061131 -200	61131 ** VIP-SLP(VA INCENTIVE P * ELEMENTARY-FEDERAL * -- TOTAL PROGRAM --				
061131 -531	61131 ** VIP-SLP(VA INCENTIVE P				
061131-1620-200-531	STIPENDS -- TOTAL PROGRAM --				
061132 -300	61132 **PROJECT GRADUATION** **SECONDARY** -- TOTAL PROGRAM --				
061132 -100	61132 **PROJECT GRADUATION**				
061132-1620-300-100	STIPENDS	4,599	988	16,117	16,715
061132-2100-300-100	EMPLOYER FICA	344	84	1,100	1,278
061132-3000-300-100	PURCHASED SERVICES				
061132-3001-300-100	OTHER COSTS				
061132-5501-300-100	TRAVEL				
061132-6000-300-100	MATERIALS & SUPPLIES		266	400	457
061132-6000-350-100	MATERIALS & SUPPLIES - AC				
061132-6000-351-100	MATERIALS & SUPPLIES - BH				
061132-6000-354-100	MATERIALS & SUPPLIES - RH				
061132-6000-356-100	MATERIALS & SUPPLIES - WC				
061132-6040-300-100	SOFTWARE -- TOTAL PROGRAM --	4,943	1,338	17,617	18,450
061132-1620-300-600	Stipend-Proj Graduation (				
061132-2100-300-600	Employer FICA-Project Gra				
061132-6000-300-600	Material/Supplies-Proj Gr -- TOTAL PROGRAM -- --TOTAL DEPARTMENT--	4,943	1,338	17,617	18,450
061133 -300	61133 **Library of Congress Gra **FEDERAL**				
061133-1620-300-533	STIPENDS				
061133-5501-300-533	TRAVEL				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061133-5860-300-533	OTHER COST				
061133-6013-300-533	MATERIALS & SUPPLIES				
61134	**RACE-TO-GED (ADULT PROG				
061134 -900	* RACE-TO-GED *				
061134 -700	**RACE-TO-GED (ADULT PROG				
061134-1620-900-700	STIPENDS	1,165	932		
061134-2100-900-700	EMPLOYER COST FICA	87	69		
061134-8110-900-700	HARDWARE REPLACEMENT				
	-- TOTAL PROGRAM --	1,252	1,001		
	--TOTAL DEPARTMENT--	1,252	1,001		
61150	**CLSRM INST-ARRA-SFSF-GE				
061150-1121-201-100	COMP ELEM TEA REG-ARRA-SF				
061150-1151-201-100	COMP ELEM AIDE REG-ARRA-S				
061150-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061150-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061150-2300-201-100	EMPLOYER COST HEALTH INS-				
061150-2400-201-100	EMPLOYER COST GR LIFE INS				
061150-1121-201-200	COMP ELEM TEA SPEC ED-ARR				
061150-1151-201-200	COMP TEA AIDE ELEM SP ED-				
061150-2100-201-200	EMPLOYER COST FICA-ARRA-S				
061150-2210-201-200	EMPLOYER COST VRS-ARRA-SF				
061150-2300-201-200	EMPLOYER COST HLTH INS-AR				
061150-2400-201-200	EMPLOYER COST GR LIFE INS				
61151	**CLASSROOM INST-ARRA-SFS				
061151-1121-301-300	COMP SEC TEA VOC-ARRA-SFS				
061151-1151-301-300	COMP SEC TEA AIDE-VOC-ARR				
061151-2100-301-300	EMPLOYER COST FICA-ARRA-S				
061151-2210-301-300	EMPLOYER COST VRS-ARRA-SF				
061151-2300-301-300	EMPLOYER COST HEALTH INS-				
061151-2400-301-300	EMPLOYER COST GR LIFE INS				
061152-1121-201-100	COMP T-1 TEACHER-ARRA-SFS				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061152-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061152-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061152-2300-201-100	EMPLOYER COST HEALTH INS-				
061152-2400-201-100	EMPLOYER COST GR LIFE INS				
061153-1121-201-100	COMP ELEM TEA-ARRA-SFSF				
061153-1121-301-100	COMP SEC TEA-ARRA-SFSF				
061153-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061153-2100-301-100	EMPLOYER COST FICA-ARRA-S				
061153-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061153-2210-301-100	EMPLOYER COST VRS-ARRA-SF				
061153-2300-201-100	EMPLOYER COST HEALTH INS-				
061153-2300-301-100	EMPLOYER COST HEALTH INS-				
061153-2400-201-100	EMPLOYER COST GR LIFE INS				
061153-2400-301-100	EMPLOYER COST GR LIFE INS				
061154-1121-201-100	COMP ELEM TEA-ARRA-SFSF				
061154-1121-301-100	COMP SEC TEA-ARRA-SFSF				
061154-2100-201-100	EMPLOYER COST FICA-ARRA-S				
061154-2100-301-100	EMPLOYER COST FICA-ARRA-S				
061154-2210-201-100	EMPLOYER COST VRS-ARRA-SF				
061154-2210-301-100	EMPLOYER COST VRS-ARRA-SF				
061154-2300-201-100	EMPLOYER COST HEALTH INS-				
061154-2300-301-100	EMPLOYER COST HEALTH INS-				
061154-2400-201-100	EMPLOYER COST GR LIFE INS				
061154-2400-301-100	EMPLOYER COST GR LIFE INS				
61160	**EDUCATION JOBS FUND-ARR				
061160-1121-201-100	COMP ELEM TEA-ARRA-EJF				
061160-1121-301-100	COMP SEC TEA-ARRA-EJF				
061160-2100-201-100	EMPLOYER COST FICA-ARRA-E				
061160-2100-301-100	EMPLOYER COST FICA-ARRA-E				
061160-2210-201-100	EMPLOYER COST VRS-ARRA-EJ				
061160-2210-301-100	EMPLOYER COST VRS-ARRA-EJ				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061160-2300-201-100	EMPLOYER COST HEALTH INS-				
061160-2300-301-100	EMPLOYER COST HEALTH INS-				
061160-2400-201-100	EMPLOYER COST GR LIFE INS				
061160-2400-301-100	EMPLOYER COST GR LIFE INS				
061160-1121-301-300	COMP SEC TEA VOC-ARRA-EJF				
061160-2100-301-300	EMPLOYER FICA-ARRA-EJF				
61210	**GUIDANCE SERVICES**				
061210 -200	* Elementary *				
061210 -300	* Secondary *				
061210 -100	**GUIDANCE SERVICES**				
061210-1114-300-100	COMP SEC GUID DIRECTOR	506,160	506,160	537,948	564,846
061210-1123-200-100	COMP ELEM GUID CNSL	374,513	340,037	516,684	542,519
061210-1123-300-100	COMP SEC GUID CNSL	554,831	538,826	541,092	568,147
061210-1125-300-100	COMP IN SCHOOL SUSPENSION	208,978	191,844	255,430	268,202
061210-1141-300-100	COMP FUTURES CAREER COORD				
061210-1620-300-100	COMP SUPP IN SCHOOL SUSPE				
061210-1621-200-100	BONUS		7,000		
061210-1621-300-100	BONUS		22,000		
061210-2100-200-100	EMPLOYER COST FICA	26,459	24,512	36,140	37,947
061210-2100-300-100	EMPLOYER COST FICA	92,707	91,565	95,235	99,997
061210-2210-200-100	EMPLOYER COST VRS	63,218	53,339	81,495	75,420
061210-2210-300-100	EMPLOYER COST VRS	166,789	174,687	193,262	202,926
061210-2220-200-100	EMPLOYER COST VRS-HYBRID		7,578		10,000
061210-2220-300-100	EMPLOYER COST VRS-HYBRID	44,218	45,159	50,315	52,831
061210-2300-200-100	EMPLOYER COST HEALTH INS	56,473	51,833	79,201	80,786
061210-2300-300-100	EMPLOYER COST HEALTH INS	149,797	148,327	169,893	173,291
061210-2400-200-100	EMPLOYER COST GROUP LIFE	4,906	4,578	10,637	11,169
061210-2400-300-100	EMPLOYER COST GROUP LIFE	16,375	16,523	18,620	19,551
061210-2500-200-100	EMPLOYER COST DISABILITY		102		150
061210-2500-300-100	EMPLOYER COST DISABILITY	629	608	672	706
	-- TOTAL PROGRAM --	2,266,053	2,224,678	2,586,624	2,708,488

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061210-1140-300-300	COMP VOC CAREER COUNSELOR	51,478	51,478	49,072	51,526
061210-2100-300-300	EMPLOYER COST FICA	3,862	3,863	3,793	3,983
061210-2210-300-300	EMPLOYER COST VRS	8,690	9,179	16,348	17,166
061210-2220-300-300	EMPLOYER COST VRS-HYBRID				
061210-2300-300-300	EMPLOYER COST HEALTH INS	6,738	6,738	18,102	18,465
061210-2400-300-300	EMPLOYER COST GROUP LIFE	674	690	1,432	1,504
061210-2500-300-300	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	71,442	71,948	88,747	92,644
	--TOTAL DEPARTMENT--	2,337,495	2,296,626	2,675,371	2,801,132
61211	**GUIDANCE-ARRA-SFSF-GES*				
061211-1123-200-100	COMP ELEM GUID CNSLR-ARRA				
061211-2100-200-100	EMPLOYER COST FICA-ARRA-S				
061211-2210-200-100	EMPLOYER COST VRS-ARRA-SF				
061211-2300-200-100	EMPLOYER COST HEALTH INS-				
061211-2400-200-100	EMPLOYER COST GR LIFE INS				
61212	**GUIDANCE-ARRA-SFSF-CCTC				
061212-1140-300-300	COMP VOC CAREER COUNSELOR				
061212-2100-300-300	EMPLOYER COST FICA-ARRA-S				
061212-2210-300-300	EMPLOYER COST VRS-ARRA-SF				
061212-2300-300-300	EMPLOYER COST HEALTH INS-				
061212-2400-300-300	EMPLOYER COST GR LIFE INS				
61213	**GUIDANCE-ARRA-SFSF**				
061213-1125-300-100	COMP IN SCH SUSP SPEC-ARR				
061213-2100-300-100	EMPLOYER COST FICA-ARRA-S				
061213-2210-300-100	EMPLOYER COST VRS-ARRA-SF				
061213-2300-300-100	EMPLOYER COST HEALTH INS-				
061213-2400-300-100	EMPLOYER COST GR LIFE ARR				
61214	**GUIDANCE-ARRA-EJF**				
061214-1125-300-100	COMP IN SCH SUSP SPEC-ARR				
061214-2100-300-100	EMPLOYER COST FICA-ARRA-E				
061214-2210-300-100	EMPLOYER COST VRS-ARRA-EJ				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061214-2300-300-100	EMPLOYER COST HEALTH INS-				
061214-2400-300-100	EMPLOYER COST GR LIFE INS				
61220	**SOCIAL WORKERS**				
061220 -300	* SECONDARY *				
061220 -200	**SOCIAL WORKERS**				
061220-1110-300-200	COMP SOCIAL WORKER	110,800	87,732	58,450	61,373
061220-1621-300-200	BONUS		2,000		
061220-2100-300-200	EMPLOYER COST FICA	7,486	6,105	5,826	6,118
061220-2210-300-200	EMPLOYER COST VRS	9,699	6,114		
061220-2220-300-200	EMPLOYER COST VRS-HYBRID	9,004	9,732	12,921	13,568
061220-2300-300-200	EMPLOYER COST HEALTH INS	18,659	13,692	11,523	11,754
061220-2400-300-200	EMPLOYER COST GROUP LIFE	1,452	1,191	956	1,004
061220-2500-300-200	EMPLOYER COST DISABILITY	128	131	234	246
	-- TOTAL PROGRAM --	157,228	126,697	89,910	94,063
	--TOTAL DEPARTMENT--	157,228	126,697	89,910	94,063
61230	**HOMEBOUND INSTRUCTION**				
061230 -200	* Elementary *				
061230 -300	* Secondary *				
061230 -100	**HOMEBOUND INSTRUCTION**				
061230-1301-300-100	COMP DRIVER EDUCATION, SE	19,139	19,677	59,075	62,029
061230-1321-200-100	COMP HOMEBOUND, ELEM	2,997		59,653	62,636
061230-1321-300-100	COMP HOMEBOUND, SEC	80,144		136,253	143,066
061230-1621-200-100	BONUS				
061230-1621-300-100	BONUS				
061230-2100-200-100	EMPLOYER COST FICA	226		6,854	7,197
061230-2100-300-100	EMPLOYER COST FICA	7,627	1,342	12,361	12,980
061230-2210-200-100	EMPLOYER COST VRS				
061230-2210-300-100	EMPLOYER COST VRS			6,377	6,696
061230-2220-200-100	EMPLOYER COST VRS-HYBRID				
061230-2220-300-100	EMPLOYER COST VRS-HYBRID				
061230-2300-200-100	EMPLOYER COST HEALTH INS				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061230-2300-300-100	EMPLOYER COST HEALTH INS			6,985	7,125
061230-2400-200-100	EMPLOYER COST GROUP LIFE				
061230-2400-300-100	EMPLOYER COST GROUP LIFE			1,109	1,165
061230-2500-200-100	EMPLOYER COST DISABILITY				
061230-2500-300-100	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	110,133	21,019	288,667	302,894
	--TOTAL DEPARTMENT--	110,133	21,019	288,667	302,894
61310	**IMPROVEMENT OF INSTRUCT				
061310 -900	* Instruction *				
061310 -100	**IMPROVEMENT OF INSTRUCT				
061310-1113-900-100	COMP ASST SUPT INST	129,722	129,722	144,085	151,290
061310-1114-900-100	COMP DIR ASSESSMENT		103,967	109,166	114,625
061310-1124-900-100	COMP DIR SEC/ELEM	386,822	281,104	294,997	309,747
061310-1125-900-100	COMP INST SPECIALIST RESO	421,496	171,239	182,583	191,713
061310-1126-900-100	COMP LITERACY COACH - CAR				140,000
061310-1150-900-100	COMP CLERICAL STAFF	230,469	163,040	194,318	205,193
061310-1621-900-100	BONUS		17,500		
061310-2100-900-100	EMPLOYER COST FICA	95,579	73,943	97,920	102,816
061310-2106-900-100	EMPLOYER COST FICA - CARE				42,000
061310-2210-900-100	EMPLOYER COST VRS	183,815	134,390	161,310	169,376
061310-2220-900-100	EMPLOYER COST VRS-HYBRID	8,330	12,549	9,503	9,979
061310-2300-900-100	EMPLOYER COST HEALTH INS	115,984	89,085	87,279	89,025
061310-2400-900-100	EMPLOYER COST GROUP LIFE	14,912	11,043	14,318	15,034
061310-2500-900-100	EMPLOYER COST DISABILITY	118	169	129	136
061310-2710-900-100	WORKER'S COMP	51,915	65,753	55,000	55,000
061310-2820-900-100	INSERVICE COST	194,141	62,355	150,000	150,000
061310-2821-900-100	TEACHER TRAINING				
061310-2822-900-100	SOL ALGEBRA READINESS	22,033	3,605	33,935	33,935
061310-3000-900-100	OTHER COST-RESOURCE OFFIC	739,101	763,963	766,453	803,004
061310-3001-900-100	OTHER COST-ESL(ENG 2ND LN	26,203	38,168	197,166	197,166
061310-3002-900-100	CONTRACTED SERVICES-CARES		15,994		251,158

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061310-3003-900-100	CONTRACTED SERVICES-CARES				100,000
061310-3004-900-100	CONTR SRV CARES-ARP UNFIN				
061310-3321-900-100	OTHER COST	1,207,774	1,816,939	300,000	300,000
061310-3500-900-100	PURCHASED SERVICES - CARE				
061310-5501-900-100	TRAVEL	85,473	24,614	100,000	100,000
061310-5800-900-100	RESERVE-ANTICIPATED DECRE				
061310-5801-900-100	OTHER COST-CARES 5				20,000
061310-5802-900-100	OTH COST - CARES ARP MCKI				1,200
061310-6013-900-100	INSTRUCTIONAL SUPPLIES	78,485	90,688	125,000	125,000
061310-6014-900-100	OFFICE SUPPLIES	20,644	12,174		
061310-6020-900-100	SUPPLIES - CARES 1		4,528		
061310-6021-900-100	SUPPLIES - CARES 2				
061310-6023-900-100	SUPPLIES - CARES 3		12,469		
061310-6024-900-100	SUPPLIES CARES-ARP UNFINI				
061310-6025-900-100	MATERIALS -CARES ARP MCKI				500
	-- TOTAL PROGRAM --	4,013,016	4,099,001	3,023,162	3,677,897
061310 -200	*IMPROV OF INSTRUCTION -				
061310-1124-900-200	COMP DIR - SPEC ED		105,718	111,004	116,555
061310-1125-900-200	COMP INST SPECIALIST RESO		149,870	157,364	165,233
061310-1150-900-200	COMP CLERICAL STAFF - SPE		61,120	64,758	67,996
061310-2100-900-200	EMPLOYER FICA - SPED	2,738	25,237	25,410	26,681
061310-2210-900-200	EMPLOYER COST VRS-SPED		56,469	60,277	63,291
061310-2300-900-200	EMPLOYER COST HLTH/DENTAL		43,630	43,631	44,504
061310-2400-900-200	EMPLOYER COST GROUP LIFE		4,244	4,323	4,540
061310-2820-900-200	INSERVICE COST - SPED	45,801	32,739	60,000	60,000
061310-3321-900-200	OTHER COST - SPED	204,888	395,675	200,000	200,000
061310-5501-900-200	TRAVEL - SPED	105,948	77,896	85,000	85,000
061310-6013-900-200	INSTRUCTIONAL SUPPLIES -	104,202	107,074	100,000	100,000
061310-6022-900-200	SUPPLIES - CARES 2 (SPEC		3,313		
	-- TOTAL PROGRAM --	463,577	1,062,985	911,767	933,800
	--TOTAL DEPARTMENT--	4,476,593	5,161,986	3,934,929	4,611,697

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061311 -900	**SPEC ED ARP-FEDERAL GRA				
061311-1110-900-100	COMPLIANCE OFFICER-SPEC E				
061311-1620-900-100	STIPENDS ARP				11,923
061311-2100-900-100	EMPLOYER FICA				2,000
061311-2210-900-100	EMPLOYER COST VRS				
061311-2300-900-100	EMPLOYER COST HEALTH INS				
061311-2400-900-100	EMPLOYER COST GROUP LIFE				
	-- TOTAL PROGRAM --				13,923
	--TOTAL DEPARTMENT--				13,923
61312	**IMPR INSTR-ARRA-SFSF-CC				
061312-1125-201-100	COMP INST SPECIALIST ARRA				
061312-1125-301-100	COMP INST SPECIALIST ARRA				
061312-1125-900-100	COMP INST SPEC RESOURCE-A				
061312-2100-201-100	COMP EMPL COST FICA ARRA				
061312-2100-301-100	COMP EMP COST FICA ARRA S				
061312-2100-900-100	EMPLOYER COST FICA-ARRA-S				
061312-2210-201-100	EMPLOYER COST VRS ARRA SF				
061312-2210-301-100	EMPLOYER COST VRS ARRA SF				
061312-2210-900-100	EMPLOYER COST VRS-ARRA-SF				
061312-2300-201-100	EMPLOYER COST HEALTH ARRA				
061312-2300-301-100	EMPLOYER COST HEALTH ARRA				
061312-2300-900-100	EMPLOYER COST HEALTH INS-				
061312-2400-201-100	EMPLOYER COST GROUP LIFE				
061312-2400-301-100	EMPLOYER COST GROUP LIFE				
061312-2400-900-100	EMPLOYER COST GR LIFE INS				
61320	**MEDIA SERVICES**				
061320 -200	* Elementary *				
061320 -300	* Secondary *				
061320 -900	* Other Cost *				
061320 -100	**MEDIA SERVICES**				
061320-1122-200-100	COMP ELEM LIBRARIAN	340,627	340,416	394,925	414,672

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061320-1122-300-100	COMP SEC LIBRARIAN	293,260	274,320	349,834	367,326
061320-1150-200-100	COMP LIB CLERK ELEM	100,206	96,995	112,938	121,437
061320-1150-300-100	COMP LIB CLERK SEC	30,941	32,953	55,981	58,781
061320-1621-200-100	BONUS		13,000		
061320-1621-300-100	BONUS		8,000		
061320-2100-200-100	EMPLOYER COST FICA	32,007	33,153	38,388	40,526
061320-2100-300-100	EMPLOYER COST FICA	23,003	22,426	30,810	32,351
061320-2210-200-100	EMPLOYER COST VRS	69,844	69,359	83,304	87,470
061320-2210-300-100	EMPLOYER COST VRS	52,934	51,854	73,782	77,472
061320-2220-200-100	EMPLOYER COST VRS-HYBRID	4,502	8,339	8,084	8,489
061320-2220-300-100	EMPLOYER COST VRS-HYBRID	2,607	2,933	3,150	3,308
061320-2300-200-100	EMPLOYER COST HEALTH INS	60,509	50,432	79,194	80,778
061320-2300-300-100	EMPLOYER COST HEALTH INS	63,614	60,594	84,879	86,577
061320-2400-200-100	EMPLOYER COST GROUP LIFE	5,770	5,839	14,592	15,322
061320-2400-300-100	EMPLOYER COST GROUP LIFE	4,310	4,118	7,203	7,564
061320-2500-200-100	EMPLOYER COST DISABILITY	64	112	120	126
061320-2500-300-100	EMPLOYER COST DISABILITY	37	40	42	45
061320-6012-200-100	BOOKS & SUBSCRIPTIONS - E				
061320-6012-250-100	BOOKS & SUBSCRIPTIONS - A	4,958	5,009		
061320-6012-251-100	BOOKS & SUBSCRIPTIONS - B	3,690	2,857		
061320-6012-252-100	BOOKS & SUBSCRIPTIONS - C	4,050	3,980		
061320-6012-253-100	BOOKS & SUBSCRIPTIONS - L	6,720	5,792		
061320-6012-254-100	BOOKS & SUBSCRIPTIONS - R	1,652	4,330		
061320-6012-255-100	BOOKS & SUBSCRIPTIONS - T	4,720	2,004		
061320-6012-256-100	BOOKS & SUBSCRIPTIONS - Y	3,121	5,570		
061320-6012-300-100	BOOKS & SUBSCRIPTIONS - S				
061320-6012-350-100	BOOKS & SUBSCRIPTIONS - A	6,385	6,660		
061320-6012-351-100	BOOKS & SUBSCRIPTIONS - B	3,448			
061320-6012-352-100	BOOKS & SUBSCRIPTIONS - B	2,492	2,274		
061320-6012-354-100	BOOKS & SUBSCRIPTIONS - R	3,923	7,507		
061320-6012-355-100	BOOKS & SUBSCRIPTIONS - R	6,260	5,852		

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061320-6012-356-100	BOOKS & SUBSCRIPTIONS - W	4,200	4,030		
061320-6012-900-100	BOOKS & SUBSCRIPTIONS	6,369	3,440	95,000	95,000
	-- TOTAL PROGRAM --	1,146,223	1,134,188	1,432,226	1,497,244
	--TOTAL DEPARTMENT--	1,146,223	1,134,188	1,432,226	1,497,244
061321-1122-200-100	COMP ELEM LIBRARIAN-ARRA-				
061321-1150-200-100	COMP LIB CLERK ELEM-ARRA-				
061321-2100-200-100	EMPLOYER COST FICA-ARRA-S				
061321-2210-200-100	EMPLOYER COST VRS-ARRA-SF				
061321-2300-200-100	EMPLOYER COST HEALTH INS-				
061321-2400-200-100	EMPLOYER COST GR LIFE INS				
	61410 **OFFICE OF PRINCIPAL**				
061410 -200	* Elementary *				
061410 -210	* Elementary - Principal				
061410 -300	* Secondary *				
061410 -310	* Secondary - Principal *				
061410 -330	* Vocational - Principal				
061410 -340	* ALT ED - ADMIN *				
061410 -900	* Secondary - Asst. Princ				
061410 -100	**OFFICE OF PRINCIPAL**				
061410-1126-210-100	COMP ELEMENTARY PRINCIPAL	706,112	706,112	756,315	794,131
061410-1126-310-100	COMP MIDD/SEC PRINCIPAL	647,304	647,328	704,190	739,400
061410-1126-340-100	COMP ALT ED SUPERVISOR		96,526	105,407	110,678
061410-1127-210-100	COMP ASST ELEMENTARY PRIN	527,286	523,428	569,947	598,445
061410-1127-340-100	COMP ALT ED ASST PRINCIPA		79,138	84,021	88,223
061410-1127-900-100	COMP ASST PRINCIPAL SEC/M	874,190	868,593	1,010,144	1,060,652
061410-1150-200-100	COMP SCH SECY/CLERK ELEM	191,239	333,055	370,695	390,739
061410-1150-210-100	COMP SCH SECRETARY/CLERK				
061410-1150-300-100	COMP SCH SECY/CLERK SEC	664,006	634,792	650,668	689,272
061410-1150-340-100	COMP SCH SECY/CLERK ALT E		25,626	28,804	33,790
061410-1621-200-100	BONUS		28,000		
061410-1621-300-100	BONUS		49,000		

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061410-2100-200-100	EMPLOYER COST FICA	12,931	22,693	21,308	22,594
061410-2100-210-100	EMPLOYER COST FICA	91,048	92,992	96,855	101,698
061410-2100-300-100	EMPLOYER COST FICA	47,795	45,364	59,652	62,635
061410-2100-310-100	EMPLOYER COST FICA	48,678	52,355	52,575	55,204
061410-2100-340-100	EMPLOYER COST FICA		14,615	16,651	17,484
061410-2100-900-100	EMPLOYER COST FICA	63,908	63,619	74,828	78,570
061410-2210-200-100	EMPLOYER COST VRS	29,225	40,015	37,966	39,865
061410-2210-210-100	EMPLOYER COST VRS	191,081	201,148	223,585	234,765
061410-2210-300-100	EMPLOYER COST VRS	70,676	73,099	115,655	121,438
061410-2210-310-100	EMPLOYER COST VRS	109,265	114,590	129,540	136,017
061410-2210-340-100	EMPLOYER COST VRS		31,321	33,776	35,465
061410-2210-900-100	EMPLOYER COST VRS	147,564	154,870	181,324	190,391
061410-2220-200-100	EMPLOYER COST VRS-HYBRID	4,311	19,373	5,002	5,253
061410-2220-210-100	EMPLOYER COST VRS-HYBRID	17,116	18,080	19,530	20,507
061410-2220-300-100	EMPLOYER COST VRS-HYBRID	40,107	40,437	3,950	4,148
061410-2220-310-100	EMPLOYER COST VRS-HYBRID				
061410-2220-340-100	EMPLOYER COST VRS-HYBRID		4,569	5,033	5,285
061410-2220-900-100	EMPLOYER COST VRS-HYBRID				
061410-2300-200-100	EMPLOYER COST HEALTH INS	56,901	79,157	58,987	60,167
061410-2300-210-100	EMPLOYER COST HEALTH INS	103,792	95,850	127,241	129,786
061410-2300-300-100	EMPLOYER COST HEALTH INS	117,981	118,359	122,975	125,435
061410-2300-310-100	EMPLOYER COST HEALTH INS	37,508	37,058	39,325	40,112
061410-2300-340-100	EMPLOYER COST HEALTH INS		27,611	23,415	23,884
061410-2300-900-100	EMPLOYER COST HEALTH INS	109,436	89,177	112,958	115,218
061410-2400-200-100	EMPLOYER COST GROUP LIFE	2,385	4,463	3,640	3,822
061410-2400-210-100	EMPLOYER COST GROUP LIFE	16,158	16,476	19,716	20,702
061410-2400-300-100	EMPLOYER COST GROUP LIFE	8,597	8,532	9,825	10,317
061410-2400-310-100	EMPLOYER COST GROUP LIFE	8,480	8,612	10,469	10,993
061410-2400-340-100	EMPLOYER COST GROUP LIFE		2,697	2,916	3,062
061410-2400-900-100	EMPLOYER COST GROUP LIFE	11,452	11,639	18,893	19,838
061410-2500-200-100	EMPLOYER COST DISABILITY	61	261	117	123

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061410-2500-210-100	EMPLOYER COST DISABILITY	243	243	264	278
061410-2500-300-100	EMPLOYER COST DISABILITY	570	544	331	348
061410-2500-310-100	EMPLOYER COST DISABILITY				
061410-2500-340-100	EMPLOYER COST DISABILITY		61	69	73
061410-2500-900-100	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	4,957,406	5,481,478	5,908,562	6,200,807
061410-1126-330-300	COMP VOC PRINCIPAL				
061410-1140-330-300	COMP VOC PRINCIPAL	104,027	104,027	109,289	114,754
061410-1150-330-300	COMP SCH SECY/CLERK VOC		73,909	74,118	78,693
061410-2100-330-300	EMPLOYER COST FICA	7,050	12,636	13,180	13,905
061410-2210-330-300	EMPLOYER COST VRS	17,560	26,743	28,132	29,539
061410-2220-330-300	EMPLOYER COST VRS-HYBRID		4,983	4,907	5,153
061410-2300-330-300	EMPLOYER COST HEALTH INS	12,111	18,849	20,939	21,358
061410-2400-330-300	EMPLOYER COST GROUP LIFE	1,363	2,384	2,612	2,743
061410-2500-330-300	EMPLOYER COST DISABILITY		67	67	71
	-- TOTAL PROGRAM --	142,111	243,598	253,244	266,216
	--TOTAL DEPARTMENT--	5,099,517	5,725,076	6,161,806	6,467,023
61411	**OFFICE OF PRINCIPAL**				
061411 -200	**Principal-ARRA-SFSF-GES				
061411-1126-200-100	COMP ELEM PRINCIPAL-ARRA-				
061411-1150-200-100	COMP SECY/CLERK ELEM-ARRA				
061411-2100-200-100	EMPLOYER COST FICA-ARRA-S				
061411-2210-200-100	EMPLOYER COST VRS-ARRA-SF				
061411-2300-200-100	EMPLOYER COST HLTH INS-AR				
061411-2400-200-100	EMPLOYER COST GR LIFE INS				
61412	**OFFICE OF PRINCIPAL**				
061412 -300	**Principal-ARRA-SFSF-CCT				
061412 -330	**Principal-ARRA-SFSF-CCT				
061412-1150-300-100	COMP SECY/CLERK SEC-ARRA-				
061412-2100-300-100	EMPLOYER COST FICA-ARRA-S				
061412-2210-300-100	EMPLOYER COST VRS-ARRA-SF				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
061412-2300-300-100	EMPLOYER COST HEALTH INS-				
061412-2400-300-100	EMPLOYER COST GR LIFE INS				
061412-1140-330-300	COMP VOC PRINCIPAL-ARRA-S				
061412-2100-330-300	EMPLOYER COST FICA-ARRA-S				
061412-2210-330-300	EMPLOYER COST VRS-ARRA-SF				
061412-2300-330-300	EMPLOYER COST HEALTH INS-				
061412-2400-330-300	EMPLOYER COST GL INS-ARRA				
61413	**CLASSROOM INSTRUCTION**				
061413 -210	**Asst-Elem Principal-ARR				
061413-1127-210-100	COMP ASST ELEM PRINCIPAL-				
061413-2100-210-100	EMPLOYER COST FICA-ARRA-S				
061413-2210-210-100	EMPLOYER COST VRS-ARRA-SF				
061413-2300-210-100	EMPLOYER COST HEALTH INS-				
061413-2400-210-100	EMPLOYER COST GR LIFE INS				
TOTAL - ** CLA	SSROOM INSTRUCTION **	61,763,934	63,878,752	67,774,311	76,002,880
62110	**BOARD SERVICES**				
062110 -900	* Administration *				
062110 -000	**BOARD SERVICES**				
062110-1311-900-000	COMP BOARD MEMBERS	29,800	29,800	29,800	29,800
062110-2100-900-000	EMPLOYER COST FICA	1,446	1,473	1,800	1,800
062110-2300-900-000	EMPLOYER COST HEALTH INS	40,908	40,111	44,563	45,455
062110-5501-900-000	TRAVEL	7,172	3,559	9,000	9,000
	-- TOTAL PROGRAM --	79,326	74,943	85,163	86,055
	--TOTAL DEPARTMENT--	79,326	74,943	85,163	86,055
62120	**EXECUTIVE ADMIN SERVICE				
062120 -900	* Administration *				
062120 -000	**EXECUTIVE ADMIN SERVICE				
062120-1112-900-000	COMP SUPERINTENDENT	186,669	186,669	190,295	199,810
062120-1150-900-000	COMP CLERICAL STAFF	57,466	70,656	57,102	59,958
062120-1621-900-000	BONUS		2,000		
062120-2100-900-000	EMPLOYER COST FICA	15,512	16,909	14,671	15,405

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062120-2210-900-000	EMPLOYER COST VRS	53,724	56,315	67,946	71,344
062120-2220-900-000	EMPLOYER COST VRS-HYBRID				
062120-2300-900-000	EMPLOYER COST HEALTH INS	25,229	20,673	30,733	31,348
062120-2400-900-000	EMPLOYER COST GROUP LIFE	6,175	6,917	15,124	15,881
062120-2500-900-000	EMPLOYER COST DISABILITY				
062120-3321-900-000	OTHER COST	40		798	798
062120-5501-900-000	TRAVEL	13,454	14,202	12,000	12,000
	-- TOTAL PROGRAM --	358,269	374,341	388,669	406,544
	--TOTAL DEPARTMENT--	358,269	374,341	388,669	406,544
	62130 **INFORMATION SERVICES**				
062130 -900	* INFO. SERVICES *				
062130-1130-900-000	INFO. SERVICES COORDINATO				
062130-2100-900-000	EMPLOYER COST FICA				
062130-2210-900-000	EMPLOYER COST VRS				
062130-2220-900-000	EMPLOYER COST VRS-HYBRID				
062130-2300-900-000	EMPLOYER COST HEALTH INS				
062130-2400-900-000	EMPLOYER COST GROUP LIFE				
062130-2500-900-000	EMPLOYER COST DISABILITY				
	62140 **PERSONNEL SERVICES**				
062140 -900	* Administration *				
062140 -000	**PERSONNEL SERVICES**				
062140-1113-900-000	COMP DIRECTOR STUDENT SER	105,497	105,497	110,774	116,313
062140-1114-900-000	COMP PERSONNEL DIRECTOR	103,064	103,064	123,406	129,577
062140-1150-900-000	COMP CLERICAL STAFF	85,720	87,680	101,117	146,173
062140-1621-900-000	BONUS		4,000		
062140-2100-900-000	EMPLOYER COST FICA	21,445	21,288	27,547	31,985
062140-2210-900-000	EMPLOYER COST VRS	42,440	45,003	49,459	51,932
062140-2220-900-000	EMPLOYER COST VRS-HYBRID	7,235	7,817	8,295	14,710
062140-2300-900-000	EMPLOYER COST HEALTH INS	50,657	50,657	50,276	57,282
062140-2400-900-000	EMPLOYER COST GROUP LIFE	3,855	3,970	4,611	4,842
062140-2500-900-000	EMPLOYER COST DISABILITY	103	105	105	111

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062140-3000-900-000	EMPLOYEE ASSISTANCE PROGR				
062140-3321-900-000	OTHER COST	96,163	56,347	90,000	90,000
062140-5501-900-000	TRAVEL	576	310	2,500	2,500
	-- TOTAL PROGRAM --	516,755	485,738	568,090	645,425
	--TOTAL DEPARTMENT--	516,755	485,738	568,090	645,425
62160	**FISCAL SERVICES**				
062160 -900	* Administration *				
062160 -000	**FISCAL SERVICES**				
062160-1114-900-000	COMP BUSINESS MANAGER	110,197	110,197	115,710	121,496
062160-1150-900-000	COMP BUDGET CLERK	83,460	89,080	116,795	122,635
062160-1151-900-000	COMP ACCOUNTS PAYABLE	84,860	86,800	91,269	95,833
062160-1152-900-000	COMP PAYROLL	299,248	309,810	331,304	347,870
062160-1153-900-000	COMP CLERK OF THE BOARD	11,492	8,572	14,060	14,763
062160-1154-900-000	COMP FISCAL ASSISTANT	48,440	49,520	52,373	54,992
062160-1621-900-000	BONUS		11,000		
062160-2100-900-000	EMPLOYER COST FICA	45,282	47,441	49,055	51,508
062160-2110-900-000	FICA OVER/SHORT				
062160-2210-900-000	EMPLOYER COST VRS	69,540	75,251	77,665	81,549
062160-2215-900-000	VRS OVER/SHORT				
062160-2220-900-000	EMPLOYER COST VRS-HYBRID	38,103	41,353	42,680	44,814
062160-2300-900-000	EMPLOYER COST HEALTH INS	90,281	93,009	90,274	92,080
062160-2400-900-000	EMPLOYER COST GROUP LIFE	8,354	8,763	10,172	10,681
062160-2410-900-000	LIFE OVER/SHORT				
062160-2500-900-000	EMPLOYER COST DISABILITY	542	557	573	602
062160-2600-900-000	UNEMPLOYMENT INSURANCE	1,182	23,833	16,000	16,000
062160-2710-900-000	WORKER'S COMP	72,582	88,462	55,000	55,000
062160-3000-900-000	OTHER CONTRACTED SERVICES	102,581	200,540	158,932	158,932
062160-3120-900-000	ACCOUNTING & AUDITING SER	19,500	16,300	20,000	20,000
062160-3160-900-000	CENSUS EXPENSE				
062160-3321-900-000	OTHER MEDICAID REIMB				
062160-5201-900-000	POSTAGE	14,980	15,391	29,124	29,124

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062160-5501-900-000	TRAVEL	3,977	2,423	2,000	2,000
062160-6001-900-000	OFFICE SUPPLIES	88,764	147,545	49,610	49,610
	-- TOTAL PROGRAM --	1,193,365	1,425,847	1,322,596	1,369,489
	--TOTAL DEPARTMENT--	1,193,365	1,425,847	1,322,596	1,369,489
062161 -900	* ADMINISTRATION - CARES				
062161 -000	**FISCAL SERVICES**				
062161-1620-900-000	STIPENDS - CARES 4				12,795
062161-2100-900-000	EMPLOYER COST FICA-CARES				997
	-- TOTAL PROGRAM --				13,792
	--TOTAL DEPARTMENT--				13,792
062162 -900	* ADMINISTRATION-CARES 5				
062162 -000	**FISCAL SERVICES**				
062162-1620-900-000	STIPEND - CARES 5				38,850
062162-1622-900-000	RETENTION STIPEND-CARES 5				
062162-2100-900-000	EMPLOYER COST FICA-CARES				3,102
062162-2122-900-000	FICA RETENTION STIPEND-CA				
	-- TOTAL PROGRAM --				41,952
	--TOTAL DEPARTMENT--				41,952
	62190 **DATA PROCESSING SERVICE				
062190 -900	* Administration *				
062190 -000	**DATA PROCESSING SERVICE				
062190-1152-900-000	COMP DATA PROCESSING				
062190-1621-900-000	BONUS				
062190-2100-900-000	EMPLOYER COST FICA				
062190-2210-900-000	EMPLOYER COST VRS				
062190-2300-900-000	EMPLOYER COST HEALTH INS				
062190-2400-900-000	EMPLOYER COST GROUP LIFE				
	62210 **ATTENDANCE**				
062210 -900	* Administration *				
062210 -000	**ATTENDANCE**				
062210-1134-900-000	COMP ATTENDANCE SERVICES	191,930	185,112	202,691	212,826

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062210-1150-900-000	COMP CLERICAL STAFF			18,708	19,644
062210-1621-900-000	BONUS		2,000		
062210-2100-900-000	EMPLOYER COST FICA	14,171	13,375	22,785	23,925
062210-2210-900-000	EMPLOYER COST VRS	31,385	33,006	47,292	49,657
062210-2220-900-000	EMPLOYER COST VRS-HYBRID				
062210-2300-900-000	EMPLOYER COST HEALTH INS	16,937	27,611	38,473	39,243
062210-2400-900-000	EMPLOYER COST GROUP LIFE	2,436	2,481	11,188	11,748
062210-2500-900-000	EMPLOYER COST DISABILITY				
062210-5501-900-000	TRAVEL				
	-- TOTAL PROGRAM --	256,859	263,585	341,137	357,043
	--TOTAL DEPARTMENT--	256,859	263,585	341,137	357,043
62220	**HEALTH SERVICES**				
062220 -900	* Administration *				
062220 -000	**HEALTH SERVICES**				
062220-1121-900-000	COMP SPEECH AND AUDIO TEA	471,971	473,609	497,204	522,065
062220-1130-900-000	COMP OCCUPATIONAL THERAP	74,711	74,711	78,449	82,372
062220-1131-900-000	COMP SCHOOL NURSES	415,526	453,858	493,009	517,660
062220-1132-900-000	COMP PSYCHOLOGIST	304,812			
062220-1133-900-000	COMP AUTISM SPECIALIST		58,944	61,892	64,987
062220-1621-900-000	BONUS		24,000		
062220-2100-900-000	EMPLOYER COST FICA	91,259	82,731	93,821	98,513
062220-2210-900-000	EMPLOYER COST VRS	172,583	130,818	169,278	177,742
062220-2220-900-000	EMPLOYER COST VRS-HYBRID	41,526	57,704	49,863	52,357
062220-2300-900-000	EMPLOYER COST HEALTH INS	210,944	196,200	165,851	169,169
062220-2400-900-000	EMPLOYER COST GROUP LIFE	16,616	14,168	18,411	19,332
062220-2500-900-000	EMPLOYER COST DISABILITY	591	777	650	683
062220-3000-900-000	CONTRACTED SERVICES				
062220-5501-900-000	TRAVEL		120		
062220-5800-900-000	RESERVE-ANTICIPATED DECRE				
062220-6000-900-000	SUPPLIES		16,156		
	-- TOTAL PROGRAM --	1,800,539	1,583,796	1,628,428	1,704,880

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062220-3000-900-200	CONTRACTED SERVICES - SPE	189,706	192,960	188,786	188,786
	-- TOTAL PROGRAM --	189,706	192,960	188,786	188,786
	--TOTAL DEPARTMENT--	1,990,245	1,776,756	1,817,214	1,893,666
62221	**HEALTH SERVICES**				
062221 -900	**HLTH SRV-ARRA-SFSF-GES*				
	-- TOTAL PROGRAM --				
062221-1131-900-000	COMP SCH NURSES-SFSF				
062221-2100-900-000	EMPLOYER COST FICA-ARRA-S				
062221-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
062221-2300-900-000	EMPLOYER COST HLTH INS-AR				
062221-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
62222	**BOARD SERVICES**				
062222 -900	**HLTH SERV-ARRA-SFSF-CCT				
	-- TOTAL PROGRAM --				
062222-1131-900-000	COMP SCH NURSES-ARRA-SFSF				
062222-2100-900-000	EMPLOYER COST FICA-ARRA-S				
062222-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
062222-2300-900-000	EMPLOYER COST HEALTH INS-				
062222-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
62223	**HEALTH SERVICES**				
062223 -900	* HEALTH SERV - CARES 5 *				
	-- TOTAL PROGRAM --				
062223-1620-900-000	STIPEND NURSES SUMMER SCH		20,550		56,910
062223-2100-900-000	FICA NURSES SUMMER SCH-CA		1,572		4,408
	-- TOTAL PROGRAM --		22,122		61,318
	--TOTAL DEPARTMENT--		22,122		61,318
62224	**HEALTH SERVICES**				
062224 -900	* NURSING STAFF *				
062224 -000	**HEALTH SERVICES**				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062224-1131-900-000	COMP SCHOOL NURSES				
062224-2100-900-000	EMPLOYER COST FICA				
062224-2210-900-000	EMPLOYER COST VRS				
062224-2220-900-000	EMPLOYER COST VRS-HYBRID				
062224-2300-900-000	EMPLOYER COST HEALTH INS				
062224-2400-900-000	EMPLOYER COST GROUP LIFE				
062224-2500-900-000	EMPLOYER COST DISABILITY				
062224-6000-900-000	NURSE SUPPLIES				
	--TOTAL DEPARTMENT--				
62225	**HEALTH SERVICES**				
062225 -900	* HEALTH SRV - CARES 5 *				
	-- TOTAL PROGRAM --				
062225-3000-900-000	CONTRACTED SERVICES-CARES				1,300,000
	-- TOTAL PROGRAM --				1,300,000
062225-3000-900-200	CONTRACTED SERVICES-CARES				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--				1,300,000
62226	**HEALTH SERVICES**				
062226 -900	*SPED-IDEA SUBGRANT - ARP				
	-- TOTAL PROGRAM --				
062226-1130-900-000	COMP CERT OT ASST(COTA) A				89,110
062226-2100-900-000	EMPLOYER COST FICA ARP-I				8,980
062226-2220-900-000	EMPLOYER COST VRS-HYBRID				20,807
062226-2300-900-000	EMPLOYER COST HEALTH INS				37,448
062226-2400-900-000	EMPLOYER COST GROUP LIFE				1,557
062226-2500-900-000	EMPLOYER COST STD ARP-IDE				284
	-- TOTAL PROGRAM --				158,186
	--TOTAL DEPARTMENT--				158,186
062230 -900	* ADMINISTRATION *				
	-- TOTAL PROGRAM --				
062230 -000	**HEALTH SERVICES**				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
062230-1132-900-000	COMP PSYCHOLOGIST	27,710	335,141	351,898	369,493
062230-1621-900-000	BONUS-PSYCHOLOGISTS		6,000		
062230-2100-900-000	EMPLOYER COST FICA	1,962	24,240	25,018	26,269
062230-2210-900-000	EMPLOYER COST VRS	4,677	59,755	62,743	65,881
062230-2220-900-000	EMPLOYER COST VRS-HYBRID				
062230-2300-900-000	EMPLOYER COST HEALTH INS	2,580	30,960	31,889	32,527
062230-2400-900-000	EMPLOYER COST GROUP LIFE	363	4,491	4,715	4,951
062230-2500-900-000	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	37,292	460,587	476,263	499,121
	--TOTAL DEPARTMENT--	37,292	460,587	476,263	499,121
062231 -000	**HEALTH SERVICES**				
062231 -900	* ADMINISTRATION-CARES AC				
	-- TOTAL PROGRAM --				
062231-1132-900-000	COMP PSYCHOLOGIST-CARES 1		80,869		
062231-2100-900-000	EMPLOYER FICA-CARES 1		6,113		
062231-2220-900-000	EMPLOYER VRS-HYBRID-CARES		14,419		
062231-2300-900-000	EMPLOYER HEALTH INS-CARES		6,738		
062231-2400-900-000	EMPLOYER GROUP LIFE INS-C		1,084		
062231-2500-900-000	EMPLOYER DISABILITY INS-C		194		
	-- TOTAL PROGRAM --		109,417		
	--TOTAL DEPARTMENT--		109,417		
062232 -000	**HEALTH SERVICES**				
062232 -900	* ADMINISTRATION-CARES 4				
	-- TOTAL PROGRAM --				
062232-1132-900-000	COMP PSYCHOLOGIST-CARES 4			84,912	89,158
062232-2100-900-000	EMPLOYER FICA-CARES 4			6,496	6,821
062232-2220-900-000	EMPLOYER VRS-HYBRID-CARES			15,140	15,897
062232-2300-900-000	EMPLOYER HEALTH INS-CARES			6,941	7,080
062232-2400-900-000	EMPLOYER GROUP LIFE INS-C			1,138	1,195
062232-2500-900-000	EMPLOYER DISABILITY INS-C			204	215
	-- TOTAL PROGRAM --			114,831	120,366

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	--TOTAL DEPARTMENT--			114,831	120,366
TOTAL - **BOAR	D SERVICES**	4,432,111	4,993,336	5,113,963	6,952,957
63100	**PUPIL TRANSPORTATION**				
063100 -900	* Transportation *				
	-- TOTAL PROGRAM --				
063100 -000	**PUPIL TRANSPORTATION**				
063100-1110-900-000	COMP DIRECTOR OF OPERATIO	103,967	107,086	109,770	115,259
063100-1124-900-000	COMP TRANS/SAFETY SPECIAL				
063100-1141-900-000	COMP BUS AIDES	284,209	254,598	354,075	394,517
063100-1150-900-000	COMP CLERICAL STAFF	61,580	61,660	61,922	65,529
063100-1165-900-000	COMP GARAGE MECHANICS	225,988	229,893	241,945	258,476
063100-1311-900-000	COMP SUB BUS DRIVER	54,215	62,313	70,888	74,433
063100-1321-900-000	COMP BUS DRIVER REGULAR T	1,769,763	1,698,125	1,906,445	2,111,466
063100-1322-900-000	COMP BUS DRIVER SPECIAL T	88,433	40,040	332,894	349,539
063100-1621-900-000	BONUS		99,000		
063100-2100-900-000	EMPLOYER COST FICA	191,096	185,861	256,151	279,429
063100-2210-900-000	EMPLOYER COST VRS	101,793	95,932	147,770	155,159
063100-2220-900-000	EMPLOYER COST VRS-HYBRID	47,183	40,342	52,548	55,176
063100-2300-900-000	EMPLOYER COST HEALTH INS	451,888	434,858	448,332	457,299
063100-2400-900-000	EMPLOYER COST GROUP LIFE	22,315	22,054	36,914	38,760
063100-2500-900-000	EMPLOYER COST DISABILITY	3,178	2,961	6,247	6,560
063100-2600-900-000	UNEMPLOYMENT INSURANCE		6,560		
063100-2710-900-000	WORKER'S COMP	51,915	60,227	55,000	55,000
063100-3321-900-000	OTHER COST	81,741	80,179	45,000	45,000
063100-3420-900-000	PRIVATE CARRIERS	549			
063100-4001-900-000	MCKINNEY-VENTO HOMELESS G		1,053		
063100-5309-900-000	BUS FLEET INSURANCE	111,673	124,448	122,840	122,840
063100-5501-900-000	TRAVEL	358		2,000	2,000
063100-5800-900-000	RESERVE-ANTICIPATED DECRE				
063100-6008-900-000	GAS, OIL, LUBE	404,990	344,853	608,187	709,794
063100-6009-900-000	PARTS, TIRES, SUPPLIES	249,526	251,993	400,000	418,000

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
063100-8005-900-000	REPLACEMENT OF BUSES	733,115	751,774	200,000	220,000
063100-8006-900-000	TRANSPORTATION VEHICLE PU	35,088			
063100-8010-900-000	MAINT/REPAIR VEHICLES	19,322	500		
	-- TOTAL PROGRAM --	5,093,885	4,956,310	5,458,928	5,934,236
	--TOTAL DEPARTMENT--	5,093,885	4,956,310	5,458,928	5,934,236
	63110 **PUPIL TRANSPORTATION**				
063110 -900	* TRANSPORTATION CARES 1				
	-- TOTAL PROGRAM --				
063110-1321-900-000	COMP BUS DRIVER-CARES 1	2,454			
063110-2100-900-000	EMPLOYER FICA-CARES 1	178			
	-- TOTAL PROGRAM --	2,632			
	--TOTAL DEPARTMENT--	2,632			
	63111 **PUPIL TRANSPORTATION**				
063111 -900	* TRANSPORTATION CARES 3				
	-- TOTAL PROGRAM --				
063111-8005-900-000	REPLACEMENT OF BUSES - CA		213,046		
	-- TOTAL PROGRAM --		213,046		
	--TOTAL DEPARTMENT--		213,046		
063112 -900	* TRANSPORTATION - CARES				
	-- TOTAL PROGRAM --				
063112-1620-900-000	STIPEND TRANS SUMMER SCH-		44,369		574,134
063112-1621-900-000	STIPEND BUS DRIVER SUPPL				9,203
063112-1622-900-000	RETENTION STIPEND-CARES 5				
063112-2100-900-000	FICA-SUMMER SCH-CARES 5		3,341		43,921
063112-2101-900-000	FICA BUS DRIVER SUPPL - C				1,861
063112-2122-900-000	FICA RETENTION STIPEND-CA				
063112-4000-900-000	FUEL COST-SUMMER SCH-CARE		7,887		48,075
	-- TOTAL PROGRAM --		55,597		677,194
	--TOTAL DEPARTMENT--		55,597		677,194
	63113 **PUPIL TRANSPORTATION**				
063113 -900	* TRANSPORTATION CARES 8				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	-- TOTAL PROGRAM --				
063113-1620-900-000	COMP BUS DRIVER STIPEND-C				
	-- TOTAL PROGRAM --				
63114	**PUPIL TRANSPORTATION**				
063114 -900	* TRANS CARES ARP MCKINNE				
	-- TOTAL PROGRAM --				
063114-4000-900-000	INT SRVS - CARES ARP MCKI				
063114-8200-900-000	VEH PURCH-CARES ARP MCKIN				26,000
	-- TOTAL PROGRAM --				26,000
	--TOTAL DEPARTMENT--				26,000
TOTAL - **PUP	L TRANSPORTATION**	5,096,517	5,224,953	5,458,928	6,637,430
64100	**OPERATION & MAINTENANCE				
064100 -900	* Maintenance *				
	-- TOTAL PROGRAM --				
064100 -000	**OPERATION & MAINTENANCE				
064100-1124-900-000	COMP DIRECTOR				
064100-1166-900-000	COMP MAINTENANCE PERSONNE	444,976	491,332	594,884	674,629
064100-1191-900-000	COMP CUSTODIANS	1,522,694	1,589,733	1,834,101	2,040,844
064100-1192-900-000	COMP WAREHOUSE/DELIVERYMA	120,481	134,711	133,639	142,964
064100-1621-900-000	BONUS		93,000		
064100-2100-900-000	EMPLOYER COST FICA	149,592	165,636	200,379	223,135
064100-2210-900-000	EMPLOYER COST VRS	97,984	67,059	264,587	277,817
064100-2220-900-000	EMPLOYER COST VRS-HYBRID	76,188	108,699	77,841	89,234
064100-2300-900-000	EMPLOYER COST HEALTH INS	525,655	535,948	598,873	618,351
064100-2400-900-000	EMPLOYER COST GROUP LIFE	25,363	27,564	35,463	37,237
064100-2500-900-000	EMPLOYER COST DISABILITY	4,603	5,706	5,729	6,016
064100-2600-900-000	UNEMPLOYMENT INSURANCE			2,000	2,000
064100-2710-900-000	WORKER'S COMP	51,915	60,227	55,000	55,000
064100-3310-900-000	CONTRACTED SERVICES BLDG/	2,275,616	1,622,393	1,763,183	1,763,183
064100-3320-900-000	SERVICE CONTRACTS	29,963	30,516	30,000	30,000
064100-3321-900-000	OTHER COST	1,654	7,563	10,000	10,000

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
064100-3322-900-000	OTHER COST-BHS STORM DAMA		173,942		
064100-3323-900-000	OTHER COST - WCCS STORM D		74,200		
064100-5101-900-000	ELECTRICAL SERVICES	1,527,303	1,463,160	1,660,211	1,660,211
064100-5102-900-000	FUEL OIL				
064100-5103-900-000	WATER & SEWER SERVICE	136,116	102,957	153,462	153,462
064100-5104-900-000	NATURAL GAS	316,969	381,599	375,000	375,000
064100-5203-900-000	TELEPHONE SERVICE	22,315	24,950	25,000	25,000
064100-5302-900-000	FIRE AND LIABILITY INSURA	162,046	180,711	178,251	178,251
064100-5304-900-000	OTHER INSURANCE				
064100-5401-900-000	LEASE/RENT EQUIPMENT		2,400	2,000	2,000
064100-5800-900-000	RESERVE-ANTICIPATED DECRE				
064100-6005-900-000	CUSTODIAL SUPPLIES	220,992	295,483	240,000	240,000
064100-6007-900-000	BUILDING MATERIALS	79,291	149,884	125,000	125,000
064100-6009-900-000	OPERATION OF VEHICLES	10,507	17,619	20,000	20,000
064100-8001-900-000	VEHICLE REPLACEMENT		29,355		10,000
064100-8101-900-000	EQUIPMENT REPLACEMENT	20,890	72,594	20,000	40,000
064100-8202-900-000	FURNITURE & FIXTURES		9,880		
	-- TOTAL PROGRAM --	7,823,113	7,918,821	8,404,603	8,799,334
	--TOTAL DEPARTMENT--	7,823,113	7,918,821	8,404,603	8,799,334
64110	**OPERATION & MAINTENANCE				
064110 -900	**Maintenance-ARRA-SFSF-G				
	-- TOTAL PROGRAM --				
064110-1191-900-000	COMP CUSTODIAN-ARRA-SFSF				
064110-2100-900-000	EMPLOYER COST FICA-ARRA-S				
064110-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
064110-2300-900-000	EMPLOYER COST HEALTH INS-				
064110-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
64112	**OPERATION & MAINTENANCE				
064112 -900	**Maintenance-ARRA-SFSF-C				
	-- TOTAL PROGRAM --				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
064112-1191-900-000	COMP CUSTODIAN-ARRA-SFSF				
064112-2100-900-000	EMPLOYER COST FICA-ARRA-S				
064112-2210-900-000	EMPLOYER COST VRS-ARRA-SF				
064112-2300-900-000	EMPLOYER COST HEALTH INS-				
064112-2400-900-000	EMPLOYER COST GR LIFE INS				
	-- TOTAL PROGRAM --				
64115	**OPERATION & MAINTENANCE				
064115 -900	* MAINTENANCE-CARES ACT 1				
	-- TOTAL PROGRAM --				
064115-1191-900-000	COMP CUSTODIAN-CARES 1	42,546			
064115-2100-900-000	EMPLOYER FICA-CARES 1	3,098			
064115-3000-900-000	CONTRACTED SERVICES - CAR		86,650		
064115-6012-900-000	SUPPLIES - CARES 1		64,661		
064115-6013-900-000	SUPPLIES - CARES 2		24,336		
064115-6014-900-000	SUPPLIES PRIVATE SCH - CA		909		
064115-6015-900-000	FACILITY UPGRADE - CARES		36,006		
064115-6016-900-000	FACILITY UPGRADE PRIVATE		1,344		
	-- TOTAL PROGRAM --	45,644	213,906		
	--TOTAL DEPARTMENT--	45,644	213,906		
64116	**OPERATION & MAINTENANCE				
064116 -900	*MAINTENANCE-CARES 3*				
	-- TOTAL PROGRAM --				
064116-3000-900-000	PURCHASED SERVICES-CARES		147,987		
064116-6000-900-000	SUPPLIES(PPE) - CARES 3		947,902		
	-- TOTAL PROGRAM --		1,095,889		
	--TOTAL DEPARTMENT--		1,095,889		
64117	**OPERATION & MAINTENANCE				
064117 -900	*MAINTENANCE-CARES 4*				
	-- TOTAL PROGRAM --				
064117-3000-900-000	CONTRACTED SERVICES - CAR		3,075		418,388
064117-5000-900-000	INDIRECT COST - CARES 4				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
064117-6000-900-000	SUPPLIES(PPE) - CARES 4				406,467
064117-8000-900-000	CAPITAL OUTLAY REPLACEMEN				1,069,149
	-- TOTAL PROGRAM --		3,075		1,894,004
	--TOTAL DEPARTMENT--		3,075		1,894,004
64118	**OPERATION & MAINTENANCE				
064118 -900	* MAINTENANCE-CARES 5 *				
	-- TOTAL PROGRAM --				
064118-1622-900-000	RETENTION STIPEND-CARES 5				
064118-2122-900-000	FICA RETENTION STIPEND-CA				
064118-3000-900-000	CONTRACTED SERVICES - CAR		79,778		811,176
064118-5000-900-000	INDIRECT COST - CARES 5				
064118-6000-900-000	SUPPLIES - CARES 5		198,489		700,000
064118-8000-900-000	CAPITAL OUTLAY REPLACEMEN		82,481		260,776
	-- TOTAL PROGRAM --		360,748		1,771,952
	--TOTAL DEPARTMENT--		360,748		1,771,952
64119	**OPERATION & MAINTENANCE				
064119 -900	* MAINTENANCE-CARES CSLFR				
	-- TOTAL PROGRAM --				
064119-3000-900-000	CONTRACTED SERVICES - CAR				
064119-6000-900-000	SUPPLIES(PPE) - CARES CSL				
064119-8000-900-000	CAPITAL OUTLAY REPLMNT-CA				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--				
TOTAL - **OPER	ATION & MAINTENANCE**	7,868,757	9,592,439	8,404,603	12,465,290
67100	**OTHER USES FUNDS**				
067100 -900	* Debt Service *				
	-- TOTAL PROGRAM --				
067100 -000	**OTHER USES FUNDS**				
067100-9111-900-000	PRINCIPAL PAYMENT LITERAR				
067100-9112-900-000	PRINCIPAL PAYMENT VPSA LO				
067100-9121-900-000	INTEREST PAYMENT LITERARY				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
067100-9122-900-000	INTEREST PAYMENT VPSA LOA				
067100-9130-900-000	OTHER DEBT SERVICE PAYMEN				
	-- TOTAL PROGRAM --				
67200	**SCHOOL CONSTRUCTION GRA				
067200 -900	* Construction - State Gr				
	-- TOTAL PROGRAM --				
067200 -000	**SCHOOL CONSTRUCTION GRA				
067200-8218-900-000	INTERCOM SYSTEMS				
067200-8219-900-000	SCHOOL CONSTRUCTION GRANT				3,839,022
067200-8220-900-000	BROOKVILLE MIDDLE SCH REN				
	-- TOTAL PROGRAM --				3,839,022
	--TOTAL DEPARTMENT--				3,839,022
68100	**TECHNOLOGY**				
068100 -900	* Tech Classroom Instr *				
068100 -901	*TECH-Classroom Instr-CAR				
	-- TOTAL PROGRAM --				
068100 -000	**TECHNOLOGY**				
068100-1120-900-000	COMP INSTR PERSONNEL-TECH	159,124	160,074	280,130	294,137
068100-1621-900-000	BONUS		3,000		
068100-1622-900-000	RETENTION STIPEND-CARES 5				
068100-2100-900-000	EMPLOYER COST FICA	11,630	11,964	16,808	17,649
068100-2122-900-000	FICA RETENTION STIPEND-CA				
068100-2210-900-000	EMPLOYER COST VRS	26,888	28,401	42,472	44,596
068100-2220-900-000	EMPLOYER COST VRS-HYBRID				
068100-2300-900-000	EMPLOYER COST HEALTH INS	24,222	22,431	38,236	39,001
068100-2400-900-000	EMPLOYER COST GROUP LIFE	2,087	2,134	3,929	4,126
068100-2500-900-000	EMPLOYER COST DISABILITY				
068100-3000-900-000	PURCHASED SERVICES				
068100-5001-900-000	TELECOMMUNICATIONS				
068100-6000-900-000	MATERIALS/SUPPLIES				
068100-6040-900-000	SOFTWARE/ON-LINE CONTENT	26,556	3,459	128,533	128,533

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
068100-6050-900-000	HARDWARE/NON-CAPITALIZED		160,478	372,000	372,000
068100-6051-900-000	HARDWARE - CARES 1				
068100-6052-901-000	HARDWARE-CARES 4		114,856		
068100-6060-900-000	INFRASTRUCTURE/NON-CAPITA				
068100-8107-900-000	VPSA TECHNOLOGY		372,880	194,000	388,000
068100-8110-900-000	HARDWARE/REPLACEMENTS				
068100-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068100-8210-900-000	HARDWARE/ADDITIONS				
	-- TOTAL PROGRAM --	250,507	879,677	1,076,108	1,288,042
	--TOTAL DEPARTMENT--	250,507	879,677	1,076,108	1,288,042
68200	**TECHNOLOGY**				
068200 -900	* Tech Instruct-Support *				
068200 -901	* TECHNOLOGY SUPPORT-CARE				
068200 -902	* TECHNOLOGY SUPPORT-CARE				
	-- TOTAL PROGRAM --				
068200 -000	**TECHNOLOGY**				
068200-1120-900-000	COMP INSTR PERSONNEL-TECH	409,286	297,574	413,184	433,844
068200-1120-901-000	COMP INSTR PERSONNEL-CARE			99,960	104,958
068200-1120-902-000	COMP INSTR PERSONNEL-CARE		92,869		
068200-1133-900-000	COMP TECH DEVELOPMENT PER	141,600	144,760	153,696	161,381
068200-1141-900-000	COMP TECH SUPPORT PERSONN	429,909	419,775	402,673	424,516
068200-1141-901-000	COMP TECH SUPPORT-CARES 4			30,680	61,360
068200-1150-900-000	COMP CLERICAL PERSONNEL-T	58,283	59,042	72,475	76,099
068200-1621-900-000	BONUS		20,000		
068200-2100-900-000	EMPLOYER COST FICA	75,637	68,339	76,107	79,913
068200-2100-901-000	EMPLOYER FICA-CARES 4			9,994	14,652
068200-2100-902-000	EMPLOYER FICA-CARES 1		6,862		
068200-2210-900-000	EMPLOYER COST VRS	149,941	126,622	168,751	177,189
068200-2210-901-000	EMPLOYER VRS-CARES 4			16,823	19,177
068200-2210-902-000	EMPLOYER VRS-CARES 1		16,571		
068200-2220-900-000	EMPLOYER COST VRS-HYBRID	24,203	35,591	27,422	28,794

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
068200-2220-901-000	EMPLOYER VRS-HYBRID-CARES			5,470	12,000
068200-2300-900-000	EMPLOYER COST HEALTH INS	147,594	136,029	144,531	147,422
068200-2300-901-000	EMPLOYER HEALTH INS-CARES			23,737	28,065
068200-2300-902-000	EMPLOYER HEALTH INS-CARES		10,935		
068200-2400-900-000	EMPLOYER COST GROUP LIFE	13,515	12,191	19,524	20,501
068200-2400-901-000	EMPLOYER GROUP LIFE INS-C			1,751	3,661
068200-2400-902-000	EMPLOYER GROUP LIFE INS-C		1,245		
068200-2500-900-000	EMPLOYER COST DISABILITY	344	479	366	385
068200-2500-901-000	EMPLOYER DISABILITY INS-C			74	698
068200-3000-900-000	PURCHASED SERVICES	2,301	1,482	15,000	15,000
068200-3001-900-000	PURCHASED SERVICES(VISION		507		
068200-5001-900-000	TELECOMMUNICATIONS	142,272	142,272	160,000	160,000
068200-5800-900-000	RESERVE-ANTICIPATED DECRE				
068200-6000-900-000	MATERIALS/SUPPLIES				
068200-6040-900-000	SOFTWARE/ON-LINE CONTENT	430,697	728,872	461,682	461,682
068200-6041-900-000	SOFTWARE - CARES 3		2,000		
068200-6042-900-000	SOFTWARE - CARES 2		46,852		
068200-6050-900-000	HARDWARE/NON-CAPITALIZED	693,769	349,542	205,480	205,480
068200-6051-900-000	HARDWARE - CARES 1		638,032		
068200-6052-900-000	HARDWARE(VISION) - CARES		297,288		
068200-6053-900-000	HARDWARE - CARES 3		2,870		
068200-6060-900-000	INFRASTRUCTURE/NON-CAPITA				
068200-6060-901-000	INFRASTRUCTURE NON-CAPITA				
068200-8107-900-000	VPSA TECHNOLOGY		15,120	194,000	
068200-8110-900-000	HARDWARE/REPLACEMENTS			111,682	111,682
068200-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068200-8210-900-000	HARDWARE/ADDITIONS				
068200-8220-900-000	INFRASTRUCTURE/ADDITIONS				
	-- TOTAL PROGRAM --	2,719,351	3,673,721	2,815,062	2,748,459
	--TOTAL DEPARTMENT--	2,719,351	3,673,721	2,815,062	2,748,459
68300	**TECHNOLOGY**				

FUND 205	EXPENDITURES/SCHOOL OPERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
068300 -900	* Tech Admin *				
	-- TOTAL PROGRAM --				
068300 -000	**TECHNOLOGY**				
068300-1110-900-000	COMP ADMIN PERSONNEL-TECH	102,965	102,965	190,767	200,306
068300-1133-900-000	COMP TECH DEVELOPMENT PER	138,620	183,896	150,560	158,088
068300-1621-900-000	BONUS		4,000		
068300-2100-900-000	EMPLOYER COST FICA	17,702	21,370	22,697	23,832
068300-2210-900-000	EMPLOYER COST VRS	40,780	43,649	76,342	70,010
068300-2220-900-000	EMPLOYER COST VRS-HYBRID		7,312		10,000
068300-2300-900-000	EMPLOYER COST HEALTH INS	24,411	30,414	25,865	26,383
068300-2400-900-000	EMPLOYER COST GROUP LIFE	3,165	3,830	5,490	5,765
068300-2500-900-000	EMPLOYER COST DISABILITY		98		150
068300-3000-900-000	PURCHASED SERVICES				
068300-3001-900-000	PURCHASED SERVICES(VISION				
068300-5001-900-000	TELECOMMUNICATIONS	165,786	165,747	100,000	120,000
068300-6000-900-000	MATERIALS/SUPPLIES				
068300-6040-900-000	SOFTWARE/ON-LINE CONTENT	28,772	43,548	56,068	56,068
068300-6041-900-000	SOFTWARE - CARES 3				
068300-6050-900-000	HARDWARE/NON-CAPITALIZED	288,805	90,951	79,046	79,046
068300-6052-900-000	HARDWARE(VISION) - CARES				
068300-6053-900-000	HARDWARE - CARES 3				
068300-6060-900-000	INFRASTRUCTURE/ NON-CAPITA				
068300-8107-900-000	VPSA TECHNOLOGY	35,145	185,910		
068300-8110-900-000	HARDWARE/REPLACEMENTS				
068300-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068300-8210-900-000	HARDWARE/ADDITIONS				
068300-8220-900-000	INFRASTRUCTURE/ADDITIONS				
	-- TOTAL PROGRAM --	846,151	883,690	706,835	749,648
	--TOTAL DEPARTMENT--	846,151	883,690	706,835	749,648
TOTAL - **TECH	NOLOGY**	3,816,009	5,437,088	4,598,005	4,786,149
90000	**Non Departmental**				

FUND 205	EXPENDITURES/SCHOOL OPERERATING FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	-- TOTAL PROGRAM --				
	91000 **Non Departmental**				
	-- TOTAL PROGRAM --				
	91400 **Expenditures**				
091400-9301	Undistributed Expenditure				
091400-9302	Debt Services Expenditure				
	-- TOTAL PROGRAM --				
	93000 ** TRANSFERS **				
093000-0207	Transfer Out to Cafeteria				
	-- TOTAL PROGRAM --				
641111-8107-300-100	VPSA Technology				
	-- TOTAL PROGRAM --				
	Fund 205 Total Expenditures	82,977,328	89,126,568	91,349,810	110,683,728

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	5000 ** EXPENDITURES/SCHOOL CA				
	-- TOTAL PROGRAM --				
	65100 ** SCHOOL FOOD SERVICE **				
	065100-1123-☹ UNDISTRIBUTED COMP MGRS/C				
	065100-1124-☹ UNDISTRIBUTED COMP FS SUP				
	065100-1150-☹ UNDISTRIBUTED COMP BOOKKE				
	065100-1311-☹ UNDISTRIBUTED COMP CAFETE				
	065100-1312-☹ UNDISTRIBUTED COMP SUBSTI				
	065100-1313-☹ UNDISTRIBUTED COMP SUMMER				
	065100-2100-☹ UNDISTRIBUTED FICA				
	065100-2210-☹ UNDISTRIBUTED EMPLOYER CO				
	065100-2300-☹ UNDISTRIBUTED EMPL COST H				
	065100-2400-☹ UNDISTRIBUTED EMPL COST G				
	065100-2710-☹ UNDISTRIBUTED WORKERS COM				
	065100-3000-☹ PURCHASE SERV-VANCO CONV				
	065100-3900-☹ UNDISTRIBUTED INDIRECT CO				
	065100-5501-☹ UNDISTRIBUTED TRAVEL				
	065100-6002-☹ UNDISTRIBUTED COST FOOD S				
	065100-6003-☹ UNDISTRIBUTED NAT. SCH LU				
	065100-6016-☹ UNDISTRIBUTED COST OTHER				
	065100-8101-☹ UNDISTRIBUTED REPAIR/REPL				
	-- TOTAL PROGRAM --				
	065100 -0 ** SCHOOL FOOD SERVICE **				
	065100 -900 * Administration *				
	065100-1123-☹ COMP MANAGERS/CLERKS				
	065100-1124-☹ COMP SUPERVISOR FOOD SERV	62,303	62,320	65,420	68,780
	065100-1125-☹ COMP CAFE MNGR - CARES 1	18,270			
	065100-1126-☹ COMP CAFE WRKR - CARES 1	35,154			
	065100-1150-☹ COMP BOOKKEEPERS ADM	69,508	70,120	82,740	85,820
	065100-1311-☹ COMP CAFE WORKERS				
	065100-1312-☹ COMP SUBSTITUTES				

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-1313-	COMP SUMMER SCHOOL WORKER			75,000	50,000
065100-1620-	FOOD SERV STIPEND P-EBT				
065100-2100-	EMPLOYER COST FICA ADM	9,516	9,600	11,242	11,826
065100-2101-	EMPLOYER FICA - CARES 1	3,928			
065100-2102-	EMPLOYER COST FICA FOOD S				
065100-2210-	EMPLOYER COST VRS ADM	16,540	17,477	19,870	19,481
065100-2220-	EMPLOYER COST VRS-HYBRID	5,510	5,923	6,350	6,747
065100-2300-	EMPLOYER COST HEALTH INS	22,828	24,026	29,560	33,600
065100-2400-	EMPLOYER COST GROUP LIFE	1,711	1,759	1,862	1,971
065100-2500-	EMPLOYER COST DISABILITY	78	80	88	99
065100-2710-	WORKERS COMP ADM				
065100-3000-	ADM EXP - VANCO FEES			21,000	21,000
065100-3900-	INDIRECT COST ADM				
065100-5501-	TRAVEL ADM				
065100-6002-	FOOD SUPPLIES ADM				
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES A				
065100-8101-	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --	245,346	191,305	313,132	299,324
065100-1621-	BONUS		54,500		
065100-1622-	RETENTION STIPEND-CARES 5				
065100-2100-	EMPLOYER BONUS-FICA		3,944		
065100-2122-	FICA RETENTION STIPEND-CA				
	-- TOTAL PROGRAM --		58,444		
065100	-900 * Elementary Education *				
	-- TOTAL PROGRAM --				
065100	-900 * Altavista Elementary *				
065100-1123-	COMP MANAGERS/CLERKS AES	20,353	22,546	23,960	24,926
065100-1311-	COMP CAFETERIA WORKERS AE	62,496	51,840	63,280	70,114
065100-1312-	COMP SUBSTITUTES AES		124	1,600	1,600
065100-1313-	COMP SUMMER SCHOOL WORKER	11,189	12,938		

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-2100-	EMPLOYER COST FICA AES	7,042	6,366	6,704	7,622
065100-2210-	EMPLOYER COST VRS AES	5,307	5,843	6,290	5,597
065100-2220-	EMPLOYER COST VRS-HYBRID				
065100-2300-	EMPLOYER COST HEALTH INS	6,865	6,928	7,360	7,100
065100-2400-	EMPLOYER COST GROUP LIFE	584	648	687	549
065100-2500-	EMPLOYER COST DISABILITY				
065100-2710-	WORKERS COMP AES			1,653	1,653
065100-3000-	AES EXP - VANCO FEES	1,312			
065100-3900-	INDIRECT COST AES				
065100-5501-	TRAVEL AES	491	144	1,600	1,600
065100-6002-	FOOD SUPPLIES AES	128,712	143,696	131,920	134,080
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES A	7,995	8,153	6,400	4,800
065100-8101-	REPAIR/REPLACE EQUIPMENT	3,197	4,422	17,600	13,600
	-- TOTAL PROGRAM --	255,543	263,648	269,054	273,241
065100	-900 * Altavista High *				
065100-1123-	COMP MANAGERS/CLERKS AHS	20,353	22,546	23,960	24,926
065100-1311-	COMP CAFETERIA WORKERS AH	41,266	34,907	58,457	64,199
065100-1312-	COMP SUBSTITUTES AHS	2,548		1,600	1,600
065100-1313-	COMP SUMMER SCHOOL WORKER		781		
065100-2100-	EMPLOYER COST FICA AHS	4,802	4,268	6,355	7,169
065100-2210-	EMPLOYER COST VRS AHS			1,070	
065100-2220-	EMPLOYER COST VRS-HYBRID	5,045	5,716	7,000	6,573
065100-2300-	EMPLOYER COST HEALTH INS	10,914	13,097	14,320	13,800
065100-2400-	EMPLOYER COST GROUP LIFE	541	625	664	724
065100-2500-	EMPLOYER COST DISABILITY	161	183	238	296
065100-2710-	WORKERS COMP AHS			1,653	1,653
065100-3000-	AHS EXP - VANCO FEES	1,312			
065100-3900-	INDIRECT COST AHS				
065100-5501-	TRAVEL AHS	564	106	1,600	1,600
065100-6002-	FOOD SUPPLIES AHS	118,719	64,503	131,920	134,080

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES A	4,841	6,186	6,400	4,800
065100-8101-	REPAIR/REPLACE EQUIPMENT	7,145	5,638	17,600	13,600
	-- TOTAL PROGRAM --	218,211	158,556	272,837	275,020
065100	-900 * Brookneal Elementary *				
065100-1123-	COMP MANAGERS/CLERKS BES	25,916	27,137	28,550	30,261
065100-1311-	COMP CAFETERIA WORKERS BE	43,389	48,525	51,734	57,667
065100-1312-	COMP SUBSTITUTES BES	2,087	1,732	1,200	1,200
065100-1313-	COMP SUMMER SCHOOL WORKER	1,138	7,174		
065100-2100-	EMPLOYER COST FICA BES	5,189	5,934	6,184	6,990
065100-2210-	EMPLOYER COST VRS BES	5,411	5,829	6,190	6,540
065100-2220-	EMPLOYER COST VRS-HYBRID	934	919	1,020	1,153
065100-2300-	EMPLOYER COST HEALTH INS	17,673	17,673	18,440	18,100
065100-2400-	EMPLOYER COST GROUP LIFE	673	726	767	825
065100-2500-	EMPLOYER COST DISABILITY I	63	68	89	113
065100-2710-	WORKERS COMP BES			1,240	1,240
065100-3000-	BES EXP - VANCO FEES	984			
065100-3900-	INDIRECT COST BES				
065100-5501-	TRAVEL BES	509	128	1,200	1,200
065100-6002-	FOOD SUPPLIES BES	90,365	82,965	98,940	100,560
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES B	5,706	5,748	4,800	3,600
065100-8101-	REPAIR/REPLACE EQUIPMENT	3,915	10,274	13,200	10,200
	-- TOTAL PROGRAM --	203,952	214,832	233,554	239,649
065100	-900 * Brookville High *				
065100-1123-	COMP MANAGERS/CLERKS BHS	27,409	21,852	23,504	24,440
065100-1311-	COMP CAFETERIA WORKERS BH	46,697	30,530	49,114	73,202
065100-1312-	COMP SUBSTITUTES BHS	1,244	2,237	1,600	1,600
065100-1313-	COMP SUMMER SCHOOL WORKER		692		
065100-2100-	EMPLOYER COST FICA BHS	4,908	3,451	5,647	7,897
065100-2210-	EMPLOYER COST VRS BHS	5,909	1,070	1,080	2,347

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-2220-	EMPLOYER COST VRS-HYBRID		4,674	5,060	5,511
065100-2300-	EMPLOYER COST HEALTH INS	26,489	25,429	26,660	30,500
065100-2400-	EMPLOYER COST GROUP LIFE	626	634	669	962
065100-2500-	EMPLOYER COST DISABILITY		109	150	182
065100-2710-	WORKERS COMP BHS			1,653	1,653
065100-3000-	BHS EXP - VANCO FEES	1,312			
065100-3900-	INDIRECT COST BHS				
065100-5501-	TRAVEL BHS	353	41	1,600	1,600
065100-6002-	FOOD SUPPLIES BHS	113,035	31,458	131,920	134,080
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES B	5,648	6,800	6,400	4,800
065100-8101-	REPAIR/REPLACE EQUIPMENT	16,558	4,092	17,600	13,600
	-- TOTAL PROGRAM --	250,188	133,069	272,657	302,374
065100 -900 *	Brookville Middle *				
065100-1123-	COMP MANAGERS/CLERKS BMS	21,842	22,987	24,431	25,656
065100-1311-	COMP CAFETERIA WORKERS BM	61,708	70,323	74,365	66,065
065100-1312-	COMP SUBSTITUTES BMS	342	322	1,600	1,600
065100-1313-	COMP SUMMER SCHOOL WORKER		231		
065100-2100-	EMPLOYER COST FICA BMS	6,201	6,938	7,599	7,406
065100-2210-	EMPLOYER COST VRS BMS	1,338	1,265	1,380	
065100-2220-	EMPLOYER COST VRS-HYBRID	3,620	4,027	4,290	5,550
065100-2300-	EMPLOYER COST HEALTH INS	13,477	13,477	14,320	13,800
065100-2400-	EMPLOYER COST GROUP LIFE	504	537	568	527
065100-2500-	EMPLOYER COST DISABILITY	52	54	72	182
065100-2710-	WORKERS COMP BMS			1,654	1,654
065100-3000-	BMS EXP - VANCO FEES	1,312			
065100-3900-	INDIRECT COST BMS				
065100-5501-	TRAVEL BMS	1,092	610	1,600	1,600
065100-6002-	FOOD SUPPLIES BMS	104,146	55,973	131,920	134,080
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES B	6,488	6,475	6,400	4,800

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-8101-	REPAIR/REPLACE EQUIPMENT	5,915	6,508	17,600	13,600
	-- TOTAL PROGRAM --	228,037	189,727	287,799	276,520
065100	-900 * Concord Elementary *				
065100-1123-	COMP MANAGERS/CLERKS CES	18,649	21,162	22,488	23,400
065100-1311-	COMP CAFETERIA WORKERS CE	42,810	49,162	52,989	59,908
065100-1312-	COMP SUBSTITUTES CES	92		1,200	1,200
065100-1313-	COMP SUMMER SCHOOL WORKER	4,652	11,028		
065100-2100-	EMPLOYER COST FICA CES	4,892	6,076	5,767	6,597
065100-2210-	EMPLOYER COST VRS CES	505		870	
065100-2220-	EMPLOYER COST VRS-HYBRID	3,444	3,702	3,950	5,148
065100-2300-	EMPLOYER COST HEALTH INS	8,090		14,320	13,800
065100-2400-	EMPLOYER COST GROUP LIFE	384	278	449	497
065100-2500-	EMPLOYER COST DISABILITY	68	50	66	171
065100-2710-	WORKERS COMP CES			1,240	1,240
065100-3000-	CES EXP - VANCO FEES	984			
065100-3900-	INDIRECT COST CES				
065100-5501-	TRAVEL CES	1,289	855	1,200	1,200
065100-6002-	FOOD SUPPLIES CES	99,819	102,444	98,940	100,560
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES C	6,869	5,665	4,800	3,600
065100-8101-	REPAIR/REPLACE EQUIPMENT	9,586	4,264	13,200	10,200
	-- TOTAL PROGRAM --	202,133	204,686	221,479	227,521
065100	-900 * Fray Educational Center				
065100-1123-	COMP CAFE SATELITTE MANAG				18,358
065100-1311-	COMP CAFETERIA WORKERS FE				
065100-1312-	COMP SUBSTITUTES FEC				
065100-1313-	COMP SUMMER SCHOOL WORKER				
065100-2100-	EMPLOYER COST FICA CCTC				1,366
065100-2210-	EMPLOYER COST VRS CCTC				
065100-2220-	EMPLOYER COST VRS-HYBRID				3,184
065100-2300-	EMPLOYER COST HEALTH INS				

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-2400-	EMPLOYER COST GROUP LIFE				239
065100-2500-	EMPLOYER COST DISABILITY				49
065100-2710-	WORKERS COMP FEC				
065100-3900-	INDIRECT COST FEC				
065100-5501-	TRAVEL FEC				
065100-6002-	FOOD SUPPLIES FEC				
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES F				
065100-8101-	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --				23,196
065100 -900 *	CCTC/CLC * PREV GES				
065100-1123-	COMP MANAGERS/CLERKS GES				
065100-1311-	COMP CAFETERIA WORKERS GE				
065100-1312-	COMP SUBSTITUTES GES				
065100-1313-	COMP SUMMER SCHOOL WORKER				
065100-2100-	EMPLOYER COST FICA GES				
065100-2210-	EMPLOYER COST VRS GES				
065100-2300-	EMPLOYER COST HEALTH INS				
065100-2400-	EMPLOYER COST GROUP LIFE				
065100-2710-	WORKERS COMP GES				
065100-3900-	INDIRECT COST GES				
065100-5501-	TRAVEL GES				
065100-6002-	FOOD SUPPLIES GES				
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES G				
065100-8101-	REPAIR/REPLACE EQUIPMENT				
065100-8102-	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --				
065100 -900 *	Rustburg Elementary *				
065100-1123-	COMP MANAGERS/CLERKS RES	33,622	34,630	36,348	38,242
065100-1311-	COMP CAFETERIA WORKERS RE	57,357	52,212	53,252	60,650

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-1312-	COMP SUBSTITUTES RES	154	140	1,600	1,600
065100-1313-	COMP SUMMER SCHOOL WORKER	9,009	10,129		
065100-2100-	EMPLOYER COST FICA RES	7,465	6,843	6,885	6,920
065100-2210-	EMPLOYER COST VRS RES	5,609	6,103	6,420	6,729
065100-2220-	EMPLOYER COST VRS-HYBRID	1,962	1,979	2,190	2,484
065100-2300-	EMPLOYER COST HEALTH INS	13,477	24,411	25,600	25,000
065100-2400-	EMPLOYER COST GROUP LIFE	762	826	872	950
065100-2500-	EMPLOYER COST DISABILITY	132	145	190	228
065100-2710-	WORKERS COMP RES			1,653	1,653
065100-3000-	RES EXP - VANCO FEES	1,312			
065100-3900-	INDIRECT COST RES				
065100-5501-	TRAVEL RES	290	310	1,600	1,600
065100-6002-	FOOD SUPPLIES RES	122,734	90,087	131,920	134,080
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES R	9,316	7,760	6,400	4,800
065100-8101-	REPAIR/REPLACE EQUIPMENT	12,376	9,054	17,600	13,600
	-- TOTAL PROGRAM --	275,577	244,629	292,530	298,536
065100	-900 * Leesville Road Elementa				
065100-1123-	COMP MANAGERS/CLERKS LRES	24,092	25,206	26,939	28,134
065100-1311-	COMP CAFETERIA WORKERS LR	59,964	54,612	58,052	64,278
065100-1312-	COMP SUBSTITUTES LRES		38	1,800	1,800
065100-1313-	COMP SUMMER SCHOOL WORKER	3,258	7,208		
065100-2100-	EMPLOYER COST FICA LRES	6,362	6,221	6,532	7,482
065100-2210-	EMPLOYER COST VRS LRES	5,030	5,412	5,820	4,927
065100-2220-	EMPLOYER COST VRS-HYBRID	841	848	950	2,136
065100-2300-	EMPLOYER COST HEALTH INS	17,673	17,673	18,440	18,100
065100-2400-	EMPLOYER COST GROUP LIFE	622	674	717	752
065100-2500-	EMPLOYER COST DISABILITY	57	62	84	103
065100-2710-	WORKERS COMP LRES			1,860	1,860
065100-3000-	LRES EXP - VANCO FEES	1,476			
065100-3900-	INDIRECT COST LRES				

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-5501-	TRAVEL LRES	774	434	1,800	1,800
065100-6002-	FOOD SUPPLIES LRES	114,014	89,379	148,410	150,840
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES L	10,265	6,259	7,200	5,400
065100-8101-	REPAIR/REPLACE EQUIPMENT	5,056	7,340	19,800	15,300
	-- TOTAL PROGRAM --	249,484	221,366	298,404	302,912
065100	-900 * Rustburg High *				
065100-1123-	COMP MANAGERS/CLERKS RHS	20,353	22,546	23,960	24,440
065100-1311-	COMP CAFETERIA WORKERS RH	61,823	65,234	66,582	71,297
065100-1312-	COMP SUBSTITUTES RHS	59		1,400	1,400
065100-1313-	COMP SUMMER SCHOOL WORKER		257		
065100-2100-	EMPLOYER COST FICA RHS	6,052	6,422	6,957	7,611
065100-2210-	EMPLOYER COST VRS RHS	2,108	2,049	2,260	
065100-2220-	EMPLOYER COST VRS-HYBRID	3,369	4,797	5,190	6,576
065100-2300-	EMPLOYER COST HEALTH INS	10,935	17,483	25,600	13,800
065100-2400-	EMPLOYER COST GROUP LIFE	613	835	885	733
065100-2500-	EMPLOYER COST DISABILITY	48	116	161	208
065100-2710-	WORKERS COMP RHS			1,451	1,451
065100-3000-	RHS EXP - VANCO FEES	1,148			
065100-3900-	INDIRECT COST RHS				
065100-5501-	TRAVEL RHS	502	254	1,400	1,400
065100-6002-	FOOD SUPPLIES RHS	117,632	53,152	115,431	117,331
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES R	4,670	6,029	5,600	4,200
065100-8101-	REPAIR/REPLACE EQUIPMENT	5,901	3,729	15,400	11,900
	-- TOTAL PROGRAM --	235,213	182,903	272,277	262,347
065100	-900 * Rustburg Middle *				
065100-1123-	COMP MANAGERS/CLERKS RMS	19,958	22,146	23,960	24,926
065100-1311-	COMP CAFETERIA WORKERS RM	54,197	58,074	60,790	71,297
065100-1312-	COMP SUBSTITUTES RMS		259	1,600	1,600
065100-1313-	COMP SUMMER SCHOOL WORKER		1,250		

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-2100-	EMPLOYER COST FICA RMS	5,141	5,562	6,514	7,711
065100-2210-	EMPLOYER COST VRS RMS	4,231	4,806	5,140	5,508
065100-2220-	EMPLOYER COST VRS-HYBRID	545	874	960	1,153
065100-2300-	EMPLOYER COST HEALTH INS	25,800	30,430	29,720	29,300
065100-2400-	EMPLOYER COST GROUP LIFE	496	618	654	739
065100-2500-	EMPLOYER COST DISABILITY	37	64	85	103
065100-2710-	WORKERS COMP RMS			1,653	1,653
065100-3000-	RMS EXP - VANCO FEES	1,312			
065100-3900-	INDIRECT COST RMS				
065100-5501-	TRAVEL RMS	348	268	1,600	1,600
065100-6002-	FOOD SUPPLIES RMS	115,629	58,988	131,920	134,080
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES R	5,851	6,402	6,400	4,800
065100-8101-	REPAIR/REPLACE EQUIPMENT	4,172	9,208	17,600	13,600
	-- TOTAL PROGRAM --	237,717	198,949	288,596	298,070
065100	-900 * Tomahawk Elementary *				
065100-1123-	COMP MANAGERS/CLERKS TES	20,353	22,546	23,960	24,926
065100-1311-	COMP CAFETERIA WORKERS TE	48,741	45,158	48,684	67,259
065100-1312-	COMP SUBSTITUTES TES	83		1,800	1,800
065100-1313-	COMP SUMMER SCHOOL WORKER	4,628	10,923		
065100-2100-	EMPLOYER COST FICA TES	4,706	4,973	5,618	7,503
065100-2210-	EMPLOYER COST VRS TES	4,321	4,865	5,220	5,421
065100-2220-	EMPLOYER COST VRS-HYBRID				
065100-2300-	EMPLOYER COST HEALTH INS	23,045	23,045	23,780	22,400
065100-2400-	EMPLOYER COST GROUP LIFE	420	467	497	518
065100-2500-	EMPLOYER COST DISABILITY				103
065100-2710-	WORKERS COMP TES			1,860	1,860
065100-3000-	TES EXP - VANCO FEES	1,476			
065100-3900-	INDIRECT COST TES				
065100-5501-	TRAVEL TES	712	73	1,800	1,800
065100-6002-	FOOD SUPPLIES TES	124,889	79,607	148,410	150,840

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES T	8,997	7,530	7,200	5,400
065100-8101-	REPAIR/REPLACE EQUIPMENT	3,779	10,206	19,800	15,300
	-- TOTAL PROGRAM --	246,150	209,393	288,629	305,130
065100	-900 * William Campbell High *				
065100-1123-	COMP MANAGERS/CLERKS WCHS	21,325	22,546	23,960	24,926
065100-1311-	COMP CAFETERIA WORKERS WC	38,935	37,626	48,288	54,919
065100-1312-	COMP SUBSTITUTES WCHS			1,200	1,200
065100-1313-	COMP SUMMER SCHOOL WORKER	2,830	438		
065100-2100-	EMPLOYER COST FICA WCHS	4,437	4,252	5,600	6,409
065100-2210-	EMPLOYER COST VRS WCHS	3,533	3,949	4,210	4,355
065100-2220-	EMPLOYER COST VRS-HYBRID	912	919	1,020	1,153
065100-2300-	EMPLOYER COST HEALTH INS	17,483	17,483	18,440	18,100
065100-2400-	EMPLOYER COST GROUP LIFE	426	467	497	533
065100-2500-	EMPLOYER COST DISABILITY	61	68	89	264
065100-2710-	WORKERS COMP WCHS			1,240	1,240
065100-3000-	WCHS EXP - VANCO FEES	984			
065100-3900-	INDIRECT COST WCHS				
065100-5501-	TRAVEL WCHS	1,493	180	1,200	1,200
065100-6002-	FOOD SUPPLIES WCHS	83,735	50,573	98,940	100,560
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES W	4,357	5,293	4,800	3,600
065100-8101-	REPAIR/REPLACE EQUIPMENT	6,186	6,285	13,200	10,200
	-- TOTAL PROGRAM --	186,697	150,079	222,684	228,659
065100	-900 * Yellow Branch Elementar				
065100-1123-	COMP MANAGERS/CLERKS YBES	21,329	39,862	41,929	24,926
065100-1311-	COMP CAFETERIA WORKERS YB	67,026	51,809	53,893	58,967
065100-1312-	COMP SUBSTITUTES YBES	2,125	2,312	1,800	1,800
065100-1313-	COMP SUMMER SCHOOL WORKER	6,016	9,698		
065100-2100-	EMPLOYER COST FICA YBES	6,756	7,462	7,341	6,869
065100-2210-	EMPLOYER COST VRS YBES	2,636			1,065

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
065100-2220-	EMPLOYER COST VRS-HYBRID	3,926	8,097	8,430	4,355
065100-2300-	EMPLOYER COST HEALTH INS	30,807	17,673	18,440	18,100
065100-2400-	EMPLOYER COST GROUP LIFE	774	718	746	519
065100-2500-	EMPLOYER COST DISABILITY	157	168	221	64
065100-2710-	WORKERS COMP			1,860	1,860
065100-3000-	YBES EXP - VANCO FEES	1,476			
065100-3900-	INDIRECT COST YBES				
065100-5501-	TRAVEL YBES	616	204	1,800	1,800
065100-6002-	FOOD SUPPLIES YBES	134,800	108,851	148,410	150,840
065100-6003-	SUMMER SCHOOL FOOD/PAPER				
065100-6016-	OTHER SUPPLIES/SERVICES Y	12,078	9,808	7,200	5,400
065100-8101-	REPAIR/REPLACE EQUIPMENT	3,477	13,694	19,800	15,300
	-- TOTAL PROGRAM --	293,999	270,356	311,870	291,865
065100-1313-	COMP SUMMER SCHOOL WORKER				
065100-2100-	EMPLOYER COST FICA SUMMER				
065100-6003-	SUMMER SCHOOL FOOD				
	-- TOTAL PROGRAM --				
	--TOTAL DEPARTMENT--	3,328,247	2,891,942	3,845,502	3,904,364
65101	** SCH FOOD SERVICE-COMMO				
	-- TOTAL PROGRAM --				
065101-6003-	National Sch Lunch-USDA C			259,763	290,419
	-- TOTAL PROGRAM --			259,763	290,419
	--TOTAL DEPARTMENT--			259,763	290,419
TOTAL - **	SCHOOL FOOD SERVICE **	3,328,247	2,891,942	4,105,265	4,194,783
90000	** Non-Departmental **				
	-- TOTAL PROGRAM --				
91000	** Non-Departmental **				
	-- TOTAL PROGRAM --				
91400	** Expenditures **				
091400-9301	Undistributed Expenditure				
	-- TOTAL PROGRAM --				

FUND 207	EXPENDITURES/SCHOOL CAFE FUND	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED BUDGET	SCHOOL REQUEST FY23
	Fund 207 Total Expenditures	3,328,247	2,891,942	4,105,265	4,194,783
	Total School Expenditures	86,305,575	92,044,260	95,455,075	114,878,511