

FY2024 BUDGET



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FISCAL YEAR 2023-2024 BUDGET TRANSMITTAL

Attached for the Board of Supervisors' review and consideration is a proposed investment plan for the 2023-2024 Fiscal Year. I thank the Budget Team: Mr. Clif Tweedy, Deputy County Administrator, Mr. Paul Harvey, Assistant County Administrator, Mrs. Ronna Johnson-Davis, Director of Finance and Management Services and Mrs. Jennifer Schmidt, Finance Budget Analyst for their work and assistance with developing this proposal. I would also like to extend my gratitude to the staff of the Department of Public and Employee Relations for their help in compiling the budget books.

This budget is prepared on the heels of the County's recently completed General Reassessment of all County properties. This reassessment, mandated by the State to occur at least every four years for counties of Campbell's size, comes after several years of activity in the real estate market that have driven prices upward. This rise in value is reflected in the overall increase in the taxable real property in Campbell County. Countywide, the reassessment shows an increase in values of thirty-three percent (33%). While most who have observed the recent trends in real estate values could reasonably expect a significant increase in values of properties in the County, the 33% increase will result in higher taxes for property owners at the current County Real Estate tax rate of 52¢ per \$100 of assessed value.

In accordance with State Code, the County must include as part of the budget process an advertisement of the "equalized rate" for real estate. This equalized rate is the equivalent of the tax rate that would generate 101% of the prior tax levy from the reassessed values. This year, the equalized rate is 39¢. It is important to remember that no rate will impact all parcels equally. While this rate would equalize revenues to the County overall, the impact to individual properties will depend upon each parcel's specific assessed value.

In recognition of the impact of the increased assessment on taxpayers, the attached budget proposal recommends reductions in certain tax rates to mitigate some of the increases. However, this proposal does not suggest equalizing the real estate rate. To avoid actual increases to the tax rate in coming years, it will be critical to arrive at a tax rate that not only meets the revenue needs for the coming budget year, but that also allows adequate investment in Campbell to facilitate growth such that future rate increases are either eliminated or at the very least, held to a minimum. Based upon the budgetary needs of the County and to facilitate continued investment in the future vitality of the County, a Real Estate Tax Rate of 48¢ would be recommended.

However, after receiving input and direction from Board members over the past weeks, it is evident that the Board desires to set rates as low as reasonably possible to meet our existing and near term needs. In light of that direction, the attached budget proposal reflects the following:



1. Reducing the Real Estate Tax rate from 52¢ to 45.5¢. This proposed rate reduction equates to a cut of \$3,717,773 in revenues.
2. Reducing the Personal Property Tax rate 20¢ and assessing only 80% of the value. This reduction results in a tax revenue reduction of \$626,880. This reduction when coupled with other reductions since 2020, will result in a total of a 34¢ drop in the Personal Property Tax rate.
3. Reducing Business and Professional Occupational License (BPOL) rates by 5%. This reduces revenues \$125,000.

If the Board adopts these proposed rates, the County will have provided \$10,626,525 in tax reductions since 2016 in the form of Real Estate Rate reductions; Machinery & Tools rate reductions; Personal Property Tax rate reductions, and BPOL rate reductions.

After factoring in these reductions in revenue and reviewing expenditure needs, the proposed budget reflects a 7.1% increase over the Fiscal Year 2022-2023 spending plan.

REVENUES

The County's revenue continues to show growth across a number of revenue lines. The budget proposal presented projects a total increase in revenues of **\$6,092,668** after tax rate reductions for a proposed budget of **\$91,693,217**. This represents a **7.1%** increase over the adopted Fiscal Year 2022-2023 Budget.

LOCAL REVENUES

Of the \$6,092,668 in total revenue growth, Local Revenues are projected to increase \$5,593,322. There is an expected increase of \$3,824,398 as a direct result of increased assessed property in the County. Sales tax remains strong and is projected to increase \$700,000. Meals Tax, which is directed entirely to the Debt Service Fund, is projected to increase \$115,000.

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



Local Revenue	FY23 Budget	Proposed FY24 Budget	Increase/Decrease
General Property Taxes	\$45,550,107	\$49,766,694	\$4,216,587
Other Local Taxes	\$15,352,045	\$16,356,685	\$1,004,640
Permits, Fees, Licenses	\$344,750	\$350,800	\$6,050
Fines & Forfeitures	\$132,350	\$125,450	(\$6,900)
Charges for Services	\$3,151,808	\$3,328,234	\$176,426
Miscellaneous Revenue	\$143,414	\$217,020	\$73,606
Recovered Costs	\$867,020	\$954,933	\$87,913
Use of Money & Property	\$165,000	\$200,000	\$35,000
Total	\$65,706,494	\$71,299,816	\$5,593,322

STATE REVENUES

State Revenues are anticipated to increase \$598,785 to a total of \$15,895,506. This is due largely to projected increases in mandated services under the Children's Services Act (CSA). 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 FY23 Budget	Proposed FY24 Budget	Increase/Decrease
Non-Categorical	\$1,533,003	\$1,515,000	(\$18,003)
Shared Expenses	\$3,826,195	\$4,219,256	\$393,061
Other/Categorical	\$9,937,523	\$10,161,250	\$223,727
Total	\$15,296,721	\$15,895,506	\$598,785

Non-categorical: State funding includes the Communications Tax revenue, State Mobile Home Titling revenue, Railroad Rolling Stock revenue, State Rental Tax revenue, and MOPED ATV Sales Tax revenue.

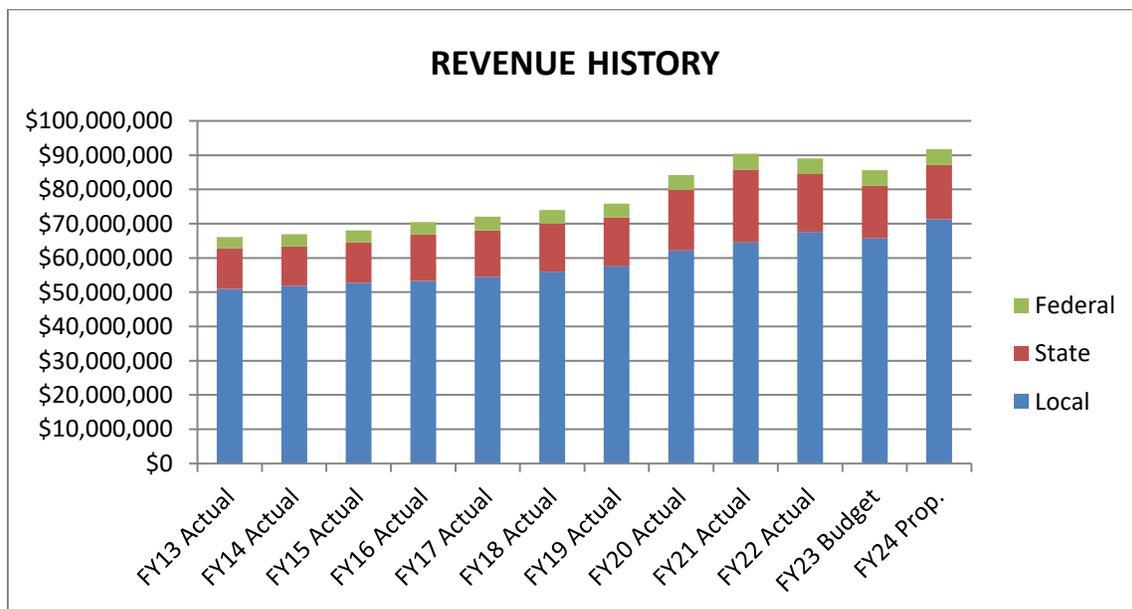
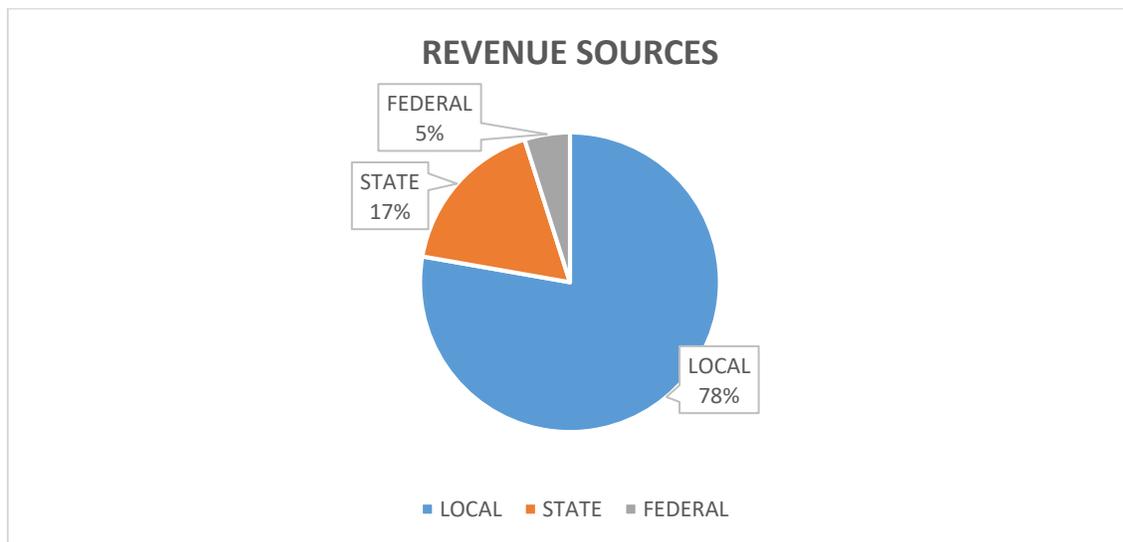
Shared Expenses: Revenues from the State to support constitutional offices.

Other/Categorical: State revenues mostly 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

Finally, Federal Revenues are projected to decrease by \$99,439 for a total projected federal revenue of \$4,497,895.

Federal Revenue	Adopted FY23 Budget	Proposed FY24 Budget	Increase/Decrease
Categorical-Public Safety	\$223,315	\$207,683	(\$15,632)
Categorical-Social Services	\$4,374,019	\$4,290,212	(\$83,807)
Total	\$4,597,334	\$4,497,895	(\$99,439)



*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 3rd 2023 the Board conducted a public forum to solicit input on the Fiscal Year 2023-2024 budget. A majority of speakers at this year's forum focused their concerns on the recently completed reassessment and the financial impact it will have on property owners. In response, the proposed budget recommends reducing the Real Estate Tax rate from 52¢ per \$100 of assessed value to 45.5¢ per \$100 of assessed value. Other concerns raised included a \$30,000 request for continued support of the Historic Courthouse, which is included in the CIP and comments not related to budget, but surrounding the County's legislative program.

EXPENDITURES

Attached is the proposed, line item detail for the Fiscal Year 2023-2024 budget. As you review the document, staff would respectfully note the following key considerations:

1. As previously noted, the proposed budget includes three separate tax reductions:
 - a. Reducing the Real Estate Tax from 52¢ per \$100 to 45.5¢ per \$100;
 - b. Reducing the Personal Property Tax rate 20¢ and continuing to use the 80% assessment ratio for passenger vehicles and motorcycles to offset increases in assessed valuation;
 - c. Reducing BPOL by 5%.

This continues the County's practice of incorporating tax reductions into our annual fiscal strategy. Tax reductions that have been authorized over the past several fiscal years are:

- Fiscal Year 2019-2020 Reduced the Personal Property Tax rate by 5¢
- Fiscal Year 2019-2020 Reduced the BPOL Tax rates by 5%
- Fiscal Year 2020-2021 Reduced Machinery & Tools Tax rate by 5¢
- Fiscal Year 2020-2021 Reduced the Personal Property Tax 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 Tax rate by 2¢
- Fiscal Year 2022-2023 Reduced Personal Property Tax rate by 5¢ and applied an 80% assessment ratio.



The following chart reflects the impact of these reductions 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	(\$119,415)	(\$99,683)	(\$242,868)	(\$416,205)	(\$878,171)
FY22 Actual	(\$129,322)	(\$102,016)	(\$262,894)	(\$429,071)	(\$923,303)
FY23 Budget	(\$122,500)	(\$104,219)	(\$398,812)	(\$426,923)	(\$1,052,454)
FY24 Proposed	(\$125,000)	(\$103,870)	(\$1,065,713)	(\$4,289,736)	(5,584,319)
Total	(607,084)	(\$409,788)	(\$2,100,484)	(\$7,509,169)	(\$10,626,525)

2. The proposed budget represents an increase in expenditures of **\$6,092,668**. Key expenditure increases driving this spending include:

- No new personnel requested for Fiscal Year 2023 – 2024.
- An additional \$1,365,000 toward Debt Service. This additional debt service is to fund the anticipated improvements and expansion of Brookville High School, as well as a utility expansion and potential property acquisition for a future elementary school facility or other future capital needs.
- An \$822,174 increase in the General Fund transfer to the Capital Improvement Plan to provide funds for County vehicles, Public Safety apparatus, County



facility maintenance, County IT infrastructure and some funds for Park development etc.

- An additional \$177,234 to the Solid Waste Fund. This is where additional costs for tipping fee increases, hauling costs and fuel subsidies associated with waste disposal are budgeted.
- Increases to our costs for adult detention, juvenile detention and youth receiving state mandated services through the Children's Services Act (CSA). These services are all either contracted or mandated, or both.
- \$1,357,778 for an across-the-board 7% increase to all full-time County positions. The Board will recall that last year's State budget included a 5% raise to be effective July 1, 2023. However, recent information received from VACO suggests that both the House and Senate of the General Assembly have put forth budget proposals that include 7% compensation adjustments

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 Increase
July 2015	2% Across-the-Board	1.7%
July 2016	0% Across-the-Board	0%
August 2017	2% Across-the-Board 4% Public Safety	0.3%
July 2018	2% Across-the-Board 4% Public Safety	2%
July 2019	3% Across-the-Board	2.8%
December 2020	\$1,354 Across-the-Board	1.6%
July 2021	5% Across-the-Board	1.3%
July 2022	5% Across-the Board	5.9%
July 2023	7% Proposed Across-the-Board	8.7%



The proposed budget also includes an increased transfer to the School Division of \$575,000 (the equivalent of 1 on the Real Estate Rate). It has been three years since any additional operating funds have been requested by the School Division. This year, in light of the recently reported error in State calculations for State funds to School Divisions (in Campbell's case, this will be a \$1,000,000 impact); it is recommended that additional funding for the School Division be considered.

The following pages include additional summary information for the budget, as well as line item specifics for each County department. Staff looks forward to the Board's work session on February 28th to review and discuss this proposed budget.



FISCAL YEAR 2024 BUDGET MESSAGE

The proposed total Fiscal Year (FY) 2024 budgeted expenditures for the General Fund are \$91,693,217, which is \$6,092,668 greater than the current year budget for an increase of 7.1%.

LOCAL EXPENDITURE INCREASES FOR GOVERNMENT OPERATIONS

The FY 2024 budget includes a proposed compensation increase for full time County staff, and Compensation Board positions of 7%, effective July 1, 2023.

The State General Assembly previously approved a bill raising the minimum wage by \$1.00 annually. This resulted in minimum wage increasing from \$11.00 to \$12.00 on January 1, 2023. The costs associated with this increase have been incorporated into the budget for FY 2024 and are relatively minor affecting those employees who primarily work in the Library, Public Works, and Recreation.

Expenditure increases greater than \$25,000, excluding compensation and benefit lines, listed below total \$4,498,757. They are arranged in descending order with department and line item information included with each expense.

- \$2,939,408 or 7.6% overall increase Department 93000, Transfers. \$1,365,000 increase transfer out to Debt Service Fund; \$822,174 increase transfer out to CIP; \$575,000 increase transfer out to Schools; and \$177,234 transfer out to Solid Waste Fund.
- \$500,000 or 11.8% increase in Department 53800, Children's Service Act line 5840 - CSA. Increase is due to the continuing rise in demand for state mandated services to at risk youth. Approximately 2/3 will be reimbursed by the state and the remaining 1/3 is paid locally by the County.
- \$435,000 or 13.7% increase in Department 33200, Local Corrections. Increase is due to the County's proportional cost escalation from Blue Ridge Regional Jail Authority for housing County inmates.
- \$200,000 or 100% increase in Department 33400, Detention line 3971 – Juvenile Detention Care due to increased contract costs.
- \$85,000 or 131% increase in Department 12410, Treasurer line 5890 – Misc. Fees & Charges that are associated with the cost of DMV stops for citizens with delinquent taxes.
- \$60,000 new budget request in Department 81500, Economic Development line 5910 – Comprehensive Economic Development Study (CEDs) to fund required planning study.

- \$55,000 or 20% increase in Department 43400, Maintenance of Buildings & Grounds line 5110 – Electrical Service to adequately budget rising costs.
- \$54,550 increase in Department 32200, Volunteer Fire Companies line 6008 – Gas, Oil, Grease to adequately budget rising costs.
- \$47,250 new budget request in Department 32304, Citizens Rescue Squad line 3310 – Maint/Repair Buildings that replaces the Annual Contribution request. The County has taken over responsibility for the Rescue Squad Building in Gladys and it is in need of several repairs and updates.
- \$42,000 increase in Department 32500, EMS line 6008 – Gas, Oil, Grease to adequately budget rising costs.
- \$25,000 increase in Department 12210, Legal Services line 3155 – Legal Fees. Increase in costs associated with contract for County Attorney who has taken on additional County workload. It should be noted that there is also an offsetting decrease of the same amount in the Compensation line due to the retirement of the Staff Attorney.
- \$25,000 increase in Department 32500, EMS line 3315 – Maint/Repair Vehicles. Increase due to the addition of Citizens Rescue Squad ambulances that the County must now maintain and are in need of repairs.

Expenditure decreases greater than \$25,000 excluding compensation and benefits lines, listed below amount to a total of \$692,803. They are arranged in descending order with department, and line item information included with each decrease.

- \$328,728 decrease in Department 11011, Non-Departmental line 1100 – Comp & Fringes Salary Increase. This is the line where we account for any budgeted salary increases. In FY 2023 the request was much higher due to the increase in starting pay and compression pay for Sheriff's Deputies, and the request for a 5% or \$3,000 increase, whichever was higher for County employees and 5% or \$4,000 increase, whichever was higher for Sheriff's Deputies and Public Safety non-administrative personnel.
- \$180,000 decrease in Department 53210, Public Assistance Services line 5706 - AFDC-FC due to a reduced need for room/board and clothing for foster children.
- \$82,000 decrease in Department 53210, Public Assistance Services line 5714 – IV-E Prevention Services Family due to the elimination of Federal funds for the Families First Program, all of which are funded through Federal dollars.
- \$65,575 decrease in Department 31400, E-911 line 5840 – EMD Training Materials due to onetime purchase of electronic guide cards in FY 2023 and the need to only cover ongoing maintenance costs in FY 2024.

- \$36,500 decrease in Department 13200, Registrar line 5210 – Postage, due to redistricting the Registrar's Office was not required to mail notices to all voters thus decreasing the cost of postage originally budgeted.

FULL-TIME COUNTY EMPLOYEES

The FY 2024 budget proposes to have 368 Full Time Employees (FTEs). There are no new positions proposed for FY 2024. One Full Time position was moved from Finance & Strategic Initiatives into County Administration. For a detailed table showing a complete distribution of FTE's, a chart of which is located on page 147 of the appendices.

LOCAL REVENUE SUMMARY

The proposed budget for FY 2024, as presented, proposes the following tax rate changes:

- Decrease in Real Estate Tax rate per \$100 of assessed value from 52¢ to 45.5¢
- Decrease in Personal Property Tax rate per \$100 of assessed value from \$4.31 to \$4.11
- Decrease in BPOL Tax rates of 5% across all categories

Overall, budgeted revenues increased by \$6,092,668 or 7.1% to \$91,693,217 driven primarily by the recent Reassessment of all County Commercial and Residential Real Estate and the continued increase in Local Sales and Use Tax. Local revenues make up approximately 78% of total budgeted revenues for the General Fund, while State Revenue is 17% and Federal is 5%. The revenue increases listed below are greater than \$25,000 and total \$6,137,862.

Revenue Increases Greater than \$25,000:

- \$3,824,398 increase in Real Estate Tax due to recent countywide reassessment based on a 45.5¢ tax rate per \$100 assessed value.
- \$700,000 increase in Local Sales Tax mostly attributable to increasing prices due to inflation.
- \$338,456 increase in revenue from Compensation Board due to increase in State funding. \$218,027 increase to the Sheriff's Office; \$65,424 increase to the Clerk of the Circuit Court's Office; and \$55,005 increase to the Registrar's Office to offset the cost of Constitutional Officers salaries and fringes.
- \$320,000 increase in CSA as the demand for state mandated services to at risk youth continues to rise. Approximately 2/3 will be reimbursed by the state and the remaining 1/3 is paid locally by the County.
- \$161,546 increase in Revenue from Personal Property Taxes based on natural growth year over year and taking a 20¢ tax reduction.



- \$115,000 increase in Meals Tax based on revenue trends over the past several years.
- \$90,000 increase in County Recordation Grantee based on revenue trends over the last several years.
- \$87,913 increase in Recovered Costs. \$67,763 from Schools for the cost of thirteen (13) School Funded Resource Officers (SFRO) and \$20,150 increase in Revenue paid by Bedford County for the Internet Crimes Against Children (ICAC) position in the Sheriff's Office.
- \$85,000 increase in DMV Stop. Revenue is associated with DMV Stop fees paid by citizens with delinquent taxes.
- \$80,549 increase due to new Budget Line for TWID (Timberlake Watershed Improvement District). Monies are collected as part of a special tax levy for the residents of the Timberlake Homeowners Association as a method of funding for repairs and improvements to the lake. These are pass-through funds.
- \$80,000 in Transient Occupancy is due to the opening of another new hotel in Campbell County.
- \$50,000 increase in EMS Billing Revenue is based on revenue trends over the past several years.
- \$65,000 new budget for Insurance Recoveries Revenue. These are monies the County recoups from automobile accidents throughout the year and the budget is based on trends over the last several years.
- \$45,000 increase in Apportioned Vehicle for Hire Tax based on actual assessed values and recent collection trends.
- \$35,000 increase in Bank Franchise based on revenue trends over the past several years.
- \$35,000 increase in Interest on Investments. Increase is mainly due to the use of a Sweep Account through First National Bank. Monies are "swept" out of the operating account and into an interest bearing account that is providing greater interest revenue.
- \$25,000 increase in Wireless E-911 based on revenue trends over the past several years.

Revenue Decreases Greater Than \$25,000 :

- \$112,000 decrease in Recordation Tax State due to the elimination of state funding.



- \$95,805 decrease in Federal Public Assistance Admin due to anticipated decrease in federal funds.
- \$75,000 decrease in PSC (Public Service) Real Estate based on actual trends over the last several years.
- \$75,000 decrease in BPOL due to the proposed 5% decrease in the tax rate across all categories.
- \$54,000 decrease in State Communications Tax based recent downward trend of revenue received.
- \$37,069 decrease in State Public Assistance Admin due to anticipated decrease in state funds.

CAPITAL IMPROVEMENT PLAN FUND (FUND 302)

The Capital Improvement Plan (CIP) as proposed presents a balanced budget with revenue and expenditures projected at \$3,291,654. The budgeted transfer in from the General Fund for FY 2024 is \$2,947,174. This represents an increase of \$822,174 or 39% over FY 2023.

DEBT SERVICE (FUND 401)

FY 2024 will be the third 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 renovations to existing schools and the construction of new schools, 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 2024, funding will come from the expected Meals Tax Revenue of \$2,165,000 combined with level funding of FY 2023 debt service payments of \$3,930,097 for a total of \$6,095,097. In addition, in anticipation of future renovations to Brookville High School, we have included an additional \$1,365,000 to be transferred into the Debt Service Fund.

SOLID WASTE MANAGEMENT FUND (FUND 515)

FY 2024 marks the fifteenth year in which landfill operations have been provided by the Regional Services Authority. In FY 2019 the Regional Services Authority stopped the Excess Revenue payments to the County that were previously paid for over a decade. This has created a significant loss in revenue from FY 2019 to the present time. The FY 2024 revenue budget is primarily a transfer of appropriation from the General Fund in the amount of \$2,482,651, which is greater than FY 2023 by \$177,234 to cover additional part time help at transfer stations, rising tipping fees and hauling costs.

CLOSING COMMENTS

The FY 2024 proposed County budget was developed collaboratively to address key issues and provide adequate resources for services. In all cases, requesting departments and 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, Budget Expenditure Overview, General Fund Revenue and Expenditures, Capital Improvement Plan Fund Revenue and Expenditures, Debt Service Fund Revenue and Expenditures, Solid Waste Fund Revenue and Expenditures and Health Insurance Fund Revenue and Expenditures. Staff maintains detailed backup of all department budget requests, which are available to answer any questions the Board may have about specific budgets or to clarify any information presented.

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

1. Each 1¢ of current real estate tax generates \$571,965
2. Each 1¢ of personal property tax generates \$31,344
3. Each 1¢ of machinery and tools tax generates \$20,774

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 February 28th budget workshop (March 2nd 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 4th at 6:00pm for FY 2024.



READING THE SUPPORTING FINANCIALS

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

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

1. Revenue Area
2. Line description
3. FY 2021 actual revenue
4. FY 2022 actual revenue
5. FY 2023 adopted budget
6. FY 2024 department projection
7. FY 2024 projected revenues
8. \$ Change from FY 2023
(found by subtracting FY2024 Projected value by FY2023 Adopted value)

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 2021 actual expenditure
7. FY 2022 actual expenditure
8. FY 2023 adopted budget
9. FY 2024 department requested budget
10. FY 2024 proposed budget
11. \$ Change from FY 2023
(found by subtracting FY2024 Projected value by FY2023 Adopted value)



BUDGET EXPENDITURE OVERVIEW





General Administration		ACTUAL	ACTUAL	ADOPTED	DEPT REQ	ADMIN PROP	FY24 PROP -	FY24 PROP -	FY23 VS FY24	% OF TOTAL
Dept #		FY21	FY22	FY23	FY24	FY24	FY24 DEPT REQ	FY23 ADP	% OF CHANGE	EXP
11010	Board Of Supervisors	77,046	83,784	129,275	122,653	122,653	-	(6,622)	-5.12%	
11011	Non-Departmental Expenses	179,139	176,854	1,958,722	1,204,017	1,621,695	417,678	(337,027)	-17.21%	
12110	County Administrator	363,745	374,878	378,845	621,584	631,584	10,000	252,739	66.71%	
12210	Legal Services	358,549	348,948	352,995	331,466	350,902	19,436	(2,093)	-0.59%	
12240	Accounting Services	65,400	68,400	68,400	70,400	70,400	-	2,000	2.92%	
12310	Commissioner Of Revenue	374,542	413,195	416,077	475,948	442,748	(33,200)	26,671	6.41%	
12315	Business Auditor	133,622	144,329	146,278	156,676	156,676	-	10,398	7.11%	
12340	Locally Funded Treasurer	36,201	49,306	45,909	80,831	53,901	(26,930)	7,992	17.41%	
12350	Real Estate Office	151,211	407,413	311,811	300,146	300,176	30	(11,635)	-3.73%	
12410	Treasurer	581,515	700,547	650,680	779,289	776,986	(2,303)	126,306	19.41%	
12415	Finance & Strategic Initiatives	195,131	273,854	259,149	-	-	-	(259,149)	-100.00%	
12420	Management Services	1,866,573	574,578	379,094	475,669	475,669	-	96,575	25.48%	
12425	Public & Employee Relations	232,107	261,565	256,953	275,568	275,568	-	18,615	7.24%	
12510	Information Technology	1,013,979	1,044,208	1,103,337	1,114,461	1,114,461	-	11,124	1.01%	
12520	Fuel Services	174,008	281,452	230,000	250,000	250,000	-	20,000	8.70%	
12530	Central Purchasing	104,194	110,799	74,156	78,205	78,205	-	4,049	5.46%	
12560	Communication Services	121,079	184,821	105,200	100,500	103,700	3,200	(1,500)	-1.43%	
12600	Organizational Memberships	47,117	47,704	49,472	49,514	51,205	1,691	1,733	3.50%	
13200	Registrar	385,091	426,279	433,770	373,707	373,707	-	(60,063)	-13.85%	
General Government Administration		6,460,249	5,972,914	7,350,123	6,860,634	7,250,236	389,602	(99,887)	-1.36%	7.93%
21100	Circuit Court	81,753	95,329	97,578	102,161	102,161	-	4,583	4.70%	
21150	Commissioner Of Accounts	1,100	922	1,084	1,084	1,084	-	-	0.00%	
21200	General District Court	7,560	6,541	11,060	25,484	10,484	(15,000)	(576)	-5.21%	
21300	Magistrates	923	853	1,642	1,900	1,150	(750)	(492)	-29.96%	
21500	Juvenile & Domestic Relations	11,774	11,585	14,130	14,742	14,392	(350)	262	1.85%	
21600	Clerk Of The Circuit Court	604,845	647,732	624,715	678,680	675,180	(3,500)	50,465	8.08%	
21900	Victim/Witness Program	236,033	252,306	258,585	270,782	270,782	-	12,197	4.72%	
22100	Commonwealth'S Attorney	803,417	842,018	862,561	923,487	931,991	8,504	69,430	8.05%	
22200	Locally Funded Comwlth Attny	95,024	91,729	91,663	98,844	98,844	-	7,181	7.83%	
Judicial Administration		1,842,429	1,949,015	1,963,018	2,117,164	2,106,068	(11,096)	143,050	7.29%	2.30%
31200	Sheriff'S Department	5,285,839	5,437,696	5,204,277	5,709,609	5,663,609	(46,000)	459,332	8.83%	
31210	Sheriff'S Off-Duty Deputies	81,366	110,005	132,816	132,816	132,816	-	-	0.00%	
31220	Sheriff'S Dept/County	757,982	803,392	1,024,332	1,104,050	1,104,050	-	79,718	7.78%	
31400	E-911 System	1,372,340	1,428,923	1,649,473	1,682,859	1,682,859	-	33,386	2.02%	
31630	DMV 402 Grant- Alcohol	13,345	8,523	-	-	-	-	-	0.00%	
31640	DMV Select Enf Grant-Sp	6,563	15,064	-	-	-	-	-	0.00%	
31641	DMV Selective Enf Grant	6,949	14,188	-	-	-	-	-	0.00%	
31642	DMV Select Enf Grant-Oc	3,999	5,865	-	-	-	-	-	0.00%	
31730	DMV-Police Traffic Services	5,235	3,395	-	-	-	-	-	0.00%	
31735	DMV Safety 402 Select Enf	14,770	7,156	-	-	-	-	-	0.00%	
31740	BJA Edward Byrne Computer Grant	-	10,508	-	-	-	-	-	0.00%	
31745	Violence Against Women	33,396	31,422	-	-	-	-	-	0.00%	
31752	E. Byrne Memorial Jag	-	15,248	-	-	-	-	-	0.00%	
31797	Bulletproof Vest Partn	4,999	5,666	-	-	-	-	-	0.00%	
31810	School Resource Officers	816,470	785,237	844,385	901,689	901,689	-	57,304	6.79%	
32200	Volunteer Fire Companies	194,326	301,158	275,339	373,886	367,886	(6,000)	92,547	33.61%	
32201	Altavista Fire Company	99,100	89,240	76,350	78,900	76,150	(2,750)	(200)	-0.26%	
32202	Brookneal Fire Company	75,129	51,000	54,700	57,250	54,500	(2,750)	(200)	-0.37%	
32203	Brookville Fire Company	77,450	49,136	54,700	57,250	54,500	(2,750)	(200)	-0.37%	
32204	Concord Fire Company	84,940	62,696	54,700	57,250	54,500	(2,750)	(200)	-0.37%	
32205	Evington Fire Company	83,250	129,238	60,350	62,900	60,150	(2,750)	(200)	-0.33%	
32206	Gladys Fire Company	77,889	50,412	54,700	57,250	54,500	(2,750)	(200)	-0.37%	
32207	Lyn Dan Fire Company	82,319	45,000	54,700	57,250	54,500	(2,750)	(200)	-0.37%	
32208	Rustburg Fire Company	77,450	50,049	54,700	57,250	54,500	(2,750)	(200)	-0.37%	
32209	Red House Fire Company	1,750	-	1,750	1,750	1,750	-	-	0.00%	
32300	Volunteer Amb/Rescue Squads	140,803	164,422	182,368	182,358	182,358	-	(10)	-0.01%	
32302	Brookneal Rescue Squad	15,166	29,693	30,000	30,000	30,000	-	-	0.00%	
32303	Campbell County Rescue	76,000	53,600	53,250	60,700	57,950	(2,750)	4,700	8.83%	
32304	Citizens Rescue Squad	70,000	45,000	47,250	47,250	47,250	-	-	0.00%	
32305	Concord Rescue Squad	73,000	51,600	50,250	57,700	54,950	(2,750)	4,700	9.35%	
32306	Rustburg Rescue Squad	27,359	25,184	30,000	70,000	70,000	-	40,000	133.33%	
32400	Forestry Service	20,329	20,329	20,329	20,329	20,329	-	-	0.00%	
32500	EMS Services	3,492,314	3,604,248	3,838,795	4,731,917	4,193,291	(538,626)	354,496	9.23%	
33200	Local Corrections	2,900,000	3,000,713	3,165,000	3,600,000	3,600,000	-	435,000	13.74%	
33300	Probation Office	3,493	3,960	5,830	4,855	4,480	(375)	(1,350)	-23.16%	
33400	Detention	202,029	454,475	305,259	510,878	510,878	-	205,619	67.36%	
34500	Building Inspections	322,706	332,457	363,202	376,311	376,311	-	13,109	3.61%	
35100	Animal Control	244,022	264,032	283,931	329,623	330,623	1,000	46,692	16.44%	
35300	Medical Examiner	960	820	640	640	640	-	-	0.00%	
35500	Public Safety	399,000	356,797	381,035	458,876	425,719	(33,157)	44,684	0	
Public Safety		17,244,037	17,917,547	18,354,411	20,873,396	20,222,738	(650,658)	1,868,327	10.18%	22.13%
41200	Highway Services	29,286	15,746	20,000	25,000	25,000	-	5,000	25.00%	
41320	Street Lights	10,960	11,427	13,000	13,000	13,000	-	-	0.00%	
43400	Maintenance Of Bldgs & Grnds	1,754,630	1,677,592	1,779,036	1,914,146	1,943,646	29,500	164,610	9.25%	
44100	Public Works Admin	243,959	156,222	172,388	188,051	187,551	(500)	15,163	0	
Public Works		2,038,835	1,860,987	1,984,424	2,140,197	2,169,197	29,000	184,773	9.31%	2.37%

51200 Supplement-Local Health	409,181	409,181	409,181	409,181	409,181	-	-	0.00%	
52500 Community Services Board	189,401	189,401	191,401	215,760	215,760	-	24,359	12.73%	
53100 Social Services Admin	4,604,514	4,718,663	5,188,716	5,589,776	5,598,280	8,504	409,564	7.89%	
53110 Other Welfare Services	414,526	414,526	-	-	-	-	-	0.00%	
53210 Public Assistance Services	2,962,578	2,506,436	3,286,384	2,985,000	2,985,000	-	(301,384)	-9.17%	
53230 CVACL	65,745	65,745	65,745	65,745	65,745	-	-	0.00%	
53235 Volunteer Program	52,707	52,095	-	-	-	-	-	0.00%	
53500 Community Support Grant	5,000	4,573	5,000	5,000	5,000	-	-	0.00%	
53700 Housing Assistance Services	124,985	118,126	135,249	152,021	152,021	-	16,772	12.40%	
53800 Children'S Services Act	4,411,638	4,726,964	4,356,053	4,871,539	4,871,539	-	515,486	11.83%	
53810 Youth Services	96,987	88,920	121,114	130,900	130,900	-	9,786	8.08%	
53900 Health/Education & Welfare	17,524	17,833	18,151	18,486	18,486	-	335	1.85%	
Health & Welfare	13,354,786	13,312,463	13,776,994	14,443,408	14,451,912	8,504	674,918	4.90%	15.82%
71100 Recreation Administration	393,389	432,944	528,828	476,585	476,585	-	(52,243)	-9.88%	
71400 Citizen Engagement & Quality of Life (CEQL)	-	876	119,869	188,372	188,372	-	68,503	57.15%	
71600 Community Recreation	15,610	85,108	175,550	154,626	154,626	-	(20,924)	-11.92%	
72500 Historic Landmarks	5,000	5,000	5,000	6,000	5,000	(1,000)	-	0.00%	
73100 Library Administration	1,167,012	1,252,226	1,338,866	1,476,533	1,462,785	(13,748)	123,919	9.26%	
73300 Literacy Program	36,242	36,069	43,435	44,365	44,365	-	930	2.14%	
Recreation & Culture	1,617,253	1,812,223	2,211,548	2,346,481	2,331,733	(14,748)	120,185	5.43%	2.55%
81100 Planning/Zoning	425,542	496,215	486,865	534,554	543,058	8,504	56,193	11.54%	
81500 Economic Development	779,473	662,600	614,618	687,014	682,014	(5,000)	67,396	10.97%	
81600 Planning & Development	51,000	51,000	51,000	53,000	51,000	(2,000)	-	0.00%	
81625 CC Utility Service Authority (CCUSA)	94,394	91,747	91,840	97,960	97,960	-	6,120	6.66%	
82200 Conservation Management	12,417	13,713	14,598	14,690	14,690	-	92	0.63%	
82250 Environment Mgmt Program	149,676	114,184	151,875	175,596	175,596	-	23,721	15.62%	
83400 Cooperative Extension	73,920	73,073	120,085	147,908	147,908	-	27,823	23.17%	
Community Development	1,586,422	1,502,532	1,530,881	1,710,722	1,712,226	1,504	181,345	11.85%	1.87%
91400 Expenditures	-	-	(500,000)	(500,000)	(500,000)	-	-	0.00%	
92100 Revenue Refunds	310	333	-	-	-	-	-	0.00%	
93000 Transfers	37,234,049	38,660,016	38,816,974	40,711,931	41,439,056	727,125	2,622,082	6.75%	
96000 Special Tax Districts	-	60,407	-	80,549	80,549	-	80,549	100.00%	
97000 Grant Pass-Through Funds	-	25,000	-	-	-	-	-	0.00%	
99999 Assigned	-	382,399	112,176	112,176	112,176	-	-	0.00%	
Undistributed Expenditures, Transfers & Assigned	37,234,359	39,128,155	38,429,150	40,404,656	41,131,781	727,125	2,702,631	7.03%	45.01%
Grand Totals	81,378,369	83,455,836	85,600,549	90,896,658	91,375,891	479,233	5,775,342	6.75%	100.00%

GENERAL FUND REVENUE

(100) LOCAL, STATE, AND FEDERAL SOURCES





Fund 100 Local Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
General Property Taxes	Apportioned Vehicle for Hire	261,629	284,929	290,000	335,000	335,000	45,000
	Machinery & Tools Tax	6,379,692	6,544,185	6,535,000	6,543,792	6,647,662	112,662
	Manufactured Home Tax	148,358	151,972	151,500	151,500	151,500	-
	Motor Home & Rec Camper	417,814	426,022	425,000	445,000	445,000	20,000
	Penalties and Interest	702,604	664,000	625,000	660,000	660,000	35,000
	Personal Property Tax	11,819,597	12,745,215	12,721,039	13,268,845	12,851,241	130,202
	Public Service Corp Real Tax	2,375,444	2,286,503	2,400,000	2,325,000	2,325,000	(75,000)
	Real Estate Tax Mt. Vista Road	18,082	19,084	-	-	-	-
	Real Property Tax	21,642,662	22,261,624	22,200,000	26,310,381	25,738,416	3,538,416
	TWID Special Tax District		62,931	-	80,549	80,549	80,549
	Real Property Tax - Special Tax Dist	202,568	122,239	202,568	215,000	215,000	12,432
	General Property Taxes Total	43,968,450	45,568,704	45,550,107	50,335,067	49,449,368	3,899,261
Other Local Taxes	Animal Friendly License Plate Sales	-	1,563	1,435	1,435	1,435	-
	Bank Franchise Tax	336,856	372,959	340,000	375,000	375,000	35,000
	BPOL Tax	2,416,642	2,614,784	2,450,000	2,375,000	2,375,000	(75,000)
	Consumer Utility Tax	914,248	814,105	915,000	895,000	895,000	(20,000)
	County Licenses	270	250	300	250	250	(50)
	County Recordation Grantee	676,033	647,611	510,000	650,000	600,000	90,000
	Electric Gross Receipts Tax	198,864	282,563	200,000	280,000	280,000	80,000
	Local Probate Tax-Wills & Grants	15,311	14,042	15,310	16,000	15,000	(310)
	Local Sales & Use Tax	6,929,961	6,875,811	6,800,000	7,500,000	7,500,000	700,000
	Meals Tax	2,004,687	2,156,033	2,050,000	2,165,000	2,165,000	115,000
	Recordation Tax Grantor	137,578	177,179	110,000	180,000	110,000	-
	Transient Occupancy Tax	181,381	246,508	185,000	250,000	265,000	80,000
	Vehicle License Fee	1,731,333	1,710,299	1,775,000	1,775,000	1,775,000	-
	Other Local Taxes Total	15,543,164	15,913,707	15,352,045	16,462,685	16,356,685	1,004,640

Fund 100 Local Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
Charges for Services	Animal Control Service Fee	-	-	200	200	200	-
	Animal Shelter	472	312	-	-	-	-
	Commonwealth Attorney Fee	4,318	3,838	4,000	4,000	4,000	-
	Court Appointed Attorney	(274)	(904)	300	300	300	-
	DMV Stop	73,118	148,406	65,000	150,000	150,000	85,000
	EMS BILLING	2,211,368	2,019,925	2,250,000	2,250,000	2,300,000	50,000
	Fees and Delinquent Collections	135,758	148,401	123,000	135,000	135,000	12,000
	Felons Fluid Withdrawal Fee	1,574	1,158	1,000	500	1,200	200
	Fuel Sales	141,949	260,592	230,000	250,000	250,000	20,000
	Home Study Fees	852	1,889	700	1,000	1,000	300
	Library Fees & Fines	5,756	9,005	15,000	10,000	10,000	(5,000)
	Library Receipts - Copier	6,123	16,409	14,000	16,000	16,000	2,000
	Miscellaneous Fees & Charges	57,369	78,671	32,500	40,000	50,000	17,500
	Off-Duty Deputy Fees	83,453	113,210	132,816	132,816	132,816	-
	P&R Fees/Trips & Heritage Festival	28,960	108,790	175,550	154,626	154,626	(20,924)
	Sale of County Maps	179	196	50	100	100	50
	Sheriff's Fees	3,992	3,992	3,992	3,992	3,992	-
	Telephone Charges Collected	124,187	107,465	103,700	107,000	107,000	3,300
	Charges for Services Total	2,879,154	3,021,355	3,151,808	3,255,534	3,316,234	164,426
Recovered Costs	SOVA-ICAC Reimbursement	44,550	79,663	64,016	84,166	84,166	20,150
	School Funded Resource Officers	763,963	733,355	803,004	870,767	870,767	67,763
	Recovered Costs Total	808,513	813,018	867,020	954,933	954,933	87,913
Use of Money & Property	Interest on Investments	36,359	104,762	30,000	65,000	65,000	35,000
	Rental of General Property	134,135	134,224	135,000	135,000	135,000	-
	Use of Money & Property Total	170,494	238,986	165,000	200,000	200,000	35,000

Fund 100 Local Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
Fines & Forfeitures	Animal Control Fines	25	-	-	-	-	-
	Court Fines & Forfeitures	73,269	37,659	72,000	72,000	72,000	-
	Criminal Restitution-Gen District	277	-	-	-	-	-
	E-Summons Fees	9,003	7,576	11,000	7,500	7,500	(3,500)
	Courthouse Maintenance Fee	11,063	13,301	10,000	10,500	10,500	500
	Courthouse Security Fee	32,752	29,798	35,000	35,000	32,000	(3,000)
	High Constable Fees	36	-	-	-	-	-
	Jail Admission Fees	4,051	3,765	4,100	3,200	3,200	(900)
	Non-Consecutive Jail Time	-	100	-	-	-	-
	Parking Fines	170	30	250	250	250	-
	Fines & Forfeitures Total	130,646	92,229	132,350	128,450	125,450	(6,900)
Misc Revenue	Gifts & Donations/Literacy	3,975	30	3,000	3,000	3,000	-
	Fray Family Trust Revenue	-	12,000	-	12,000	12,000	12,000
	Unclaimed Proceeds from Land Sales	2,736	69,739	40,000	40,000	40,000	-
	Health Department Earned Revenue	23,148	10,566	25,000	25,000	25,000	-
	Leesville Road Waterline	52,739	57,513	31,000	31,500	31,500	500
	Library Cleaning Charges	10,820	11,354	12,914	13,520	13,520	606
	Miscellaneous Refunds	23,956	506	7,500	5,000	5,000	(2,500)
	Miscellaneous Revenue	450,444	82,461	-	-	-	-
	Sale of Salvage & Surplus Property	14,687	58,259	20,000	20,000	30,000	10,000
	Special Investigations Restitution	11,089	2,864	4,000	4,000	4,000	-
	Insurance Recoveries	66,597	185,762	-	50,000	65,000	65,000
	Misc Revenue Total	660,191	491,054	143,414	204,020	229,020	85,606
Permits, Fees & Licenses	2.00% Levy Building Permits	4,891	4,443	4,500	4,300	4,300	(200)
	Building Inspection Fees	1,400	2,350	200	700	700	500
	Building Permit Fees	243,448	220,375	215,000	215,000	215,000	-
	Dog Licenses	16,103	12,977	16,000	15,250	15,250	(750)

Fund 100 Local Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
	E&S Storm Water Mgmt Fees	68,277	79,728	60,000	65,000	65,000	5,000
	Firework/Explosive Permits	350	400	350	350	350	-
	Land Transfer Fees	2,058	2,181	1,800	2,000	1,800	-
	Land Use Application Fees	9,142	7,140	8,600	8,000	8,000	(600)
	Plan Review Fee (Towers)	-	-	6,500	6,500	6,500	-
	Plan Review Fee PEC Application	3,000	3,000	1,800	2,000	2,000	200
	Plat Fees	7,075	6,515	7,000	7,400	7,400	400
	Storm Water Mgmt Fees	9,122	14,977	11,000	10,000	10,000	(1,000)
	Zoning & Subdivision Permits	15,130	14,077	12,000	14,500	14,500	2,500
	Zoning Exceptions/Setback	-	100	-	-	-	-
	Permits, Fees & Licenses Total	379,996	368,263	344,750	351,000	350,800	6,050
	Fund 100 Local Tax Revenue Total	64,540,608	66,507,316	65,706,494	71,891,689	70,982,490	5,275,996

Fund 100 State Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
Categorical Aid	Children At Risk (CAR)	2,949,481	3,545,736	2,720,000	3,040,000	3,040,000	320,000
	Circuit Court Records Preservation	-	33,941	-	-	-	-
	Commonwealth Tax Credit	3,456,013	3,456,013	3,456,013	3,456,013	3,456,013	-
	COVID-19 FEMA Revenue	-	-	-	-	-	-
	COVID-19 CESF Revenue	30,922	1,494	-	-	-	-
	COVID-19 CARES Revenue	6,060,007	1,422,086	-	-	-	-
	COVID-19 CARES Registrar Revenue	65,773	4,223	-	-	-	-
	Credit Card Rebate Revenue	5,555	9,489	5,000	7,500	7,500	2,500
	E911 Phone Replacement Grant	140,727	-	-	-	-	-
	Jury Claims Reimbursement	2,160	9,990	7,500	7,500	7,500	-
	Juvenile Crime Control Act	53,024	53,024	53,024	53,024	53,024	-
	Library State Aid	178,992	178,187	177,156	202,665	202,665	25,509
	Literacy Grant - State	-	-	2,000	2,000	2,000	-
	Miscellaneous Revenue	153,216	100,651	-	-	-	-
	Pet Spay & Neuter	57	101	-	-	-	-
	Public Assistance/Admin	2,492,727	2,424,798	3,134,830	3,097,761	3,097,761	(37,069)
	Recordation Tax - State	-	-	112,000	-	-	(112,000)
	Rosenwald School Grant	-	50,000	-	-	-	-
	Seneca Maintenance	8,000	9,000	9,000	9,000	9,000	-
	CSA State Allocation for Administration	10,787	10,787	11,000	10,787	10,787	(213)
	State Victim/Witness Grant	55,210	-	-	-	-	-
	Technology Trust Fees	33,971	21,795	-	-	-	-
	Tobacco Indemnification Fund	-	-	-	-	-	-
	Tobacco-Past/Crops/Livstock PHS II	73,934	-	-	-	-	-
	Va Domestic Violence Victims Grant	40,000	38,018	40,000	40,000	40,000	-
	Wireless E-911 Reimbursement	213,257	258,421	210,000	235,000	235,000	25,000
	Categorical Aid Total	16,023,813	11,627,754	9,937,523	10,161,250	10,161,250	223,727
Non-Categorical Aid	Communications Tax (2016 Forward)	1,025,112	1,000,068	1,054,000	1,000,000	1,000,000	(54,000)

Fund 100 State Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
	Mobile Home Titling Tax	117,799	137,399	124,400	125,000	125,000	600
	MOPED/ATV Sales Tax	2,921	5,007	1,900	5,000	5,000	3,100
	Railroad Rolling Stock Tax	135,682	135,114	142,703	135,000	135,000	(7,703)
	Rental Tax	240,110	300,707	210,000	250,000	250,000	40,000
Non-Categorical Aid Total		1,521,625	1,578,295	1,533,003	1,515,000	1,515,000	(18,003)
Shared Expenses	Clerks Office	339,120	401,354	356,076	421,500	421,500	65,424
	Commissioner of Revenue	184,942	192,017	194,190	201,700	201,700	7,510
	Commonwealth's Attorney	557,198	570,709	585,058	612,479	612,479	27,421
	Primary Election Cost Reimbursement	8,513	1,149	-	-	-	-
	Electoral Board Reimbursement				11,954	11,954	11,954
	Registrar	49,916	80,280	52,412	95,463	95,463	43,051
	Sheriff	2,448,237	2,697,026	2,498,133	2,716,160	2,716,160	218,027
	Treasurer	133,643	152,294	140,326	160,000	160,000	19,674
Shared Expenses Total		3,721,569	4,094,829	3,826,195	4,219,256	4,219,256	393,061
Fund 100 State Tax Revenue Total		21,267,007	17,300,878	15,296,721	15,895,506	15,895,506	598,785

Fund 100 Federal Tax Revenue	Line Description	Actual FY21	Actual FY22	Adopted FY23	Dept Projected FY24	Projected FY24	FY24 Proj - FY23 Adopted
Categorical (Public Safety)	Bulletproof Vest Partners	1,360	9,985	-	-	-	-
	DMV 402 Grant SELCTV ENFR	20,478	20,810	-	-	-	-
	DMV 402 Grant SELECTV ENF	26,867	22,695	-	-	-	-
	DMV -Police Traffic Service	-	9,042	-	-	-	-
	E. Byrne Memorial JAG Grant	-	10,508	-	-	-	-
	Emergency Mangt Perf Grant	2,028	1,933	-	-	-	-
	Victim Witness Grant	207,082	230,551	223,315	207,683	207,683	(15,632)
	VSTOP Violence Against Women	41,628	30,958	-	-	-	-
		299,443	336,482	223,315	207,683	207,683	(15,632)
Categorical (Social Services)	Cost Allocation	192,897	203,498	192,898	200,000	200,000	7,102
	COVID - Provider Relief Funds	91,319	-	-	-	-	-
	Housing Assistance - Federal	76,534	92143	54,772	59,668	59,668	4,896
	Public Assistance/Admin	3,968,316	3847339	4,126,349	4,030,544	4,030,544	(95,805)
		4,329,066	4,142,980	4,374,019	4,290,212	4,290,212	(83,807)
	Fund 100 Federal Tax Revenue Total	4,628,509	4,479,462	4,597,334	4,497,895	4,497,895	(99,439)

Local Revenue	64,540,608	66,507,316	65,706,494	71,891,689	70,982,490	5,275,996
State Revenue	21,267,007	17,300,878	15,296,721	15,895,506	15,895,506	598,785
Federal Revenue	4,628,509	4,479,462	4,597,334	4,497,895	4,497,895	(99,439)
Grand Total Revenue Fund 100	90,436,124	88,287,656	85,600,549	92,285,090	91,375,891	5,775,342



GENERAL FUND DEPARTMENTAL EXPENDITURES

(100) LOCAL COSTS

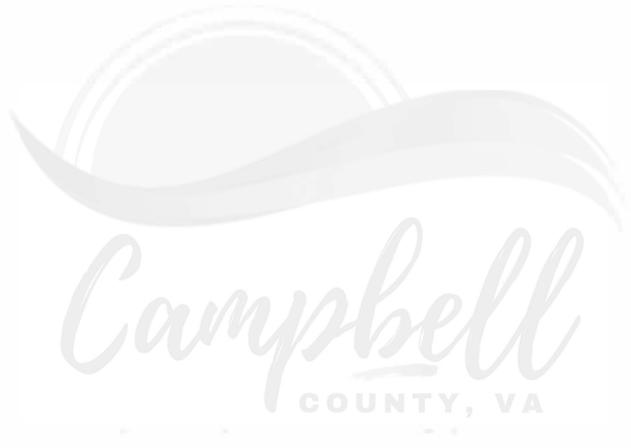




GENERAL GOVERNMENT ADMINISTRATION

(11010-13200)







GENERAL GOVERNMENT ADMINISTRATION

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

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



GENERAL GOVERNMENT ADMINISTRATION

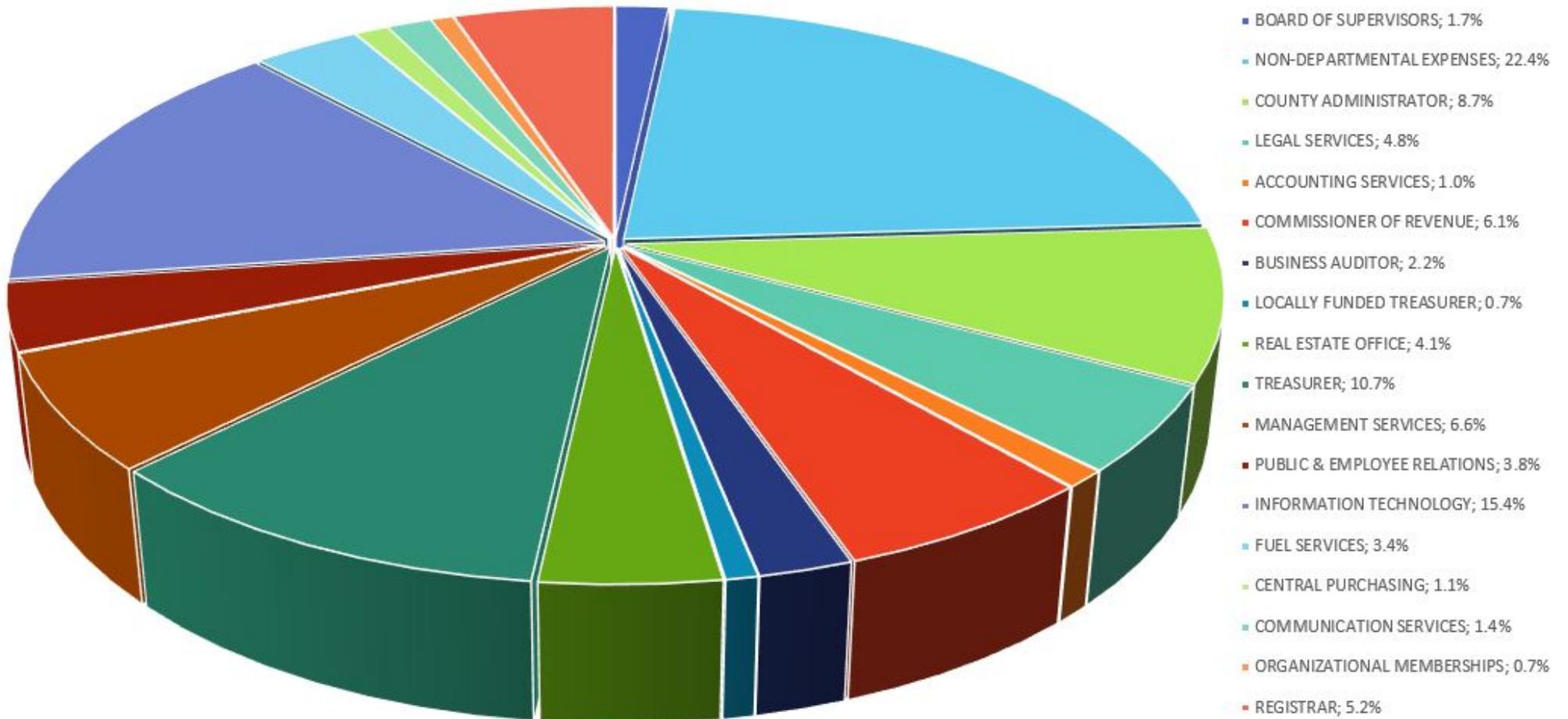
These various administrative departments work in tandem, under County Administration and the Board of Supervisors, to support functions necessary to serve the locality's 55,492 residents.

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



GENERAL GOVERNMENT ADMINISTRATION

Percent of Expenditures by Function





Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
11010	Board Of Supervisors	1111	Comp - Board Members		56,776	56,861	61,762	61,762	61,762	-
		2100	Employer Cost - FICA		3,839	3,739	4,725	4,725	4,725	-
		2310	Employer Cost - Health Insurance		10,092	11,640	34,966	34,448	34,448	(518)
		2720	Workers Compensation		51	51	56	43	43	(13)
		5230	Telephone		-	-	500	-	-	(500)
		5510	Personal Vehicle Mileage		2,320	2,108	3,500	3,500	3,500	-
		5530	Travel - Sustenance & Lodging		-	959	7,500	7,500	7,500	-
		5540	Convention & Education		175	(465)	3,000	2,000	2,000	(1,000)
		5885	County Memorials		147	168	300	300	300	-
		6001	Office Supplies		1,234	430	1,000	1,000	1,000	-
		6002	Food Supplies		1,210	1,101	2,000	2,000	2,000	-
		6012	Books & Subscriptions		188	363	200	375	375	175
		8102	Furniture & Fixtures		1,012	6,829	5,000	5,000	5,000	-
		8108	Capital Leases Printers/Copiers		-	-	4,766	-	-	(4,766)
Board Of Supervisors Total					77,046	83,784	129,275	122,653	122,653	(6,622)
11011	Non-Departmental Expenses	1100	Comp & Fringes Salary Inc		-	-	1,686,506	940,100	1,357,778	(328,728)
		2210	Employer Cost - Line Of Duty		87,553	77,048	91,500	90,385	90,385	(1,115)
		2230	Retiree Health Credit/County		17,607	17,757	19,896	20,640	20,640	744
		2600	Unemployment Compensation		5,433	21	3,500	2,500	2,500	(1,000)
		2730	Disability Insurance Program		58,189	62,391	63,280	67,440	67,440	4,160
		2820	Employee Tuition Assistance		-	6,465	15,799	6,604	6,604	(9,195)
		3315	Maint/Repair - Vehicles		-	-	-	200	200	200
		3600	Advertising		1,893	3,695	5,700	5,700	5,700	-
		5210	Postage		3,221	4,375	3,800	3,800	3,800	-
		5305	Motor Vehicle Insurance		301	304	-	328	328	328
		5311	Multi-Peril Insurance		-	-	52,100	51,000	51,000	(1,100)
		5410	Lease/Rent - Equipment		2,550	3,114	5,141	3,420	3,420	(1,721)
		5810	Dues & Association Memberships		1,320	1,331	1,400	1,400	1,400	-
		6008	Gas, Oil, Grease		162	353	-	500	500	500
		9400	Budget Set Aside		910	-	10,000	10,000	10,000	-
		9410	Unclaimed Property		-	-	100	-	-	(100)
Non-Departmental Expenses Total					179,139	176,854	1,958,722	1,204,017	1,621,695	(337,027)
12110	County Administrator	1112	Comp - Deputy County Administrator	1	-	-	-	154,950	154,950	154,950
		1113	Comp - County Administrator	1	166,538	174,820	174,670	184,670	184,670	10,000
		1158	Comp - Admin Assistant	2	104,714	106,677	105,732	115,078	115,078	9,346
		1800	Comp - Sec Board Meetings		745	270	1,350	1,350	1,350	-

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		2100	Employer Cost - FICA		18,461	18,861	19,820	33,371	33,371	13,551
		2210	Employer Cost - VRS		30,652	31,994	32,148	57,918	57,918	25,770
		2230	Retiree Health Insurance		7,947	6,549	6,549	6,684	6,684	135
		2310	Employer Cost - Health Insurance		25,853	26,073	23,046	46,983	46,983	23,937
		2400	Employer Cost - VRS Group Life Ins		3,600	3,757	3,776	6,111	6,111	2,335
		2720	Workers Compensation		243	254	254	319	319	65
		3190	Other Professional Services		-	-	-	-	10,000	10,000
		5230	Telephone		3,223	3,232	3,900	5,000	5,000	1,100
		5510	Personal Vehicle Mileage		-	-	850	600	600	(250)
		5530	Travel - Sustenance & Lodging		-	50	3,500	3,700	3,700	200
		5540	Convention & Education		444	539	-	2,400	2,400	2,400
		5810	Dues & Association Memberships		470	1,169	1,200	1,600	1,600	400
		6001	Office Supplies		585	633	750	850	850	100
		8102	Furniture & Fixtures		270	-	1,300	-	-	(1,300)
County Administrator Total				4	363,745	374,878	378,845	621,584	631,584	252,739
12210	Legal Services	1136	Comp - Staff Attorney	1	91,328	98,215	95,700	75,700	75,700	(20,000)
		2100	Employer Cost - FICA		6,079	6,738	7,321	5,791	5,791	(1,530)
		2210	Employer Cost - VRS		10,335	10,009	10,920	9,614	9,614	(1,306)
		2230	Retiree Health Insurance		-	993	-	12,156	12,156	12,156
		2310	Employer Cost - Health Insurance		12,111	10,108	12,111	6,874	6,874	(5,237)
		2400	Employer Cost - VRS Group Life Ins		1,214	1,175	1,283	1,014	1,014	(269)
		2720	Workers Compensation		97	94	96	53	53	(43)
		3155	Legal Fees		79,592	80,880	75,000	80,000	100,000	25,000
		3156	Delinquent Land Purchase		9,844	-	15,000	5,000	5,000	(10,000)
		3157	Delinquent Tax Collection		134,883	131,060	120,000	120,000	120,000	-
		3165	Legal Services-Court Appt		-	-	300	300	300	-
		3336	Nuisance Abatement		-	-	500	500	500	-
		3600	Advertising		10,128	6,800	9,000	9,000	9,000	-
		5230	Telephone		-	-	264	264	-	(264)
		5510	Personal Vehicle Mileage		-	-	300	300	-	(300)
		5530	Travel - Sustenance & Lodging		-	300	800	800	-	(800)
		5540	Convention & Education		625	425	1,000	1,000	1,500	500
		5810	Dues & Association Memberships		1,485	1,510	1,700	1,700	2,000	300
		6001	Office Supplies		-	-	200	200	200	-
		6012	Books & Subscriptions		829	641	1,500	1,200	1,200	(300)
Legal Services Total				1	358,549	348,948	352,995	331,466	350,902	(2,093)
12240	Accounting Services	3120	Accounting Services - Auditing		61,500	64,500	64,500	66,500	66,500	2,000

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED	
		3125	Other/Cost Allocation Plan		3,900	3,900	3,900	3,900	3,900	-	
Accounting Services Total					65,400	68,400	68,400	70,400	70,400	2,000	
12310	Commissioner Of Revenue	1114	Comp - Commissioner Of Revenue	1	109,181	114,444	114,445	120,167	120,167	5,722	
		1116	Comp - Deputies	4	142,030	159,374	159,374	171,374	171,374	12,000	
		2100	Employer Cost - FICA		18,951	20,518	20,948	22,303	22,303	1,355	
		2210	Employer Cost - VRS		28,156	31,243	31,243	37,026	37,026	5,783	
		2310	Employer Cost - Health Insurance		28,703	35,346	31,150	31,767	31,767	617	
		2400	Employer Cost - VRS Group Life Ins		3,307	3,669	3,670	3,907	3,907	237	
		2720	Workers Compensation		222	246	247	204	204	(43)	
		3130	Consulting		-	-	-	15,000	-	-	
		3190	Other Professional Services		8,197	8,865	10,000	10,000	10,000	-	
		5210	Postage		17,101	20,049	20,000	23,000	23,000	3,000	
		5220	Shipping Costs		1,615	1,433	1,700	1,700	1,700	-	
		5230	Telephone		3,218	3,125	3,000	3,000	3,000	-	
		5240	Electronic Network Charge		799	367	1,000	1,000	1,000	-	
		5410	Lease/Rent - Equipment		2,036	2,011	2,100	16,200	2,100	-	
		5510	Personal Vehicle Mileage		-	-	500	500	500	-	
		5530	Travel - Sustenance & Lodging		-	-	2,000	2,500	-	(2,000)	
		5540	Convention & Education		225	1,050	1,500	2,100	1,500	-	
		5810	Dues & Association Memberships		550	810	1,100	1,100	1,100	-	
		6001	Office Supplies		7,411	7,372	10,000	10,000	10,000	-	
		6012	Books & Subscriptions		1,272	1,291	1,300	1,300	1,300	-	
		8102	Furniture & Fixtures		1,299	-	-	1,000	-	-	
		8107	EDP Equipment		272	1,982	800	800	800	-	
Commissioner Of Revenue Total					5	374,542	413,195	416,077	475,948	442,748	26,671
12315	Business Auditor	1138	Comp - Business Auditor	1	60,025	63,100	63,101	66,255	66,255	3,154	
		1158	Comp - Admin Assistant	1	32,800	35,893	35,518	39,162	39,162	3,644	
		2100	Employer Cost - FICA		6,563	6,826	7,545	8,064	8,064	519	
		2210	Employer Cost - VRS		9,943	11,295	11,253	13,388	13,388	2,135	
		2310	Employer Cost - Health Insurance		17,530	18,849	18,850	19,220	19,220	370	
		2400	Employer Cost - VRS Group Life Ins		1,165	1,326	1,322	1,413	1,413	91	
		2720	Workers Compensation		80	89	89	74	74	(15)	
		5210	Postage		2,490	1,571	2,600	2,600	2,600	-	
		5510	Personal Vehicle Mileage		-	113	300	300	300	-	
		5530	Travel - Sustenance & Lodging		-	954	1,000	1,000	1,000	-	
		5540	Convention & Education		170	544	1,000	1,000	1,000	-	
		6001	Office Supplies		2,857	3,691	3,000	3,000	3,000	-	

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		6012	Books & Subscriptions		-	78	200	200	200	-
		8102	Furniture & Fixtures		-	-	500	1,000	1,000	500
Business Auditor Total				2	133,622	144,329	146,278	156,676	156,676	10,398
12340	Locally Funded Treasurer	1116	Comp - Deputies	1	24,651	35,472	35,622	38,622	38,622	3,000
		1300	Comp - P/T Help		-	-	-	25,000	-	-
		2100	Employer Cost - FICA		1,751	2,542	2,726	4,867	2,955	229
		2210	Employer Cost - VRS		3,222	4,047	311	4,905	4,905	4,594
		2310	Employer Cost - Health Insurance		6,177	6,738	6,739	6,874	6,874	135
		2400	Employer Cost - VRS Group Life Ins		378	475	478	518	518	40
		2720	Workers Compensation		22	32	33	45	27	(6)
Locally Funded Treasurer Total				1	36,201	49,306	45,909	80,831	53,901	7,992
12350	Real Estate Office	1111	Comp - Board Of Equalization		-	-	6,600	-	-	(6,600)
		1118	Comp - Program Manager	1	42,736	46,565	44,678	59,000	59,000	14,322
		1142	Comp - Appraisers	1	45,196	47,261	47,261	50,261	50,261	3,000
		2100	Employer Cost - FICA		6,491	6,952	7,539	8,358	8,358	819
		2210	Employer Cost - VRS		9,862	10,705	10,491	13,876	13,876	3,385
		2310	Employer Cost - Health Insurance		10,745	10,745	10,745	10,956	10,956	211
		2400	Employer Cost - VRS Group Life Ins		1,158	1,257	1,232	1,464	1,464	232
		2720	Workers Compensation		1,382	1,302	1,441	891	891	(550)
		3190	Other Professional Services		1,840	247,788	115,000	110,000	110,000	(5,000)
		3315	Maint/Repair - Vehicles		20	138	850	850	850	-
		3321	Maint Cont - Software		28,934	30,658	33,100	36,100	36,100	3,000
		3500	Printing & Binding		-	-	5,500	-	-	(5,500)
		3600	Advertising		-	-	2,200	-	-	(2,200)
		5210	Postage		5	5	17,500	200	200	(17,300)
		5230	Telephone		564	531	528	792	792	264
		5305	Motor Vehicle Insurance		301	304	311	328	328	17
		5510	Personal Vehicle Mileage		-	35	125	125	125	-
		5530	Travel - Sustenance & Lodging		-	945	1,650	1,650	1,650	-
		5540	Convention & Education		150	525	2,250	2,250	2,250	-
		5810	Dues & Association Memberships		700	810	900	900	900	-
		6001	Office Supplies		492	105	650	600	600	(50)
		6008	Gas, Oil, Grease		635	772	800	900	900	100
		6009	Tires, Tubes, Parts		-	10	310	350	350	40
		6012	Books & Subscriptions		-	-	150	75	75	(75)
		8102	Furniture & Fixtures		-	-	-	220	250	250
Real Estate Office Total				2	151,211	407,413	311,811	300,146	300,176	(11,635)

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
12410	Treasurer	1114	Comp - Treasurer	1	89,880	94,179	94,179	98,888	98,888	4,709
		1116	Comp - Deputies	6	254,379	223,072	233,890	257,028	257,028	23,138
		1300	Comp - P/T Help		-	492	4,800	-	4,800	-
		2100	Employer Cost - FICA		24,295	22,037	25,465	27,228	27,595	2,130
		2210	Employer Cost - VRS		36,088	36,456	37,433	45,201	45,201	7,768
		2230	Retiree Health Insurance		5,261	-	-	-	-	-
		2310	Employer Cost - Health Insurance		31,743	44,420	48,823	63,333	56,459	7,636
		2400	Employer Cost - VRS Group Life Ins		4,240	4,282	4,397	4,769	4,769	372
		2720	Workers Compensation		292	286	300	249	253	(47)
		3190	Other Professional Services		5,105	553	-	-	-	-
		3312	Maint/Repair - Office Equipment		-	-	600	600	-	(600)
		3700	Dog Tags/Licenses		-	-	-	1,000	1,000	1,000
		5210	Postage		41,562	89,434	94,000	98,000	98,000	4,000
		5230	Telephone		3,415	3,172	3,588	3,588	3,588	-
		5240	Electronic Network Charge		2,099	1,667	3,360	3,360	3,360	-
		5410	Lease/Rent - Equipment		4,586	3,034	5,100	5,100	5,100	-
		5510	Personal Vehicle Mileage		927	-	700	700	700	-
		5530	Travel - Sustenance & Lodging		1,167	265	1,500	1,500	1,500	-
		5540	Convention & Education		2,245	830	2,000	2,500	2,500	500
		5810	Dues & Association Memberships		1,150	1,150	1,245	1,245	1,245	-
		5890	Misc Fees & Charges		56,825	159,625	65,000	150,000	150,000	85,000
		6001	Office Supplies		16,255	15,593	24,300	15,000	15,000	(9,300)
Treasurer Total				7	581,515	700,547	650,680	779,289	776,986	126,306
12415	Finance & Strategic Initiatives	1115	Comp - Director		86,553	156,274	147,571	-	-	(147,571)
		1168	Comp - Finance/Budget Analyst		45,970	48,073	48,074	-	-	(48,074)
		2100	Employer Cost - FICA		8,432	14,604	14,967	-	-	(14,967)
		2210	Employer Cost - VRS		15,582	22,323	22,323	-	-	(22,323)
		2310	Employer Cost - Health Insurance		23,045	20,042	17,484	-	-	(17,484)
		2400	Employer Cost - VRS Group Life Ins		1,830	2,622	2,622	-	-	(2,622)
		2720	Workers Compensation		118	176	177	-	-	(177)
		3190	Other Professional Services		13,424	7,874	620	-	-	(620)
		3315	Maint/Repair Vehicles		-	60	300	-	-	(300)
		5230	Telephone		-	1,068	1,100	-	-	(1,100)
		5305	Motor Vehicle Insurance		-	-	311	-	-	(311)
		5530	Travel - Sustenance & Lodging		-	262	1,200	-	-	(1,200)
		5540	Convention & Education		-	125	1,400	-	-	(1,400)

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED	
		5810	Dues & Association Memberships		-	80	400	-	-	(400)	
		6001	Office Supplies		178	271	100	-	-	(100)	
		6008	Gas, Oil, Grease		-	-	500	-	-	(500)	
Finance & Strategic Initiatives Total					195,131	273,854	259,149	-	-	(259,149)	
12420	Management Services	1115	Comp - Director	1	70,015	78,948	80,000	86,100	86,100	6,100	
		1162	Comp - Finance/Acctg Specialist	3	77,645	87,803	119,171	125,044	125,044	5,873	
		1163	Comp - HR & Benefits Coordinator	1	45,888	49,667	49,667	49,000	49,000	(667)	
		1168	Comp - Finance/Budget Analyst	1	-	-	-	55,000	55,000	55,000	
		1200	Comp - Overtime		-	1,861	-	-	-	-	
		2100	Employer Cost - FICA		13,828	15,455	19,037	24,109	24,109	5,072	
		2210	Employer Cost - VRS		21,724	23,925	28,393	40,023	40,023	11,630	
		2310	Employer Cost - Health Insurance		33,598	34,451	35,346	36,039	36,039	693	
		2400	Employer Cost - VRS Group Life Ins		2,551	2,810	3,335	4,223	4,223	888	
		2720	Workers Compensation		172	196	224	221	221	(3)	
		2730	COVID-19 Expenditures		1,559,398	225,294	-	-	-	-	
		2760	ARPA Expenditures		-	12,000	-	-	-	-	
		3180	Contracted Payroll Services		37,115	38,229	38,576	49,815	49,815	11,239	
		3190	Other Professional Services		610	610	610	610	610	-	
		5230	Telephone		1,427	1,320	1,320	1,585	1,585	265	
		5510	Personal Vehicle Mileage		-	-	100	100	100	-	
		5530	Travel - Sustenance & Lodging		-	-	100	55	55	(45)	
		5540	Convention & Education		314	-	1,150	1,400	1,400	250	
		5810	Dues & Association Memberships		1,481	1,314	1,365	1,145	1,145	(220)	
		6001	Office Supplies		808	695	700	1,200	1,200	500	
Management Services Total					6	1,866,573	574,578	379,094	475,669	475,669	96,575
12425	Public & Employee Relations	1115	Comp - Director	1	66,978	70,131	70,132	73,638	73,638	3,506	
		1127	Comp - Organization Development	1	45,533	47,339	47,340	50,339	50,339	2,999	
		1156	Comp - Administrative Aid	1	35,110	36,618	36,618	39,618	39,618	3,000	
		1300	Comp - P/T Help		1,279	4,318	-	-	-	-	
		2100	Employer Cost - FICA		11,295	12,028	11,788	12,515	12,515	727	
		2210	Employer Cost - VRS		16,551	17,581	17,582	20,777	20,777	3,195	
		2310	Employer Cost - Health Insurance		6,738	6,738	6,739	6,874	6,874	135	
		2400	Employer Cost - VRS Group Life Ins		1,944	2,065	2,065	2,192	2,192	127	
		2720	Workers Compensation		133	143	139	115	115	(24)	
		2821	Employment Testing		1,139	1,139	-	2,000	2,000	2,000	
		2822	Hr Information System		26,903	28,632	31,500	31,500	31,500	-	
		2850	Employee Assistance Program		6,486	7,834	7,000	7,000	7,000	-	

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		3500	Printing & Binding		236	192	200	200	200	-
		3600	Advertising/Marketing		-	1,178	750	500	500	(250)
		3657	Gateways Program		-	3,300	-	-	-	-
		3840	Background Checks		277	473	1,000	1,000	1,000	-
		5210	Postage		-	-	100	100	100	-
		5230	Telephone		1,134	1,056	2,500	2,500	2,500	-
		5530	Travel - Sustenance & Lodging		-	-	100	200	200	100
		5540	Convention & Education		-	-	500	3,600	3,600	3,100
		5545	County Staff Training		675	9,475	9,000	9,000	9,000	-
		5810	Dues & Association Memberships		770	920	1,300	1,300	1,300	-
		5880	Awards		7,337	7,872	7,500	7,500	7,500	-
		6001	Office Supplies		726	789	1,000	1,000	1,000	-
		6002	Food Supplies		-	331	300	300	300	-
		6012	Books & Subscriptions		564	-	-	-	-	-
		8102	Furniture & Fixtures		300	300	300	300	300	-
		8107	EDP Equipment		-	1,113	1,500	1,500	1,500	-
Public & Employee Relations Total				3	232,107	261,565	256,953	275,568	275,568	18,615

12510 Information Technology	1115	Comp - Director	1	85,825	98,177	98,178	99,936	99,936	1,758
	1145	Comp-Network & Systems Admin	1	70,911	67,308	69,808	70,673	70,673	865
	1146	Comp - Systems Engineer	1	56,911	62,540	64,290	65,667	65,667	1,377
	1148	Comp - Integration Specialist	1	60,912	66,950	68,701	70,298	70,298	1,597
	1160	Comp - Service Desk Technician	2	85,971	93,059	95,059	99,059	99,059	4,000
	2100	Employer Cost - FICA		25,287	27,444	30,297	31,031	31,031	734
	2210	Employer Cost - VRS		40,389	43,932	45,188	51,515	51,515	6,327
	2310	Employer Cost - Health Insurance		58,370	56,547	56,548	56,459	56,459	(89)
	2400	Employer Cost - VRS Group Life Ins		4,742	5,159	5,307	5,435	5,435	128
	2720	Workers Compensation		319	349	357	284	284	(73)
	2820	Employee Tuition Assistance		-	142	-	-	-	-
	3190	Other Professional Services		72,166	99,536	115,580	115,580	115,580	-
	3313	Maint/Repair - EDP Equipment		299	293	1,100	1,100	1,100	-
	3323	Maint Contract - EDP Equipment		361,267	306,752	300,460	291,660	291,660	(8,800)
	5230	Telephone		6,451	6,829	6,564	6,564	6,564	-
	5240	Electronic Network Charge		23,127	29,894	34,175	34,175	34,175	-
	5305	Motor Vehicle Insurance		301	304	-	-	-	-
	5510	Personal Vehicle Mileage		-	204	600	1,500	1,500	900
	5530	Travel - Sustenance & Lodging		-	1,822	4,000	4,000	4,000	-
	5540	Convention & Education		20,681	20,326	21,500	23,900	23,900	2,400
	5810	Dues & Association Memberships		95	270	100	100	100	-
	6001	Office Supplies		10,647	12,924	15,500	15,500	15,500	-

Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		6008	Gas, Oil, Grease		21	252	-	-	-	-
		6009	Tires, Tubes, Parts		20	-	-	-	-	-
		6012	Books & Subscriptions		5,267	3,793	4,250	4,250	4,250	-
		8107	EDP Equipment		-	6,575	3,600	3,600	3,600	-
		8112	Network Client Personal Computers		14,543	30,484	39,675	39,675	39,675	-
		8113	Network Client Printers		1,871	1,258	-	-	-	-
		8115	Network Client Software		7,587	1,085	22,500	22,500	22,500	-
Information Technology Total				6	1,013,979	1,044,208	1,103,337	1,114,461	1,114,461	11,124
12520	Fuel Services	6008	Gas, Oil, Grease		174,008	281,452	230,000	250,000	250,000	20,000
Fuel Services Total					174,008	281,452	230,000	250,000	250,000	20,000
12530	Central Purchasing	1160	Comp - Purchasing Assistant		27,376	30,851	-	-	-	-
		1164	Comp - Purchasing Agent	1	47,890	50,089	50,090	53,089	53,089	2,999
		2100	Employer Cost - FICA		5,741	6,238	3,832	4,061	4,061	229
		2210	Employer Cost - VRS		8,577	9,235	5,716	6,742	6,742	1,026
		2230	Retiree Health Insurance		10,745	10,745	10,745	10,956	10,956	211
		2310	Employer Cost - Health Insurance		142	-	-	-	-	-
		2400	Employer Cost - VRS Group Life Ins		1,007	1,085	672	711	711	39
		2720	Workers Compensation		66	73	46	37	37	(9)
		3600	Advertising		-	203	500	500	500	-
		5230	Telephone		880	792	800	354	354	(446)
		5510	Personal Vehicle Mileage		-	15	230	230	230	-
		5530	Travel - Sustenance & Lodging		-	431	500	450	450	(50)
		5540	Convention & Education		78	374	500	450	450	(50)
		5810	Dues & Association Memberships		485	325	125	225	225	100
		6001	Office Supplies		1,208	343	400	400	400	-
Central Purchasing Total				1	104,194	110,799	74,156	78,205	78,205	4,049
12560	Communication Services	3314	Maint/Repair - Comm. Equip		522	11,273	1,500	500	-	(1,500)
		3324	Maint Contracts - Comm. Equip		10,826	-	-	-	-	-
		5230	Telephone		109,732	173,548	103,700	100,000	103,700	-
Communication Services Total					121,079	184,821	105,200	100,500	103,700	(1,500)
12600	Organizational Memberships	5640	NACO		1,097	1,097	1,097	1,097	1,097	-
		5641	VACO		11,651	11,651	11,651	11,693	11,693	42
		5642	VA Institute Of Government		2,500	2,500	2,500	2,500	2,500	-

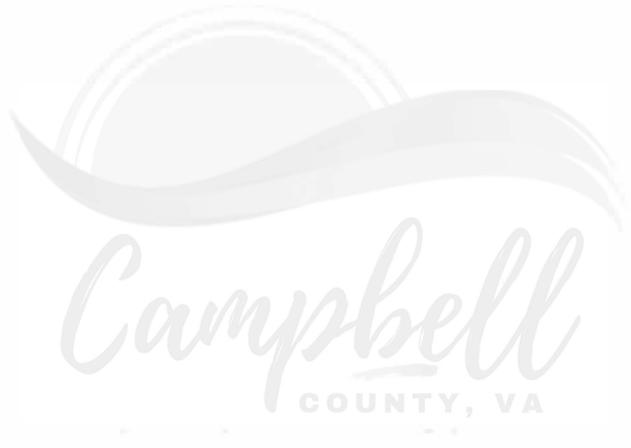
Dept #	General Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		5643	CVPDC		31,869	32,456	34,224	34,224	35,915	1,691
Organizational Memberships Total					47,117	47,704	49,472	49,514	51,205	1,733
13200	Registrar	1111	Comp - Board Members		10,539	11,616	11,616	11,616	11,616	-
		1114	Comp - General Registrar	1	63,225	92,757	92,758	97,395	97,395	4,637
		1116	Comp - Assistant Registrar	1	38,744	40,266	39,699	42,698	42,698	2,999
		1153	Comp - Administrative Clerk	1	24,573	27,317	27,351	30,351	30,351	3,000
		1200	Comp - Overtime		2,659	332	1,000	1,000	1,000	-
		1360	Comp - Election Officials		49,970	28,106	40,000	30,000	30,000	(10,000)
		2100	Employer Cost - FICA		10,251	12,756	13,191	14,004	14,004	813
		2210	Employer Cost - VRS		13,925	18,230	18,234	21,646	21,646	3,412
		2310	Employer Cost - Health Insurance		17,847	17,863	17,863	18,210	18,210	347
		2400	Employer Cost - VRS Group Life Ins		1,635	2,141	2,142	2,284	2,284	142
		2720	Workers Compensation		131	161	192	149	149	(43)
		2730	COVID-19 Cares Expenditures		165	-	-	-	-	-
		2740	COVID-19 Registrar Expenditures		66,710	-	-	-	-	-
		3600	Advertising		3,149	1,358	2,000	3,000	3,000	1,000
		5210	Postage		19,536	9,642	46,500	10,000	10,000	(36,500)
		5230	Telephone		1,590	1,584	1,584	1,150	1,150	(434)
		5312	Equipment Insurance		165	171	200	4	4	(196)
		5410	Lease/Rent - Equipment		5,160	2,897	9,000	9,000	9,000	-
		5420	Lease/Rent - Buildings		2,000	1,100	1,200	1,200	1,200	-
		5510	Personal Vehicle Mileage		27	430	500	300	300	(200)
		5511	Travel - Board Members		2,900	1,705	2,500	3,500	3,500	1,000
		5512	Travel - Election Officials		2,151	451	1,200	1,500	1,500	300
		5530	Travel - Sustenance & Lodging		914	6,884	7,000	7,000	7,000	-
		5540	Convention & Education		1,596	6,130	4,000	4,000	4,000	-
		5810	Dues & Association Memberships		853	540	1,200	1,200	1,200	-
		6001	Office Supplies		6,061	2,917	7,500	3,500	3,500	(4,000)
		6012	Books & Subscriptions		56	-	40	-	-	(40)
		6014	Other Operating Supplies		25	-	-	-	-	-
		6021	Ballots & Election Supplies		35,541	26,172	65,000	50,000	50,000	(15,000)
		8101	Machinery & Equipment		-	-	10,000	-	-	(10,000)
		8102	Furniture & Fixtures		893	755	1,800	500	500	(1,300)
		8107	EDP Equipment		2,100	111,998	8,500	8,500	8,500	-
Registrar Total				3	385,091	426,279	433,770	373,707	373,707	(60,063)
General Administration Total				41	6,460,251	5,972,914	7,350,123	6,860,634	7,250,236	(99,887)



JUDICIAL ADMINISTRATION

(21100-22200)







JUDICIAL ADMINISTRATION

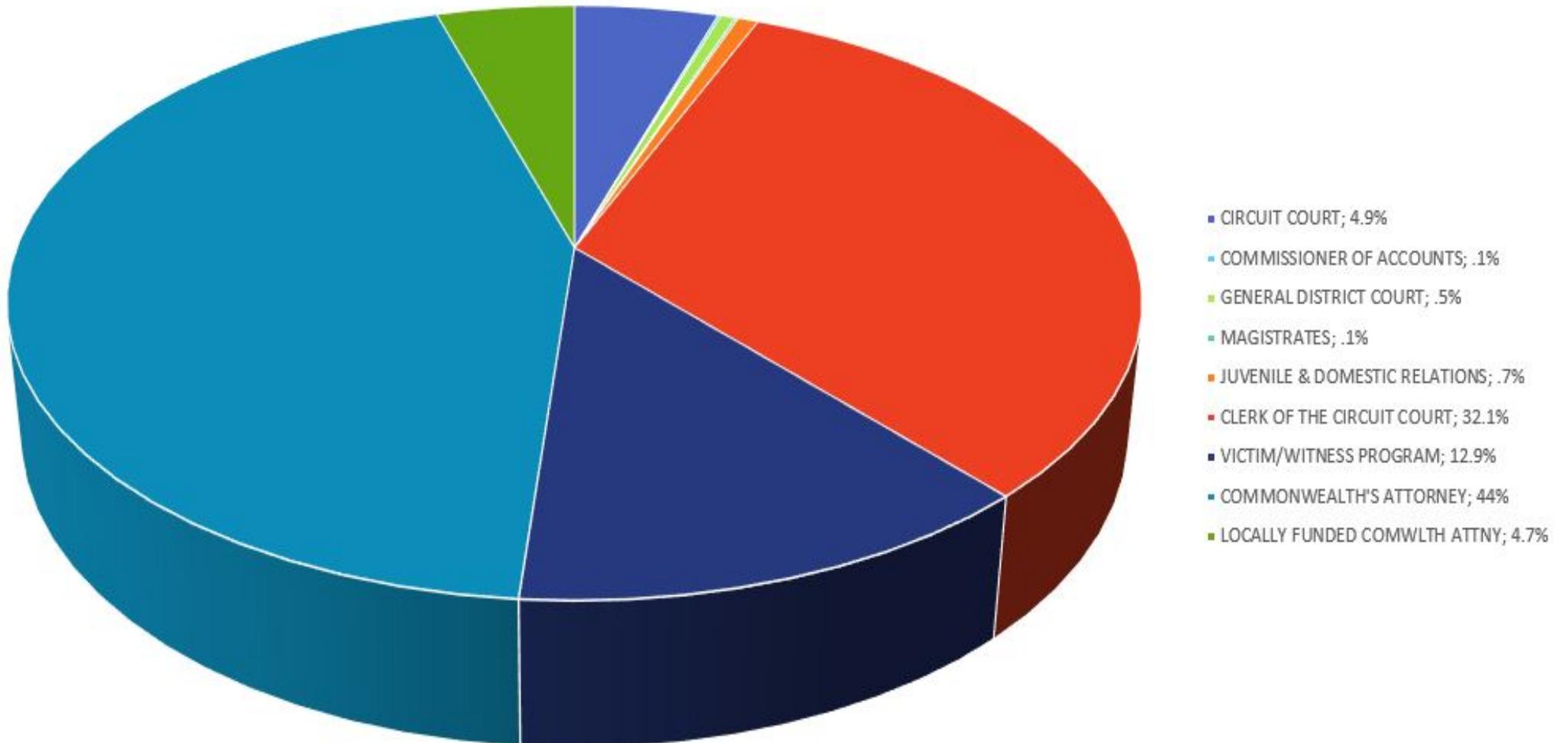
The Campbell County Judicial System consists of courts, law offices, and protective services that function interactively to administer justice per the law while serving and protecting the residents of the locality.

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



JUDICIAL ADMINISTRATION

Percent of Expenditures by Function



Dept #	Judicial Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
21100	Circuit Court	1158	Comp - Admin Assistant	1	49,600	51,832	51,833	54,832	54,832	2,999
		2100	Employer Cost - FICA		3,743	3,917	3,966	4,195	4,195	229
		2210	Employer Cost - VRS		5,568	5,914	5,915	6,964	6,964	1,049
		2310	Employer Cost - Health Insurance		6,738	6,738	6,739	6,874	6,874	135
		2400	Employer Cost - VRS Group Life Ins		654	695	695	735	735	40
		2720	Workers Compensation		44	47	52	38	38	(14)
		3230	Jury Commissioners		1,050	1,050	1,050	1,050	1,050	-
		3240	Jurors		6,144	16,856	15,000	15,000	15,000	-
		3312	Maint/Repair - Office Equipment		267	-	300	300	300	-
		5210	Postage		1,046	1,231	1,275	1,420	1,420	145
		5230	Telephone		2,956	2,905	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		2,053	1,523	2,580	2,580	2,580	-
		6012	Books & Subscriptions		1,119	1,876	2,015	2,015	2,015	-
		8107	EDP Equipment		672	645	1,458	1,458	1,458	-
Circuit Court Total				1	81,753	95,329	97,578	102,161	102,161	4,583
21150	Commissioner Of Accounts	5230	Telephone		285	265	264	264	264	-
		6001	Office Supplies		815	657	820	820	820	-
Commissioner Of Accounts Total					1,100	922	1,084	1,084	1,084	-
21200	General District Court	1158	Comp - Clerk/Admin Support		-	-	-	15,000	-	-
		3190	Other Professional Services		270	270	360	480	480	120
		5210	Postage		858	-	150	150	150	-
		5230	Telephone		3,376	3,168	3,800	2,904	2,904	(896)
		5410	Lease/Rent - Equipment		1,775	2,324	2,300	2,100	2,100	(200)
		5510	Personal Vehicle Mileage		-	-	500	500	500	-
		5540	Convention & Education		-	-	1,500	1,500	1,500	-
		5810	Dues & Association Memberships		165	165	300	200	200	(100)
		6001	Office Supplies		747	614	700	800	800	100
		6002	Food Supplies		-	-	200	100	100	(100)
		6012	Books & Subscriptions		369	-	750	750	750	-
		8102	Furniture & Fixtures		-	-	500	1,000	1,000	500
General District Court Total					7,560	6,541	11,060	25,484	10,484	(576)
21300	Magistrates	5230	Telephone		918	843	792	1,000	1,000	208
		6001	Office Supplies		5	10	100	150	150	50
		6012	Books & Subscriptions		-	-	500	500	-	(500)

Dept #	Judicial Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		8102	Furniture & Fixtures		-	-	250	250	-	(250)
Magistrates Total					923	853	1,642	1,900	1,150	(492)
21500	Juvenile & Domestic Relations	3190	Other Professional Services		630	595	765	600	600	(165)
		3312	Maint/Repair - Office Equipment		290		500	500	500	-
		3841	Drug Tests		529	529	550	750	750	200
		5210	Postage		413	569	720	740	740	20
		5230	Telephone		4,203	3,200	3,168	2,994	2,994	(174)
		5410	Lease/Rent - Equipment		3,680	3,609	3,477	3,708	3,708	231
		5510	Personal Vehicle Mileage		-	-	400	400	400	-
		5530	Travel - Sustenance & Lodging		-	-	-	1,400	1,400	1,400
		5540	Convention & Education		-	-	2,115	715	715	(1,400)
		5810	Dues & Association Memberships		580	305	455	455	455	-
		6001	Office Supplies		1,029	894	800	800	800	-
		6012	Books & Subscriptions		359	-	180	180	180	-
		8102	Furniture & Fixtures		61	1,884	1,000	1,500	1,150	150
Juvenile & Domestic Relations Total					11,774	11,585	14,130	14,742	14,392	262
21600	Clerk Of The Circuit Court	1114	Comp - Clerk Of The Circuit Court	1	138,498	145,228	145,228	152,489	152,489	7,261
		1116	Comp - Deputies	7	275,192	285,294	285,814	309,363	309,363	23,549
		1300	Comp - P/T Help		-	-	14,055	-	-	(14,055)
		2100	Employer Cost - FICA		31,132	32,243	33,900	35,332	35,332	1,432
		2210	Employer Cost - VRS		45,663	48,743	49,182	58,655	58,655	9,473
		2230	Retiree Health Insurance		11,921	16,832	-	18,469	18,469	18,469
		2310	Employer Cost - Health Insurance		27,738	26,652	26,954	29,355	29,355	2,401
		2400	Employer Cost - VRS Group Life Ins		5,363	5,724	5,776	6,189	6,189	413
		2720	Workers Compensation		365	387	401	323	323	(78)
		3120	Accounting Services - Auditing		-	1,203	3,800	3,800	3,800	-
		3190	Other Professional Services		-	-	1,500	1,500	-	(1,500)
		3325	Jury Management Software		650	650	650	650	650	-
		3502	LVA Circuit Ct Record PRS		-	33,941	-	-	-	-
		3503	LVA RP Grant (3-VY)		14,319	-	-	-	-	-
		3840	Technology Software/Hardware		22,071	22,096	21,055	21,055	21,055	-
		5210	Postage		7,110	7,358	10,000	12,000	10,000	-
		5230	Telephone		5,313	4,403	5,800	5,800	5,800	-
		5410	Lease/Rent - Equipment		5,323	4,383	6,000	6,000	6,000	-
		5510	Personal Vehicle Mileage		-	-	1,500	1,500	1,500	-
		5530	Travel - Sustenance & Lodging		-	-	2,000	1,500	1,500	(500)
		5540	Convention & Education		250	750	1,500	1,500	1,500	-
		5810	Dues & Association Memberships		345	345	600	600	600	-
		6001	Office Supplies		13,593	11,500	8,500	12,000	12,000	3,500

Dept #	Judicial Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		8102	Furniture & Fixtures		-	-	500	600	600	100
Clerk Of The Circuit Court Total				8	604,845	647,732	624,715	678,680	675,180	50,465
21900	Victim/Witness Program	1123	Comp - Victim/Witness Advocate	1	58,410	61,057	61,057	64,110	64,110	3,053
		1124	Comp - Asst Victim/Witness	3	120,889	126,348	126,349	135,348	135,348	8,999
		2100	Employer Cost - FICA		13,095	13,592	14,337	15,259	15,259	922
		2210	Employer Cost - VRS		20,107	21,383	21,383	25,331	25,331	3,948
		2310	Employer Cost - Health Insurance		14,812	18,849	18,850	19,220	19,220	370
		2400	Employer Cost - VRS Group Life Ins		2,361	2,511	2,512	2,673	2,673	161
		2720	Workers Compensation		159	169	188	140	140	(48)
		3500	Printing & Binding		381	643	750	-	-	(750)
		5210	Postage		214	191	306	300	300	(6)
		5230	Telephone		2,035	1,920	2,160	1,656	1,656	(504)
		5510	Personal Vehicle Mileage		-	682	1,705	1,250	1,250	(455)
		5530	Travel - Sustenance & Lodging		(203)	1,315	3,568	1,700	1,700	(1,868)
		5540	Convention & Education		1,300	1,280	1,780	1,225	1,225	(555)
		5810	Dues & Association Memberships		190	170	520	170	170	(350)
		6001	Office Supplies		2,282	2,196	3,120	2,400	2,400	(720)
Victim/Witness Program Total				4	236,033	252,306	258,585	270,782	270,782	12,197
22100	Commonwealth'S Attorney	1114	Comp - Commonwealth Attorney	1	163,223	173,689	176,190	184,874	184,874	8,684
		1136	Comp - Asst Commonwealth Atty	4	320,876	336,034	336,035	342,433	342,433	6,398
		1157	Comp - Office Manager	1	42,931	44,883	44,883	47,883	47,883	3,000
		1159	Comp - Paralegal Assistant	2	64,510	70,843	70,300	78,015	78,015	7,715
		1300	Comp - P/T Help		20,600	11,782	17,732	20,400	20,400	2,668
		2100	Employer Cost - FICA		43,782	45,605	47,525	50,001	50,001	2,476
		2210	Employer Cost - VRS		66,980	71,155	71,587	82,957	82,957	11,370
		2310	Employer Cost - Health Insurance		43,955	45,669	58,148	71,647	80,151	22,003
		2400	Employer Cost - VRS Group Life Ins		7,866	8,357	8,408	8,753	8,753	345
		2720	Workers Compensation		646	609	632	472	472	(160)
		3190	Other Professional Services		2,171	1,516	-	-	-	-
		3312	Maint/Repair - Office Equipment		10,467	10,522	9,100	10,500	10,500	1,400
		5210	Postage		1,515	849	1,200	1,400	1,400	200
		5230	Telephone		2,676	2,389	3,286	2,202	2,202	(1,084)
		5510	Personal Vehicle Mileage		-	-	1,000	1,000	1,000	-
		5530	Travel - Sustenance & Lodging		(378)	7,004	6,500	7,500	7,500	1,000
		5540	Convention & Education		(1,200)	-	2,050	2,800	2,800	750
		5810	Dues & Association Memberships		3,805	4,453	3,485	3,900	3,900	415
		6001	Office Supplies		7,453	4,649	3,500	4,500	4,500	1,000
		6012	Books & Subscriptions		1,540	2,010	1,000	2,250	2,250	1,250

Dept #	Judicial Administration	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
Commonwealth'S Attorney Total				8	803,417	842,018	862,561	923,487	931,991	69,430
22200	Locally Funded Comwlth Attny	1136	Comp - Asst Commonwealth Atty	1	67,373	70,004	73,096	76,751	76,751	3,655
		2100	Employer Cost - FICA		4,150	4,908	5,592	5,871	5,871	279
		2210	Employer Cost - VRS		7,879	8,340	8,341	9,747	9,747	1,406
		2310	Employer Cost - Health Insurance		12,111	5,046	-	1,693	1,693	1,693
		2400	Employer Cost - VRS Group Life		925	979	980	1,028	1,028	48
		Ins 2720	Workers Compensation		65	67	74	54	54	(20)
		5530	Travel - Sustenance & Lodging		-	1,438	2,430	2,500	2,500	70
		6014	Other Operating Supplies		2,521	947	1,150	1,200	1,200	50
Locally Funded Comwlth Attny Total				1	95,024	91,729	91,663	98,844	98,844	7,181
Judicial Administration Total				22	1,842,430	1,949,015	1,963,018	2,117,164	2,106,068	143,050

PUBLIC SAFETY AND LAW ENFORCEMENT ADMINISTRATION

(31200-35500)



CAMPBELL COUNTY, VA





PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

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

Dept	Office/Function	Responsible for:
31200	Sheriff's Department	A Constitutional Office providing law enforcement service throughout Campbell County dedicated to protecting the life and property of County residents and to safeguarding each citizen's constitutional rights. Responsible for law enforcement, courtroom security, enforcement of county ordinances, and service of civil process and criminal warrants; provides School Resource Officers in each of the County's 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.



PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

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

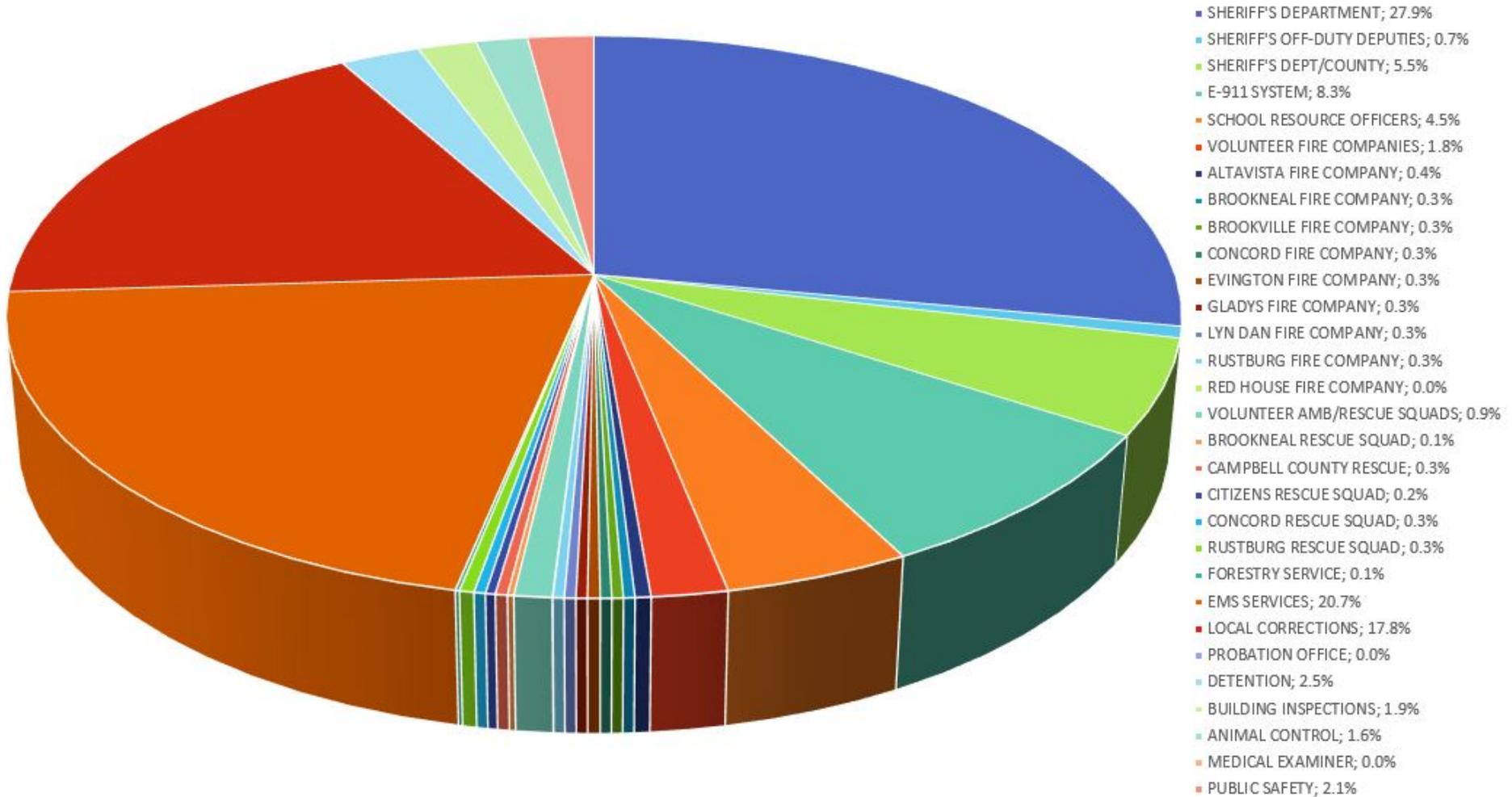
Dept	Office/Function	Responsible for:
33300	Probation Office	The County provides nominal office expense support in partnership with the state funded probation office.
33400	Detention	Funds budgeted here are for expenses related to juvenile detention. The County has a contract with the Lynchburg Juvenile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

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



PUBLIC SAFETY & LAW ENFORCEMENT ADMINISTRATION

Percent of Expenditures by Function





Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
31200 Sheriff'S Department		1114	Comp - Sheriff	1	108,971	114,862	121,259	124,259	124,259	3,000
		1130	Comp - Deputies	44	2,509,665	2,655,912	2,497,306	2,697,869	2,697,869	200,563
		1140	Comp - Communication Officers	5	240,929	240,386	237,515	257,515	257,515	20,000
		1158	Comp - Admin Assistant	1	66,613	70,057	69,000	76,000	76,000	7,000
		1160	Comp - Info Systems Specialist	1	51,494	51,356	51,263	56,000	56,000	4,737
		1200	Comp - Overtime		40,400	54,943	50,000	55,000	50,000	-
		1300	Comp - P/T Help		193,961	226,414	217,000	250,000	217,000	-
		2100	Employer Cost - FICA		228,364	242,599	249,187	269,023	269,023	19,836
		2210	Employer Cost - VRS		312,868	330,808	339,601	407,879	407,879	68,278
		2230	Retiree Health Insurance		123,503	139,342	141,875	164,772	164,772	22,897
		2310	Employer Cost - Health Insurance		430,421	419,240	406,515	450,813	450,813	44,298
		2400	Employer Cost - VRS Group Life Ins		36,743	38,851	39,883	43,036	43,036	3,153
		2720	Workers Compensation		62,328	73,118	74,841	102,842	102,842	28,001
		2730	COVID-19 Expenditures		253,717	-	-	-	-	-
		2740	COVID-19 CESF Expenditures		24,149	1,494	-	-	-	-
		2810	Clothing Allowances		9,000	9,900	9,900	9,900	9,900	-
		2820	Employee Tuition Assistance		1,765	-	-	-	-	-
		2850	Employee Medical Expenses		700	2,198	2,000	2,500	2,500	500
		3310	Maint/Repair - Buildings		-	-	-	3,000	-	-
		3312	Maint/Repair - Office Equipment		950	950	1,000	1,000	1,000	-
		3313	Maint/Repair - EDP Equipment		14,724	20,547	6,480	5,500	5,500	(980)
		3314	Maint/Repair - Comm Equip		27,398	27,700	31,000	39,000	39,000	8,000
		3315	Maint/Repair - Vehicles		46,055	49,996	52,400	52,400	52,400	-
		3600	Advertising		728	1,608	1,000	1,000	1,000	-
		3860	Special Investigation Fee		34,573	41,889	35,000	35,000	35,000	-
		5110	Electrical Service		13,037	16,187	13,000	16,000	16,000	3,000
		5210	Postage		3,493	4,103	3,500	4,000	4,000	500
		5230	Telephone		49,717	46,552	55,116	50,000	50,000	(5,116)
		5305	Motor Vehicle Insurance		29,494	30,378	34,216	42,061	42,061	7,845
		5530	Travel - Sustenance & Lodging		11,493	7,779	8,000	8,000	8,000	-
		5540	Convention & Education		62,697	66,447	70,820	86,000	86,000	15,180
		5560	Accreditation Costs		2,799	429	500	500	500	-
		5810	Dues & Association Memberships		11,167	17,149	19,360	19,500	19,500	140
		5860	Misc Administrative Expenses		4,474	1,747	2,500	2,500	2,500	-
		6001	Office Supplies		8,140	6,923	7,500	7,500	7,500	-
		6003	Animal Care Supplies		7,677	30,853	16,980	16,980	16,980	-
		6008	Gas, Oil, Grease		117,535	187,669	179,560	190,000	190,000	10,440
		6009	Tires, Tubes, Parts		21,572	21,000	22,160	22,160	22,160	-
		6010	Police Supplies		71,801	118,057	74,640	85,000	85,000	10,360

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		6011	Uniforms, Wearing Apparel		34,454	33,765	36,500	36,500	36,500	-
		6012	Books & Subscriptions		1,804	1,091	1,800	1,000	1,000	(800)
		6014	Other Operating Supplies		72	30	100	100	100	-
		6023	Crime Watch Prevention		4,039	4,066	2,000	2,000	2,000	-
		6026	Central VA Task Force Equipment		3,108	4,886	-	-	-	-
		6027	E-Summons Equipment		-	5,403	6,000	7,500	7,500	1,500
		6032	J Saunders Memorial		537	2,760	-	-	-	-
		8102	Furniture & Fixtures		2,958	2,717	3,000	8,000	3,000	-
		8103	Communications Equipment		3,750	13,535	13,000	-	-	(13,000)
Sheriff'S Department Total				52	5,285,839	5,437,696	5,204,277	5,709,609	5,663,609	459,332
31210 Sheriff'S Off-Duty Deputies		1130	Comp - Off-Duty Deputies		73,911	97,960	120,000	120,000	120,000	-
		2100	Employer Cost - FICA		5,654	8,847	9,180	9,180	9,180	-
		2720	Workers Compensation		1,801	3,198	3,636	3,636	3,636	-
Sheriff'S Off-Duty Deputies Total					81,366	110,005	132,816	132,816	132,816	-
31220 Sheriff'S Dept/County		1130	Comp - Deputies	12	357,732	366,444	519,438	560,741	560,741	41,303
		1131	Comp - ICAC Task Force	1	37,473	54,523	53,183	58,900	58,900	5,717
		1160	Comp - Info Systems Specialist	3	126,930	133,909	133,375	130,375	130,375	(3,000)
		1200	Comp - Overtime		13,161	14,715	10,000	10,000	10,000	-
		1300	Comp - P/T Help		30,808	30,558	36,608	38,272	38,272	1,664
		2100	Employer Cost - FICA		41,411	43,945	57,575	61,069	61,069	3,494
		2210	Employer Cost - VRS		55,085	60,256	80,555	95,252	95,252	14,697
		2310	Employer Cost - Health Insurance		78,883	79,178	108,102	117,392	117,392	9,290
		2400	Employer Cost - VRS Group Life Ins		6,469	7,077	9,461	10,050	10,050	589
		2720	Workers Compensation		10,029	12,787	16,035	21,999	21,999	5,964
Sheriff'S Dept/County Total				16	757,982	803,392	1,024,332	1,104,050	1,104,050	79,718
31400 E-911 System		1117	Comp - Deputy Director	1	61,427	64,252	64,252	68,252	68,252	4,000
		1140	Comp - Communication Officers	16	556,818	518,652	547,685	611,112	611,112	63,427
		1160	Comp - Info Systems Specialist	1	47,348	47,373	47,158	51,158	51,158	4,000
		1200	Comp - Overtime		32,528	37,356	35,000	35,000	35,000	-
		1300	Comp - P/T Help		18,275	25,059	23,000	23,000	23,000	-
		2100	Employer Cost - FICA		51,438	50,178	54,858	60,322	60,322	5,464
		2210	Employer Cost - VRS		68,969	71,053	75,203	92,776	92,776	17,573
		2310	Employer Cost - Health Insurance		125,281	108,920	120,501	115,734	115,734	(4,767)
		2400	Employer Cost - VRS Group Life Ins		8,100	8,345	8,832	9,789	9,789	957

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		2720	Workers Compensation		705	639	646	552	552	(94)
		3190	Other Professional Services		585	600	700	750	750	50
		3310	Maint/Repair - Buildings		11,824	4,827	8,000	8,000	8,000	-
		3314	Maint/Repair - Comm Equip		40,074	34,117	38,875	40,198	40,198	1,323
		3323	Maint Contract - EDP Equipment		16,150	16,188	16,713	16,713	16,713	-
		3324	Maint Contracts-Comm Equip		7,124	209,674	269,360	270,237	270,237	877
		3600	Advertising		-	30	300	500	500	200
		5110	Electrical Service		25,210	26,500	26,000	26,000	26,000	-
		5130	Water & Sewer Service		1,285	1,094	1,300	1,300	1,300	-
		5210	Postage		193	140	200	200	200	-
		5230	Telephone		8,260	7,600	8,452	8,452	8,452	-
		5240	Electronic Network Charge		54,473	60,350	65,000	65,000	65,000	-
		5430	Lease Agreement - Tower Sites		73,860	112,400	134,871	134,871	134,871	-
		5510	Personal Vehicle Mileage		-	-	200	200	200	-
		5540	Convention & Education		8,801	8,910	10,910	15,384	15,384	4,474
		5810	Dues & Association Memberships		1,109	1,096	1,832	1,909	1,909	77
		5840	EMD Training Materials/Supplies		3,857	3,802	79,500	13,925	13,925	(65,575)
		5860	Misc Administrative Expenses		220	250	250	250	250	-
		6001	Office Supplies		2,291	2,391	2,500	3,000	3,000	500
		6007	Fuel - Cell Tower Sites		633	1,491	900	1,800	1,800	900
		6011	Uniforms, Wearing Apparel		2,897	3,862	4,300	4,300	4,300	-
		6012	Books & Subscriptions		347	399	475	475	475	-
		8102	Furniture & Fixtures		1,061	765	1,200	1,200	1,200	-
		8109	Other Equipment		472	314	500	500	500	-
		9010	E911 Phone Replacement		140,727	296	-	-	-	-
E-911 System Total				18	1,372,340	1,428,923	1,649,473	1,682,859	1,682,859	33,386
31630 DMV 402 Grant- Alcohol		1200	Comp - Overtime		8,764	7,701	-	-	-	-
		2100	Employer Cost - FICA		670	589	-	-	-	-
		2720	Workers Compensation		210	233	-	-	-	-
		6010	Police Supplies		3,700	-	-	-	-	-
DMV 402 Grant- Alcohol Total					13,345	8,523	-	-	-	-
31640 DMV Select Enf Grant-Sp		1200	Comp - Overtime		5,954	10,212	-	-	-	-
		2100	Employer Cost - FICA		455	781	-	-	-	-
		2720	Workers Compensation		153	269	-	-	-	-
		6010	Police Supplies		-	3,802	-	-	-	-

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
DMV Select Enf Grant-Sp Total					6,563	15,064	-	-	-	-
31641	DMV Select Enf Grant	1200	Comp - Overtime		6,303	12,867	-	-	-	-
		2100	Employer Cost - FICA		483	984	-	-	-	-
		2720	Workers Compensation		162	337	-	-	-	-
DMV Selective Enf Grant Total					6,949	14,188	-	-	-	-
31642	DMV Select Enf Grant	1200	Comp - Overtime		3,628	5,316	-	-	-	-
		2100	Employer Cost - FICA		278	407	-	-	-	-
		2720	Workers Compensation		93	142	-	-	-	-
DMV Select Enf Grant Total					3,999	5,865	-	-	-	-
31730	DMV-Police Traffic Services	1200	Comp - Overtime		4,757	3,067	-	-	-	-
		2100	Employer Cost - FICA		364	235	-	-	-	-
		2720	Workers Compensation		114	93	-	-	-	-
DMV-Police Traffic Services Total					5,235	3,395	-	-	-	-
31735	DMV Safety 402 Select Enf	1200	Comp - Overtime		12,207	6,478	-	-	-	-
		2100	Employer Cost - FICA		934	496	-	-	-	-
		2720	Workers Compensation		289	182	-	-	-	-
		6010	Police Supplies		1,340	-	-	-	-	-
DMV Safety 402 Select Enf Total					14,770	7,156	-	-	-	-
31740	B Edward Byrne Comp Grant	8118	Law Enforcement Equipment		-	10,508	-	-	-	-
B Edward Byrne Comp Grant Total					-	10,508	-	-	-	-
31745	Violence Against Women	1300	Comp - P/T Help		30,330	28,458	-	-	-	-
		2100	Employer Cost - FICA		2,320	2,177	-	-	-	-
		2720	Workers Compensation		746	787	-	-	-	-
Violence Against Women Total					33,396	31,422	-	-	-	-

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED	
31752	E. Byrne Memorial Jag	8118	Law Enforcement Equipment		-	15,248	-	-	-	-	
E. Byrne Memorial Jag Total					-	15,248	-	-	-	-	
31797	Bulletproof Vest Partn	8118	Law Enforcement Equipment		4,999	5,666	-	-	-	-	
Bulletproof Vest Partn Total					4,999	5,666	-	-	-	-	
31810	School Resource Officers	1130	Comp - Deputies School Funded	13	561,731	534,351	574,618	629,390	629,390	54,772	
		1131	Comp - Deputies County Funded	1	43,620	46,350	43,127	48,000	48,000	4,873	
		1200	Comp - Overtime		1,989	6,489	6,000	6,000	6,000	-	
		2100	Employer Cost - FICA		44,718	43,129	47,717	52,279	52,279	4,562	
		2210	Employer Cost - VRS		62,514	59,789	70,485	86,029	86,029	15,544	
		2310	Employer Cost - Health Insurance		81,739	75,106	78,129	48,499	48,499	(29,630)	
		2400	Employer Cost - VRS Group Life Ins		7,341	7,022	8,278	9,077	9,077	799	
		2720	Workers Compensation		12,817	13,001	16,031	22,415	22,415	6,384	
School Resource Officers Total					14	816,470	785,237	844,385	901,689	901,689	57,304
32200	Volunteer Fire Companies	3200	Temporary Help Services		1,155	6,584	14,000	14,000	14,000	-	
		3314	Maint/Repair - Comm Equip		-	29,547	20,036	29,893	29,893	9,857	
		3315	Maint/Repair - Vehicles		2,628	13,627	8,500	16,500	16,500	8,000	
		3329	Maint Contract - Other Equip		11,928	20,091	19,427	19,510	19,510	83	
		5305	Motor Vehicle Insurance		59,474	65,919	62,500	75,215	75,215	12,715	
		5309	Volunteer Insurance		40,973	44,155	43,021	46,363	46,363	3,342	
		5680	Public Safety Training Certs		5,000	5,000	5,035	5,035	5,035	-	
		5860	Misc Administrative Expenses		149	682	2,000	2,000	1,000	(1,000)	
		6008	Gas, Oil, Grease		26,986	71,829	41,000	95,550	95,550	54,550	
		6013	Educational Supplies		3,878	1,496	5,820	5,820	5,820	-	
		6025	Fire Suppression Foam		3,985	2,530	4,000	6,000	6,000	2,000	
		8109	Other Equipment		3,716	4,385	10,000	10,000	5,000	(5,000)	
		8119	Personal Protective Equip		34,455	35,313	40,000	48,000	48,000	8,000	
Volunteer Fire Companies Total					194,326	301,158	275,339	373,886	367,886	92,547	
32201	Altavista Fire Company	3120	Accounting Services - Auditing		2,450	-	2,450	-	-	(2,450)	
		3315	Maint/Repair - Vehicles		16,000	33,590	16,000	16,000	16,000	-	
		5650	Annual Contribution		76,000	51,000	53,250	58,250	55,500	2,250	
		6001	Office Supplies		150	150	150	150	150	-	

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		6004	Medical Supplies		1,000	1,000	1,000	1,000	1,000	-
		6009	Tires, Tubes, Parts		1,000	1,000	1,000	1,000	1,000	-
		8201	Medical Equipment		2,500	2,500	2,500	2,500	2,500	-
Altavista Fire Company Total					99,100	89,240	76,350	78,900	76,150	(200)
32202 Brookneal Fire Company		3120	Accounting Services - Auditing		2,450	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		2,679	6,000	5,000	5,000	5,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	2,250
Brookneal Fire Company Total					75,129	51,000	54,700	57,250	54,500	(200)
32203 Brookville Fire Company		3120	Accounting Services - Auditing		2,450	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		5,000	4,136	5,000	5,000	5,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	2,250
Brookville Fire Company Total					77,450	49,136	54,700	57,250	54,500	(200)
32204 Concord Fire Company		3120	Accounting Services - Auditing		2,450	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		12,490	17,696	5,000	5,000	5,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	2,250
Concord Fire Company Total					84,940	62,696	54,700	57,250	54,500	(200)
32205 Evington Fire Company		3120	Accounting Services - Auditing		2,350	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		6,250	79,588	6,000	6,000	6,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	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	-
Evington Fire Company Total					83,250	129,238	60,350	62,900	60,150	(200)
32206 Gladys Fire Company		3120	Accounting Services - Auditing		2,450	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		5,439	5,412	5,000	5,000	5,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	2,250
Gladys Fire Company Total					77,889	50,412	54,700	57,250	54,500	(200)

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
32207	Lyn Dan Fire Company	3120	Accounting Services - Auditing		-	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		12,319	-	5,000	5,000	5,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	2,250
Lyn Dan Fire Company Total					82,319	45,000	54,700	57,250	54,500	(200)
32208	Rustburg Fire Company	3120	Accounting Services - Auditing		2,450	-	2,450	-	-	(2,450)
		3315	Maint/Repair - Vehicles		5,000	5,049	5,000	5,000	5,000	-
		5650	Annual Contribution		70,000	45,000	47,250	52,250	49,500	2,250
Rustburg Fire Company Total					77,450	50,049	54,700	57,250	54,500	(200)
32209	Red House Fire Company	5650	Annual Contribution		1,750	-	1,750	1,750	1,750	-
Red House Fire Company Total					1,750	-	1,750	1,750	1,750	-
32300	Volunteer Amb/Rescue Squads	3314	Maint/Repair - Comm Equip		3,907	30,365	20,036	16,729	16,729	(3,307)
		3315	Maint/Repair - Vehicles		2,770	1,938	15,000	15,000	15,000	-
		5305	Motor Vehicle Insurance		59,070	65,388	62,500	69,657	69,657	7,157
		5309	Volunteer Insurance		40,973	40,973	43,021	45,172	45,172	2,151
		5540	Convention & Education		250	520	7,000	7,000	7,000	-
		5681	Regional Emergency Medical		9,011	1,311	9,011	3,000	3,000	(6,011)
		5860	Recruitment & Retention		-	-	250	250	250	-
		6008	Gas, Oil, Grease		24,415	23,927	25,000	25,000	25,000	-
		6013	Educational Supplies		408	-	550	550	550	-
Volunteer Amb/Rescue Squads Total					140,803	164,422	182,368	182,358	182,358	(10)
32302	Brookneal Rescue Squad	3310	Maint/Repair - Buildings		15,166	29,693	30,000	30,000	30,000	-
Brookneal Rescue Squad Total					15,166	29,693	30,000	30,000	30,000	-
32303	Campbell County Rescue	3120	Accounting Services - Auditing		-	-	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		-	2,600	-	-	-	-
		5650	Annual Contribution		76,000	51,000	53,250	58,250	55,500	2,250
Campbell County Rescue Total					76,000	53,600	53,250	60,700	57,950	4,700
32304	Citizens Rescue Squad	3310	Maint/Repair - Buildings		-	-	-	47,250	47,250	47,250
		5650	Annual Contribution		70,000	45,000	47,250	-	-	(47,250)

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
Citizens Rescue Squad Total					70,000	45,000	47,250	47,250	47,250	-
32305	Concord Rescue Squad	3120	Accounting Services - Auditing		-	2,450	-	2,450	2,450	2,450
		3315	Maint/Repair - Vehicles		-	1,150	-	-	-	-
		5650	Annual Contribution		73,000	48,000	50,250	55,250	52,500	2,250
Concord Rescue Squad Total					73,000	51,600	50,250	57,700	54,950	4,700
32306	Rustburg Rescue Squad	3310	Maint/Repair - Buildings		27,359	25,184	30,000	70,000	70,000	40,000
Rustburg Rescue Squad Total					27,359	25,184	30,000	70,000	70,000	40,000
32400	Forestry Service	5699	Forest Fire Extinction		20,329	20,329	20,329	20,329	20,329	-
Forestry Service Total					20,329	20,329	20,329	20,329	20,329	-
32500	EMS Services	1117	Comp - Deputy Director	1	63,133	66,088	66,088	70,088	70,088	4,000
		1133	Comp - EMT (Emer Med Tech)	46	1,848,322	1,805,337	2,031,923	2,624,853	2,210,637	178,714
		1200	Comp - Overtime		250,064	267,357	250,000	200,000	250,000	-
		1300	Comp - P/T Help		83,407	101,923	85,000	55,000	85,000	-
		2100	Employer Cost - FICA		164,047	163,801	187,273	225,670	193,983	6,710
		2210	Employer Cost - VRS		200,882	214,202	239,383	342,257	289,652	50,269
		2310	Employer Cost - Health Insurance		251,574	257,376	307,003	380,268	318,403	11,400
		2400	Employer Cost - VRS Group Life Ins		23,592	25,156	28,114	36,112	30,562	2,448
		2720	Workers Compensation		106,201	86,927	123,135	87,908	75,565	(47,570)
		3109	EMS Billing Expenditures		8,861	9,695	9,000	10,000	10,000	1,000
		3110	EMS Billing Services		110,187	121,435	95,625	95,625	95,625	-
		3112	EMS Software Services		-	13,318	9,500	9,500	9,500	-
		3315	Maint/Repair - Vehicles		53,133	89,181	65,000	90,000	90,000	25,000
		3319	Maint/Repair - Other Equipment		1,824	1,665	3,040	3,400	3,040	-
		5210	Postage		-	-	100	100	100	-
		5305	Motor Vehicle Insurance		6,009	7,345	8,066	12,334	12,334	4,268
		5540	Convention & Education		5,217	40,403	26,700	26,700	26,700	-
		5810	Dues & Association Memberships		-	64	300	300	300	-
		5892	Immunizations		90	-	10,400	10,400	10,400	-
		6001	Office Supplies		846	436	850	850	850	-
		6004	Medical Supplies		68,973	64,633	75,000	90,000	90,000	15,000
		6008	Gas, Oil, Grease		46,706	89,400	48,000	90,000	90,000	42,000
		6009	Tires, Tubes, Parts		22,734	26,013	22,900	23,700	23,700	800

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		6011	Uniforms, Wearing Apparel		11,327	18,830	20,000	30,000	26,000	6,000
		6012	Books & Subscriptions		-	-	150	150	150	-
		6014	Other Operating Supplies		20,908	29,533	52,525	54,431	54,431	1,906
		8119	Personal Protective Equipment		-	7,323	17,304	60,000	24,000	6,696
		8201	Medical Equipment		144,278	96,807	56,416	102,271	102,271	45,855
EMS Services Total				47	3,492,314	3,604,248	3,838,795	4,731,917	4,193,291	354,496
33200	Local Corrections	7010	Blue Ridge Regional Jail		2,900,000	3,000,713	3,165,000	3,600,000	3,600,000	435,000
Local Corrections Total					2,900,000	3,000,713	3,165,000	3,600,000	3,600,000	435,000
33300	Probation Office	5230	Telephone		3,294	3,960	4,000	2,120	2,120	(1,880)
		6001	Office Supplies		199	-	150	375	-	(150)
		8102	Furniture & Fixtures		-	-	1,680	2,360	2,360	680
Probation Office Total					3,493	3,960	5,830	4,855	4,480	(1,350)
33400	Detention	1300	Comp - P/T Help		23,071	22,023	23,500	23,500	23,500	-
		2100	Employer Cost - FICA		1,765	1,685	1,798	1,798	1,798	-
		2720	Workers Compensation		21	20	22	16	16	(6)
		3971	Juvenile Detention Care		156,874	388,910	200,000	400,000	400,000	200,000
		3972	Outreach Detention Care		19,834	25,798	27,000	27,000	27,000	-
		3975	Group Homes		-	-	52,000	58,000	58,000	6,000
		5210	Postage		-	-	50	25	25	(25)
		5230	Telephone		264	264	264	264	264	-
		5510	Personal Vehicle Mileage		-	-	225	125	125	(100)
		5530	Travel - Sustenance & Lodging		-	-	200	-	-	(200)
		5540	Convention & Education		-	-	50	-	-	(50)
		5835	Refunds to State		-	15,632	-	-	-	-
		6001	Office Supplies		76	143	150	150	150	-
		6210	Truancy Prevention & Intervention		125	-	-	-	-	-
Detention Total					202,029	454,475	305,259	510,878	510,878	205,619
34500	Building Inspections	1143	Comp - Building Official	1	60,556	66,446	65,052	66,675	66,675	1,623
		1144	Comp - Code Enforcement	2	86,737	91,936	99,094	93,500	93,500	(5,594)
		1156	Comp - Administrative Aide	1	33,719	35,628	35,628	40,650	40,650	5,022
		1157	Comp - Office Manager	1	44,025	46,528	46,205	50,500	50,500	4,295
		1300	Comp - P/T Help		3,830	-	15,000	19,500	19,500	4,500

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		2100	Employer Cost - FICA		16,979	17,995	19,965	20,718	20,718	753
		2210	Employer Cost - VRS		24,729	27,225	28,066	31,918	31,918	3,852
		2310	Employer Cost - Health Insurance		27,882	21,271	24,222	24,704	24,704	482
		2400	Employer Cost - VRS Group Life Ins		2,904	3,197	3,297	3,368	3,368	71
		2720	Workers Compensation		4,396	4,232	5,359	3,100	3,100	(2,259)
		3315	Maint/Repair - Vehicles		1,228	549	2,400	2,400	2,400	-
		5210	Postage		14	7	75	75	75	-
		5230	Telephone		3,941	4,074	4,140	3,336	3,336	(804)
		5305	Motor Vehicle Insurance		1,204	1,216	1,244	1,312	1,312	68
		5510	Personal Vehicle Mileage		-	-	110	110	110	-
		5530	Travel - Sustenance & Lodging		-	-	500	500	500	-
		5540	Convention & Education		1,385	514	900	900	900	-
		5810	Dues & Association Memberships		115	-	375	350	350	(25)
		5890	Misc Fees & Charges		4,843	4,350	4,000	4,300	4,300	300
		6001	Office Supplies		431	426	650	625	625	(25)
		6008	Gas, Oil, Grease		2,054	4,738	3,900	4,750	4,750	850
		6009	Tires, Tubes, Parts		500	507	600	600	600	-
		6011	Uniforms, Wearing Apparel		173	144	325	325	325	-
		6012	Books & Subscriptions		836	1,391	1,600	1,600	1,600	-
		6014	Other Operating Supplies		106	83	275	275	275	-
		8102	Furniture & Fixtures		120	-	220	220	220	-
Building Inspections Total				5	322,706	332,457	363,202	376,311	376,311	13,109
35100	Animal Control	1131	Comp - Animal Warden	1	12,981	18,829	25,000	25,000	25,000	-
		1132	Comp - Deputy Animal Ward	3	114,293	117,060	117,060	129,060	129,060	12,000
		1183	Comp - Animal Shelter Worker	1	25,620	28,868	27,284	34,000	34,000	6,716
		1300	Comp - P/T Help		1,587	879	1,588	-	1,000	(588)
		2100	Employer Cost - FICA		11,403	12,180	13,077	14,387	14,387	1,310
		2210	Employer Cost - VRS		15,279	16,650	19,323	23,884	23,884	4,561
		2310	Employer Cost - Health Insurance		24,146	26,953	26,954	27,306	27,306	352
		2400	Employer Cost - VRS Group Life Ins		1,795	1,955	2,270	2,520	2,520	250
		2720	Workers Compensation		2,089	2,159	2,359	1,730	1,730	(629)
		3110	Medical Services		330	1,681	5,000	5,000	5,000	-
		3310	Maint/Repair - Buildings		7,256	8,072	8,000	8,000	8,000	-
		3315	Maint/Repair - Vehicles		2,123	938	2,500	23,250	23,250	20,750
		5110	Electrical Service		2,599	2,694	3,000	3,000	3,000	-
		5120	Heating Service		1,743	1,191	1,600	3,000	3,000	1,400
		5230	Telephone		1,244	589	1,500	1,500	1,500	-
		5305	Motor Vehicle Insurance		1,204	1,216	1,241	1,311	1,311	70

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		5540	Convention & Education		1,051	1,111	2,250	2,250	2,250	-
		5810	Dues & Association Memberships		-	-	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		701	515	800	800	800	-
		6003	Animal Care Supplies		3,277	3,341	3,640	3,640	3,640	-
		6004	Medical Supplies		2,151	3,363	2,500	2,500	2,500	-
		6005	Janitorial Supplies		1,047	1,060	1,200	1,200	1,200	-
		6008	Gas, Oil, Grease		3,083	5,735	5,000	5,000	5,000	-
		6009	Tires, Tubes, Parts		1,588	1,550	1,700	2,200	2,200	500
		6010	Police Supplies		700	652	800	800	800	-
		6011	Uniforms, Wearing Apparel		1,807	2,448	2,500	2,500	2,500	-
		6014	Other Operating Supplies		2,927	2,343	3,000	3,000	3,000	-
Animal Control Total				5	244,022	264,032	283,931	329,623	330,623	46,692
35300	Medical Examiner	3110	Medical Services		960	820	640	640	640	-
Medical Examiner Total					960	820	640	640	640	-
35500	Public Safety	1115	Comp - Director	1	94,915	99,530	99,531	104,507	104,507	4,976
		1117	Comp - Deputy Director	1	58,348	60,598	60,598	64,598	64,598	4,000
		1138	Comp - Assistant Fire Marshall		19,342	17,017	23,000	47,890	30,000	7,000
		1156	Comp - Administrative Aide	1	-	-	25,021	35,000	35,000	9,979
		1157	Comp - Office Manager	1	45,140	44,840	44,840	47,840	47,840	3,000
		1200	Comp - Overtime		-	182	-	-	-	-
		1300	Comp - P/T Help		668	362	-	-	-	-
		2100	Employer Cost - FICA		15,935	16,204	19,354	22,937	21,569	2,215
		2210	Employer Cost - VRS		21,611	23,387	28,867	38,079	31,997	3,130
		2230	Retiree Health Insurance		6,549	6,549	6,549	6,684	6,684	135
		2310	Employer Cost - Health Insurance		23,767	23,767	30,506	31,107	24,234	(6,272)
		2400	Employer Cost - VRS Group Life Ins		2,538	2,747	3,391	4,018	3,376	(15)
		2720	Workers Compensation		5,069	4,769	5,466	3,725	3,423	(2,043)
		2730	COVID-19 Expenditures		4,116	-	-	-	-	-
		2740	COVID-19 FEMA Expenditures		69,037	6,449	-	-	-	-
		3190	Other Professional Services		-	-	-	900	900	900
		3312	Maint/Repair - Office Equipment		-	875	875	875	875	-
		3315	Maint/Repair - Vehicles		1,377	1,149	1,500	1,500	1,500	-
		5230	Telephone		10,343	10,164	10,524	11,784	11,784	1,260
		5305	Motor Vehicle Insurance		1,318	1,944	1,363	2,117	2,117	754

Dept #	Description	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		5410	Lease/Rent - Equipment		2,416	1,667	2,500	2,500	2,500	-
		5540	Convention & Education		1,161	1,306	3,000	3,000	3,000	-
		5810	Dues & Association Memberships		495	360	750	750	750	-
		5870	Hazard Mitigation Plan		2,500	-	-	-	-	-
		5895	Emergency Mangt Perf Grant		2,028	3,920	-	-	-	-
		6001	Office Supplies		751	719	750	750	750	-
		6002	Food Supplies		525	804	750	750	750	-
		6008	Gas, Oil, Grease		4,327	8,376	4,500	4,500	4,500	-
		6009	Tires, Tubes, Parts		-	717	1,000	1,000	1,000	-
		6010	Police Supplies		453	227	750	750	750	-
		6011	Uniforms, Wearing Apparel		519	305	1,000	14,000	14,000	13,000
		6012	Books & Subscriptions		2,533	2,671	3,050	5,715	5,715	2,665
		6013	Educational Supplies		304	428	500	500	500	-
		6014	Other Operating Supplies		414	14,615	500	500	500	-
		8102	Furniture & Fixtures		500	149	500	500	500	-
		8109	Other Equipment		-	-	100	100	100	-
Public Safety Total				4	399,000	356,797	381,035	458,876	425,719	44,684
Public Safety Total				161	17,244,034	17,917,547	18,354,411	20,873,396	20,222,738	1,868,327

PUBLIC WORKS ADMINISTRATION

(41200-44100)



CAMPBELL COUNTY, VA





PUBLIC WORKS ADMINISTRATION

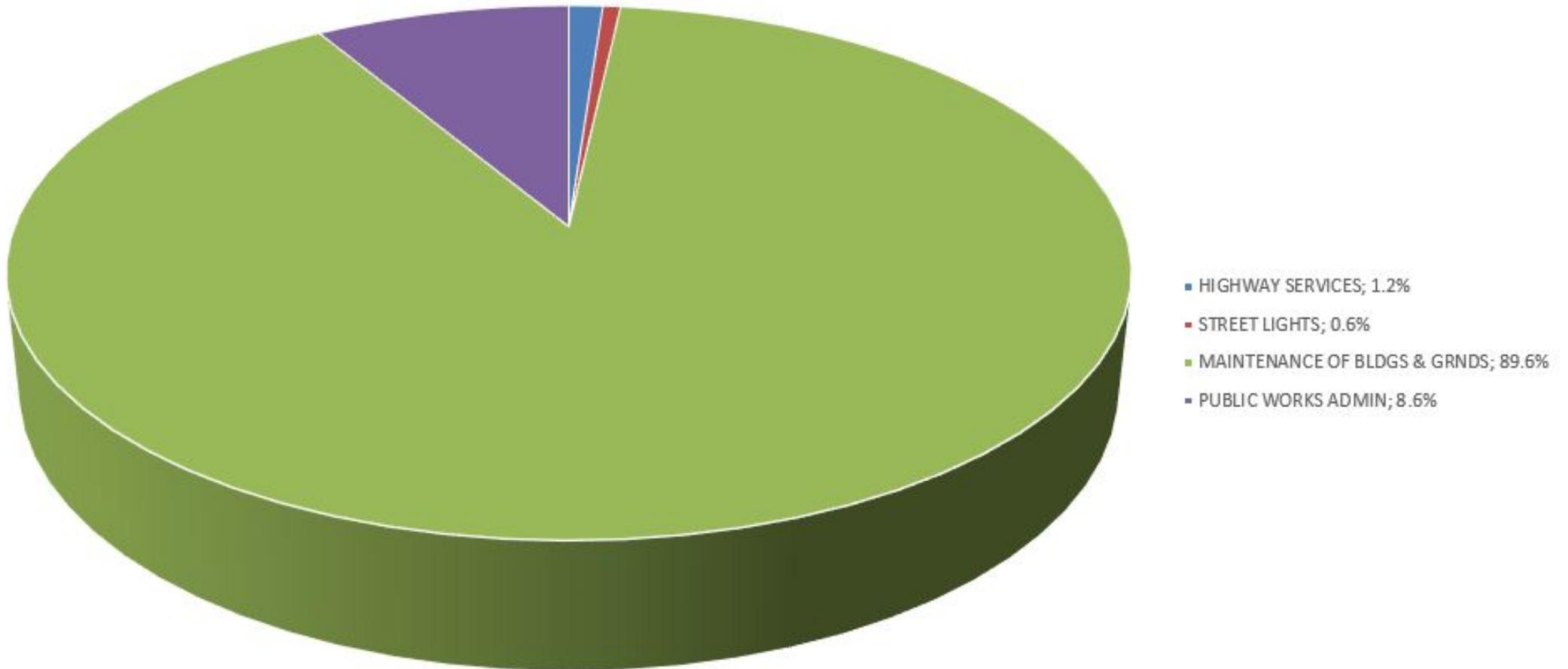
The Department of Public Works strives to preserve a friendly and rural lifestyle by protecting the health, safety and welfare of employees, citizens and visitors through a variety of infrastructure projects and on-going maintenance to the locality's buildings and grounds.

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



PUBLIC WORKS ADMINISTRATION

Percent of Expenditures by Function



Dept #	Public Works	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
41200	Highway Services	8109	Other Equipment		29,286	15,746	20,000	25,000	25,000	5,000
Highway Services Total					29,286	15,746	20,000	25,000	25,000	5,000
41320	Street Lights	5111	Electrical Service - Courthouse		10,960	11,427	13,000	13,000	13,000	-
Street Lights Total					10,960	11,427	13,000	13,000	13,000	-
43400	Maintenance Of Bldgs & Grnds	1117	Comp - Deputy Director	1	50,362	51,897	51,898	54,897	54,897	2,999
		1118	Comp - Custodial Division Mgr	1	-	-	-	53,761	53,761	53,761
		1183	Comp - Maintenance Employees	16	481,601	498,344	542,944	555,058	555,058	12,114
		1200	Comp - Overtime		329	9	500	-	-	(500)
		1300	Comp - P/T Help		41,760	62,727	56,500	41,500	41,500	(15,000)
		1383	Comp - Park Maintenance	1	-	-	25,021	27,500	27,500	2,479
		2100	Employer Cost - FICA		41,616	43,934	51,780	56,053	56,053	4,273
		2210	Employer Cost - VRS		59,919	63,026	67,872	87,784	87,784	19,912
		2310	Employer Cost - Health Insurance		151,704	132,086	165,128	152,838	152,838	(12,290)
		2400	Employer Cost - VRS Group Life Ins		7,037	7,402	7,971	9,262	9,262	1,291
		2720	Workers Compensation		9,780	8,720	13,557	9,818	9,818	(3,739)
		2730	COVID-19 Expenditures		155,941	-	-	-	-	-
		3306	Grounds Exterior Maint		1,478	6,110	7,500	9,500	9,500	2,000
		3307	Complex Security Upgrades		-	3,394	6,000	6,000	6,000	-
		3308	Lighting Upgrades		7,707	3,475	7,500	7,500	7,500	-
		3309	Storm Water Facility Maint		-	145	1,000	1,000	1,000	-
		3310	Maint/Repair - Buildings		82,014	78,986	105,000	105,000	105,000	-
		3311	Maint/Repair - Maintenance		1,832	7,324	-	-	-	-
		3315	Maint/Repair - Vehicles		-	1,956	3,500	4,500	4,500	1,000
		3319	Maint/Repair - Other Equipment		-	3,077	5,400	6,500	6,500	1,100
		3326	Maint Cont - Fire-Security Alm Syst		2,103	1,368	5,000	6,500	6,500	1,500
		3327	Maint Contract - Ball Field Mowing		55,452	62,293	75,000	78,100	78,100	3,100
		3328	Maint Contract - Building		6,788	8,784	8,400	9,000	9,000	600
		3329	Maint Contract - Other Equipment		5,766	4,865	6,090	6,100	6,100	10
		3340	Maint Contract - Waste Disposal		12,393	13,888	11,000	13,000	14,000	3,000
		3344	Maint/Repair - Preventive		16,536	7,709	-	9,000	9,000	9,000
		3345	Maint/Repair - HVAC Repairs		117,305	85,879	95,000	100,000	100,000	5,000
		3348	Maint/Repair - Painting & Floors		5,343	3,597	10,000	10,000	10,000	-
		3349	Maint/Repair - Animal Shelter		-	-	1,875	1,875	1,875	-
		3360	HVAC Software		-	23,305	30,000	30,000	30,000	-
		3361	Work Order Software		9,233	9,695	10,500	10,500	10,500	-
		5110	Electrical Service		266,373	299,999	280,000	306,000	335,000	55,000
		5120	Heating Service		7,316	15,068	10,000	15,000	15,000	5,000

Dept #	Public Works	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		5130	Water & Sewer Service		14,616	14,260	16,500	16,500	16,500	-
		5140	Electrical Consulting Fee		1,653	1,692	1,700	2,000	2,000	300
		5230	Telephone		12,721	9,894	10,300	11,000	11,000	700
		5305	Motor Vehicle Insurance		2,408	2,433	2,900	3,300	3,300	400
		5311	Multi-Peril Insurance		50,369	51,078	-	-	-	-
		5410	Lease/Rent - Equipment		490	1,946	6,000	8,500	8,500	2,500
		5540	Convention & Education		-	105	1,000	1,000	1,000	-
		5840	Snow Removal		3,759	11,399	2,000	2,000	2,000	-
		6001	Office Supplies		290	567	600	500	500	(100)
		6005	Janitorial Supplies		42,226	50,937	48,000	54,000	54,000	6,000
		6008	Gas, Oil, Grease		6,385	10,398	10,000	12,000	12,000	2,000
		6009	Tires, Tubes, Parts		13,043	6,842	7,000	8,000	8,000	1,000
		6011	Uniforms, Wearing Apparel		4,355	4,659	6,100	6,300	6,300	200
		8101	Machinery & Equipment		1,545	1,124	2,000	2,000	2,000	-
		8114	Tools		3,083	1,196	3,000	3,500	3,000	-
Maintenance Of Bldgs & Grnds Total				19	1,754,630	1,677,592	1,779,036	1,914,146	1,943,646	164,610
44100	Public Works Admin	1115	Comp - Director	1	122,113	61,667	74,001	77,700	77,700	3,699
		1158	Comp - Admin Assistant	1	46,152	48,160	48,160	51,160	51,160	3,000
		1300	Comp - P/T		7,530	-	-	-	-	-
		1714	Comp - Supplement I/Df Comp		13,855	-	-	-	-	-
		2100	Employer Cost - FICA		13,952	7,517	9,346	9,858	9,858	512
		2210	Employer Cost - VRS		20,597	12,531	13,939	16,365	16,365	2,426
		2310	Employer Cost - Health Insurance		13,287	16,831	18,850	23,492	23,492	4,642
		2400	Employer Cost - VRS Group Life Ins		2,419	1,472	1,637	1,727	1,727	90
		2720	Workers Compensation		167	1,737	115	1,349	1,349	1,234
		3315	Maint/Repair - Vehicles		-	20	-	-	-	-
		5230	Telephone		1,526	1,512	1,440	2,000	2,000	560
		5305	Motor Vehicle Insurance		602	912	-	-	-	-
		5530	Travel - Sustenance & Lodging		-	324	1,200	1,000	1,000	(200)
		5540	Convention & Education		-	545	2,800	2,000	2,000	(800)
		5810	Dues & Association Memberships		50	-	400	400	400	-
		6001	Office Supplies		-	142	-	500	500	500
		6008	Gas, Oil, Grease		1,709	2,758	-	-	-	-
		8102	Furniture & Fixtures		-	94	500	500	-	(500)
Public Works Admin Total				2	243,959	156,222	172,388	188,051	187,551	15,163
Public Works Total				21	2,038,835	1,860,987	1,984,424	2,140,197	2,169,197	184,773

HEALTH AND WELFARE ADMINISTRATION

(51200-53900)







HEALTH & WELFARE ADMINISTRATION

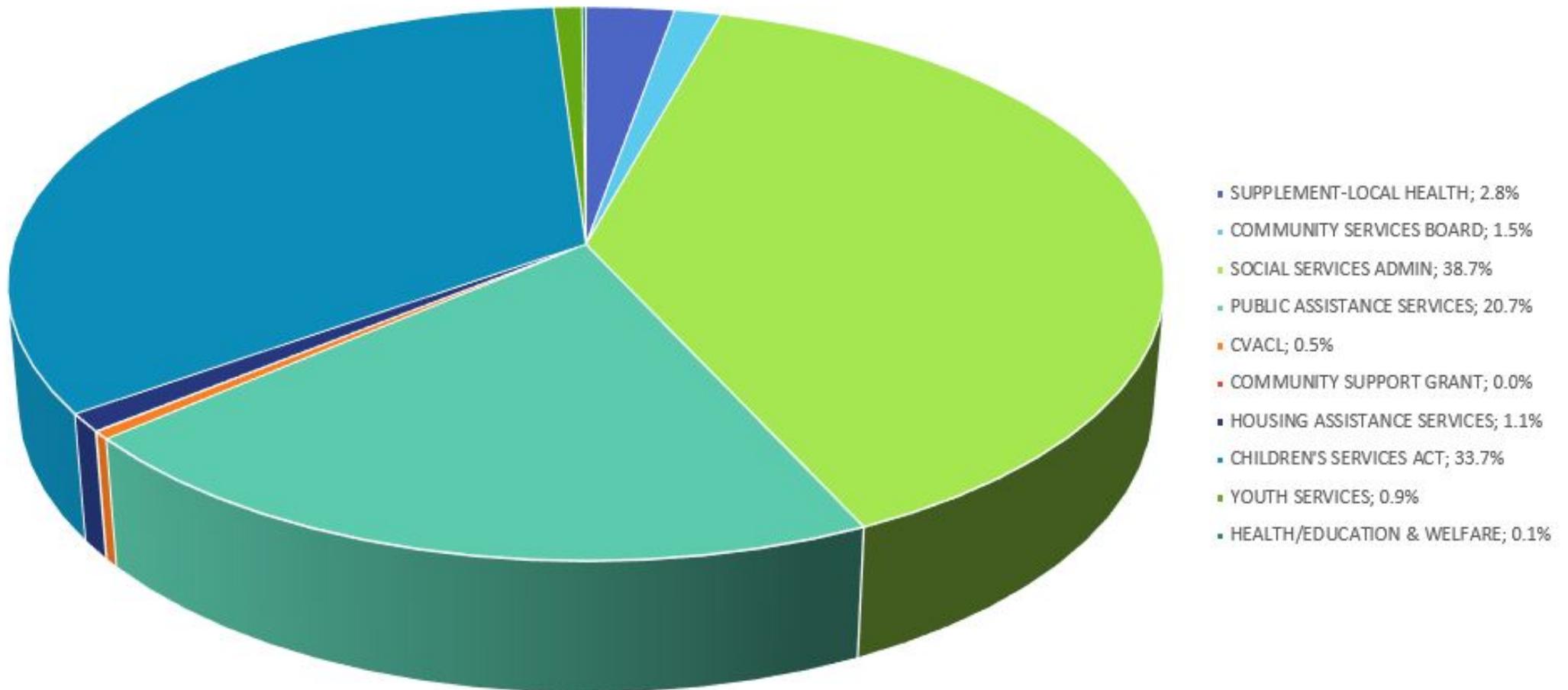
These departments administer assistance programs under local, state and federal guidelines to support residents' and families' health, behavioral and basic resource needs through various services, partnerships and case management.

Dept	Office/Function	Responsible for:
51200	Supplemental Support to Local Health Department	Reflects the County's mandated expenses associated with services provided by the Health Department.
52500	Community Services Board	Reflects local share of expenses to fund Horizon Behavioral services, the state's regional service provider for behavioral health (mental health, substance abuse etc.).
53100	Social Services Administration	The Department of Social Services (DSS) provides social work services, financial services, and volunteer opportunities administered according to state and federal regulations.
53110	Other Welfare Services	Various support services provided locally to meet residents' and families' needs.
53210	Public Assistance	Reflects costs incurred for assistance programs provided through the Department of Social Services. These programs are funded in large part with state and federal funds.
53230	Central Virginia Alliance for Community Living (CVACL)	The Central Virginia Alliance for Community Living, Inc. (formerly, the Central Virginia Area Agency on Aging) serves individuals age 60 as well as those 18 or over living with a disability in the counties of Amherst, Appomattox, Bedford and Campbell and the City of Lynchburg.
53500	Community Support Grants	Grant programs administered by the Department of Social Services 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.



HEALTH & WELFARE ADMINISTRATION

Percent of Expenditures by Function



Dept #	Health & Welfare	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
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		189,401	189,401	191,401	215,760	215,760	24,359
Community Services Board Total					189,401	189,401	191,401	215,760	215,760	24,359
53100	Social Services Admin	1111	Comp - Board Members		12,150	10,050	12,600	12,600	12,600	-
		1115	Comp - Director	1	100,602	102,917	102,917	113,466	113,466	10,549
		1134	Comp - Social Services Personnel	80	3,014,914	3,040,881	3,256,323	3,615,764	3,615,764	359,441
		1200	Comp - Overtime		3,750	-	-	-	-	-
		1234	Comp - CPS On Call		20,382	15,163	20,213	21,525	21,525	1,312
		1300	Comp - P/T Help		795	-	-	-	-	-
		2100	Employer Cost - FICA		231,613	231,395	259,493	287,897	287,897	28,404
		2210	Employer Cost - VRS		323,463	349,700	385,596	476,346	476,346	90,750
		2230	Retiree Health Insurance		41,835	64,612	83,191	86,988	86,988	3,797
		2310	Employer Cost - Health Insurance		427,100	438,174	536,981	442,659	451,163	(85,818)
		2400	Employer Cost - VRS Group Life Ins		37,989	41,069	45,285	50,260	50,260	4,975
		2600	Unemployment Compensation		6,561	-	4,500	-	-	(4,500)
		2720	Workers Compensation		6,419	6,159	9,200	2,770	2,770	(6,430)
		3110	Medical Services		-	45	50	50	50	-
		3155	Legal Services		151,787	165,178	175,000	175,000	175,000	-
		3190	Other Professional Services		28,673	24,977	38,394	30,000	30,000	(8,394)
		3200	Temporary Help Services		-	1,110	2,500	2,500	2,500	-
		3310	Maint/Repair - Buildings		470	-	500	500	500	-
		3312	Maint/Repair - Office Equipment		-	10	500	500	500	-
		3313	Maint/Repair - EDP Equipment		26	-	350	350	350	-
		3315	Maint/Repair - Vehicles		8,411	7,574	10,000	15,000	15,000	5,000
		3600	Advertising		3,186	2,523	5,000	5,000	5,000	-
		3840	Background Checks		2,047	2,151	3,000	3,000	3,000	-
		3841	Drug Tests		8,200	5,500	10,000	10,000	10,000	-
		3842	Surety Bond		2,089	2,013	2,300	2,300	2,300	-
		4100	Data Processing Services		2,022	2,230	2,969	2,912	2,912	(57)
		5110	Electrical Service		25,319	31,020	30,000	32,000	32,000	2,000
		5130	Water & Sewer Service		2,131	2,972	3,500	3,500	3,500	-
		5210	Postage		10,028	13,978	14,000	14,000	14,000	-
		5230	Telephone		42,881	39,047	41,000	41,000	41,000	-
		5305	Motor Vehicle Insurance		7,524	7,352	7,755	8,195	8,195	440

Dept #	Health & Welfare	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		5307	Public Official Liability		1,782	2,032	2,100	1,900	1,900	(200)
		5410	Lease/Rent - Equipment		14,809	12,522	12,000	12,400	12,400	400
		5420	Lease/Rent - Buildings		14,370	24,633	24,634	24,634	24,634	-
		5530	Travel - Sustenance & Lodging		1,078	4,090	16,000	16,000	16,000	-
		5540	Convention & Education		2,703	9,519	11,000	11,000	11,000	-
		5890	Misc Fees & Charges		292	497	500	500	500	-
		6001	Office Supplies		31,289	30,302	38,000	38,000	38,000	-
		6005	Janitorial Supplies		144	337	400	400	400	-
		6008	Gas, Oil, Grease		3,360	9,331	8,500	12,000	12,000	3,500
		6009	Tires, Tubes, Parts		723	3,543	2,000	2,800	2,800	800
		6012	Books & Subscriptions		2,843	2,634	2,665	3,560	3,560	895
		8102	Furniture & Fixtures		5,899	5,556	4,000	7,100	7,100	3,100
		8103	Communications Equipment		233	916	1,000	1,000	1,000	-
		8107	EDP Equipment		2,623	4,951	2,800	2,400	2,400	(400)
Social Services Admin Total				81	4,604,514	4,718,663	5,188,716	5,589,776	5,598,280	409,564
53110	Other Welfare Services	5701	Tax Relief For Elderly		414,526	414,526	-	-	-	-
Other Welfare Services Total					414,526	414,526	-	-	-	-
53210	Public Assistance Services	2740	COVID - Safe & Stable		-	11,589	-	-	-	-
		5701	General Relief		20,729	29,912	30,000	30,000	30,000	-
		5702	Respite - Child		2,205	1,980	2,500	2,500	2,500	-
		5704	Auxiliary Grant Payments		86,851	79,290	125,000	115,000	115,000	(10,000)
		5706	AFDC-FC		673,010	134,675	630,000	450,000	450,000	(180,000)
		5707	Tanf Emergency Assistance		-	-	100	100	100	-
		5711	Other Purchased Services		45,643	4,985	77,400	77,400	77,400	-
		5714	IV-E Prev Services-Family First		-	(16)	82,000	-	-	(82,000)
		5715	Chafee II-COVID/ETV		-	8,154	10,884	-	-	(10,884)
		5716	Adoption Incentive		1,885	1,315	-	-	-	-
		5717	Fostering Futures		7,610	11,381	16,000	16,000	16,000	-
		5720	Child Protection		6,082	5,239	15,000	15,000	15,000	-
		5721	Special Needs Adoption		1,972,069	2,053,772	2,000,000	2,000,000	2,000,000	-
		5722	Adult Services		57,982	52,201	85,000	65,000	65,000	(20,000)
		5723	Safe & Stable Families		31,882	35,214	39,000	39,000	39,000	-
		5725	Independent Living		9,699	16,991	8,000	8,000	8,000	-
		5726	View Services		24,804	26,154	125,000	125,000	125,000	-
		5727	Foster/Adoptive Parent Training		1,501	2,234	2,000	2,000	2,000	-
		5730	APS		5,517	9,979	15,000	15,000	15,000	-
		5731	Substance Abuse & Supplement		2,800	11,620	15,000	15,000	15,000	-

Dept #	Health & Welfare	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		5750	Local Only		12,308	9,767	8,500	10,000	10,000	1,500
Public Assistance Services Total					2,962,578	2,506,436	3,286,384	2,985,000	2,985,000	(301,384)
53230	CVACL	3840	CVACL Services - Current		31,290	31,290	31,290	31,290	31,290	-
		3845	Brookneal/WC Nutrition Site		34,455	34,455	34,455	34,455	34,455	-
CVACL Total					65,745	65,745	65,745	65,745	65,745	-
53235	Volunteer Program	1118	Comp - Program Manager		37,075	41,057	-	-	-	-
		2100	Employer Cost - FICA		2,804	3,143	-	-	-	-
		2210	Employer Cost - VRS		4,145	4,685	-	-	-	-
		2230	Retiree Health Insurance		1,091	-	-	-	-	-
		2310	Employer Cost - Health Insurance		2,808	-	-	-	-	-
		2400	Employer Cost - VRS Group Life Ins		487	550	-	-	-	-
		2720	Workers Compensation		33	37	-	-	-	-
		3315	Maint/Repair - Vehicles		546	648	-	-	-	-
		5210	Postage		295	100	-	-	-	-
		5230	Telephone		2,304	624	-	-	-	-
		5305	Motor Vehicle Insurance		602	608	-	-	-	-
		5810	Dues & Association Memberships		125	-	-	-	-	-
		5880	Awards		148	-	-	-	-	-
		5915	CC Youth Advisory Council		-	417	-	-	-	-
		6001	Office Supplies		245	105	-	-	-	-
		6002	Food Supplies		-	121	-	-	-	-
Volunteer Program Total					52,707	52,095	-	-	-	-
53500	Community Support Grant	5707	FEMA/EFSP		-	(427)	-	-	-	-
		5732	YWCA Domestic Violence		5,000	5,000	5,000	5,000	5,000	-
Community Support Grant Total					5,000	4,573	5,000	5,000	5,000	-
53700	Housing Assistance Services	1134	Comp - Social Services Personnel	2	70,595	84,620	94,151	106,198	106,198	12,047
		1200	Comp - Overtime		-	376	-	-	-	-
		2100	Employer Cost - FICA		5,030	5,331	7,203	8,124	8,124	921
		2210	Employer Cost - VRS		7,370	8,495	10,743	13,487	13,487	2,744
		2310	Employer Cost - Health Insurance		11,124	11,124	11,379	11,336	11,336	(43)
		2400	Employer Cost - VRS Group Life Ins		865	998	1,262	1,423	1,423	161
		2720	Workers Compensation		15	60	663	743	743	80
		2760	ARPA - EHV		-	4,000	-	-	-	-

Dept #	Health & Welfare	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		3190	Other Professional Services		-	142	288	350	350	62
		3310	Maint/Repair - Buildings		-	-	150	150	150	-
		3312	Maint/Repair - Office Equipment		-	-	100	100	100	-
		3315	Maint/Repair - Vehicles		227	300	350	350	350	-
		3600	Advertising		-	-	250	250	250	-
		3840	Background Checks		-	27	100	100	100	-
		5210	Postage		44	200	350	350	350	-
		5230	Telephone		800	1,131	1,500	1,500	1,500	-
		5305	Motor Vehicle Insurance		-	250	250	250	250	-
		5307	Public Official Liability		250	-	250	250	250	-
		5410	Lease/Rent - Equipment		1,469	1,173	1,210	1,210	1,210	-
		5530	Travel - Sustenance & Lodging		-	640	1,500	2,000	2,000	500
		5540	Convention & Education		-	500	800	1,000	1,000	200
		6001	Office Supplies		902	808	750	900	900	150
		6005	Janitorial Supplies		1,273	550	50	50	50	-
		6008	Gas, Oil, Grease		50	71	800	800	800	-
		6009	Tires, Tubes, Parts		-	350	350	350	350	-
		8102	Furniture & Fixtures		2,341	200	400	400	400	-
		8103	Communications Equipment		7,524	(5,604)	-	-	-	-
		8107	EDP Equipment		15,106	2,384	400	350	350	(50)
Housing Assistance Services Total				2	124,985	118,126	135,249	152,021	152,021	16,772

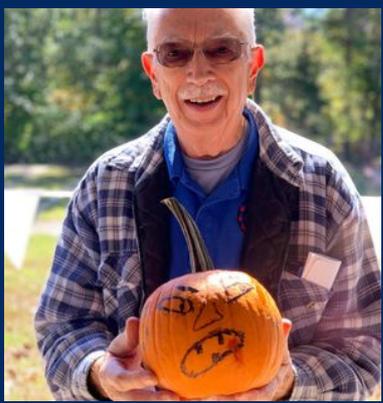
53800 Children'S Services Act	1118	Comp - Program Manager	1	8,884	22,594	38,733	41,733	41,733	3,000
	1120	Comp - Case Manager	1	67,115	58,338	38,733	47,200	47,200	8,467
	2100	Employer Cost - FICA		5,670	6,069	5,927	6,803	6,803	876
	2210	Employer Cost - VRS		8,289	9,070	8,839	11,295	11,295	2,456
	2310	Employer Cost - Health Insurance		8,423	6,738	6,739	6,874	6,874	135
	2400	Employer Cost - VRS Group Life Ins		973	1,065	1,039	1,192	1,192	153
	2720	Workers Compensation		67	73	70	62	62	(8)
	3315	Maint/Repair - Vehicles		20	239	225	225	225	-
	5210	Postage		-	-	80	50	50	(30)
	5230	Telephone		857	792	972	792	792	(180)
	5305	Motor Vehicle Insurance		301	304	311	328	328	17
	5510	Personal Vehicle Mileage		-	-	550	200	200	(350)
	5530	Travel - Sustenance & Lodging		-	-	975	875	875	(100)
	5540	Convention & Education		-	368	1,500	1,600	1,600	100
	5840	CSA/CAR Pool		4,310,202	4,620,298	4,250,000	4,750,000	4,750,000	500,000
	6001	Office Supplies		837	622	700	700	700	-
	6008	Gas, Oil, Grease		-	194	550	550	550	-
	8102	Furniture & Fixtures		-	200	-	-	-	-

Dept #	Health & Welfare	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
		8107	EDP Equipment		-	-	110	110	110	-
		8200	Stipends-Parent Meetings		-	-	-	950	950	950
Children'S Services Act Total				2	4,411,638	4,726,964	4,356,053	4,871,539	4,871,539	515,486
53810	Youth Services	1111	Comp - Board Members		1,105	1,020	1,200	1,200	1,200	-
		1115	Comp - Director	1	15,267	11,034	46,430	49,429	49,429	2,999
		1158	Comp - Admin Assistant	1	37,680	39,675	38,237	42,675	42,675	4,438
		1300	Comp - P/T Help		11,875	5,642	-	-	-	-
		2100	Employer Cost - FICA		4,988	4,336	6,569	7,138	7,138	569
		2210	Employer Cost - VRS		9,072	9,729	9,661	11,697	11,697	2,036
		2400	Employer Cost - VRS Group Life Ins		1,065	1,143	1,135	1,234	1,234	99
		2720	Workers Compensation		58	51	78	65	65	(13)
		5210	Postage		-	-	50	-	-	(50)
		5230	Telephone		543	528	888	714	714	(174)
		5305	Motor Vehicle Insurance		301	304	311	328	328	17
		5510	Personal Vehicle Mileage		-	-	150	150	150	-
		5530	Travel - Sustenance & Lodging		-	-	250	250	250	-
		5540	Convention & Education		-	55	500	500	500	-
		5695	Career Navigator		15,000	15,000	15,000	15,000	15,000	-
		6001	Office Supplies		33	183	275	300	300	25
		6008	Gas, Oil, Grease		-	-	160	-	-	(160)
		8102	Furniture & Fixtures		-	220	220	220	220	-
Youth Services Total				2	96,987	88,920	121,114	130,900	130,900	9,786
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		7,684	7,991	8,311	8,643	8,643	332
		5670	CVCC		1,340	1,342	1,340	1,343	1,343	3
Health/Education & Welfare Total					17,524	17,833	18,151	18,486	18,486	335
Health & Welfare Total				87	13,354,785	13,312,463	13,776,994	14,443,408	14,451,912	674,918



PARKS, RECREATION & CULTURE ADMINISTRATION

(71100-73300)







PARKS, RECREATION & CULTURE ADMINISTRATION

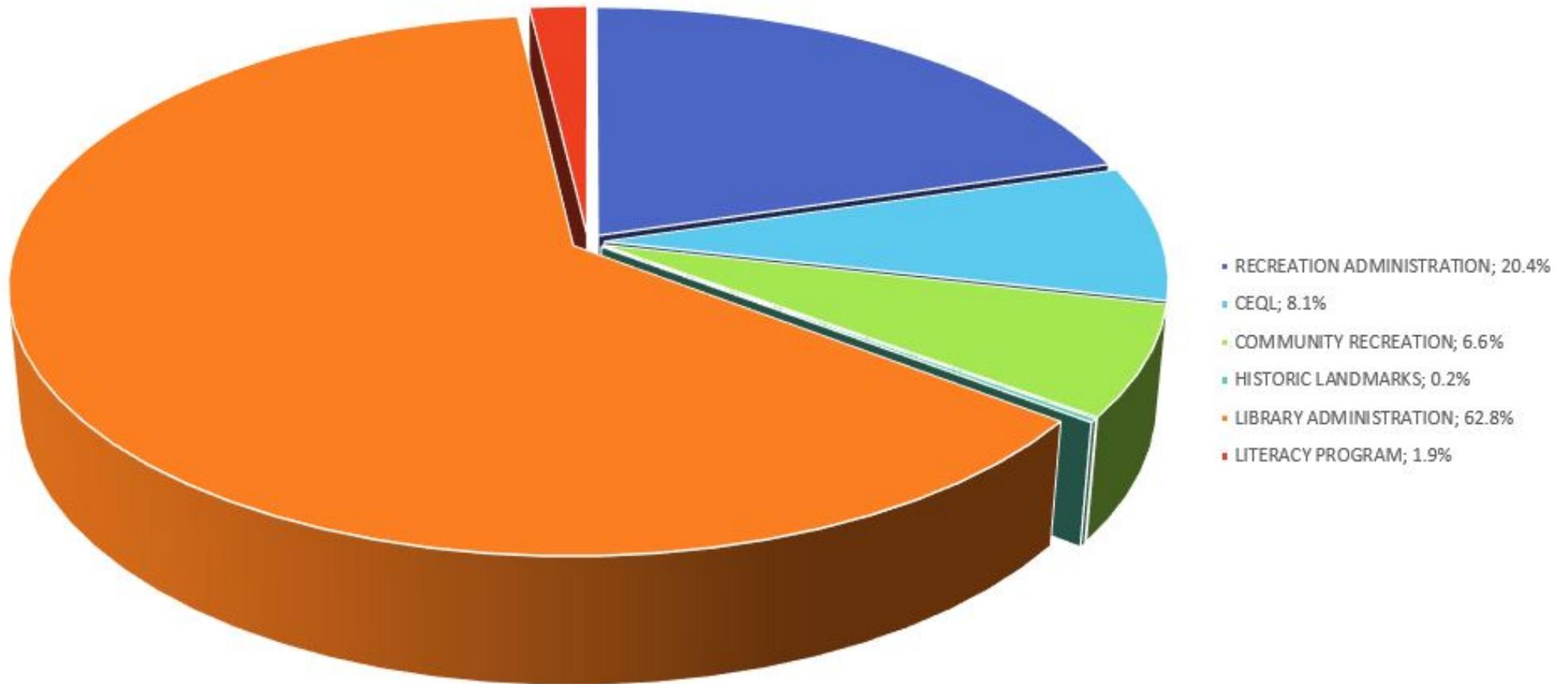
These departments and allocations sustain Campbell County's commitment to life-long learning and general well-being for residents. Activities and programs to support quality of life for all ages are offered throughout the locality.

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



PARKS, RECREATION & CULTURE ADMINISTRATION

Percent of Expenditures by Function



Dept #	Recreation & Culture	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 PROP - FY23 ADOPTED
71100	Recreation Administration	1111	Comp - Board Members		1,050	1,100	4,050	4,200	4,200	150
		1115	Comp - Director	1	67,938	71,139	71,140	55,000	55,000	(16,140)
		1118	Comp - Program Manager	2	41,985	41,829	69,112	80,000	80,000	10,888
		1156	Comp - Administrative Aide	1	37,057	38,715	38,715	35,000	35,000	(3,715)
		1157	Comp - Office Manager		39,421	41,092	41,092	-	-	(41,092)
		1200	Comp - Overtime		153	316	-	-	-	-
		1300	Comp - P/T Help		31,347	81,594	110,000	106,000	106,000	(4,000)
		1800	Comp - Sec Board Meetings		135	90	405	405	405	-
		2100	Employer Cost - FICA		15,884	20,363	25,897	21,466	21,466	(4,431)
		2210	Employer Cost - VRS		20,903	21,394	25,155	21,641	21,641	(3,514)
		2230	Retiree Health Insurance		13,097	7,640	6,549	13,097	13,097	6,548
		2310	Employer Cost - Health Insurance		31,150	28,204	33,692	24,894	24,894	(8,798)
		2400	Employer Cost - VRS Group Life Ins		2,455	2,512	2,955	2,283	2,283	(672)
		2720	Workers Compensation		2,617	3,857	4,952	2,869	2,869	(2,083)
		3190	Other Professional Services		5,172	6,980	15,800	20,450	20,450	4,650
		3200	Temporary Help Services		-	-	600	600	600	-
		3311	Maint/Repair - Park Maintenance		14,599	5,499	15,000	18,000	18,000	3,000
		3315	Maint/Repair - Vehicles		1,545	900	1,200	1,800	1,800	600
		3500	Printing & Binding		3,576	5,699	6,500	13,500	13,500	7,000
		3600	Advertising		860	440	450	450	450	-
		3840	Background Checks		635	1,122	5,000	3,500	3,500	(1,500)
		5110	Electrical Service		455	164	2,000	2,000	2,000	-
		5210	Postage		1,482	1,471	1,500	500	500	(1,000)
		5230	Telephone		3,431	3,330	3,984	3,984	3,984	-
		5305	Motor Vehicle Insurance		1,806	1,825	930	996	996	66
		5420	Lease/Rent - Buildings		4,950	4,700	-	-	-	-
		5510	Personal Vehicle Mileage		-	119	750	750	750	-
		5530	Travel - Sustenance & Lodging		-	993	3,000	3,000	3,000	-
		5540	Convention & Education		2,024	1,725	2,000	2,000	2,000	-
		5810	Dues & Association Memberships		445	548	450	450	450	-
		5865	Fundraising Expenses		531	529	750	750	750	-
		6001	Office Supplies		1,926	685	1,500	1,200	1,200	(300)
		6002	Food Supplies		72	646	-	-	-	-
		6004	Medical Supplies		100	-	100	5,500	5,500	5,400
		6008	Gas, Oil, Grease		475	1,612	1,000	1,000	1,000	-
		6009	Tires, Tubes, Parts		-	600	600	-	-	(600)
		6011	Uniforms, Wearing Apparel		400	33	200	200	200	-
		6012	Books & Subscriptions		329	188	250	-	-	(250)
		6013	Recreational Supplies		20,147	8,847	10,000	17,000	17,000	7,000
		6014	Other Operating Supplies		179	27	100	100	100	-

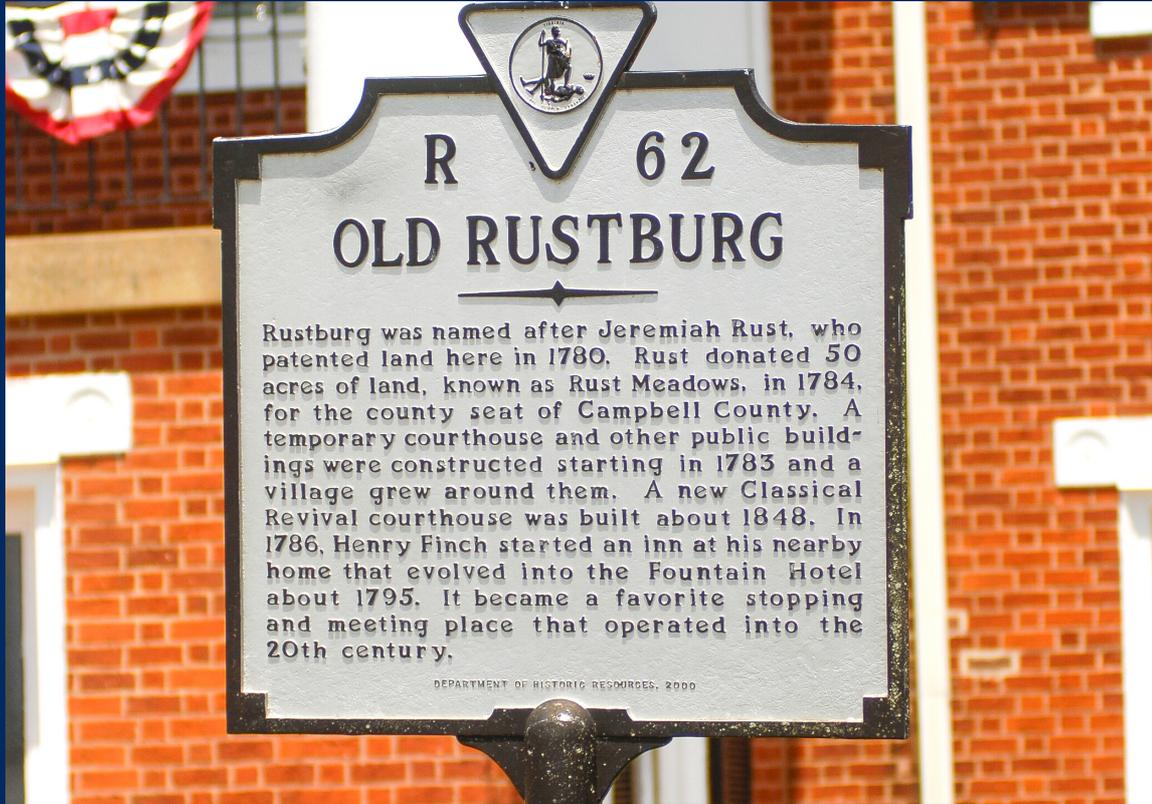
Dept #	Recreation & Culture	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 PROP - FY23 ADOPTED
		8101	Machinery & Equipment		16,025	-	-	-	-	-
		8102	Furniture & Fixtures		300	-	250	-	-	(250)
		8108	Capital Leases Printers/Copiers		6,734	5,452	9,200	-	-	(9,200)
		8116	Other Equipment - Porta-Johns		-	18,965	12,000	12,000	12,000	-
Recreation Administration Total				4	393,389	432,944	528,828	476,585	476,585	(52,243)
71400	Community Engagement & Quality of Life (CEQL)	1118	Comp - Program Manager	2	-	-	41,058	83,000	83,000	41,942
		1300	Comp - P/T Help		-	876	46,280	47,060	47,060	780
		2100	Employer Cost - FICA		-	-	6,682	9,950	9,950	3,268
		2210	Employer Cost - VRS		-	-	4,685	10,541	10,541	5,856
		2310	Employer Cost - Health Insurance		-	-	-	13,748	13,748	13,748
		2400	Employer Cost - VRS Group Life Ins		-	-	551	1,112	1,112	561
		2720	Workers Compensation		-	-	79	853	853	774
		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	984	984	360
		5240	Lease/Rent - Buildings		-	-	4,800	4,800	4,800	-
		5305	Motor Vehicle Insurance		-	-	1,550	1,639	1,639	89
		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	5,000	5,000	1,000
		6008	Gas, Oil, Grease		-	-	1,250	1,375	1,375	125
Community Engagement & Quality of Life(CEQL) Total				2	-	876	119,869	188,372	188,372	68,503
71600	Community Recreation	1300	Comp - P/T Help		710	4,396	20,000	20,000	20,000	-
		2100	Employer Cost - FICA		50	336	1,530	1,530	1,530	-
		2720	Workers Compensation		17	90	520	346	346	(174)
		3900	Other Contracted Services		1,919	21,409	40,000	40,000	40,000	-
		5880	Awards		41	297	1,500	1,500	1,500	-
		6002	Food Supplies		-	-	2,500	2,500	2,500	-
		6012	Books & Subscriptions		-	-	1,500	750	750	(750)
		6013	Educational Supplies		7,531	25,162	18,000	18,000	18,000	-
		6021	Tickets		5,342	33,418	90,000	70,000	70,000	(20,000)

Dept #	Recreation & Culture	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 PROP - FY23 ADOPTED
Community Recreation Total					15,610	85,108	175,550	154,626	154,626	(20,924)
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	-
73100	Library Administration	1111	Comp - Board Members		6,885	6,120	6,545	6,545	6,545	-
		1115	Comp - Director	1	75,739	80,453	80,454	84,476	84,476	4,022
		1118	Comp - Program Manager	3	97,430	127,720	127,540	141,000	141,000	13,460
		1122	Comp - Professional Librarians	4	184,543	182,114	195,196	207,136	207,136	11,940
		1153	Comp - Administrative Clerk		6,998	-	-	-	-	-
		1156	Comp - Administrative Aide	3	58,434	82,567	87,512	105,000	105,000	17,488
		1157	Comp - Office Manager	3	79,566	101,455	108,810	124,500	124,500	15,690
		1158	Comp - Admin Assistant	1	36,358	32,560	37,525	41,500	41,500	3,975
		1170	Comp - Library Associate		9,429	-	-	-	-	-
		1300	Comp - P/T Help		144,955	132,698	180,443	197,703	197,703	17,260
		1800	Comp - Sec Board Meetings		45	135	495	495	495	-
		2100	Employer Cost - FICA		49,025	54,796	62,383	69,489	69,489	7,106
		2210	Employer Cost - VRS		59,799	70,505	72,736	89,422	89,422	16,686
		2230	Retiree Health Insurance		41,850	29,145	30,391	13,368	13,368	(17,023)
		2310	Employer Cost - Health Insurance		78,979	83,025	78,319	96,692	82,944	4,625
		2400	Employer Cost - VRS Group Life Ins		7,053	8,280	7,586	9,435	9,435	1,849
		2720	Workers Compensation		578	664	734	636	636	(98)
		2740	ARPA Grant - Library		-	21,188	-	-	-	-
		2820	Employee Tuition Assistance		20	-	-	-	-	-
		3190	Other Professional Services		21,487	22,121	29,690	37,035	37,035	7,345
		3315	Maint/Repair - Vehicles		872	966	1,000	1,200	1,200	200
		3500	Printing & Binding		2,092	2,583	2,600	5,125	5,125	2,525
		3600	Advertising		2,587	2,625	2,780	3,130	3,130	350
		5110	Electrical Service		6,729	7,096	7,500	7,500	7,500	-
		5111	Electric & Gas - Staunton		10,420	10,832	12,000	12,000	12,000	-
		5112	Electric & Gas - Brookneal		7,894	5,379	10,000	10,000	10,000	-
		5130	Water & Sewer Service		443	639	1,200	1,200	1,200	-
		5210	Postage		(153)	1,002	1,200	1,200	1,200	-
		5230	Telephone		7,487	6,509	8,892	9,288	9,288	396
		5240	Electronic Network Charge		10,354	10,500	10,400	11,010	11,010	610
		5305	Motor Vehicle Insurance		301	304	310	328	328	18
		5410	Lease/Rent - Equipment		2,023	1,937	5,300	5,300	5,300	-
		5510	Personal Vehicle Mileage		1,325	717	1,450	1,450	1,450	-

Dept #	Recreation & Culture	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 PROP - FY23 ADOPTED
		5530	Travel - Sustenance & Lodging		335	1,422	3,150	2,625	2,625	(525)
		5540	Convention & Education		2,275	2,180	2,765	2,385	2,385	(380)
		5810	Dues & Association Memberships		1,925	1,612	1,760	1,760	1,760	-
		5850	Programs & Special Events		10,851	12,033	14,000	18,000	18,000	4,000
		6001	Office Supplies		6,896	6,428	8,200	8,200	8,200	-
		6008	Gas, Oil, Grease		1,287	2,709	2,750	3,300	3,300	550
		6012	Books & Subscriptions		119,351	114,185	118,000	125,000	125,000	7,000
		6014	Other Operating Supplies		9,814	16,188	16,500	16,500	16,500	-
		8102	Furniture & Fixtures		2,060	7,189	-	3,000	3,000	3,000
		8107	EDP Equipment		670	1,645	750	2,600	2,600	1,850
Library Administration Total				15	1,167,012	1,252,226	1,338,866	1,476,533	1,462,785	123,919
73300	Literacy Program	1300	Comp - P/T Help		27,079	26,589	31,184	32,304	32,304	1,120
		2100	Employer Cost - FICA		2,071	2,034	2,386	2,471	2,471	85
		2720	Workers Compensation		23	24	29	23	23	(6)
		3500	Printing & Binding		455	291	300	300	300	-
		3600	Advertising		100	275	250	500	500	250
		5210	Postage		26	298	300	300	300	-
		5230	Telephone		624	749	1,008	1,008	1,008	-
		5510	Personal Vehicle Mileage		310	498	795	600	600	(195)
		5530	Travel - Sustenance & Lodging		-	-	94	100	100	6
		5540	Convention & Education		240	-	120	120	120	-
		5810	Dues & Association Memberships		99	99	99	99	99	-
		5850	Programs & Special Events		498	511	500	600	600	100
		5855	Student Assessments		60	141	165	165	165	-
		6001	Office Supplies		294	245	250	250	250	-
		6012	Books & Subscriptions		1,373	1,487	1,500	1,500	1,500	-
		6013	Educational Supplies		2,990	2,828	3,200	3,200	3,200	-
		6014	Other Operating Supplies		-	-	1,255	825	825	(430)
Literacy Program Total					36,242	36,069	43,435	44,365	44,365	930
Recreation & Culture Total				21	1,617,253	1,812,223	2,211,548	2,346,481	2,331,733	120,185

COMMUNITY DEVELOPMENT ADMINISTRATION

(81100-83400)







COMMUNITY DEVELOPMENT ADMINISTRATION

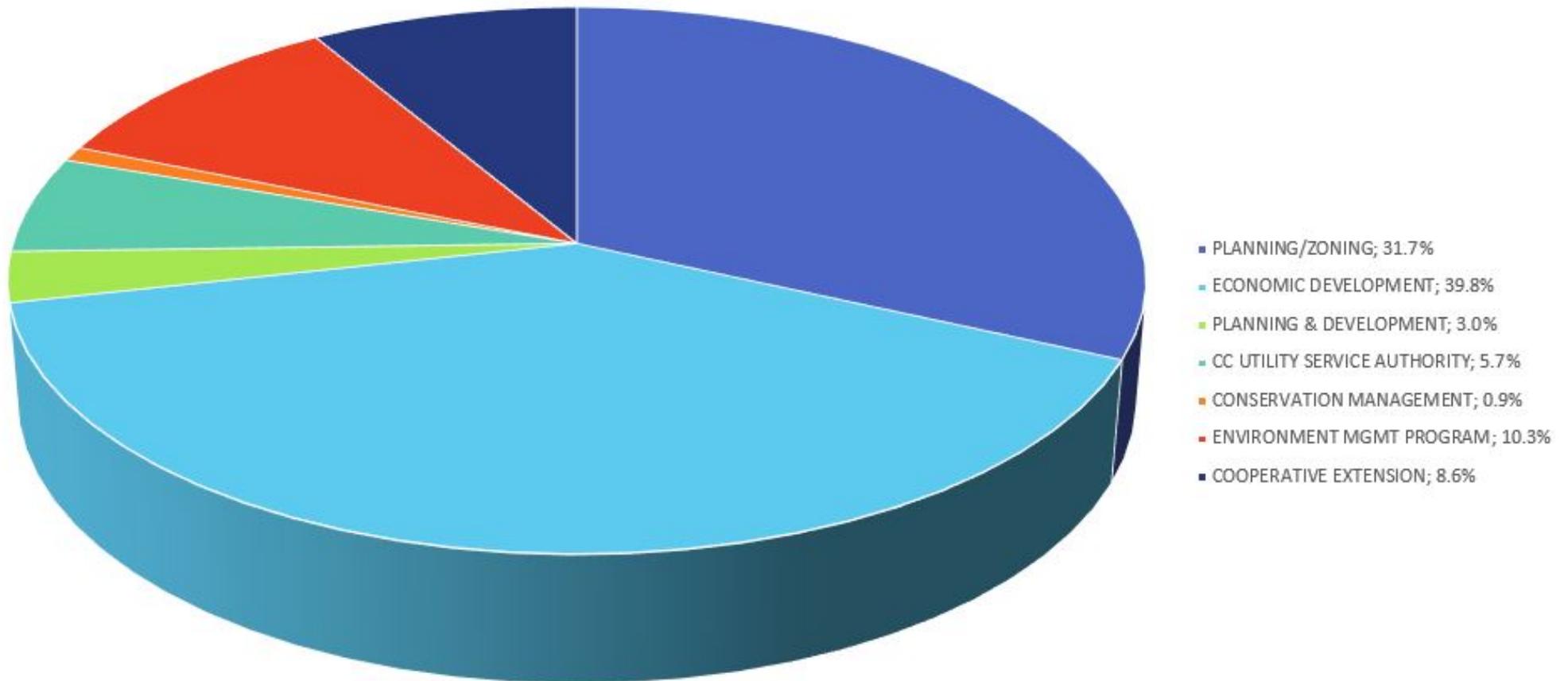
These departments and functions work cooperatively within the frame work of local, state and federal regulations to: plan and manage the County's community and business growth; ensure compliance with environmental standards; implement needed infrastructure and support local agriculture and tourism.

Dept	Office/Function	Responsible for:
81100	Planning/Zoning	The 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.



COMMUNITY DEVELOPMENT ADMINISTRATION

Percent of Expenditures by Function



Dept #	Community Development	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
81100	Planning/Zoning	1111	Comp - Board Members		10,670	9,900	14,090	14,090	14,090	-
		1115	Comp - Director	1	98,035	102,742	102,742	118,665	118,665	15,923
		1118	Comp - Program Manager	1	53,624	53,922	53,922	56,922	56,922	3,000
		1129	Comp - Planner	1	61,540	66,474	64,422	70,875	70,875	6,453
		1160	Comp - Info Systems Specialist	1	32,858	40,000	40,001	43,000	43,000	2,999
		1800	Comp - Sec Board Meetings		360	450	540	540	540	-
		2100	Employer Cost - FICA		18,864	20,154	21,093	23,263	23,263	2,170
		2210	Employer Cost - VRS		27,332	30,024	29,852	36,830	36,830	6,978
		2230	Retiree Health Insurance		6,549	6,549	-	6,684	6,684	6,684
		2310	Employer Cost - Health Insurance		34,350	41,088	32,750	33,397	41,901	9,151
		2400	Employer Cost - VRS Group Life Ins		3,210	3,526	3,506	3,886	3,886	380
		2720	Workers Compensation		5,526	5,313	5,861	3,754	3,754	(2,107)
		3190	Other Professional Services		-	-	6,500	6,500	6,500	-
		3315	Maint/Repair - Vehicles		37	252	275	275	275	-
		3323	Maint Contract - EDP Equipment		44,500	93,308	83,500	86,000	86,000	2,500
		3600	Advertising		13,077	13,245	12,500	14,500	14,500	2,000
		5210	Postage		199	272	600	575	575	(25)
		5230	Telephone		2,448	2,328	2,340	1,950	1,950	(390)
		5305	Motor Vehicle Insurance		301	304	311	328	328	17
		5510	Personal Vehicle Mileage		-	128	250	300	300	50
		5530	Travel - Sustenance & Lodging		-	267	600	1,000	1,000	400
		5540	Convention & Education		3,700	890	4,800	5,000	5,000	200
		5810	Dues & Association Memberships		315	150	250	300	300	50
		6001	Office Supplies		1,123	1,032	1,100	1,100	1,100	-
		6008	Gas, Oil, Grease		522	1,072	750	1,000	1,000	250
		6009	Tires, Tubes, Parts		-	229	330	350	350	20
		6011	Uniforms, Wearing Apparel		-	126	135	150	150	15
		6012	Books & Subscriptions		-	-	25	-	-	(25)
		8102	Furniture & Fixtures		175	200	220	220	220	-
		8107	EDP Equipment		3,500	-	-	-	-	-
		8108	Capital Leases Printers/Copiers		2,727	2,270	3,600	3,100	3,100	(500)
Planning/Zoning Total				4	425,542	496,215	486,865	534,554	543,058	56,193
81500	Economic Development	1111	Comp - Board Members		5,525	2,465	12,835	12,835	12,835	-
		1115	Comp - Director	1	27,677	-	-	75,338	75,338	75,338
		1118	Comp - Program Manager	1	42,804	37,329	44,000	44,000	44,000	-
		1135	Comp - Engagement Liaison	1	-	-	43,000	42,840	42,840	(160)
		1158	Comp - Admin Assistant	1	36,418	34,205	37,336	40,000	40,000	2,664
		1167	Comp - Economic Development Mgr		61,540	68,821	70,000	-	-	(70,000)

Dept #	Community Development	Line	Description	FY24	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN PROP	FY24 ADMIN PROP -
				FTE	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED
		1300	Comp - P/T Help		-	-	-	3,500	3,500	3,500
		1800	Comp - Sec Board Meetings		170	90	315	-	-	(315)
		2100	Employer Cost - FICA		12,992	10,459	15,873	16,716	16,716	843
		2210	Employer Cost - VRS		17,420	15,680	22,210	25,677	25,677	3,467
		2310	Employer Cost - Health Insurance		14,420	15,495	26,954	20,811	20,811	(6,143)
		2400	Employer Cost - VRS Group Life Ins		2,046	1,841	2,317	2,709	2,709	392
		2720	Workers Compensation		946	1,534	2,189	1,373	1,373	(816)
		3195	Small Business Development		13,500	13,500	13,500	13,950	13,950	450
		3315	Maint/Repair - Vehicles		184	1,172	500	500	500	-
		3600	Advertising		21,837	21,329	35,740	27,640	27,640	(8,100)
		3650	Promotional Activities		5,097	-	-	-	-	-
		3652	ED Tourism		4,971	12,014	9,800	19,800	14,800	5,000
		3653	Brookneal/County Air Authority		16,000	16,000	16,000	16,000	16,000	-
		5230	Telephone		1,436	1,812	2,656	2,656	2,656	-
		5305	Motor Vehicle Insurance		301	304	311	330	330	19
		5510	Personal Vehicle Mileage		-	129	280	500	500	220
		5530	Travel - Sustenance & Lodging		-	1,273	14,500	14,500	14,500	-
		5540	Convention & Education		55	2,969	5,200	5,200	5,200	-
		5810	Dues & Association Memberships		1,785	3,125	3,555	3,555	3,555	-
		5860	Misc Administrative Expenses		85	126	500	500	500	-
		5890	Misc Fees & Charges		3,045	2,582	4,000	4,000	4,000	-
		5891	Lynchburg - Annual Service		143,277	143,277	144,239	145,000	145,000	761
		5898	Regional Business Alliance		69,281	69,281	69,560	69,603	69,603	43
		5905	ED Property Maintenance		5,000	115	5,000	5,000	5,000	-
		5906	Seneca Maintenance		10,291	4,192	9,000	9,000	9,000	-
		5910	CEDS(Comp Econ Dev)		-	-	-	60,000	60,000	60,000
		5920	Incentives - Abbott Nutrition		75,205	-	-	-	-	-
		5934	Incentives - Schrader		12,000	-	-	-	-	-
		5939	Incentives - Tru By Hilton J&N Hotels		31,563	68,778	-	-	-	-
		5941	Incentives - Graham Packaging		29,667	45,467	-	-	-	-
		5942	Incentives - Rage Plastics		5,091	-	-	-	-	-
		5944	Incentives - Sonny Merryman, Inc		23,540	-	-	-	-	-
		5945	Incentives - Southern Landscape Group		7,450	7,450	-	-	-	-
		5946	Incentives - The Lunchbox		7,000	6,000	-	-	-	-
		5948	Incentives - Foster Fuels		-	37,291	-	-	-	-
		5949	Incentive-Start Small Campbell Grant		-	15,000	-	-	-	-
		5964	Tobacco-Pasture/Crops/Livestock		(3,180)	-	-	-	-	-
		5966	Tobacco-Past/Crops/Livestock Phs II		72,390	-	-	-	-	-
		6001	Office Supplies		491	561	650	650	650	-
		6002	Food Supplies		74	597	1,300	1,500	1,500	200
		6008	Gas, Oil, Grease		80	235	938	1,031	1,031	93

Dept #	Community Development	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
		8102	Furniture & Fixtures		-	102	360	300	300	(60)
Economic Development Total				4	779,473	662,600	614,618	687,014	682,014	67,396
81600	Planning & Development	5661	Town Of Brookneal		48,000	48,000	48,000	50,000	48,000	-
		5663	Brookneal Parks Support		3,000	3,000	3,000	3,000	3,000	-
Planning & Development Total					51,000	51,000	51,000	53,000	51,000	-
81625	CC Utility Service Authority (CCUSA)	9130	CCUSA Debt Service-Leesville Water		94,394	91,747	91,840	97,960	97,960	6,120
CCUSA Total					94,394	91,747	91,840	97,960	97,960	6,120
82200	Conservation Management	5811	RE Lee Soil Conservation		10,000	10,000	10,000	10,000	10,000	-
		5813	TLAC		2,417	3,713	4,598	4,690	4,690	92
Conservation Management Total					12,417	13,713	14,598	14,690	14,690	92
82250	Environment Mgmt Program	1118	Comp - Planner	1	64,015	36,705	52,000	61,000	61,000	9,000
		1144	Comp - Code Enforcement	1	28,551	35,231	40,950	50,000	50,000	9,050
		2100	Employer Cost - FICA		6,504	4,991	7,111	8,492	8,492	1,381
		2210	Employer Cost - VRS		10,145	7,692	10,606	14,097	14,097	3,491
		2310	Employer Cost - Health Insurance		14,163	17,160	17,673	19,220	19,220	1,547
		2400	Employer Cost - VRS Group Life Ins		1,191	903	1,246	1,487	1,487	241
		2720	Workers Compensation		2,688	1,904	2,743	1,876	1,876	(867)
		3190	Other Professional Services		-	-	3,000	1,500	1,500	(1,500)
		3307	Storm Water Mgmt Fees - State		16,321	2,016	9,000	10,000	10,000	1,000
		3315	Maint/Repair - Vehicles		20	89	500	500	500	-
		5210	Postage		24	4	200	100	100	(100)
		5230	Telephone		1,397	1,098	1,730	1,248	1,248	(482)
		5305	Motor Vehicle Insurance		602	-	621	656	656	35
		5530	Travel - Sustenance & Lodging		-	316	400	450	450	50
		5540	Convention & Education		210	2,287	1,250	1,300	1,300	50
		5810	Dues & Association Memberships		165	245	325	350	350	25
		6001	Office Supplies		2,399	429	575	550	550	(25)
		6008	Gas, Oil, Grease		1,031	2,630	1,200	2,000	2,000	800
		6009	Tires, Tubes, Parts		38	234	300	300	300	-
		6011	Uniforms, Wearing Apparel		211	250	225	250	250	25
		8102	Furniture & Fixtures		-	-	220	220	220	-

Dept #	Community Development	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROP FY24	FY24 ADMIN PROP - FY23 ADOPTED
Environment Mgmt Program Total				2	149,676	114,184	151,875	175,596	175,596	23,721
83400	Cooperative Extension	1700	Comp - Salaries/County		66,765	66,504	110,485	138,308	138,308	27,823
		3315	Maint/Repair - Vehicles		36	-	700	700	700	-
		5230	Telephone		2,263	2,166	2,500	2,500	2,500	-
		5890	Misc Fees & Charges		4,596	4,305	4,600	4,600	4,600	-
		5915	CC Youth Advisory Council		-	-	1,000	1,000	1,000	-
		6001	Office Supplies		249	-	300	300	300	-
		6008	Gas, Oil, Grease		11	98	500	500	500	-
Cooperative Extension Total					73,920	73,073	120,085	147,908	147,908	27,823
Community Development Total				10	1,586,422	1,502,532	1,530,881	1,710,722	1,712,226	181,345

UNDISTRIBUTED & TRANSFERS

(91400-99999)







UNDISTRIBUTED & TRANSFERS

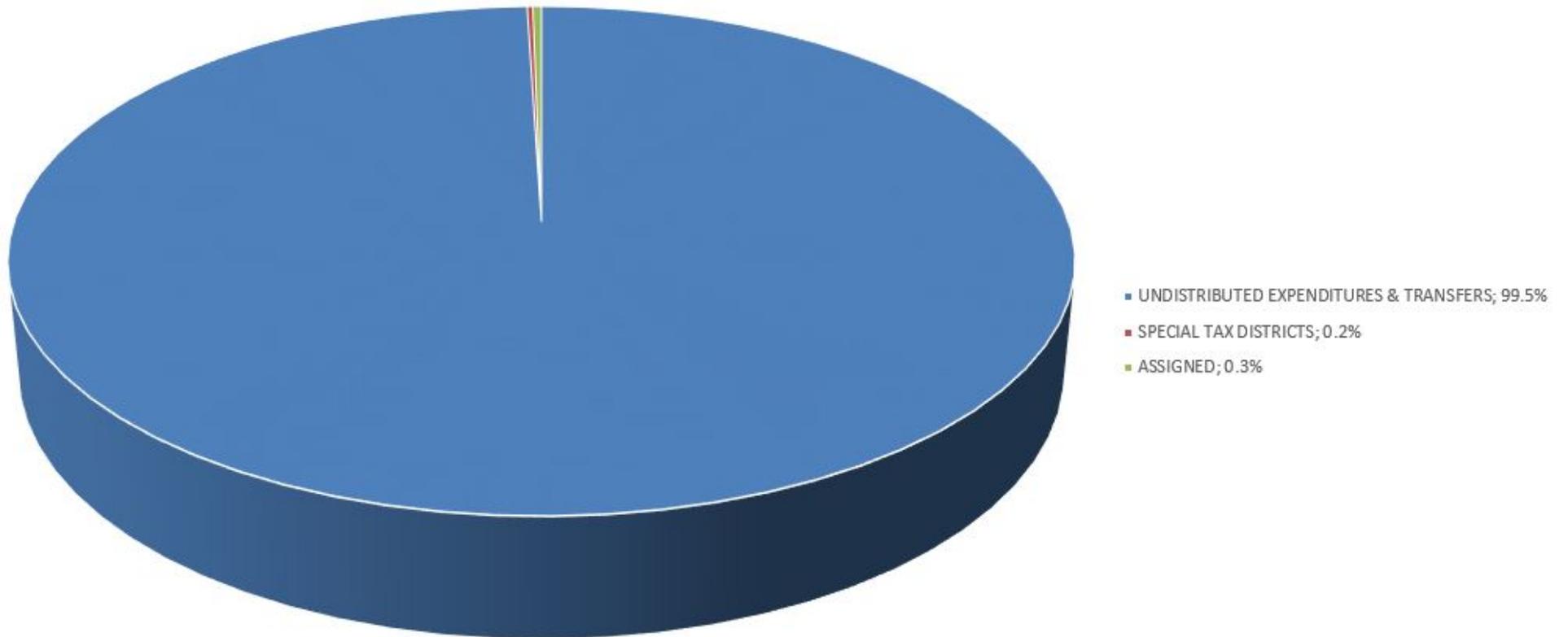
Funds in this category are earmarked for larger allocations and transfers, primarily toward schools, solid waste management, health insurance, debt service, economic development enhancements, and Board- approved Capital Improvement Plans (CIP).

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



UNDISTRIBUTED & TRANSFERS

Percent of Expenditures by Function



Dept #	Undistributed Expenditures, Transfers & Assigned	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN PROPOSED FY24	FY24 ADMIN PROP - FY23 ADOPTED
91400	EXPENDITURES	9201	UNDISTRIBUTED EXP- FICA SAVINGS		-	-	(100,000)	(100,000)	(100,000)	-
		9202	UNDISTRIBUTED EXP-VACANCY SAVINGS		-	-	(400,000)	(400,000)	(400,000)	-
	EXPENDITURES TOTAL				-	-	(500,000)	(500,000)	(500,000)	-
92100	REVENUE REFUNDS	5832	REFUNDS - BUILDING PERMIT		310	333	-	-	-	-
	REVENUE REFUNDS TOTAL				310	333	-	-	-	-
93000	TRANSFERS	0205	TRANSFERS OUT TO SCHOOLS		24,773,237	26,983,969	28,386,460	29,236,460	28,961,460	575,000
		0302	TRANSFERS OUT TO CIP		4,709,882	2,773,859	2,125,000	2,847,174	2,947,174	822,174
		0303	TRANSFER OUT TO SCHOOL CONST FUND		833	-	-	-	-	-
		0401	TRANSFER OUT TO DEBT SERVICE		5,680,097	5,780,097	5,980,097	6,095,097	7,027,771	1,047,674
		0515	TRANSFER OUT TO SOLID WASTE		2,050,000	2,924,393	2,305,417	2,513,200	2,482,651	177,234
		0610	TRANSFER OUT TO COMM & ECON DEV		-	177,698	-	-	-	-
		0754	TRANSFERS OUT TO HEALTH INS FUND		20,000	20,000	20,000	20,000	20,000	-
	TRANSFERS TOTAL				37,234,048	38,660,016	38,816,974	40,711,931	41,439,056	2,622,082
96000	SPECIAL TAX DISTRICTS	0100	TWID - SPECIAL TAX DISTRICT		-	60,407	-	80,549	80,549	80,549
	SPECIAL TAX DISTRICTS TOTAL				-	60,407	-	80,549	80,549	80,549
97000	GRANT PASS-THROUGH FUNDS	0100	ROSENWALD SCHOOL GRANT		-	25,000	-	-	-	-
	GRANT PASS-THROUGH FUNDS TOTAL				-	25,000	-	-	-	-
99999	ASSIGNED	0	FUTURE SCHOOL NEEDS		-	382,399	112,176	112,176	112,176	-
	ASSIGNED TOTAL				-	382,399	112,176	112,176	112,176	-
	UNDISTRIBUTED EXPENDITURES, TRANSFERS & ASSIGNED TOTAL				37,234,359	39,128,155	38,429,150	40,404,656	41,131,781	2,702,631
	GRAND TOTAL FUND 100 EXPENDITURES			363	81,378,368	83,455,836	85,600,549	90,896,658	91,375,891	5,775,342



CAPITAL IMPROVEMENT PLAN







CAPITAL IMPROVEMENT PLAN

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 FY21	ACTUAL FY22	ADOPTED FY23	DEPT PROJECTED FY24	PROJECTED FY24	FY24 PROJECTED - FY23 ADOPTED
Local	Insurance Recoveries	48,165	25,129	-	-	-	-
	Interest on Investments	(6,465)	-	-	-	-	-
	Sale of Salvage & Surplus Property	-	-	-	-	-	-
	Proceeds from Bond Sale 2020	5,543,111	-	-	-	-	-
	Local Total	5,584,811	25,129	-	-	-	-
State	4 For Life - EMS Vehicles	115,090	56,701	50,000	50,000	50,000	-
	Va Business Ready Site Grant Program	-	-	20,000	-	-	(20,000)
	Brookneal/CC Airport Improvement	-	-	-	-	-	-
	Distribution Of Fire Program	191,618	203,508	200,000	200,000	200,000	-
	E911 Equipment Replacement Revenue	-	-	-	-	-	-
	Rescue Squad Assistance Grant	73,854	-	-	-	-	-
	Social Service Vehicles	-	-	30,780	34,200	34,200	3,420
	Social Services Paint Interior	-	-	-	60,280	60,280	60,280
	State Total	380,562	260,209	300,780	344,480	344,480	43,700
Transfers	Tran In From GF-Econ Dev Site Dev	-	-	-	-	-	-
	Transfer In From Fiduciary Fund	-	-	-	-	-	-
	Transfer In From Solid Waste Fund	-	16,125	-	-	-	-
	Transfers In From General Fund	4,709,882	2,773,859	2,125,000	2,847,174	2,947,174	822,174
	Transfers Total	4,709,882	2,789,984	2,125,000	2,847,174	2,947,174	822,174
	Fund 302 CIP Revenue Total	10,675,255	3,075,322	2,425,780	3,191,654	3,291,654	865,874

Fund 302 Capital Improvement			ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY24 ADMIN REQ -	
Dept #	Plan Expenditures	Line	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED	
93000	Transfers	100	Transfer Out To General Fund	73,853	292,216	-	-	-	-
Transfers Total			73,853	292,216	-	-	-	-	
94100	Information Systems	66	Network Infrastructure Equip	15,256	76,688	50,000	44,000	44,000	(6,000)
		67	Upgrade Or Replace Server Sftwr	-	-	70,000	35,500	35,500	(34,500)
		68	Toughbook Rugged Laptop Replacement	9,808	-	-	63,000	63,000	63,000
		69	Maintain Audio & Visual Systems	-	-	-	25,000	25,000	25,000
		70	Network Server Hardware	8,562	-	10,000	20,000	20,000	10,000
		80	CC IT Plan Update/Strategic	-	-	40,000	20,000	20,000	(20,000)
		81	Broadband Access	1,741,086	224,265	-	-	-	-
		83	Maintain Keyless Entry System	69,185	-	-	-	-	-
Informations Systems Total			1,843,897	300,953	170,000	207,500	207,500	207,500	37,500
94110	Management Services	30	County Land Purchase	3,213	-	-	-	-	-
Management Services Total			3,213	-	-	-	-	-	-
94300	Public Safety	20	Fire Apparatus/Facility Replacement	162,000	531,193	300,000	334,000	334,000	34,000
		30	EMS Apparatus/Facility Replacement	511,115	509,462	740,000	560,000	560,000	(180,000)
		31	Career EMS Vehicle Purchase	3,945	-	-	-	-	-
		78	Regional Radio System	3,405,483	1,722,840	-	-	-	-
		79	Cost Of Finance - Reg Radio System	56,294	-	-	-	-	-
Public Safety Total			4,138,837	2,763,495	1,040,000	894,000	894,000	894,000	(146,000)
94400	Public Works	12	Timbrook Library Phase 3	-	19,861	-	-	-	-
		13	Elevator Repairs & Replacements	55,275	-	-	-	-	-
		42	County Vehicle Replacement	477,453	136,843	385,000	632,000	632,000	247,000
		88	Facility Capital Replacement	293,908	108,124	350,000	400,000	400,000	50,000
		89	Public Safety Facilities	-	-	-	200,000	100,000	100,000
		165	Rustburg Electrical Upgrades	-	35,032	-	-	-	-
		2730	COVID-19 Expenditures - Timbrook	2,730	505,009	-	-	-	-
Public Works Total			829,366	804,869	735,000	1,232,000	1,132,000	1,132,000	397,000

Fund 302 Capital Improvement				ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY24 ADMIN REQ -
Dept #	Plan Expenditures	Line	Description	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED
94450	Landfill/Solid Waste	10	Transfer Site Improvements	-	-	25,000	50,000	50,000	25,000
Landfill/Solid Waste Total				-	-	25,000	50,000	50,000	25,000
94500	Social Services	33	Painting Of Building Interior	-	-	-	29,480	29,480	29,480
		38	Replace Carpeting	-	-	-	50,000	50,000	50,000
		40	Vehicles	19,115	24,240	40,500	45,000	45,000	4,500
Social Services Total				19,115	24,240	40,500	124,480	124,480	83,980
94600	Sheriff'S Department	40	Vehicles & Equipment	64,301	100,202	94,970	176,000	176,000	81,030
		50	Replace Xray Sys/Walk Thru Metal Det	-	-	75,000	-	-	(75,000)
		90	Courthouse Security Camera System	-	-	-	175,000	175,000	175,000
Sheriff'S Department Total				64,301	100,202	169,970	351,000	351,000	181,030
94700	Parks & Recreation	10	Park Development - Consolidated	5,492	155,475	82,500	165,000	165,000	82,500
		25	Tennis Court Repair Resurfacing	4,926	77,950	-	-	-	-
Parks & Recreation Total				10,418	233,425	82,500	165,000	165,000	82,500
94800	Economic Development	10	Simon's Run Special Service District	-	-	62,674	62,674	62,674	-
		15	Site Development	16,598	-	-	1,250,000	250,000	250,000
		30	Brookneal-CC Airport Auth	-	-	20,000	20,000	20,000	-
		35	Airport Ind Park Feasibility Study	-	-	30,000	35,000	35,000	5,000
		90	Seneca Comm Ctr	15,400	-	-	-	-	-
Economic Development Total				31,998	-	112,674	1,367,674	367,674	255,000
94825	Community Development	10	GIS Maintenance & Upgrade	-	40,914	50,000	-	-	(50,000)
Community Development Total				-	40,914	50,000	-	-	(50,000)
Capital Improvement Plan Total				7,014,998	4,560,314	2,425,644	4,391,654	3,291,654	866,010



DEBT SERVICE FUND







DEBT SERVICE FUND

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



Debt Service Fund 401 Revenue	Description	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT PROJECTED FY24	PROJECTED FY24	FY24 PROJECTED - FY23 ADOPTED
Transfers	Transfers In From General Fund	3,930,097	3,930,097	3,930,097	3,930,097	4,862,771	932,674
	Transfer In From General Fund -Meals Tax	1,750,000	1,850,000	2,050,000	2,165,000	2,165,000	115,000
	Fund 401 Debt Service Revenue Total	5,680,097	5,780,097	5,980,097	6,095,097	7,027,771	1,047,674

Fund 401 Debt Service				ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY24 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED
95100	Debt Service	100	Principal Payment-Literary Loan	622,233	622,233	347,234	-	-	(347,234)
		200	Principal Payment-VPSA Loan	520,000	539,504	575,000	605,000	605,000	30,000
		300	Interest Payment-Literary Loan	37,334	22,139	6,945	-	-	(6,945)
		400	Interest Payment-VPSA Loan	162,765	135,608	107,048	76,958	76,958	(30,090)
		500	Bank Service Charges (Schools)	605	675	605	625	625	20
		510	Wilmington Trust Interest Payment	-	1,500	-	-	-	-
		750	Principal Raymond James/Concord Elem	954,606	977,946	1,003,620	1,024,626	1,024,626	21,006
		760	Interest Raymond James/Concord Elem	242,922	217,758	191,953	165,535	165,535	(26,418)
		770	Principal Raymond James/Cty Govt	1,090,394	1,117,054	1,146,380	1,170,374	1,170,374	23,994
		780	Interest Raymond James/Cty Govt	277,476	248,733	219,257	189,082	189,082	(30,175)
		790	Principal 2020 Bond-RMS & Reg Radio	-	225,000	335,000	655,000	655,000	320,000
		795	Interest 2020 Bond-RMS & Reg Radio	1,263,724	1,467,543	1,456,307	1,632,556	1,632,556	176,249
		800	Principal 2022 Lease Bonds	-	-	-	235,000	235,000	235,000
		810	Interest 2022 Lease Bonds	-	-	-	207,431	207,431	207,431
		3155	Legal Fees RMS	1,755	-	-	-	-	-
Debt Service Total				5,173,814	5,575,693	5,389,349	5,962,187	5,962,187	572,838
Fund 401 Debt Service Total				5,173,814	5,575,693	5,389,349	5,962,187	5,962,187	572,838

SOLID WASTE FUND







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		ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT PROJECTED FY24	PROJECTED FY24	FY24 PROJECTED - FY23 ADOPTED
Local	Interest on Investments	7,033	917	-	-	-	-
	Revenue Recovery - Tipping	-	-	24,000	-	-	(24,000)
	Scrap Metal Revenue	50,395	83,610	-	50,000	50,000	50,000
	Misc Fees	-	-	-	-	-	-
	Landfill Road Extension	1,950	2,085	-	-	-	-
Local Total		59,378	86,612	24,000	50,000	50,000	26,000
State	Litter Control Grant	14,793	20,892	17,000	20,000	20,000	3,000
State Total		14,793	20,892	17,000	20,000	20,000	3,000
Transfers	Transfers In From General Fund	2,050,000	2,924,393	2,305,417	2,513,200	2,482,651	177,234
	Transfers In From CIP Fund	-	-	-	-	-	-
Transfers Total		2,050,000	2,924,393	2,305,417	2,513,200	2,482,651	177,234
Fund 515 Solid Waste Revenue Total		2,124,171	3,031,897	2,346,417	2,583,200	2,552,651	206,234

Fund 515 Solid Waste				FY24	ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY24 ADMIN REQ -
Dept #	Expenditures	Line	Description	FTE	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED
42100	In-House Construction	1117	Comp - Deputy Director		47,297	17,099	-	-	-	-
		1167	Comp - Solid Waste Division Mgr	1	46,643	34,198	51,297	54,297	54,297	3,000
		1183	Comp - Maint I Landfill Worker	1	33,321	32,309	30,577	42,736	42,736	12,159
		1200	Comp - Overtime		-	441	1,000	-	-	(1,000)
		1300	Comp - P/T Help		21,369	39,000	40,000	35,000	35,000	(5,000)
		2100	Employer Cost - FICA		10,705	9,266	10,930	10,101	10,101	(829)
		2210	Employer Cost - VRS		12,378	9,540	9,342	12,323	12,323	2,981
		2310	Employer Cost - Health Insurance		16,513	5,987	6,549	6,684	6,684	135
		2400	Employer Cost - VRS Group Life Ins		1,454	1,120	1,098	1,300	1,300	202
		2720	Workers Compensation		1,095	593	3,526	2,698	2,698	(828)
		2850	Employee Medical Expenses		-	-	180	-	-	(180)
		3316	Maint/Repair - Heavy Equipment		8,148	8,844	10,000	20,000	20,000	10,000
		5110	Electrical Service		2,159	1,784	2,400	2,400	2,400	-
		5230	Telephone		-	1,440	720	1,800	1,800	1,080
		5305	Motor Vehicle Insurance		903	912	930	1,350	1,350	420
		5312	Equipment Insurance		-	-	130	150	150	20
		5530	Travel - Sustenance & Lodging		-	84	100	100	100	-
		5540	Convention & Education		65	307	500	500	500	-
		6001	Office Supplies		-	368	-	300	300	300
		6008	Gas, Oil, Grease		2,399	3,982	3,500	6,500	6,500	3,000
		6011	Uniforms, Wearing Apparel		749	803	825	825	825	-
		8114	Tools		103	99	100	100	100	-
		8115	Safety Equipment		500	256	500	500	500	-
In-House Construction Total				2	205,801	168,432	174,204	199,664	199,664	25,460
42200	Landfill Phase III	3140	A&E Services		18,252	36,695	16,000	38,000	38,000	22,000
		3141	Leachate Testing And Monitoring		8,471	-	6,000	6,000	6,000	-
		3335	Brush Chipping		15,000	-	30,000	60,000	60,000	30,000
		3338	Recycling Program		6,041	-	-	-	-	-
		3340	Tipping Fee - Waste Disposal		887,528	812,747	730,000	803,000	803,000	73,000
		5110	Electrical Service		131	-	-	-	-	-
		5815	Scraptire Program		17,613	21,915	20,000	25,000	25,000	5,000
Landfill Phase III Total					953,036	871,357	802,000	932,000	932,000	130,000
42300	Transfer Sites	1118	Comp - LF Site/Program Manager	1	33,157	33,706	33,707	36,706	36,706	2,999
		1120	Comp - Maint Worker I - Landfill	2	9,854	50,860	52,001	58,000	58,000	5,999
		1200	Comp - Overtime		659	467	4,000	-	-	(4,000)
		1300	Comp - P/T Help		106,199	185,464	339,000	393,744	393,744	54,744
		2100	Employer Cost - FICA		11,271	20,189	34,556	37,366	37,366	2,810
		2210	Employer Cost - VRS		4,355	9,285	9,780	12,028	12,028	2,248
		2310	Employer Cost - Health Insurance		8,423	8,423	6,739	13,748	13,748	7,009
		2400	Employer Cost - VRS Group Life Ins		511	1,090	1,149	1,269	1,269	120

Dept #	Fund 515 Solid Waste Expenditures	Line	Description	FY24 FTE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT REQUEST FY24	ADMIN REQUEST FY24	FY24 ADMIN REQ - FY23 ADOPTED
		2720	Workers Compensation		3,670	3,734	14,681	11,625	11,625	(3,056)
		3250	Contracted Site Attendant		65,628	32,088	25,000	-	-	(25,000)
		3311	Maint/Repair - Transfer Sites		5,319	4,166	5,000	5,000	5,000	-
		3350	Transfer Site Operations		249,945	310,761	483,600	483,600	483,600	-
		5110	Electrical Service		11,476	11,899	12,000	12,500	12,500	500
		5230	Telephone		1,170	-	1,100	-	-	(1,100)
		5430	Lease/Rent - Land		5,250	6,000	7,200	6,600	6,600	(600)
		6008	Gas, Oil, Grease		-	3,495	2,000	3,500	3,500	1,500
		6011	Uniforms-Wearing Apparel		-	800	800	1,000	1,000	200
		6017	Fuel Subsidy		9,493	34,055	15,000	20,000	20,000	5,000
		6030	Transfer Site Improvement		25,751	10,413	40,000	55,000	24,451	(15,549)
	Transfer Sites Total			3	552,131	726,895	1,087,313	1,151,686	1,121,137	33,824
42500	Landfill Phase II Gas/Water	3140	A&E Services		91,409	117,065	100,000	105,000	105,000	5,000
		3141	Consulting - Weekly System Monitor		3,233	20,769	10,000	10,000	10,000	-
		3142	Consulting - Groundwater O & M		16,845	14,845	19,000	19,000	19,000	-
		3143	Consulting - Landfill Gas		20,217	20,967	22,000	22,000	22,000	-
		3144	Consulting - Gen Landfill		-	-	2,000	2,000	2,000	-
		3146	GRW System Monitoring		16,610	8,696	20,000	18,500	18,500	(1,500)
		3147	Region 2000 Local Environmental Service		7,173	17,392	20,000	20,000	20,000	-
		3156	GRW Remediation System Upgrade		2,525	14,445	25,000	22,500	22,500	(2,500)
		3165	Groundwater Disposal		25,763	27,138	28,000	28,000	28,000	-
		3319	Maint/Repair - Other Equipment		15,695	8,182	10,000	10,000	10,000	-
		5110	Electrical Service		6,719	8,496	10,000	10,250	10,250	250
		5230	Telephone		1,682	1,578	1,400	1,600	1,600	200
		5555	DEQ Permitting		1,172	1,176	1,500	1,500	1,500	-
		6014	Chemical Supplies		-	440	-	500	500	500
	Landfill Phase II Gas/Water Total				209,043	261,189	268,900	270,850	270,850	1,950
42700	Recycling/Litter Commission	3180	Contracted Services		378	-	-	-	-	-
		3181	Recycling Costs		9,477	81,456	10,000	25,000	25,000	15,000
		5698	Household Hazardous Waste Days		3,003	763	4,000	4,000	4,000	-
	Recycling/Litter Commission Total				12,858	82,219	14,000	29,000	29,000	15,000
93000	Transfers	302	Transfer Out To Capital Improvement		-	16,125	-	-	-	-
	Transfers Total				-	16,125	-	-	-	-
	Fund 515 Solid Waste Total				1,932,869	2,126,217	2,346,417	2,583,200	2,552,651	206,234



FLEXIBLE BENEFITS AND HEALTH INSURANCE FUND







FLEXIBLE BENEFITS & HEALTH INSURANCE FUND

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



Flexible Benefits Fund 752 Revenue		Description	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT PROJECTED FY24	PROJECTED FY24	FY24 PROJECTED - FY23 ADOPTED
Local	Employee Contribution Campbell County		944,503	923,114	951,200	964,754	964,754	13,554
	Employee Contribution Schools		2,742,908	2,806,831	2,844,590	2,927,010	2,927,010	82,420
Fund 752 Flexible Benefits Revenue Total			3,687,411	3,729,945	3,795,790	3,891,764	3,891,764	95,974

Health Insurance Fund 754 Revenue		Description	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	DEPT PROJECTED FY24	PROJECTED FY24	FY24 PROJECTED - FY23 ADOPTED
Local	CCUSA Dental Ins Contribution		9,471	11,912	11,875	12,300	12,300	425
	CCUSA Health Insurance		235,036	336,371	311,650	356,400	356,400	44,750
	CCUSA HSA Contribution		43,303	20,250	29,270	21,950	21,950	(7,320)
	County Dental Ins Contribution		144,419	141,428	-	-	-	-
	County Health Ins Contribution		3,154,097	3,113,421	3,168,430	3,342,404	3,342,404	173,974
	County HSA Contribution		216,463	228,218	244,285	228,400	228,400	(15,885)
	Interest On Investments		(3,775)	-	2,500	-	-	(2,500)
	MISC Revenue		-	509	-	-	-	-
	Schools Dental Ins Contribution		467,195	465,243	-	-	-	-
	Schools Health Ins Contribution		10,329,674	10,464,562	10,519,645	10,920,664	10,920,664	401,019
	Schools HSA Contribution		500,853	510,280	503,260	514,550	514,550	11,290
Local Total			15,096,736	15,292,194	14,790,915	15,396,668	15,396,668	605,753
Transfers	Transfers From General Fund 100		20,000	20,000	20,000	20,000	20,000	-
Transfers Total			20,000	20,000	20,000	20,000	20,000	-
Fund 754 Health Insurance Revenue Total			15,116,736	15,312,194	14,810,915	15,416,668	15,416,668	605,753

Fund 752 Flex Benefits				ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY24 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED
91430	Flex Benefits	5898	County Expenditures	945,599	923,114	951,200	964,754	964,754	13,554
		5899	Schools Expenditures	2,739,947	2,806,127	2,844,590	2,927,010	2,927,010	82,420
Fund 752 Flex Benefits Total				3,685,546	3,729,241	3,795,790	3,891,764	3,891,764	95,974

Fund 754 Health Insurance				ACTUAL	ACTUAL	ADOPTED	DEPT REQUEST	ADMIN REQUEST	FY24 ADMIN REQ -
Dept #	Expenditures	Line	Description	FY21	FY22	FY23	FY24	FY24	FY23 ADOPTED
91420	Health Insurance	2315	Health Insurance Payments	12,247,337	16,329,986	13,265,900	15,817,100	15,817,100	2,551,200
		2316	Dental Insurance Payments	232	-	-	-	-	-
		2317	County HSA Contribution	607,748	621,237	614,400	639,772	639,772	25,372
		2318	Schools HSA Contribution	1,744,335	1,778,921	1,744,000	1,744,000	1,744,000	-
		2319	CCUSA HSA Contribution	57,345	51,833	58,330	52,725	52,725	(5,605)
		2320	HSA Administrative Fees	43,938	44,238	44,100	36,700	36,700	(7,400)
		2330	Federal ACA Fees	-	6,910	-	-	-	-
		3190	Other Professional Services	9,600	3,000	9,600	3,000	3,000	(6,600)
Fund 754 Health Insurance Total				14,710,535	18,836,125	15,736,330	18,293,297	18,293,297	2,556,967

FY 2024 APPENDICES





FULL TIME EMPLOYEE (FTE) CHART





Fund	Dept #	Department Name	FY22 # Of FTEs	FY23 # Of FTEs	FY24 # Of FTEs	FY24 - FY23 Chg
General Fund 100	12110	County Administrator	3	3	4	1
	12210	Legal Services	1	1	1	0
	12310	Commissioner Of Revenue	5	5	5	0
	12315	Business Auditor	2	2	2	0
	12340	Locally Funded Treas Office	1	1	1	0
	12350	Real Estate Office	2	2	2	0
	12410	Treasurer	7	7	7	0
	12415	Finance & Strategic Initiatives	3	2	0	-2
	12420	Management Services	4	5	6	1
	12425	Public & Employee Relations	3	3	3	0
	12510	Information Technology	7	6	6	0
	12530	Central Purchasing	2	1	1	0
	13200	Registrar	3	3	3	0
	21100	Circuit Court	1	1	1	0
	21600	Clerk Of The Circuit Court	8	8	8	0
	21900	Victim/Witness Program	4	4	4	0
	22100	Commonwealth'S Attorney	8	8	8	0
	22200	Locally Funded Comwlth	1	1	1	0
	31200	Sheriff'S Department	52	52	52	0
	31220	Sheriff'S Dept/County	12	16	16	0
	31400	E-911 System	18	18	18	0
	31810	School Resource Officers	14	14	14	0
	32500	EMS Services	46	47	47	0
	34500	Building Inspections	5	5	5	0
	35100	Animal Control	4	4	5	1
	35500	Public Safety	4	5	4	-1
	43400	Maintenance Of Bldgs & Grnds	18	20	19	-1
	44100	Public Works Admin	3	2	2	0
	53100	Social Services Admin	81	81	81	0
	53235	Volunteer Program	1	0	0	0
	53700	Housing Assistance	2	2	2	0
	53800	Children'S Services Act	2	2	2	0
	53810	Youth Services	2	2	2	0
	71100	Recreation Administration	5	5	4	-1
	71400	CEQL	0	1	2	1
	73100	Library Administration	15	15	15	0
	81100	Planning/Zoning	5	4	4	0
	81500	Economic Development	3	4	4	0
	82250	Environment Mgmt Program	2	2	2	0
Solid Waste Fund 515	42100	In-House Construction	2	2	2	0
	42300	Transfer Sites	2	3	3	0
Grand Total			363	369	368	-1

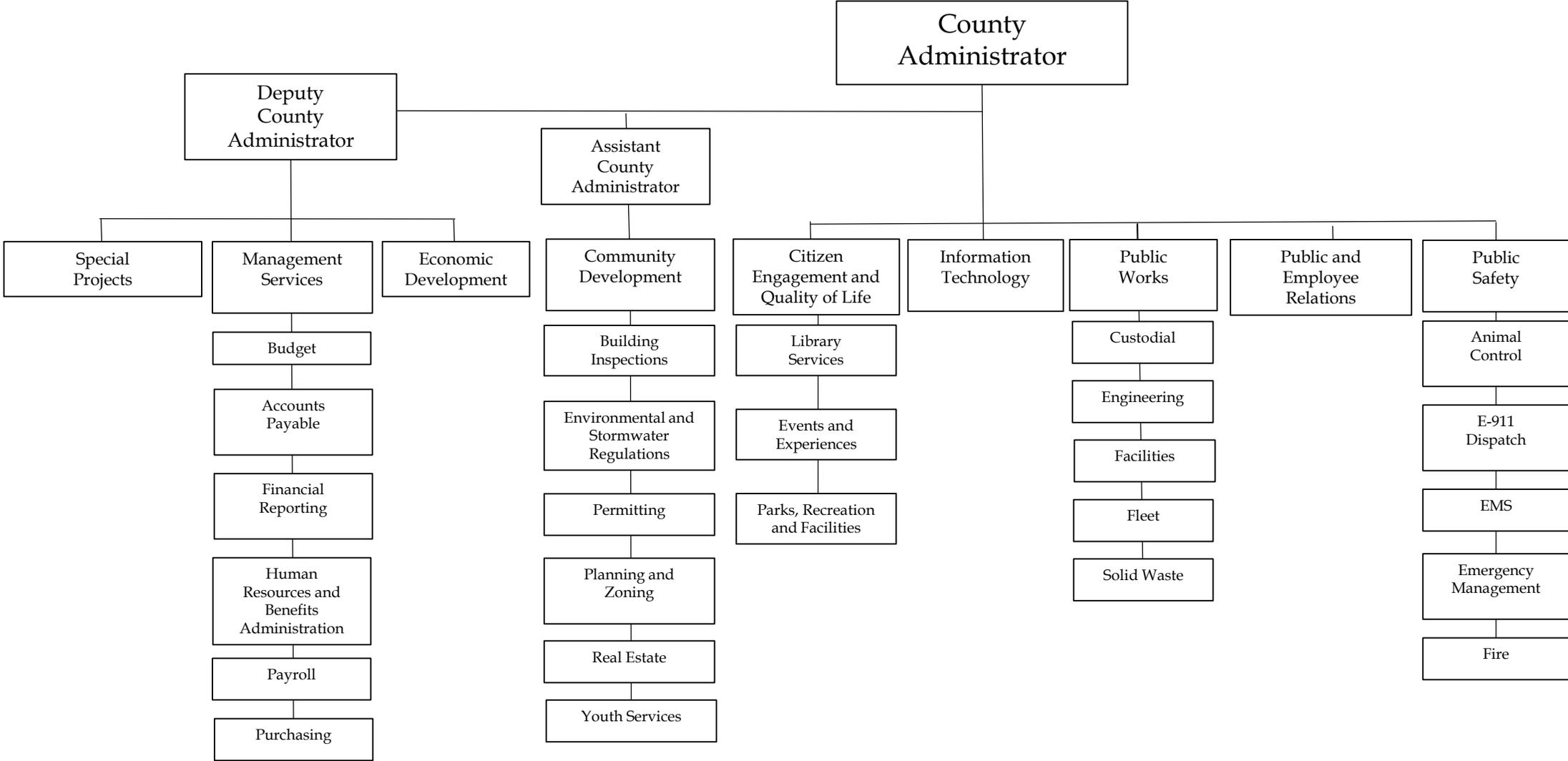


ORGANIZATIONAL CHART





Campbell County Organizational Chart 2023





BUDGET SYNOPSIS





COUNTY OF CAMPBELL

SYNOPSIS OF THE PROPOSED BUDGET FOR CAMPBELL COUNTY, VIRGINIA, FISCAL YEAR ENDING JUNE 30, 2024

Admin Recommends

REAL RATE 0.455 per \$100

P.P. RATE 2.055 Effective Rate/\$4.11 Nominal Rate per \$100

Estimated Unassigned General Fund Balance - Ending

29,346,870

ESTIMATED EXPENDITURES

SOURCE OF REVENUE

GENERAL FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	GENERAL FUND	AMOUNT FY 24
Board of Supervisors	129,275		122,653	Estimated Beginning Unassigned General Fund Balance	29,346,870
Non-Departmental Expenses	1,958,722		1,621,695		
County Administrator	378,845		631,584	LOCAL REVENUE:	
Legal Services	352,995		350,902	Real Property Tax	26,024,398
Accounting Services	68,400		70,400	Real Property Tax - Special Use	215,000
Commissioner of the Revenue	416,077		442,748	TWID Special Tax District	80,549
Business Auditor	146,278		156,676	Personal Property Tax	12,882,585
Locally Funded Treasurer's Office	45,909		53,901	Personal Property Motor Homes & Campers/Trailers	445,000
Real Estate Office	311,811		300,176	Manufactured Home Tax	151,500
Treasurer's Office	650,680		776,986	Public Ser. Corporation Tax	2,325,000
Finance & Strategic Initiatives	259,149		0	Personal Property Apportioned Vehicle for Hire	335,000
Management Services	379,094		475,669	Machinery & Tools Tax	6,647,662
Public And Employee Relations	256,953		275,568	Delinquent Penalties	466,000
Information Technology	1,103,337		1,114,461	Interest on Delinquent Taxes	194,000
Fuel Services	230,000		250,000	Debt Set Off Admin	0
Central Purchasing	74,156		78,205		
Communications Services	105,200		103,700	OTHER LOCAL TAXES:	
Organizational Memberships	49,472		51,205	Local Sales and Use Tax	7,500,000
Registrar's Office	433,770		373,707	Transient Occupancy Tax	265,000
Circuit Court	97,578		102,161	Meals Tax	2,165,000
Commissioner of Accounts	1,084		1,084	Consumer Utility Tax	895,000
General District Court	11,060		10,484	Electric Gross Receipts	280,000
Magistrates' Office	1,642		1,150	County Licenses	250
Juvenile & Domestic Relations Court	14,130		14,392	BPOL Tax	2,375,000
Clerk, Circuit Court	624,715		675,180	Animal Friendly License Plates	1,435
Victim/Witness Program	258,585		270,782	Bank Franchise Tax	375,000
Commonwealth Attorney	862,561		931,991	Recordation Tax Grantor	110,000
Locally Funded Commonwealth Attorney	91,663		98,844	County Recordation Tax Grantee	600,000
Sheriff's Department	5,204,277		5,663,609	Local Probate Tax	15,000
Off Duty Sheriff	132,816		132,816	Vehicle License Fee	1,775,000
Sheriff County	1,024,332		1,104,050		
E911 System	1,649,473		1,682,859	PERMITS, FEES AND REGULATORY LICENSES	
School Funded Resource Officer	844,385		901,689	Dog Licenses	15,250
Volunteer Fire Departments	741,989		832,936	Land Use Application Fees	8,000
Volunteer Ambulance/Rescue Squads	393,118		442,508	Land Transfer Fees	1,800
Forestry Service	20,329		20,329	Rezoning Permit Fees	14,500
EMS Service	3,838,795		4,193,291	Building Permit Fees	215,000
Local Corrections - Blue Ridge Regional Jail	3,165,000		3,600,000	Building Inspection Fees	700
Probation Office	5,830		4,480	Erosion & Sediment Control Fees	65,000
Detention	305,259		510,878	Storm Water Mgmt Fees	10,000
Building Inspections	363,202		376,311	2.00% Levy Building Permits	4,300
Animal Control	283,931		330,623	Plat Fees	7,400
Medical Examiner	640		640	Zoning Exceptions/Setbacks	0
Public Safety	381,035		425,719	Plan Review Fee Towers	6,500
Highway Services	20,000		25,000	Fireworks Permits	350
Street Lights	13,000		13,000	Plan Review Fee/PEC Applications	2,000
Maintenance, Buildings & Grounds	1,779,036		1,943,646		
Public Works	172,388		187,551	FINES AND FORFEITURES	
Local Health Department	409,181		409,181	County Court Fines & Forfeitures	72,000

GENERAL FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	GENERAL FUND	AMOUNT FY 24
Community Services Board	191,401		215,760	Court E-Summons Fees	0
Social Services Administration	5,188,716		5,598,280	Courthouse Maintenance Fee	10,500
Public Assistance Services	3,286,384		2,985,000	Courthouse Security Fee	32,000
Senior Citizens Services-CVACL	65,745		65,745	Jail Admission Fees	3,200
Volunteer Program	0		0	Parking Fines	250
Community Support Grants	5,000		5,000	E-Summons Revenue	7,500
Housing Assistance Services	135,249		152,021		
Children's Services Act	4,356,053		4,871,539	REVENUE FROM USE OF MONEY AND PROPERTY	
Youth Services	121,114		130,900	Interest on Investments	65,000
Health/Education/Welfare	18,151		18,486	Rental General Property	135,000
Parks & Recreation	528,828		476,585		
CEQL	119,869		188,372	CHARGES FOR SERVICES	
Community Recreation Programs	175,550		154,626	Sheriff's Fees	3,992
Historic Landmarks	5,000		5,000	Court Appointed Attorney	300
Library Administration	1,338,866		1,462,785	Commonwealth's Attorney Fees	4,000
Literacy Program	43,435		44,365	Off Duty Deputy Fees	132,816
Planning/Zoning	486,865		543,058	Felons Fluid Withdrawal Fees	1,200
Economic Development	614,618		682,014	Animal Control Service Fees	200
Planning & Development	51,000		51,000	Animal Shelter Fees	0
CC Utility Service Authority	91,840		97,960	Home Study Fees	1,000
Robert E. Lee Soil Conservation District	10,000		10,000	Sale of County Maps/Ordinances	100
TLAC	4,598		4,690	Parks & Recreation	154,626
Environmental Management	151,875		175,596	Heritage Festival	0
Cooperative Extension Service	120,085		147,908	Library Receipts - Fines	10,000
Undistributed Expenditures - FICA Savings	-100,000		-100,000	Library Receipts - Copier / Fax	16,000
Undistributed Expenditures - Vacancy Savings	-400,000		-400,000		
Undistributed Expenditures - Schools	0		0	MISCELLANEOUS REVENUE	
Undistributed Expenditure - Debt	0		0	Unclaimed Proceeds from Land Sales	40,000
Debt Service	0		0	Gifts & Donations/Literacy	3,000
Special Tax Districts	0		80,549	Sale of Salvage and Surplus	30,000
				Leesville Lake Waterline	31,500
				GIFTS & DONATIONS - Volunteer Program	0
				Miscellaneous Refunds	5,000
				Miscellaneous Fees and Charges	50,000
				Fees and Delinquent Collection	135,000
				EMS Billing	2,300,000
				Special Investigations Restitution	4,000
				DMV Stop	150,000
				Insurance Recoveries	65,000
				Health Department Earned	25,000
				Library Cleaning-Altavista	13,520
				Fray Family Trust	12,000
				Fuel Sales	250,000
				Telephone Charges Collected	107,000
				School Funded Resource Officer	870,767
				SOVA-ICAC Reimbursement - 1 Deputy	84,166
				REVENUE FROM THE COMMONWEALTH	
				NON-CATEGORICAL AID	
				Communications Tax	1,000,000
				Manufactured Home Titing Tax	125,000
				Moped ATV Sales Tax	5,000
				Railroad Rolling Stock Tax	135,000

GENERAL FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	Motor Vehicle Rental Tax	250,000
				GENERAL FUND	AMOUNT FY 24
				CATEGORICAL AID - STATE SHARED EXPENSES	
				Commonwealth Attorney	612,479
				Sheriff's Department	2,716,160
				Commissioner of the Revenue	201,700
				Treasurer	160,000
				Registrar & Electoral Board	107,417
				Clerk of Circuit Court	421,500
				CATEGORICAL AID SOCIAL SERV STATE	
				Social Services Administration/Public Assistance Reimbursement	3,097,761
				Children At Risk Pool	3,040,000
				CSA State Allocation for Administration	10,787
				OTHER CATEGORICAL AID - STATE	
				Library Grants, State Aid	202,665
				VA Domestic Violence Victim Grant	40,000
				Wireless E-911 Reimbursement	235,000
				Juv Crime Control Act & First Offender	53,024
				Commonwealth Tax Credit - PPTRA	3,456,013
				Recordation Tax State	0
				Credit Card Rebate Revenue	7,500
				Literacy Grant - State	2,000
				Seneca Maintenance	9,000
				Jury Claims Reimbursement	7,500
SUBTOTAL:	46,671,399		49,824,659	CATEGORICAL AID FEDERAL GOVERNMENT	
Transfer to Schools - Buses	0			Victim Witness Grant	207,683
Transfer to Schools	28,386,460	28,961,460		ERATE Reimbursement - Library	0
Transfer to Schools - Carryover Step Down				RSVP Grant	0
Transfer to Schools - Antic Property Taxes					
Transfer to Schools CIP - Future School Needs				CATEGORICAL AID SOCIAL SERVICES FEDERAL GOV'T	
Transfer to CIP-Econ Dev Site Dev/Enhance	0			Social Services Administration/Public Assistance Reimbursement	4,030,544
Transfer to Solid Waste Management Fund	2,305,417	2,482,651		Housing Assistance -SS	59,668
Transfer to Capital Improvement Fund	2,125,000	2,947,174		Cost Allocation Recovery	200,000
Transfer to Debt Service Fund From GF	3,930,097	5,180,097			
Transfer to Debt Service Fund From Meals Tax	2,050,000	2,165,000			
Transfer to Heath Insurance Fund	20,000	20,000			
Total Transfers Out To Other Funds:	38,816,974		41,756,382		
Expenditures Plus Transfers	85,488,373		91,581,041		
Estimated Unassigned General Fund Balance - Ending	19,459,500		29,346,870		
Assigned To Schools for Future Maintenance	112,176		112,176		
Assigned To Debt Service for Future Needs	0		0		
Assigned To EMS for Future Needs	0		0		
TOTAL GENERAL FUND	105,060,049		121,040,087	TOTAL GENERAL FUND	121,040,087

SCHOOL OPERATION FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	SCHOOL OPERATION FUND	AMOUNT FY 24
Instruction	66,717,227				
Administration / Attendance & Health	5,257,343			Other Local Revenue	
Pupil Transportation	5,934,236				
Operation & Maintenance	8,799,334			Transfer From School CIP Fund	0
Technology	4,541,578			Transfer From General Fund For Operations	28,961,460
School Construction Grant	3,839,022			Transfer From General Fund - Future School Needs	0
Federal Programs and Grants	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	28,961,460
Reduce for Textbooks budgeted instead in School CIP Fund					
Reduce for School Buses included in Pupil Transportation				Receipts From Commonwealth	
Reduce to Balance to the Transfer From General Fund					
Addition to Balance to Transfer From General Fund	476		28,961,460	Receipts From Federal Government	
TOTAL SCHOOL OPERATION FUND	110,684,204		28,961,460	TOTAL SCHOOL OPERATION FUND	28,961,460
=====					
SCHOOL CAFETERIA FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	SCHOOL CAFETERIA FUND	
School Food Service Expenses	4,194,783			Estimated Beginning Cash Balance	0
				Charges for Services:	
				Cash Sales - Meals & Milk	0
				Interest on Investments	0
				Rebates	0
				Misc Revenue	
				State Funds:	0
				Federal Funds:	
				School Food - Breakfast & Lunch	0
TOTAL SCHOOL CAFETERIA FUND	4,194,783		0	TOTAL SCHOOL CAFETERIA FUND	0
=====					
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			
	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24				
Expenses (Available for Future Commitments)	136		142,360	Estimated Balance-CIP Available Funds Beginning of Year			142,360
Expenses (Current Commitments)	2,425,644		3,291,654				
				VA Business Ready Site Grant			0
				Fire Apparatus			200,000
SUBTOTAL	2,425,780		3,434,014	EMS Apparatus			50,000
				SS Vehicle Replacement			34,200
				Brookneal /CC Airport Imp			0
				SS Paint Int			60,280
Transfer Out to School CIP Fund		0		SUBTOTAL			486,840
Transfer Out to Solid Waste Fund	0	0					
Total Transfers Out To Other Funds	0	0	0	Transfer In From General Fund	2,947,174		
				Transfer to CIP-Econ Dev Site Dev/Enhance			0
				Transfer In From Solid Waste			0
				Total Transfers In From Other Funds			2,947,174
TOTAL CAPITAL IMPROVEMENT FUND - COUNTY	2,425,780		3,434,014	TOTAL CAPITAL IMPROVEMENT FUND - COUNTY			3,434,014
DEBT SERVICE FUND				DEBT SERVICE FUND			
	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24				AMOUNT FY 24
				Estimated Balance - Debt Service Funds Available			3,430,520
Expenses - Loan & Principle Payments	5,389,349		5,962,187	Transfer In From General Fund	5,180,097		
Available for Future Commitments	3,113,830		4,813,430	Transfer In From Meals Tax	2,165,000		
				Total Transfers In From Other Funds			7,345,097
TOTAL DEBT SERVICE FUND - COUNTY	8,503,179		10,775,617	TOTAL DEBT SERVICE FUND - COUNTY			10,775,617
SOLID WASTE MANAGEMENT FUND				SOLID WASTE FUND			
	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24				
				Estimated Balance - Solid Waste Funds Available			2,261,467
In-House Construction	174,204		199,664	Interest On Investments			0
Landfill Phase III	802,000		932,000	Scrap Metal Revenue			50,000
Transfer Sites	1,087,313		1,121,137	Litter Control Grant			20,000
LF Phase II	268,900		270,850	SUBTOTAL			2,331,467
Recycling/Litter Commission	14,000		29,000				
Future Commitment	1,104,688		2,261,467	Transfer In From General Fund			
SUBTOTAL	3,451,105		4,814,118	Transfer In From Capital Improvement Fund	2,482,651		
				Total Transfers In From Other Funds			2,482,651
Transfer Out to Capital Improvement	0		0				
Total Transfers Out To Other Funds	0		0	TOTAL SOLID WASTE FUND			4,814,118
TOTAL SOLID WASTE FUND	3,451,105		4,814,118				

COUNTY FIDUCIARY FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	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	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	FLEXIBLE BENEFITS FUND	
Flexible Benefits Fund - County	951,200		964,754	Flexible Benefits - County Employee Contributions	964,754
Flexible Benefits Fund - Schools	2,844,590		2,927,010	Flexible Benefits - School Employee Contributions	2,927,010
TOTAL FLEXIBLE BENEFITS FUND	3,795,790		3,891,764	TOTAL FLEXIBLE BENEFITS FUND	3,891,764
HEALTH INSURANCE FUND	AMOUNT FY 23	FY24 Transfers	AMOUNT FY 24	HEALTH INSURANCE FUND	AMOUNT FY 24
Health & Dental Insurance Premiums	13,265,900		15,817,100	Estimated Balance	2,355,592
HSA Contributions	2,416,730		2,436,497	Interest on Investments	0
Other Professional Services & Fees	53,700		39,700	School Health/Dental Premiums & HSA Contributions	11,435,214
Federal ACA Fees	0			County Health/Dental Premiums & HSA Contributions	3,570,804
Expenses (Available for Future Commitments)	7,260,007		-521,037	CCUSA Health/Dental Premiums & HSA Contributions	390,650
				ERRP Federal Revenue	0
				Transfer in From General Fund	20,000
TOTAL HEALTH INSURANCE FUND	22,996,337		17,772,260	TOTAL HEALTH INSURANCE FUND	17,772,260
				TOTAL LESS TRANSFERS	148,932,938
				ESTIMATED UNASSIGNED FUND BALANCE ENDING in GENERAL FUND	29,346,870
TOTAL, LESS TRANSFERS			119,586,068	TOTAL LESS TRANSFERS, LESS ESTIMATED FUND BALANCE	119,586,068
TRANSFERS OUT TO OTHER FUNDS		41,756,382		TRANSFERS IN FROM OTHER FUNDS	41,756,382

BUDGET TIMELINE







**COUNTY OF CAMPBELL
FISCAL YEAR ENDING JUNE 30, 2024
BUDGET TIMELINE**

Tuesday, October 4, 2022

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

Thursday, October 6, 2022

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

Monday, October 24, 2022

Annual budget letters mailed to all other organizations.

Tuesday, November 29, 2022

Contact CCUSA to request debt service payment for Leesville Road Waterline and for estimated revenue to be paid to Campbell County in FY24.

Tuesday, December 6, 2022

All department operating budget requests for FY24 due electronically to Management Services.

Tuesday, December 13, 2022, 6pm

Board Work Session to discuss revenues, and any challenges for the FY24 Budget Development.

Tuesday, January 3, 2023, 7pm

Public Forum for community to ask questions and make comments about FY24 budget development.

Tuesday, January 10, 2023, 7pm

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

Monday, January 23, 2023, 1-5pm

Budget review meetings conducted with Departments as needed.

Tuesday, February 7, 2023

Present CIP plan to BOS for approval.

Friday, February 10, 2023

Schools FY24 Budget due in BAI (all numbers should be entered and final).

Tuesday, February 21, 2023

FY24 Budget Books delivered to each BOS member.

Budget Committee
Mr. Frank Rogers Mr. Clif Tweedy Mr. Paul Harvey Mrs. Ronna Johnson-Davis Mrs. Jennifer Schmidt



Tuesday, February 28, 2023 , 6pm

Conduct Budget Workshop to present FY24 budget to BOS with permission to advertise public hearing requested.

Thursday, March 2, 2023, 6pm

(Tentative)

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

Sunday, March 12, 2023

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

Sunday, March 19, 2023

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

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

Tuesday, March 28, 2023, 7pm

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

Tuesday, April 4, 2023

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

FINANCIAL POLICY GUIDELINES





Financial Policy Guidelines

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

1.0 Policy Purpose

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

1.01 Policy Objectives

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

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

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

1.02 Policy Implementation and Coordination

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

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

1.03 Review and Revision

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

2.0 General Fund Balance

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

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

2.01 Purpose

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

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

2.02 General Fund Balance Categories

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

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

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

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

2.03 Annual Appropriation

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

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

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

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

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

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

2.04 Prioritization of Fund Balances

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

Unassigned fund balance will be used last.

2.05 Replenishment of Unassigned Fund Balance

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

2.06 Proprietary Funds

A. Health Insurance Fund

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

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

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

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

C. Carryover Funds

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

3.0 Revenues

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

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

3.01 Revenue Collections

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

3.02 Fees and Charges

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

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

3.03 Reassessment

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

3.04 Intergovernmental Aid

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

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

3.05 Revenue Forecasts

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

3.06 Restricted Revenue

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

3.07 Use of One-Time Revenues

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

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

3.08 Use of Fund Balance

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

4.0 Expenditures

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

4.01 Continual Improvements

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

4.02 Monitoring

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

5.0 Budgets

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

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

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

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

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

5.01 Balanced Budget and Process

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

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

5.02 Current Revenues to Support Current Expenditures

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

5.03 One-time Revenues and One-time Expenditures

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

5.04 Revenue and Expenditure Projections

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

5.05 Budget Performance Monitoring

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

6.0 Capital Improvement Plan

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

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

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

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

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

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

6.01 Capital Improvement Plan Components

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

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

7.0 Debt

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

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

7.01 Tax Anticipation Notes (TANs)

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

7.02 Bond Anticipation Notes (BANs)

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

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

7.03 Letters of Credit

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

7.04 Lease Purchase Obligations

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

7.05 Public Private Partnerships

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

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

7.06 Compliance with Legal Requirements

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

7.07 Debt Ratio Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

7.08 Long Term Debt Policy

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

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

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

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

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

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

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

7.09 Bond Structure

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

A. Term

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

B. Capitalized Interest

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

C. Debt Service Structure

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

D. Call Provision

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

E. Original Issue Discount

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

F. Deep Discount Bonds

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

G. Derivative and Swap Transactions

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

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

7.10 Variable Rate

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

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

7.11 Refinancing Outstanding Debt

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

A. Refunding

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

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

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

B. Restructuring

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

C. Term of Refunding Issues

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

D. Escrow Structuring

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

E. Arbitrage

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

7.12 Methods of Issuance

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

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

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

A. Competitive Sale

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

B. Negotiated Sale

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

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

C. Direct Bank Loans

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

7.13 Bond Insurance

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

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

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

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

7.14 Debt Service Reserves

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

7.15 Underwriter Selection

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

A. Senior Manager Selection

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

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

B. Co-Manager Selection

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

C. Selling Groups

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

D. Underwriter's Counsel

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

E. Underwriter's Discount

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

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

F. Evaluation of Underwriter Performance

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

7.16 Consultants

A. Financial Advisor

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

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

B. Bond Counsel

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

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

C. Disclosure by Financing Team Member

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

7.17 County Financial Disclosure

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

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

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

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

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

8.0 Financial Reporting

8.01 Accounting Standards

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

8.02 Accounting Records

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

8.03 Audit Requirements

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

9.0 Economic Development

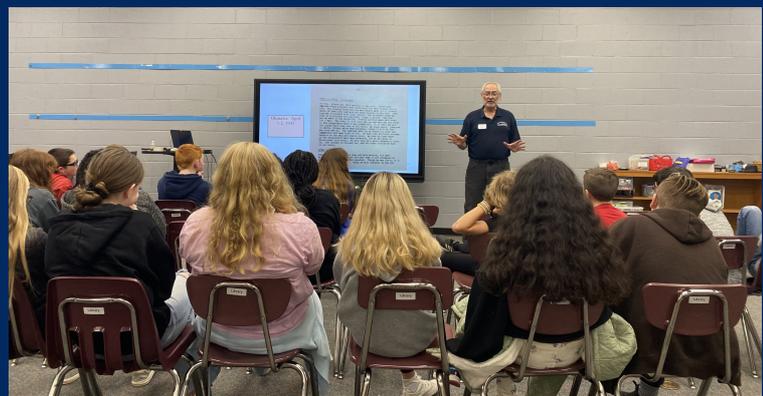
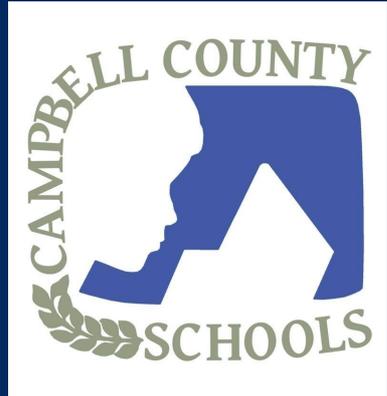
Prior to any formal or informal introduction of a potential Economic Development Project, that may require the County's direct or indirect support, the County Administrator, or his designee, and the Director of Economic Development will be required to provide an independent assessment of the proposed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

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

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

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

CAMPBELL COUNTY PUBLIC SCHOOLS BUDGET







The following is the Campbell County Schools FY 24 proposed budget, as provided by School Administration.

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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	-46,092	-46,395	-50,000	-50,000
015020-0004	Rental of Buses for Speci				
	--TOTAL DEPARTMENT--	-46,092	-46,395	-50,000	-50,000
TOTAL	- ** Revenue Use of Money & Prop	-46,092	-46,395	-50,000	-50,000
16000	** Charges For Services *				
16120	** Charges For Education				
016120-0001	Tuition - Private Sources	-102,094	-96,620	-110,000	-100,000
016120-0002	Special Fees From Pupils				
016120-0003	Sale & Rental Of Textbook	-1,238	-23	-3,500	-3,500
016120-0006	Tuition - Adult Education				
016120-0007	Tuition - Summer School				
016120-0008	Special Trips				
016120-0011	On-Line Fees				
016120-0012	Materials Fees				
016120-0014	Tuition - Drivers Educati	-27,450	-14,787	-30,000	-15,000
	--TOTAL DEPARTMENT--	-130,782	-111,430	-143,500	-118,500
TOTAL	- ** Charges For Services **	-130,782	-111,430	-143,500	-118,500
18000	** Miscellaneous Revenue				
18030	** Expenditures Refunds *				
018030-0003	Expenditure Refunds			-5,000	-2,500
018030-0004	GASOLINE RECOVERED COST	-26,775	-53,452	-40,000	-50,000
018030-0030	REFUNDS: DAMAGE TO SCH PR				
	--TOTAL DEPARTMENT--	-26,775	-53,452	-45,000	-52,500
18990	** Miscellaneous **				
018990-0005	Sale of Supplies	-10,062	-9,961	-20,000	-20,000
018990-0007	Sale of Vehicles	-9,416	-32,552	-30,000	-30,000
018990-0009	Sale of Other Equipment	-26,588	-26,648	-30,000	-30,000

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
018990-0010	Insurance Adjustments R51	-251,237	-15,813	-10,000	-10,000
018990-0021	Miscellaneous Refunds R52	-9,088	-1,940	-8,000	-8,000
018990-0025	Lookin' Out Grant				
018990-0026	CHESAPEAKE BAY RESTORATIO		-6,400		
018990-0027	IPOP THROUGH GMU TTAC		-2,000		
018990-0028	Rebates R37	-179	-88	-750	-750
018990-0029	DEPT OF CRIMINAL JUSTICE				
018990-0030	CCS FOUNDATION DONATIONS	-25,000	-40,000		
018990-9990	Encumbrance Carry Forward				
	--TOTAL DEPARTMENT--	-331,570	-135,402	-98,750	-98,750
TOTAL	- ** Miscellaneous Revenue **	-358,345	-188,854	-143,750	-151,250
19000	** Recovered Costs **				
19020	** Recovered Costs **				
019020-0001	Recovered Costs-ERATE				
019020-0002	Indirect Costs Recovered				
019020-0003	TUITION LAUREL	-141,451			
019020-0004	TUITION CVCC DUAL ENROLLM	-16,517	-18,249		-17,500
	--TOTAL DEPARTMENT--	-157,968	-18,249		-17,500
TOTAL	- ** Recovered Costs **	-157,968	-18,249		-17,500
20000	**REV-COMMONWEALTH/SCHOOL				
24000	** Categorical Aid **				
24020	** Education **				
024020-0002	Basic School Aid	-25,677,923	-25,325,117	-27,756,674	-27,798,971
024020-0003	G E D Funding	-16,773	-16,465	-16,465	-16,405
024020-0004	Summer Schools R13	-134,300	-566,698	-319,102	-449,061
024020-0005	Regular Foster Care	-68,883	-55,805	-52,692	-67,422
024020-0006	G A E	-9,793	-9,793		
024020-0007	Gifted & Talented	-274,707	-275,838	-293,112	-294,406
024020-0008	Remedial Education	-940,345	-944,214	-1,025,891	-1,030,420
024020-0009	Enrollment Loss				
024020-0011	Compensation Supplement		-1,725,461	-1,714,647	-3,902,014

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
024020-0012	Special Education Other R	-2,821,034	-2,832,642	-3,177,123	-3,191,146
024020-0014	Textbooks Payments	-567,746	-448,161	-692,895	-695,954
024020-0016	SOL Teacher Training				
024020-0017	Voc Ed FTE R 17A	-512,435	-514,544	-685,672	-688,699
024020-0018	Adult Ed Entitlement				
024020-0019	Truancy				
024020-0021	Social Security - Instruc	-1,579,568	-1,591,372	-1,706,329	-1,719,118
024020-0022	Social Security - Non Ins				
024020-0023	Teacher Retirement - Inst	-3,676,854	-3,713,201	-3,972,712	-4,006,019
024020-0024	Teacher Retirement - Non				
024020-0028	Reading Intervention	-124,062	-255,719	-267,475	-238,344
024020-0033	Lottery Proceeds				
024020-0037	Additional Lottery				
024020-0040	Addl Asst Retirmnt Inflat				
024020-0041	Group Life Instructional	-110,940	-111,396	-120,385	-120,917
024020-0043	Summer Residential Govern				
024020-0045	Drop Out Prevention				
024020-0046	Homebound	-38,575		-38,770	-38,357
024020-0047	Health Incentive Fund				
024020-0048	Regional Tuition	-679,791	-809,806	-840,871	-962,863
024020-0049	Inservice				
024020-0052	Voc Equipment	-7,187	-5,086		
024020-0053	Occupational Prep	-86,844	-72,709	-101,414	-119,214
024020-0055	Virtual Virginia Admin				
024020-0056	Group Life Non-Instructio				
024020-0057	SOL Teaching Materials				
024020-0058	State Supplemental Paymen				
024020-0059	Spec Ed Foster Care	-74,397	-43,780	-52,692	-67,423
024020-0061	Electronic Classroom Paym				
024020-0065	AT RISK	-1,378,621	-1,814,753	-2,647,452	-2,689,602
024020-0066	Maintenance Reserve				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
024020-0067	Additional Teachers				
024020-0068	Other State Funds R18				-333,816
024020-0070	SOQ-8C 8D Comp Language				
024020-0072	Maintenance Reserve				
024020-0073	Nat Board Cert Teacher Bo				
024020-0074	SOL Remediation				
024020-0075	Reduced K-3	-1,209,441	-1,212,579	-1,333,855	-1,355,238
024020-0080	Additional Teachers				
024020-0081	VA Preschool Init-At Risk				
024020-0082	CTE Occupational Prep Reg				
024020-0083	Lottery Proceeds				
024020-0085	Addl Asst Retirmnt Inflat				
024020-0086	Supplemental Lottery Per	-2,203,040	-2,155,798	-2,122,275	-2,112,036
024020-0087	Public Education Technolo				
024020-0088	Technology VPSA	-573,910	-236,271	-388,000	-388,000
024020-0089	Composite Index Transitio				
024020-0090	Administrative Software S				
024020-0091	Clinical Faculty Mentor T	-7,204	-2,377	-4,943	
024020-0092	Prior Year Lottery Funds				
024020-0093	EARLY COLLEGE				
024020-0094	School Leadership Grant				
024020-0095	Special Education In Jail	-44,069	-44,997	-55,419	-50,510
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--	-42,818,442	-44,784,582	-49,386,865	-52,335,955
24021	** CARES - EMERGENCY RELI				
024021-0019	CARES 3 - EMERGENCY RELIE	-1,326,273			
024021-0027	CARES-CSLFRF- HVAC - Pand		-153,765		-25,493

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	--TOTAL DEPARTMENT--	-1,326,273	-153,765		-25,493
24030	** Education **				
024030-0006	School Construction Grant			-3,063,333	
024030-0007	Jobs For VA Graduates				
024030-0008	State Sales Tax Receipts	-9,068,989	-10,555,699	-9,413,579	-10,051,355
024030-0009	Second Language English	-158,940	-189,092	-212,478	-261,014
024030-0016	Addtl Asst Ret./Inflation				
024030-0033	CTE Competitive Prg Equip		-37,500		
024030-0034	CTE EQUIP HIGH DEMAND SCH	-5,563	-3,919		
024030-0036	CTE STEM-H INDUSTRY CREDE	-1,820	-3,780		
024030-0038	Small Sch Div Enrollment				
024030-0044	RACE TO GED - ADULT PROG	-1,003	-244		
024030-0045	ESL - English Language				
024030-0048	Textbooks Lottery Portion		-121,921		
024030-0049	Career Tech	-18,753	-8,192		
024030-0062	EpiPen Grants				
024030-0065	VA Workplace Readiness Sk	-1,102	-1,780		
024030-0072	TEACHER RECRUITMENT GRANT				
024030-0073	COMPOSITE INDEX - HOLD HA			-854,407	
024030-0075	MIDDLE SCH TEA CORPS GRAN	-5,000	-5,000		
024030-0090	HOLD HARMLESS SALES			-623,378	
024030-0099	National Board Cert Bonus				
024030-0312	ADDITIONAL SALES TAX	-957,385	-1,111,615	-1,000,000	-1,100,000
	--TOTAL DEPARTMENT--	-10,218,555	-12,038,742	-15,167,175	-11,412,369
24040	** Education **				
024040-0005	SOL ALGEBRA READINESS	-133,109	-122,954	-129,276	-128,807
024040-0010	TECHNOLOGY RESOURCE ASSIS				
024040-0015	PROJECT GRADUATION				
024040-0045	PROJECT GRADUATION	-17,617	-18,393	-18,450	-18,450
024040-0059	SUPPL SUPPORT SCH OPERATI				
024040-0062	School Report Card				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
024040-0067	CAREER SWITCHER NEW TEA M				
024040-0415	PROJECT GRADUATION				
	--TOTAL DEPARTMENT--	-150,726	-141,347	-147,726	-147,257
24060	** Education **				
024060-0004	TenMarks Math Premium Pil				
24080	**EDUCATION**				
024080-0010	CTE UNDERPAID OCCUPATIONA				
024080-0020	VPI Provisional Teacher L		-6,000		
024080-0065	VIRGINIA PRESCHOOL INITIA	-914,592	-1,101,282	-1,285,513	-1,279,589
024080-0067	COVID-19 LOCAL RELIEF				
024080-0068	NO LOSS FUNDING	-604,231			
024080-0074	Learning Loss PPA	-341,041			
024080-0083	ALBUTEROL & VALVED HLDG C		-866		
024080-0090	VPI Wait List		-125,393		
024080-0091	VPI Student to Teacher Ra		-103,586		
024080-0092	VPI-Flexible Spending				
024080-0099	HOLD HARMLESS FOR REBENCH				-868,678
	--TOTAL DEPARTMENT--	-1,859,864	-1,337,127	-1,285,513	-2,148,267
24090	SUPP GF PAY IN LIEU OF SA				
024090-0001	SCHOOL CONSTRUCTION GRANT				
	--TOTAL DEPARTMENT--				-1,540,180
TOTAL	- ** Categorical Aid **	-56,373,860	-58,455,563	-65,987,279	-67,609,521
30000	**REV-FED GOVT/SCHOOL FUN				
33000	** Categorical Aid **				
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				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
033020-0051	Regional Jail Grant				
33084	**REV-FEDERAL GOVT/SCHOOL				
033084-0002	Basic Adult Education	-91,019	-100,274	-82,826	-85,426
033084-0010	Title I-NCLB	-1,665,259	-1,671,517	-1,826,128	-1,672,833
033084-0027	IDEA 611 FLOW THRU-SPEC E	-1,701,042	-1,775,828	-2,793,632	-2,521,132
033084-0048	C B Perkins Voc Ed Grant	-217,817	-123,982	-137,286	-142,441
033084-0065	Virginia Preschool Initia				
033084-0173	Preschool Handicapped Spe	-41,281	-41,850	-78,511	-53,872
033084-0184	SCH-BASED MENTAL HEALTH S				-706,758
033084-0186	Drug Education (SCFSCA)				
033084-0196	MCKINNEY-VENTO HOMELESS G	-1,053	-3,147	-1,650	-794
033084-0276	Goals 2000				
033084-0281	Title II EISENHOWER				
033084-0285	IMPROVING TEACHER QUALITY				
033084-0287	TITLE IV,B 21ST COMMUNITY				
033084-0290	TITLE II PART D ED TECH P				
033084-0295	TITL V PART A INN ED PGM				
033084-0298	Title V Part A Inn Ed Prg				
033084-0318	Title II Part D Ed Tech P				
033084-0323	IST GRANT				
033084-0330	Advanced Placement				
033084-0340	Class Size Reduction Inia				
033084-0345	Medicaid Reimbursement				
033084-0354	COVID-19 PUBLIC HEALTH WO				
033084-0365	TITLE III PART A - ESL	-14,163	-14,218	-34,335	-36,549
033084-0367	Title II Teacher Quality	-247,414	-247,515	-316,605	-305,245
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				

FUND 205	SCHOOL OPERATING FUND REVENUES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
033084-0392	PRESCHOOL HANDICAPPED SPE				
033084-0394	Federal Stimulus(SFS Fund				
033084-0410	EDUCATION JOBS FUND-ARRA				
033084-0424	TITLE IV,A SSAE GRANT	-142,338	-145,746	-177,657	-145,246
033084-0425	CARES & ARP FUNDS	-2,947,961	-7,053,325	-7,840,837	-2,775,101
033084-9999	Federal Stimulus(SFS Fund				
	--TOTAL DEPARTMENT--	-7,069,347	-11,177,402	-13,289,467	-8,445,397
TOTAL	- ** Categorial Aid **	-7,069,347	-11,177,402	-13,289,467	-8,445,397
40000	**OTHER FINANCING/SCHOOL				
41000	** Non-Revenue Receipts *				
41050	** Transfers in From Othe				
041050-0100	Transfers In From General	-24,990,166	-26,983,969	-28,385,984	-29,135,984
041050-0100-	001 TRANSFER N FROM GF-CARRYO				
041050-0100-	002 TRANSFER IN FROM GF FUTR				
041050-0100-	003 TRANSFER IN FROM GF ANTIC				
041050-0207	Transfer in Fron School C				
041050-0301	Transfer In From School C				
041050-0737	Transfers In From Benefit				
	--TOTAL DEPARTMENT--	-24,990,166	-26,983,969	-28,385,984	-29,135,984
041051-0100	Transfer in from GF- Step				
TOTAL	- ** Non-Revenue Receipts **	-24,990,166	-26,983,969	-28,385,984	-29,135,984
	Fund 205 Total Revenues	-89,126,560	-96,981,862	-107,999,980	-105,528,152

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
5000	** REVENUES/SCHOOL CAFE F				
10000	**REV-LOCAL/SCHOOL CAFETE				
15000	*Revenue Use Money & Prop				
15010	** Revenue From Use Of Mo				
015010-0002	Interest On Investments (
015010-0002-	202 Interest On Investments -	-10	-65	-24	-24
015010-0002-	203 Interest On Investments -	-10	-65	-24	-24
015010-0002-	204 Interest On Investments -	-7	-49	-18	-18
015010-0002-	205 Interest On Investments -	-10	-65	-24	-24
015010-0002-	206 Interest On Investments -	-10	-65	-24	-24
015010-0002-	207 Interest On Investments -	-7	-49	-18	-18
015010-0002-	208 Interest On Investments -				
015010-0002-	209 Interest On Investments -				
015010-0002-	211 Interest On Investments -	-10	-65	-24	-24
015010-0002-	212 Interest On Investments -	-11	-73	-27	-27
015010-0002-	213 Interest On Investments -	-9	-57	-21	-21
015010-0002-	214 Interest On Investments -	-10	-65	-24	-24
015010-0002-	215 Interest On Investments -	-11	-73	-27	-27
015010-0002-	216 Interest On Investments -	-7	-49	-18	-18
015010-0002-	217 Interest On Investments -	-11	-73	-27	-27
	--TOTAL DEPARTMENT--	-123	-813	-300	-300
TOTAL	- *Revenue Use Money & Property	-123	-813	-300	-300
16000	** Charges For Services *				
16120	** Charges For Education				
016120-0014	Cash Sales Breakfast				
016120-0014-	202 Student Breakfasts - AES				
016120-0014-	203 Student Breakfasts - AHS				
016120-0014-	204 Student Breakfasts - BES				
016120-0014-	205 Student Breakfasts - BHS			-7,753	
016120-0014-	206 Student Breakfasts - BMS			-9,209	
016120-0014-	207 Student Breakfasts - CES			-16,961	

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
016120-0014-	208 Student Breakfasts - FEC				
016120-0014-	209 Student Breakfasts - CCTC				
016120-0014-	211 Student Breakfasts - RES				
016120-0014-	212 Student Breakfasts - LRES				
016120-0014-	213 Student Breakfasts - RHS				
016120-0014-	214 Student Breakfasts - RMS				
016120-0014-	215 Student Breakfasts - TES			-14,538	
016120-0014-	216 Student Breakfasts - WCCS				
016120-0014-	217 Student Breakfasts - YBES				
016120-0015	Cash Sales Lunch				
016120-0015-	202 Student Lunches - AES				
016120-0015-	203 Student Lunches - AHS				
016120-0015-	204 Student Lunches - BES				
016120-0015-	205 Student Lunches - BHS			-92,481	
016120-0015-	206 Student Lunches - BMS			-95,784	
016120-0015-	207 Student Lunches - CES			-52,846	
016120-0015-	208 Student Lunches - FEC				
016120-0015-	209 Student Lunches - CCTC/CL				
016120-0015-	211 Student Lunches - RES				
016120-0015-	212 Student Lunches - LRES				
016120-0015-	213 Student Lunches - RHS				
016120-0015-	214 Student Lunches - RMS				
016120-0015-	215 Student Lunches - TES			-89,178	
016120-0015-	216 Student Lunches - WCCS				
016120-0015-	217 Student Lunches - YBES				
016120-0016	Adult Meals Alacarte				
016120-0016-	202 Adult Alacarte - AES	-896	-16,676	-61,000	-15,182
016120-0016-	203 Adult Alacarte - AHS	-836	-9,379	-20,000	-15,182
016120-0016-	204 Adult Alacarte - BES	-1,137	-717	-15,021	-11,386
016120-0016-	205 Adult Alacarte - BHS	-1,022	-9,921	-20,000	-15,182
016120-0016-	206 Adult Alacarte - BMS	-1,418	-12,657	-20,000	-15,182

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
016120-0016-	207 Adult Alacarte - CES	-303	-1,301	-15,121	-11,386
016120-0016-	208 Adult Alacarte - FEC				
016120-0016-	209 Adult Alacarte - CCTC/CTC	-1,705	-3,683		
016120-0016-	211 Adult Alacarte - RES	-931	-783	-15,121	-15,182
016120-0016-	212 Adult Alacarte - LRES	-822	-93	-20,000	-17,080
016120-0016-	213 Adult Alacarte - RHS	-823	-11,360	-22,000	-13,290
016120-0016-	214 Adult Alacarte - RMS	-824	-8,759	-20,000	-15,182
016120-0016-	215 Adult Alacarte - TES	-1,119	-795	-20,000	-17,080
016120-0016-	216 Adult Alacarte - WCCS	-1,016	-6,817	-20,121	-11,386
016120-0016-	217 Adult Alacarte - YBES	-1,159	-2,374	-25,000	-17,080
016120-0017	Summer School Sales				
016120-0017-	202 SUMMER SCHOOL - AES				
016120-0017-	203 SUMMER SCHOOL - AHS				
016120-0017-	204 SUMMER SCHOOL - BES				
016120-0017-	205 SUMMER SCHOOL - BHS				
016120-0017-	206 SUMMER SCHOOL - BMS				
016120-0017-	207 SUMMER SCHOOL - CES				
016120-0017-	208 SUMMER SCHOOL - FEC				
016120-0017-	209 SUMMER SCHOOL - CCTC				
016120-0017-	211 SUMMER SCHOOL - RES				
016120-0017-	212 SUMMER SCHOOL - LRES				
016120-0017-	213 SUMMER SCHOOL - RHS				
016120-0017-	214 SUMMER SCHOOL - RMS				
016120-0017-	215 SUMMER SCHOOL - TES				
016120-0017-	216 SUMMER SCHOOL - WCHS				
016120-0017-	217 SUMMER SCHOOL - YBES				
016120-0018	SNP Local EBT				
016120-0021	School Food Sales (#2)				
016120-0022	A La Carte/Adult Meals Sa				
016120-0116-	202 Ala Carte Sales - AES				
016120-0116-	203 Ala Carte Sales - AHS				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
016120-0116-	204 Ala Carte Sales - BES				
016120-0116-	205 Ala Carte Sales - BHS				
016120-0116-	206 Ala Carte Sales - BMS				
016120-0116-	207 Ala Carte Sales - CES				
016120-0116-	208 Ala Carte Sales - FEC				
016120-0116-	209 Ala Carte Sales - CCTC/CL				
016120-0116-	211 Ala Carte Sales - RES				
016120-0116-	212 Ala Carte Sales - LRES				
016120-0116-	213 Ala Carte Sales - RHS				
016120-0116-	214 Ala Carte Sales - RMS				
016120-0116-	215 Ala Carte Sales - TES				
016120-0116-	216 Ala Carte Sales - WCCS				
016120-0116-	217 Ala Carte Sales - YBES				
	--TOTAL DEPARTMENT--	-14,011	-85,315	-672,134	-189,780
16121	** CARES ACT - COVID-19 *				
016121-0010	CARES ACT - HAZARD PAY FU				
016121-0010-	202 CARES ACT - HAZARD PAY -				
016121-0010-	203 CARES ACT - HAZARD PAY -				
016121-0010-	204 CARES ACT - HAZARD PAY -				
016121-0010-	205 CARES ACT - HAZARD PAY -				
016121-0010-	206 CARES ACT - HAZARD PAY -				
016121-0010-	207 CARES ACT - HAZARD PAY -				
016121-0010-	209 CARES ACT - HAZARD PAY -				
016121-0010-	211 CARES ACT - HAZARD PAY -				
016121-0010-	212 CARES ACT - HAZARD PAY -				
016121-0010-	213 CARES ACT - HAZARD PAY -				
016121-0010-	214 CARES ACT - HAZARD PAY -				
016121-0010-	215 CARES ACT - HAZARD PAY -				
016121-0010-	216 CARES ACT - HAZARD PAY -				
016121-0010-	217 CARES ACT - HAZARD PAY -				
TOTAL	- ** Charges For Services **	-14,011	-85,315	-672,134	-189,780

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
18000	** Miscellaneous Revenue				
018030-0099	Rebates (#4)				
18990	** Miscellaneous **				
018990-0029	Rebates				
018990-0029-	202 Rebates - AES	-4,805	-836	-240	-240
018990-0029-	203 Rebates - AHS	-3,887	-953	-240	-240
018990-0029-	204 Rebates - BES	-4,631	-640	-180	-180
018990-0029-	205 Rebates - BHS	-3,875	-836	-240	-240
018990-0029-	206 Rebates - BMS	-5,375	-828	-240	-240
018990-0029-	207 Rebates - CES	-4,131	-720	-180	-180
018990-0029-	208 Rebates - FEC				
018990-0029-	209 Rebates - CCTC/CLC	-20	-25		
018990-0029-	211 Rebates - RES	-4,805	-836	-240	-240
018990-0029-	212 Rebates - LRES	-4,922	-934	-270	-270
018990-0029-	213 Rebates - RHS	-5,778	-738	-210	-210
018990-0029-	214 Rebates - RMS	-5,305	-816	-240	-240
018990-0029-	215 Rebates - TES	-4,422	-934	-270	-270
018990-0029-	216 Rebates - WCCS	-4,101	-640	-180	-180
018990-0029-	217 Rebates - YBES	-5,902	-909	-270	-270
018990-0099	Other Revenue (#7)				
018990-9990	Encumbrance Carry Forward				
	--TOTAL DEPARTMENT--	-61,959	-10,645	-3,000	-3,000
18991	**VANCO-CREDIT CARD CONV				
018991-0020	VANCO-CONV FUNDS				
TOTAL	- ** Miscellaneous Revenue **	-61,959	-10,645	-3,000	-3,000
20000	**REV-COMMONWEALTH/SCHOOL				
24000	** Categorical Aid **				
24020	** Education **				
024020-0015	State School Food Funds	-38,716			
024020-0015-	202 STATE SCHOOL FOOD FUNDS -		-3,042		
024020-0015-	203 STATE SCHOOL FOOD FUNDS -		-3,042		

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
024020-0015-	204 STATE SCHOOL FOOD FUNDS -		-2,282		
024020-0015-	205 STATE SCHOOL FOOD FUNDS -		-3,042		
024020-0015-	206 STATE SCHOOL FOOD FUNDS -		-3,042		
024020-0015-	207 STATE SCHOOL FOOD FUNDS -		-2,282		
024020-0015-	209 STATE SCHOOL FOOD FUNDS -				
024020-0015-	211 STATE SCHOOL FOOD FUNDS -		-3,042		
024020-0015-	212 STATE SCHOOL FOOD FUNDS -		-3,422		
024020-0015-	213 STATE SCHOOL FOOD FUNDS -		-2,662		
024020-0015-	214 STATE SCHOOL FOOD FUNDS -		-3,042		
024020-0015-	215 STATE SCHOOL FOOD FUNDS -		-3,422		
024020-0015-	216 STATE SCHOOL FOOD FUNDS -		-2,282		
024020-0015-	217 STATE SCHOOL FOOD FUNDS -		-3,422		
024020-0090	Other State Funds	38,716			
024020-0090-	202 Other State Funds - AES	-3,097		-4,155	-4,501
024020-0090-	203 Other State Funds - AHS	-3,097		-4,155	-4,501
024020-0090-	204 Other State Funds - BES	-2,323		-3,116	-3,376
024020-0090-	205 Other State Funds - BHS	-3,097		-4,155	-4,501
024020-0090-	206 Other State Funds - BMS	-3,097		-4,155	-4,501
024020-0090-	207 Other State Funds - CES	-2,323		-3,116	-3,376
024020-0090-	208 Other State Funds - FEC				
024020-0090-	209 Other State Funds - CTCC/				
024020-0090-	211 Other State Funds - RES	-3,097		-4,155	-4,501
024020-0090-	212 Other State Funds - LRES	-3,484		-4,674	-5,063
024020-0090-	213 Other State Funds - RHS	-2,710		-3,640	-3,937
024020-0090-	214 Other State Funds - RMS	-3,097		-4,155	-4,501
024020-0090-	215 Other State Funds - TES	-3,484		-4,674	-5,063
024020-0090-	216 Other State Funds - WCCS	-2,323		-3,116	-3,376
024020-0090-	217 Other State Funds - YBES	-3,484		-4,674	-5,063
	--TOTAL DEPARTMENT--	-38,713	-38,026	-51,940	-56,260
24030	**Education**				
024030-0047	State Breakfast Incentive				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
024030-0047-	202 State Funds B/F Incentive		-2,336		
024030-0047-	203 State Funds B/F Incentive		-2,336		
024030-0047-	204 State Funds B/F Incentive		-1,752		
024030-0047-	205 State Funds B/F Incentive		-2,336		
024030-0047-	206 State Funds B/F Incentive		-2,336		
024030-0047-	207 State Funds B/F Incentive		-1,752		
024030-0047-	208 State Funds B/F Incentive				
024030-0047-	209 State Funds B/F Incentive				
024030-0047-	211 State Funds B/F Incentive		-2,336		
024030-0047-	212 State Funds B/F Incentive		-2,628		
024030-0047-	213 State Funds B/F Incentive		-2,044		
024030-0047-	214 State Funds B/F Incentive		-2,336		
024030-0047-	215 State Funds B/F Incentive		-2,628		
024030-0047-	216 State Funds B/F Incentive		-1,752		
024030-0047-	217 State Funds B/F Incentive		-2,628		
	--TOTAL DEPARTMENT--		-29,200		
24040	*School Breakfast After-t				
024040-0034	BREAKFAST AFTER-THE-BELL				
024040-0034-	202 BREAKFAST AFTER-THE-BELL		-1,486		
024040-0034-	203 BREAKFAST AFTER-THE-BELL		-1,486		
024040-0034-	204 BREAKFAST AFTER-THE-BELL		-1,115		
024040-0034-	205 BREAKFAST AFTER-THE-BELL		-1,486		
024040-0034-	206 BREAKFAST AFTER-THE-BELL		-1,486		
024040-0034-	207 BREAKFAST AFTER-THE-BELL		-1,115		
024040-0034-	209 BREAKFAST AFTER-THE-BELL				
024040-0034-	211 BREAKFAST AFTER-THE-BELL		-1,486		
024040-0034-	212 BREAKFAST AFTER-THE-BELL		-1,672		
024040-0034-	213 BREAKFAST AFTER-THE-BELL		-1,300		
024040-0034-	214 BREAKFAST AFTER-THE-BELL		-1,486		
024040-0034-	215 BREAKFAST AFTER-THE-BELL		-1,672		
024040-0034-	216 BREAKFAST AFTER-THE-BELL		-1,115		

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
024040-0034-	217 BREAKFAST AFTER-THE-BELL		-1,672		
	--TOTAL DEPARTMENT--		-18,577		
TOTAL	- ** Categorical Aid **	-38,713	-85,803	-51,940	-56,260
30000	**REV-FED GOVT/SCHOOL CAF				
33000	** Categorical Aid **				
33010	** Education **				
033010-0425	FEDERAL-CARES 5 SCH NUTRI		-61,190		
033010-0560	Federal SCH Nutrition MGR				
033010-0560-	205 FED. SCH NUTRITION MGR WR				
033010-0579	Federal Stimulus-ARRA				
033010-0579-	209 Federal Stimulus-ARRA-CCT				
	--TOTAL DEPARTMENT--		-61,190		
33020	** Education **				
033020-0005	School Fund Breakfast				
033020-0005-	202 School Fund Breakfast - A		-120,682	-85,342	-98,475
033020-0005-	203 School Fund Breakfast - A		-81,589	-85,342	-98,475
033020-0005-	204 School Fund Breakfast - B		-101,011	-64,007	-73,856
033020-0005-	205 School Fund Breakfast - B		-56,338	-85,342	-98,475
033020-0005-	206 School Fund Breakfast - B		-122,244	-85,342	-98,475
033020-0005-	207 School Fund Breakfast - C		-97,086	-64,007	-73,856
033020-0005-	208 School Fund Breakfast - F				
033020-0005-	209 School Fund Breakfast - C		-20,679		
033020-0005-	211 School Fund Breakfast - R		-107,801	-85,342	-98,475
033020-0005-	212 School Fund Breakfast - L		-125,361	-96,010	-110,784
033020-0005-	213 School Fund Breakfast - R		-54,823	-74,681	-86,165
033020-0005-	214 School Fund Breakfast - R		-94,364	-85,342	-98,475
033020-0005-	215 School Fund Breakfast - T		-138,705	-96,010	-110,784
033020-0005-	216 School Fund Breakfast - W		-55,830	-64,007	-73,856
033020-0005-	217 School Fund Breakfast - Y		-141,159	-96,010	-110,784
033020-0051	School Food Section 4/11				
033020-0051-	202 School Food Lunch - AES		-220,863	-162,200	-216,646

FUND 207		SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
033020-0051-	203	School Food Lunch - AHS		-311,849	-162,200	-216,646
033020-0051-	204	School Food Lunch - BES		-186,309	-121,650	-162,484
033020-0051-	205	School Food Lunch - BHS		-281,836	-162,200	-216,646
033020-0051-	206	School Food Lunch - BMS		-285,428	-162,200	-216,646
033020-0051-	207	School Food Lunch - CES		-169,589	-121,650	-162,484
033020-0051-	208	School Food Lunch - FEC				
033020-0051-	209	School Food Lunch - CCTC/		-79,224		
033020-0051-	211	School Food Lunch - RES		-206,053	-162,200	-216,646
033020-0051-	212	School Food Lunch - LRES		-238,533	-182,475	-243,726
033020-0051-	213	School Food Lunch - RHS		-284,664	-141,931	-189,569
033020-0051-	214	School Food Lunch - RMS		-326,977	-162,200	-216,646
033020-0051-	215	School Food Lunch - TES		-266,309	-182,475	-243,726
033020-0051-	216	School Food Lunch - WCCS		-192,525	-121,650	-162,484
033020-0051-	217	School Food Lunch - YBES		-259,950	-182,475	-243,726
033020-0052-	213	Summer School Lunch				
033020-0059		SUMMER FEEDING - SFSP MEA				
033020-0059-	202	SUMMER FEEDING - AES	-466,684	-66,766	-36,500	-35,000
033020-0059-	203	SUMMER FEEDING - AHS	-125,900	-6,460		-3,500
033020-0059-	204	SUMMER FEEDING - BES	-250,200	-8,537	-2,600	-8,100
033020-0059-	205	SUMMER FEEDING - BHS	-73,974	-3,076		-2,500
033020-0059-	206	SUMMER FEEDING - BMS	-125,737	-8,574	-3,500	-4,800
033020-0059-	207	SUMMER FEEDING - CES	-240,979	-14,532	-6,500	-9,100
033020-0059-	208	SUMMER FEEDING - CLS				
033020-0059-	209	SUMMER FEEDING - CCTC	-32,200			
033020-0059-	211	SUMMER FEEDING - RES	-289,527	-16,398	-8,500	-10,400
033020-0059-	212	SUMMER FEEDING - LRES	-258,870	-18,729	-7,500	-14,000
033020-0059-	213	SUMMER FEEDING - RHS	-111,298	-3,757		-2,600
033020-0059-	214	SUMMER FEEDING - RMS	-143,955	-8,684		-4,200
033020-0059-	215	SUMMER FEEDING - TES	-256,832	-22,974	-8,500	-14,000
033020-0059-	216	SUMMER FEEDING - WCHS	-128,045	-6,269	-2,600	-4,700
033020-0059-	217	SUMMER FEEDING - YBES	-321,332	-16,706	-6,500	-12,100

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
033020-0070	SNP COVID EMERGENCY COST				
033020-0070-	202 SNP COVID EMERGENCY COST		-4,746		
033020-0070-	203 SNP COVID EMERGENCY COST		-4,746		
033020-0070-	204 SNP COVID EMERGENCY COST		-3,560		
033020-0070-	205 SNP COVID EMERGENCY COST		-4,746		
033020-0070-	206 SNP COVID EMERGENCY COST		-4,746		
033020-0070-	207 SNP COVID EMERGENCY COST		-3,560		
033020-0070-	208 SNP COVID EMERGENCY COST				
033020-0070-	209 SNP COVID EMERGENCY COST				
033020-0070-	211 SNP COVID EMERGENCY COST		-4,746		
033020-0070-	212 SNP COVID EMERGENCY COST		-5,340		
033020-0070-	213 SNP COVID EMERGENCY COST		-4,153		
033020-0070-	214 SNP COVID EMERGENCY COST		-4,746		
033020-0070-	215 SNP COVID EMERGENCY COST		-5,340		
033020-0070-	216 SNP COVID EMERGENCY COST		-3,560		
033020-0070-	217 SNP COVID EMERGENCY COST		-5,340		
033020-0553	Program Reimb - Breakfast				
033020-0555	Program Reimb - Lunch (#1				
	--TOTAL DEPARTMENT--	-2,825,533	-4,888,572	-3,176,990	-4,064,010
33030	** SFS SUPPLY CHAIN ASST				
033030-0050	SFS SUPPLY CHAIN ASST		-122,639		
033030-0050-	202 SFS SUPPLY CHAIN ASST - A				
033030-0050-	203 SFS SUPPLY CHAIN ASST - A				
033030-0050-	204 SFS SUPPLY CHAIN ASST - B				
033030-0050-	205 SFS SUPPLY CHAIN ASST - B				
033030-0050-	206 SFS SUPPLY CHAIN ASST - B				
033030-0050-	207 SFS SUPPLY CHAIN ASST - C				
033030-0050-	209 SFS SUPPLY CHAIN ASST - C				
033030-0050-	211 SFS SUPPLY CHAIN ASST - R				
033030-0050-	212 SFS SUPPLY CHAIN ASST - L				
033030-0050-	213 SFS SUPPLY CHAIN ASST - R				

FUND 207	SCHOOL CAFETERIA FUND REVENUE	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
033030-0050-	214 SFS SUPPLY CHAIN ASST - R				
033030-0050-	215 SFS SUPPLY CHAIN ASST - T				
033030-0050-	216 SFS SUPPLY CHAIN ASST - W				
033030-0050-	217 SFS SUPPLY CHAIN ASST - Y				
	--TOTAL DEPARTMENT--		-122,639		
33031	** PANDEMIC EBT ADMIN FUN				
033031-0001	SNP LOCAL EBT PANDEMIC FU		-3,063		
	--TOTAL DEPARTMENT--		-3,063		
33050	** SCH FOOD SERVICE-COMMO				
033050-0001	National Sch Lunch-USDA C			-290,419	-299,187
	--TOTAL DEPARTMENT--			-290,419	-299,187
TOTAL	- ** Categorical Aid **	-2,825,533	-5,075,464	-3,467,409	-4,363,197
40000	**OTHER FINANCING/SCHOOL				
41050	**Transfer In From Other				
041050-0205	Transfer In From School O				
	Fund 207 Total Revenues	-2,940,339	-5,258,040	-4,194,783	-4,612,537
	Total School Revenues	-92,066,899	-102,239,902	-112,194,763	-110,140,689

FUND 205		SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	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	-304	*SEC-INSTRUCTION-CARES 5				
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	882,843	813,834	1,103,252	1,213,578
		-- TOTAL PROGRAM --	882,843	813,834	1,103,252	1,213,578
061100-1121-201-100		COMP ELEM TEA REG	8,794,057	9,237,093	10,391,756	10,938,393
061100-1121-202-100		FICA - CARES ACT				
061100-1121-203-100		COMP TEA ELEM CCOLA-CARES		199,639	30,361	
061100-1121-301-100		COMP SEC TEACHER REG	10,877,797	11,432,823	12,793,185	13,472,845
061100-1121-303-100		COMP FACILITATOR-SEC CCOL		116,806	43,000	30
061100-1123-303-100		COMP READING INV SPEC SEC			410,000	289,184
061100-1131-201-100		COMP SCHOOL NURSES				
061100-1151-201-100		COMP ELEM AIDE REG	682,466	558,255	494,322	519,039
061100-1151-203-100		COMP ELEM AIDE-COVID-CARE		149,826	264,108	11,755
061100-1151-301-100		COMP SEC TEACHER AIDES	80,641	91,919	103,937	109,134
061100-1151-304-100		COMP SEC AIDE-COVID-CARES				
061100-1521-201-100		COMP SUB ELEM TEA REG	146,400	275,394	364,226	382,438
061100-1521-301-100		COMP SUB SECONDARY TEACHE	169,193	343,408	442,910	465,056

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061100-1522-201-100	SUBSTITUTE STIPEND ELE-CA		1,500	18,500	18,500
061100-1522-301-100	SUBSTITUTE STIPEND SEC-CA		1,900	18,100	18,100
061100-1620-201-100	COMP SUPP REG ELEM	5,600	5,600	23,444	24,617
061100-1620-203-100	STIPEND (TUTORING) ELEM -				85,787
061100-1620-300-100	STIPEND- TEACHER RECRUITM				
061100-1620-301-100	COMP SUPP REG SECONDARY	729,542	841,920	1,007,231	1,057,593
061100-1620-303-100	STIPEND (TUTORING) SEC -				100,000
061100-1621-201-100	BONUS	338,000			116,380
061100-1621-202-100	STIPEND - CARES 1	106,443			
061100-1621-203-100	STIPEND(PLANNING) ELEM CA		160	19,840	
061100-1621-301-100	BONUS	396,500			171,041
061100-1621-303-100	STIPEND(PLANNING) SEC - C		67,140	12,965	21,886
061100-1622-201-100	RETENTION STIPEND-CARES 5		939,500		
061100-1622-203-100	STIPEND LETRS TRAINING-CA		7,800	80,100	
061100-1624-203-100	BONUS ELEM-Pandemic Relie				
061100-1624-303-100	BONUS SEC-Pandemic Relief				
061100-1650-200-100	NATL BOARD CERT TEACHER B				
061100-1650-300-100	NATL BOARD CERT TEACHER B				
061100-1651-300-100	CAREER SWITCHER NEW TEA S				
061100-1652-300-100	MIDDLE SCH TEA CORPS SAL	5,000	5,000		
061100-2100-201-100	EMPLOYER COST FICA	722,584	730,414	835,561	877,340
061100-2100-202-100	FICA-CARES 1	10,658			
061100-2100-203-100	FICA-CCOLA-CARES 4		14,230	6,758	
061100-2100-301-100	EMPLOYER COST FICA	875,882	909,093	1,050,874	1,106,861
061100-2100-303-100	FICA-CCOLA-CARES 4		7,786	519	892
061100-2100-304-100	EMPLR FICA(AIDES-COVID)-C				
061100-2101-203-100	EMPLOYER FICA(TUTORING) -				6,563
061100-2101-303-100	EMPLOYER FICA(TUTORING) -				7,650
061100-2102-203-100	FICA (PLANNING)-ELEM CARE		10	990	
061100-2102-303-100	FICA (PLANNING)-SEC CARES		4,853	326	1,097
061100-2103-203-100	EMPLR FICA-(AIDES-COVID)		11,883	20,069	29,619

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061100-2103-303-100	FICA READING INV SPEC - C			151,365	67,582
061100-2122-201-100	FICA RETENTION STIPEND-CA		68,864		
061100-2122-203-100	FICA LETRS TRAINING-CARES		597	6,128	
061100-2123-201-100	FICA SUBSTITUTE STIPEND-C		115	1,885	1,885
061100-2123-301-100	FICA SUBSTITUTE STIPEND-C		145	1,855	1,855
061100-2124-203-100	FICA ELEM-Pandemic Relief				
061100-2124-303-100	FICA SEC-Pandemic Relief-				
061100-2210-201-100	EMPLOYER COST VRS	992,651	997,832	1,314,575	1,380,304
061100-2210-203-100	VRS-CCOLA-CARES 4		27,504	21,355	
061100-2210-301-100	EMPLOYER COST VRS	1,302,765	1,292,415	1,712,852	1,798,495
061100-2210-303-100	EMPLOYER COST VRS - CARES				
061100-2211-203-100	EMPLR VRS-(AIDES-COVID)-C			30,000	
061100-2213-303-100	VRS-READING INV SPEC SEC-				
061100-2220-201-100	EMPLOYER COST VRS-HYBRID	651,878	709,054	637,758	674,005
061100-2220-203-100	VRS-HYBRID-CCOLA-CARES 4		11,180	4,815	
061100-2220-301-100	EMPLOYER COST VRS-HYBRID	631,852	741,871	671,085	711,390
061100-2220-303-100	Employer Cost VRS HYBRID				
061100-2220-304-100	EMPLR VRS HYBRID(AIDES-CO				
061100-2221-203-100	EMPLR VRS-HYBRID(AIDES-CO		7,118	23,911	5,759
061100-2223-303-100	VRS HYBRID-READING SPEC S				1,139
061100-2300-201-100	EMPLOYER COST HEALTH INS	1,249,898	1,296,605	1,358,820	1,494,702
061100-2300-203-100	HEALTH INS-CCOLA-CARES 4		33,105	12,573	
061100-2300-301-100	EMPLOYER COST HEALTH INS	1,676,948	1,666,590	1,837,556	2,021,312
061100-2300-303-100	EMPLOYER COST HEALTH INS-				
061100-2300-304-100	EMPLR HEALTH INS(AIDES-CO				
061100-2301-203-100	EMPLR HEALTH INS(AIDES-CO		9,965	2,367	7,413
061100-2303-303-100	HEALTH INS-READING SPEC S				28,888
061100-2400-201-100	EMPLOYER COST GRP LIFE	123,613	128,734	161,218	169,279
061100-2400-203-100	GROUP LIFE INS-CCOLA-CARE		2,907	19,617	
061100-2400-301-100	EMPLOYER COST GROUP LIFE	145,396	152,948	182,141	191,249
061100-2400-303-100	EMPLOYER COST GROUP LIFE				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061100-2400-304-100	EMPLR GROUP LIFE(AIDES-CO				
061100-2401-203-100	EMPLR GROUP LIFE(AIDES-CO		535	4,933	198
061100-2403-303-100	GROUP LIFE-READING SPEC S				108
061100-2500-201-100	EMPLOYER COST DISABILITY	8,783	9,544	4,653	4,886
061100-2500-203-100	DISABILITY INS-CCOLA-CARE		151	1,243	
061100-2500-301-100	EMPLOYER COST DISABILITY	8,510	9,992	10,128	10,635
061100-2500-303-100	EMPLOYER COST DISABILITY				
061100-2500-304-100	EMPLR DISABILITY(AIDES-CO				
061100-2501-203-100	EMPLR DISABILITY(AIDES-CO		96	884	74
061100-2503-303-100	DISABILITY-READING SPEC S				71
061100-2600-201-100	UNEMPLOYMENT INSURANCE				
061100-2600-301-100	UNEMPLOYMENT INSURANCE				
061100-6000-203-100	SUPPLIES ELEM - CARES 5	98,901	74,876	34,984	
061100-6000-303-100	SUPPLIES SEC - CARES 5			100,000	95,908
061100-6001-203-100	SUPPLIES ELEM - CARES 4		292,300	103,000	
061100-6001-303-100	SUPPLIES SEC - CARES 4		54,767	37,952	
061100-6013-200-100	SUPPLIES ELEM			80,000	80,000
061100-6013-250-100	SUPPLIES - AES	23,435	20,412		
061100-6013-251-100	SUPPLIES - BES	17,982	16,802		
061100-6013-252-100	SUPPLIES - CES	18,308	16,968		
061100-6013-253-100	SUPPLIES - LRES	27,422	24,990		
061100-6013-254-100	SUPPLIES - RES	19,918	17,724		
061100-6013-255-100	SUPPLIES - TES	30,585	19,642		
061100-6013-256-100	SUPPLIES - YBES	25,622	22,932		
061100-6013-300-100	SUPPLIES SECONDARY			120,000	120,000
061100-6013-350-100	SUPPLIES - ACS	30,525	29,316		
061100-6013-351-100	SUPPLIES - BHS	38,136	34,295		
061100-6013-352-100	SUPPLIES - BMS	15,078	40,796		
061100-6013-354-100	SUPPLIES - RHS	35,782	23,574		
061100-6013-355-100	SUPPLIES - RMS	28,428	34,554		
061100-6013-356-100	SUPPLIES - WCCS	18,538	16,968		

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061100-6014-202-100	SUPPLIES/PRIVATE SCH - CA	46,650			
061100-6020-200-100	TEXTBOOKS ELEM	24,706	70,985		
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	155,472	152,431		
061100-6020-350-100	TEXTBOOKS - ACS	721	369		
061100-6020-351-100	TEXTBOOKS - BHS	786	1,005		
061100-6020-352-100	TEXTBOOKS - BMS				
061100-6020-354-100	TEXTBOOKS - RHS	4,020	728		
061100-6020-355-100	TEXTBOOKS - RMS		189		
061100-6020-356-100	TEXTBOOKS - WCCS		584		
061100-7000-200-100	PAYMENT TO JOINT OPERATIO				
061100-7000-300-100	PAYMENT TO JOINT OPERATIO	576,224	578,118	732,867	732,867
061100-8101-200-100	REPAIR/REPLACE EQUIP ELEM				
061100-8101-300-100	REPAIR/REPLACE EQUIP SEC	402,069	7,075		
061100-8102-200-100	CAPITAL OUTLAY REPL-ELEM		23,191		
061100-8102-300-100	CAPITAL OUTLAY REPL-SEC	435,765	746,159		
061100-8202-200-100	CAPITAL OUTLAY FURN/EQUIP				
061100-8202-300-100	CAPITAL OUTLAY FURN/EQUIP				
061100-8203-200-100	CAPITAL OUTLAY-COPIER MAI	118,128	58,252	125,000	125,000
061100-8203-300-100	CAPITAL OUTLAY-COPIER MAI	109,079	80,937	100,000	100,000
	-- TOTAL PROGRAM --	33,035,337	35,582,758	38,040,602	39,656,804
061100-1621-202-103	STIPEND(SASS) - CARES 2	39,605			
	-- TOTAL PROGRAM --	39,605			
061100-1621-202-104	STIPEND (IDS) - CARES 2	25,000			
	-- TOTAL PROGRAM --	25,000			

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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	1,310,664	1,493,657	1,729,643	1,816,126
061100-1121-301-200	COMP SEC TEA SP ED	1,797,128	1,896,949	1,518,546	1,594,474
061100-1151-201-200	COMP TEA AIDES ELEM SP ED	623,965	708,382	556,777	584,616
061100-1151-301-200	COMP TEA AIDES SEC SP ED	349,422	417,975	414,989	456,489
061100-1152-201-200	COMP SUB TEA ELEM SP ED	67,432	108,780	78,311	82,227
061100-1521-301-200	COMP SUB TEA SEC SP ED	30,366	41,940	64,831	68,073
061100-1620-201-200	COMP SUPP ELEM SP ED		1,000		
061100-1620-301-200	COMP SUPP SEC SP ED				
061100-1621-202-200	STIPEND - CARES 2 (SPEC E	27,040			
061100-2100-201-200	EMPLOYER COST FICA	148,123	170,851	189,026	198,478
061100-2100-301-200	EMPLOYER COST FICA	156,808	173,152	151,692	160,864
061100-2210-201-200	EMPLOYER COST VRS	166,040	176,415	283,393	297,563
061100-2210-301-200	EMPLOYER COST VRS	178,243	168,129	295,443	310,216
061100-2220-201-200	EMPLOYER COST VRS-HYBRID	187,438	226,745	115,758	121,546
061100-2220-301-200	EMPLOYER COST VRS-HYBRID	205,477	243,331	60,319	66,448
061100-2300-201-200	EMPLOYER COST HEALTH INS	381,383	447,373	291,577	320,735
061100-2300-301-200	EMPLOYER COST HEALTH INS	388,784	351,043	288,447	320,404
061100-2400-201-200	EMPLOYER COST GROUP LIFE	26,288	29,957	36,491	38,316
061100-2400-301-200	EMPLOYER COST GROUP LIFE	28,929	30,923	29,599	31,079
061100-2500-201-200	EMPLOYER COST DISABILITY	3,083	3,612	1,648	1,731
061100-2500-301-200	EMPLOYER COST DISABILITY	2,766	3,275	3,902	4,098
061100-6020-300-200	TEXTBOOKS - SPED				
061100-7000-300-200	PAYMENT TO JOINT OPERATIO	413,725	446,437	684,220	684,220
	-- TOTAL PROGRAM --	6,493,104	7,139,926	6,794,612	7,157,703
061100-1121-301-300	COMP SEC TEA VOC	1,168,794	1,268,611	1,442,320	1,514,436
061100-1521-301-300	COMP SUB TEA SEC VOC	8,694	18,747	28,227	29,639
061100-1620-301-300	COMP SUPP VOC TEACHER				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061100-2100-301-300	EMPLOYER COST FICA	85,732	94,090	110,068	115,572
061100-2210-301-300	EMPLOYER COST VRS	160,558	169,468	213,714	224,400
061100-2220-301-300	EMPLOYER COST VRS-HYBRID	50,770	59,995	54,521	57,248
061100-2300-301-300	EMPLOYER COST HEALTH INS	152,141	158,639	210,641	231,706
061100-2400-301-300	EMPLOYER COST GROUP LIFE	15,887	17,245	28,785	30,225
061100-2500-301-300	EMPLOYER COST DISABILITY	683	808	3,688	3,873
061100-6013-353-300	SUPPLIES - CCTC	29,994	30,205		
061100-6020-353-300	TEXTBOOKS - CCTC	15,121	14,079		
061100-8102-300-300	VOC EQUIPMENT-CTE	12,750	9,005		
	-- TOTAL PROGRAM --	1,701,124	1,840,892	2,091,964	2,207,099
061100-8102-300-301	VOC EQUIPMENT-OTHER GOV D	4,538	3,055	10,000	10,000
	-- TOTAL PROGRAM --	4,538	3,055	10,000	10,000
061100-8102-300-302	CTE Competitive Prg Equip		37,500		
	-- TOTAL PROGRAM --		37,500		
061100-1121-201-400	COMP ELEM TEA G & T	51,010	53,512	189,954	199,452
061100-1121-301-400	COMP SEC TEA G & T	219,154	228,797	496,262	521,076
061100-2100-201-400	EMPLOYER COST FICA	3,581	3,920	15,882	16,677
061100-2100-301-400	EMPLOYER COST FICA	16,248	17,311	88,833	93,275
061100-2210-201-400	EMPLOYER COST VRS	9,124	9,558	35,460	37,233
061100-2210-301-400	EMPLOYER COST VRS	20,691	17,217	81,430	85,502
061100-2220-201-400	EMPLOYER COST VRS-HYBRID				
061100-2220-301-400	EMPLOYER COST VRS-HYBRID	18,534	23,710	8,885	9,330
061100-2300-201-400	EMPLOYER COST HEALTH INS	10,935	7,088	24,140	26,554
061100-2300-301-400	EMPLOYER COST HEALTH INS	19,532	14,600	67,709	74,480
061100-2400-201-400	EMPLOYER COST GROUP LIFE	686	718	11,312	11,878
061100-2400-301-400	EMPLOYER COST GROUP LIFE	2,948	3,076	8,705	9,141
061100-2500-201-400	EMPLOYER COST DISABILITY			1,863	1,957
061100-2500-301-400	EMPLOYER COST DISABILITY	250	319	3,688	3,873
	-- TOTAL PROGRAM --	372,693	379,826	1,034,123	1,090,428
061100-1121-200-501	COMP TEACHERS				
061100-1321-200-600	COMP ELEM TEA SUMMER SCH	93,610	461,760	273,236	286,898

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061100-1321-300-600	COMP TEA SEC SUMMER SCHOO	29,041	410,839	59,587	62,567
061100-1620-203-600	STIPEND ELEM SUMMER SCH-C	311,250	164,538	421,783	46,739
061100-1620-303-600	STIPEND SEC SUMMER SCH-CA	226,320		514,531	452,532
061100-2100-200-600	EMPLOYER COST FICA	6,868	46,950	19,630	20,612
061100-2100-203-600	FICA SUMMER SCH-CARES 5	23,811	12,547	47,695	19,080
061100-2100-300-600	EMPLOYER COST FICA	2,124	31,012	4,928	5,175
061100-2100-303-600	FICA-SUMMER SCH-CARES 5	17,314		54,749	50,006
061100-6013-200-600	ELEM SUMMER SCH SUPPLIES			10,000	10,000
061100-6013-300-600	SEC SUMMER SCHOOL SUPPLIE				
	-- TOTAL PROGRAM --	710,338	1,127,646	1,406,139	953,609
061100-1620-203-602	STIPEND SUMMER SCH SPED-		61,324		
061100-2100-203-602	FICA SPED SUMMER SCH- CAR		4,616		
	-- TOTAL PROGRAM --		65,940		
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--	43,264,832	46,991,377	50,480,692	52,289,221
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	970,139	943,153	1,009,580	1,046,902
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-				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061101-1124-200-501	COMP TITLE I SUPERVISOR	57,474	62,158	72,467	73,849
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		3,000	1,500
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	5,732	400	6,000	4,275
061101-1620-201-501	STIPENDS-STIMULUS				
061101-1620-202-501	STIPENDS-SCH IMPROV				
061101-2100-200-501	EMPLOYER COST FICA	75,561	74,506	99,083	87,102
061101-2100-201-501	EMPLOYER COST FICA				
061101-2100-202-501	EMPLOYER COST FICA-SCH IM				
061101-2210-200-501	EMPLOYER COST VRS	168,340	148,875	167,271	176,302
061101-2210-201-501	EMPLOYER COST VRS				
061101-2220-200-501	EMPLOYER COST VRS-HYBRID	9,425	19,886	17,336	20,436
061101-2300-200-501	EMPLOYER COST HEALTH INSU	105,707	87,375	125,725	112,868
061101-2300-201-501	EMPLOYER COST HEALTH INSU				
061101-2400-200-501	EMPLOYER COST GROUP LIFE	13,360	12,683	14,056	14,743
061101-2400-201-501	EMPLOYER COST GROUP LIFE				
061101-2500-200-501	EMPLOYER COST DISABILITY	127	255	340	340
061101-2820-200-501	IN-SERVICE COST				
061101-3322-200-501	PURCHASED SERVICES	298	10,286	10,750	6,416
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061101-3323-200-501	PARENTAL INVOLVEMENT	56,069	250	28,050	20,500
061101-3323-250-501	PARENTAL INVOLVEMENT - AE		1,941		
061101-3323-251-501	PARENTAL INVOLVEMENT - BE		87		
061101-3323-252-501	PARENTAL INVOLVEMENT - CE	780	2,708		
061101-3323-253-501	PARENTAL INVOLVEMENT - LR	1,700	1,806		
061101-3323-254-501	PARENTAL INVOLVEMENT - RE	1,100	2,297		
061101-3323-255-501	PARENTAL INVOLVEMENT - TE		73		
061101-3323-256-501	PARENTAL INVOLVEMENT - YB		2,341		
061101-4000-200-501	INTERNAL SERVICES		5,000	1,000	1,000
061101-4000-201-501	INTERNAL SERVICES-STIMULU				
061101-5501-200-501	TRAVEL	781	1,410	8,500	1,800
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	143,583	66,823	238,970	82,585
061101-6013-201-501	MATERIALS-STIMULUS				
061101-6013-202-501	MATERIALS-SCH IMPROV				
061101-6013-250-501	INSTR SUPPLIES - AES	4,368	30,185		
061101-6013-251-501	INSTR SUPPLIES - BES	2,777	25,109		
061101-6013-252-501	INSTR SUPPLIES - CES	412	26,882		
061101-6013-253-501	INSTR SUPPLIES - LRES	3,784	36,574		
061101-6013-254-501	INSTR SUPPLIES - RES	3,480	25,299		
061101-6013-255-501	INSTR SUPPLIES - TES	1,534	37,644		
061101-6013-256-501	INSTR SUPPLIES - YBES	5,498	28,682		

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061101-6014-200-501	PARENT INV SUPPLIES	4,263	674	24,000	22,215
061101-6014-201-501	PARENTAL INV MATERIALS-ST				
061101-6014-202-501	PARENTAL INV MATERIALS-SC				
061101-6014-250-501	PARENT INV SUPPLIES-AES	4,800	2,520		
061101-6014-251-501	PARENT INV SUPPLIES - BES	2,888	3,222		
061101-6014-252-501	PARENT INV SUPPLIES - CES	3,982	1,805		
061101-6014-253-501	PARENT INV SUPPLIES - LRE	2,301	2,058		
061101-6014-254-501	PARENT INV SUPPLIES - RES	3,427	2,080		
061101-6014-255-501	PARENT INV SUPPLIES - TES	4,647	2,331		
061101-6014-256-501	PARENT INV SUPPLIES - YBE	4,511	2,141		
061101-8101-200-501	REPAIR AND REPLACE				
061101-8201-200-501	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --	1,665,262	1,671,519	1,826,128	1,672,833
	--TOTAL DEPARTMENT--	1,665,262	1,671,519	1,826,128	1,672,833
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	610,381	484,736	630,394	622,714
061102-1121-201-502	COMP SPEC-ED TEACHERS-STI				
061102-1121-300-502	COMP SPEC ED TEA-SEC	388,891	514,723	765,726	715,244
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				
061102-1151-200-502	COMP TEACHER AIDES	47,205	32,807	172,175	187,675

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061102-1151-201-502	COMP SPEC-ED TEACHER AIDE				
061102-1151-300-502	COMP SPEC ED TEA AIDES-SE	116,834	91,908	176,400	203,071
061102-1620-200-502	STIPENDS	34,109	21,694	100,985	64,437
061102-1620-300-502	STIPENDS				
061102-1620-301-502	STIPENDS				
061102-2100-200-502	EMPLOYER COST FICA	50,666	38,422	55,894	51,601
061102-2100-201-502	EMPLOYER COST FICA				
061102-2100-300-502	EMPLOYER COST FICA	36,002	44,108	62,291	63,569
061102-2100-301-502	EMPLOYER COST FICA				
061102-2210-200-502	EMPLOYER COST VRS	77,057	58,565	63,451	70,241
061102-2210-201-502	EMPLOYER COST VRS				
061102-2210-300-502	EMPLOYER COST VRS	48,117	60,473	65,600	66,321
061102-2220-200-502	EMPLOYER COST VRS-HYBRID	40,487	35,205	60,430	48,671
061102-2220-300-502	EMPLOYER COST VRS-HYBRID	41,620	48,719	115,281	131,844
061102-2300-200-502	EMPLOYER COST HEALTH INSU	86,908	76,485	104,681	101,359
061102-2300-201-502	EMPLOYER COST HEALTH/DENT				
061102-2300-300-502	EMPLOYER COST HLTH/DENTAL	106,068	101,857	141,312	162,367
061102-2400-200-502	EMPLOYER COST GROUP LIFE	8,848	7,047	8,495	7,388
061102-2400-201-502	EMPLOYER COST GROUP LIFE				
061102-2400-300-502	EMPLOYER COST GROUP LIFE	6,744	8,206	10,839	11,135
061102-2500-200-502	EMPLOYER COST DISABILITY	545	474	773	402
061102-2500-300-502	EMPLOYER COST DISABILITY	560	656	1,434	1,658
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061102-6013-253-502	MATERIALS & SUPPLIES - LR				
061102-6013-254-502	MATERIALS & SUPPLIES - RE				
061102-6013-255-502	MATERIALS & SUPPLIES - TE				
061102-6013-256-502	MATERIALS & SUPPLIES - YB				
061102-6013-300-502	MATERIALS & SUPPLIES - SE				
061102-6013-350-502	MATERIALS & SUPPLIES - AC				
061102-6013-351-502	MATERIALS & SUPPLIES - BH				
061102-6013-352-502	MATERIALS & SUPPLIES - BM				
061102-6013-354-502	MATERIALS & SUPPLIES - RH				
061102-6013-355-502	MATERIALS & SUPPLIES - RM				
061102-6013-356-502	MATERIALS & SUPPLIES - WC				
061102-8001-200-502	CAPITAL OUTLAY				
061102-8201-200-502	CAPITAL OUTLAY				
	-- TOTAL PROGRAM --	1,701,042	1,626,085	2,536,161	2,509,697
061102 -503	* SPED IDEA-ARP *				
061102-1151-202-503	INSTR ASST ELEM SPED - AR		32,271	38,472	
061102-1151-302-503	INSTR ASST SEC SPED-ARP		33,744	21,767	
061102-2100-202-503	EMPLOYER FICA - ARP		2,370	2,687	1,108
061102-2100-302-503	EMPLOYER FICA - ARP		2,513	359	70
061102-2220-202-503	EMPLOYER COST VRS-HYBRID		6,013	5,785	2,728
061102-2220-302-503	EMPLOYER COST VRS-HYBRID		6,221	933	
061102-2300-202-503	EMPLOYER COST HLTH INS -		11,099	10,935	
061102-2300-302-503	EMPLOYER HEALTH INS - ARP		5,615	1,649	
061102-2400-202-503	EMPLOYER COST GROUP LIFE		452	580	134
061102-2400-302-503	EMPLOYER GROUP LIFE INS -		468	93	17
061102-2500-202-503	EMPLOYER COST DISABILITY		81	78	37
061102-2500-302-503	EMPLOYER COST DISABILITY		84	5	5
	-- TOTAL PROGRAM --		100,931	83,343	4,099
	--TOTAL DEPARTMENT--	1,701,042	1,727,016	2,619,504	2,513,796
61103	** TITLE IV **				
061103 -200	* Elementary-Federal *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061103 -300	* Secondary-Federal *				
061103 -301	* TITLE IV,B 21st CCLC (R				
061103 -502	** TITLE IV, PART A **				
061103-1132-300-502	COMP PSYCHOLOGIST	80,869	84,912	92,062	66,352
061103-1620-300-502	COMP STIPENDS	6,009	1,777	16,686	12,027
061103-2100-300-502	EMPLOYER FICA	6,303	6,333	6,821	7,120
061103-2210-300-502	EMPLOYER COST VRS	14,419	15,140	15,897	15,897
061103-2220-300-502	EMPLOYER COST VRS-HYBRID				
061103-2300-300-502	EMPLOYER COST HEALTH INS	16,677	16,677	17,543	14,128
061103-2400-300-502	EMPLOYER COST GROUP LIFE	1,084	1,138	1,195	1,195
061103-2500-300-502	EMPLOYER COST DISABILITY				
061103-3000-300-502	PURCHASED SERVICES	16,978	16,517	24,000	11,147
061103-5001-300-502	TRAVEL/OTHER				
061103-6013-300-502	MATERIALS & SUPPLIES		3,253	3,453	17,380
	-- TOTAL PROGRAM --	142,339	145,747	177,657	145,246
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061103-2210-301-503	EMPLOYER VRS, 21st CCLC				
061103-2220-301-503	EMPLOYER COST VRS-HYBRID				
061103-2300-200-503	EMPLOYER COST HEALTH INSU				
061103-2300-300-503	EMPLOYER COST HEALTH INSU				
061103-2300-301-503	EMPLOYER HLTH INS, 21st C				
061103-2400-200-503	EMPLOYER COST GROUP LIFE				
061103-2400-300-503	EMPLOYER COST GROUP LIFE				
061103-2400-301-503	EMPLOYER GROUP LIFE INS,				
061103-2500-301-503	EMPLOYER COST DISABILITY				
061103-2820-200-503	IN-SERVICE COST, ELEM				
061103-2820-300-503	IN-SERVICE COST, SEC				
061103-3000-301-503	PURCHASED SERVICES, 21st				
061103-3321-200-503	OTHER COSTS				
061103-3322-200-503	PURCHASED SERVICES				
061103-5501-200-503	TRAVEL				
061103-5501-300-503	TRAVEL				
061103-5501-301-503	TRAVEL, 21st CCLC				
061103-5860-200-503	PARENTAL INVOLVEMENT				
061103-5860-300-503	PARENTAL INVOLVEMENT				
061103-5890-200-503	OTHER CONTRACTED SERVICES				
061103-5890-300-503	OTHER CONTRACTED SERVICES				
061103-6013-200-503	MATERIALS AND SUPPLIES				
061103-6013-300-503	MATERIALS AND SUPPLIES				
061103-6013-301-503	MATERIALS & SUPPLIES, 21s				
	--TOTAL DEPARTMENT--	142,339	145,747	177,657	145,246
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	120,462	134,285	157,039	152,662
061104-1521-200-504	COMP ELEM SUBSTITUTE TEAC				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061104-1620-200-504	STIPENDS	48,800	48,100	60,105	68,033
061104-2100-200-504	EMPLOYER COST FICA	11,978	13,481	23,599	28,054
061104-2100-300-504	EMPLOYER COST - FICA				
061104-2210-200-504	EMPLOYER COST VRS				12,970
061104-2220-200-504	EMPLOYER COST VRS-HYBRID	21,657	24,317	24,781	10,919
061104-2300-200-504	EMPLOYER COST HEALTH INS	25,587	21,397	25,587	209
061104-2400-200-504	EMPLOYER COST GROUP LIFE	1,628	1,827	1,873	1,844
061104-2500-200-504	EMPLOYER COST DISABILITY	292	327	524	353
061104-2820-200-504	IN-SERVICE COST, ELEM				
061104-2820-300-504	IN-SERVICE COST, SEC				
061104-3000-200-504	PURCHASED SERVICES	16,770	2,910	7,900	13,255
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	870		
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			15,197	16,946
061104-5890-200-504	OTHER CONTRACTED SERVICES				
061104-5890-300-504	OTHER CONTRACTED SVCS				
061104-6013-200-504	MATERIALS AND SUPPLIES				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061104-6013-250-504	MATERIALS & SUPPLIES - AE				
061104-6013-251-504	MATERIALS & SUPPLIES - BE				
061104-6013-252-504	MATERIALS & SUPPLIES - CE				
061104-6013-253-504	MATERIALS & SUPPLIES - LR				
061104-6013-254-504	MATERIALS & SUPPLIES - RE				
061104-6013-255-504	MATERIALS & SUPPLIES - TE				
061104-6013-256-504	MATERIALS & SUPPLIES - YB				
	-- TOTAL PROGRAM --	247,414	247,514	316,605	305,245
	--TOTAL DEPARTMENT--	247,414	247,514	316,605	305,245
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	41,281	41,850	48,562	48,640
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	4,590
061106-2100-200-506	EMPLOYER COST FICA				
061106-2100-201-506	EMPLOYER COST FICA				
061106-2100-202-506	EMPLOYER COST FICA - ARP			2,129	642
061106-2210-200-506	EMPLOYER COST VRS				
061106-2210-201-506	EMPLOYER COST VRS				
061106-2220-200-506	EMPLOYER COST VRS-HYBRID				
061106-2220-202-506	EMPLOYER COST VRS-HYBRID				
061106-2300-200-506	EMPLOYER COST HEALTH INSU				
061106-2300-201-506	EMPLOYER COST HEALTH INSU				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061106-2400-200-506	EMPLOYER COST GROUP LIFE				
061106-2400-201-506	EMPLOYER COST GROUP LIFE				
061106-2400-202-506	EMPLOYER COST GROUP LIFE				
061106-2500-200-506	EMPLOYER COST DISABILITY				
061106-2500-202-506	EMPLOYER COST DISABILITY				
061106-2820-200-506	IN-SERVICE COST, ELEM				
061106-5860-200-506	OTHER COST, ELEM				
061106-6013-200-506	MATERIALS AND SUPPLIES				
061106-8101-200-506	EQUIPMENT REPLACEMENT				
	-- TOTAL PROGRAM --	41,281	41,850	78,511	53,872
	--TOTAL DEPARTMENT--	41,281	41,850	78,511	53,872
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	2,500	2,000	2,500	2,500
061107-3000-330-507	PURCHASED SERVICES	5,758	8,750	5,757	6,927
061107-5800-330-507	OTHER COST-MISCELLANEOUS		1,500	10,000	13,264
061107-5800-350-507	OTHER COST-MISCELLANEOUS				
061107-5800-351-507	OTHER COST-MISCELLANEOUS		145		
061107-5800-353-507	OTHER COST-MISCELLANEOUS				
061107-5800-354-507	OTHER COST-MISCELLANEOUS		145		
061107-5800-356-507	OTHER COST-MISCELLANEOUS				
061107-8101-330-507	CAPITAL OUTLAY REPLACEMENT	209,559	111,442	119,029	119,750
	-- TOTAL PROGRAM --	217,817	123,982	137,286	142,441
	--TOTAL DEPARTMENT--	217,817	123,982	137,286	142,441
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061108-2210-300-508	EMPLOYER COST VRS				
061108-2300-300-508	EMPLOYER COST HEALTH INSU				
061108-2400-300-508	EMPLOYER COST GROUP LIFE				
061108-2820-300-508	IN-SERVICE COST, SEC				
061108-5501-300-508	TRAVEL				
061108-6013-300-508	MATERIALS AND SUPPLIES				
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 SOFTWAR				
061109-8107-300-509	PURCHASE COMPUTER HARDWAR				
61110	*IMPROVING TEACHER QUALIT				
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 COORDINATO				
061111-1124-300-100	COMP BLDG TECH COORDINATO				
061111-1125-200-100	COMP TECHNOLOGY RESOURCE				
061111-1150-200-100	COMP CLERICAL STAFF, ELEM				
061111-1150-300-100	COMP CLERICAL STAFF, SEC				
061111-1153-200-100	COMP TECHNICAL STAFF, ELE				
061111-1153-300-100	COMP TECHNICAL STAF, SEC				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061111-2100-200-100	EMPLOYER COST FICA				
061111-2100-300-100	EMPLOYER COST FICA				
061111-2210-200-100	EMPLOYER COST VRS				
061111-2210-300-100	EMPLOYER COST VRS				
061111-2300-200-100	EMPLOYER COST HEALTH INS				
061111-2300-300-100	EMPLOYER COST HEALTH INS				
061111-2400-200-100	EMPLOYER COST GROUP LIFE				
061111-2400-300-100	EMPLOYER COST GROUP LIFE				
061111-3000-200-100	PURCHASED SERVICES				
061111-3321-200-100	MATERIALS/REPAIRS				
061111-3321-300-100	MATERIALS/REPAIRS				
061111-6014-200-100	PURCHASE COMPUTER SOFTWARE				
061111-6014-300-100	PURCHASE COMPUTER SOFTWARE				
061111-8107-300-100	VPSA TECHNOLOGY				
061111-8207-200-100	PURCHASE COMPUTER HARDWARE				
061111-8207-300-100	PURCHASE COMPUTER HARDWARE				
61112	** AT RISK 4 YEAR OLDS **				
061112 -200	* Elementary *				
061112 -100	**AT RISK 4 YEAR OLDS**				
061112-1121-200-100	COMP AT RISK TEACHERS	601,847	626,969	857,225	900,087
061112-1151-200-100	COMP AT RISK TEACHER AIDE	181,467	200,014	247,112	259,468
061112-1520-200-100	COMP AT RISK SUB TEACHERS	15,050	23,470	42,569	44,698
061112-1620-200-100	STIPENDS	3,000	1,360	4,000	4,000
061112-1621-200-100	BONUS	25,000			10,584
061112-2100-200-100	EMPLOYER COST FICA	58,273	60,220	86,884	91,229
061112-2210-200-100	EMPLOYER COST VRS	106,734	100,139	133,924	140,621
061112-2220-200-100	EMPLOYER COST VRS-HYBRID	32,794	48,319	61,965	65,064
061112-2300-200-100	EMPLOYER COST HEALTH INS	158,104	158,733	229,402	252,343
061112-2400-200-100	EMPLOYER COST GROUP LIFE	10,487	11,157	14,970	15,719
061112-2500-200-100	EMPLOYER COST DISABILITY	442	651	1,098	1,153
061112-3000-200-100	CONTRACTED SERVICES				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061112-3321-200-100	OTHER COSTS				
061112-3322-200-100	PURCHASED SERVICES	18,450	21,380	59,050	10,290
061112-3322-250-100	PURCHASED SERVICES - AES	1,062	3,712		
061112-3322-251-100	PURCHASED SERVICES - BES	874	3,946		
061112-3322-252-100	PURCHASED SERVICES - CES	793	1,851		
061112-3322-253-100	PURCHASED SERVICES - LRES	423	3,001		
061112-3322-254-100	PURCHASED SERVICES - RES	408	3,082		
061112-3322-255-100	PURCHASED SERVICES - TES	618	3,285		
061112-3322-256-100	PURCHASED SERVICES - YBES	573	2,863		
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	43,072	99,700	59,049	10,288
061112-6013-250-100	MATERIALS & SUPPLIES - AE	500	1,505		
061112-6013-251-100	MATERIALS & SUPPLIES - BE	500	1,505		
061112-6013-252-100	MATERIALS & SUPPLIES - CE	250	1,255		
061112-6013-253-100	MATERIALS & SUPPLIES - LR	500	1,505		
061112-6013-254-100	MATERIALS & SUPPLIES - RE	500	1,505		
061112-6013-255-100	MATERIALS & SUPPLIES - TE	500	1,505		
061112-6013-256-100	MATERIALS & SUPPLIES - YB	500	1,505		
061112-8101-200-100	REPAIR & REPLACE				
061112-8202-200-100	CAPITAL OUTLAY				
061112-9860-200-100	PARENTAL INVOLVEMENT			16,655	
061112-9860-250-100	PARENTAL INVOLVEMENT - AE				
061112-9860-251-100	PARENTAL INVOLVEMENT - BE				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061112-9860-252-100	PARENTAL INVOLVEMENT - CE				
061112-9860-253-100	PARENTAL INVOLVEMENT - LR				
061112-9860-254-100	PARENTAL INVOLVEMENT - RE				
061112-9860-255-100	PARENTAL INVOLVEMENT - TE				
061112-9860-256-100	PARENTAL INVOLVEMENT - YB				
	-- TOTAL PROGRAM --	1,262,721	1,384,137	1,813,903	1,805,544
	--TOTAL DEPARTMENT--	1,262,721	1,384,137	1,813,903	1,805,544
61113	**GOALS 2000**				
061113 -200	* Elementary *				
061113 -300	* Secondary *				
	-- TOTAL PROGRAM --				
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	153,934	158,298	166,213
061114-1121-300-100	COMP TEA-SEC ALT ED	136,812	190,207	313,512	329,188
061114-1151-200-100	COMP TEA AIDE-ELEM ALT ED	12,827	19,246	20,148	21,156
061114-1151-300-100	COMP TEA AIDE- SEC ALT ED			9,603	10,084
061114-1621-200-100	BONUS	5,000			2,000
061114-1621-300-100	BONUS	3,000			3,000
061114-2100-200-100	EMPLOYER COST FICA	11,980	12,571	13,928	14,625
061114-2100-300-100	EMPLOYER COST FICA	10,059	13,923	12,769	13,408
061114-2210-200-100	EMPLOYER COST VRS	18,941	21,614	20,289	21,304

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061114-2210-300-100	EMPLOYER COST VRS	16,813	17,631	58,117	61,023
061114-2220-200-100	EMPLOYER COST VRS-HYBRID	9,729	9,201	12,915	13,561
061114-2220-300-100	EMPLOYER COST VRS-HYBRID	7,581	15,697	19,893	20,888
061114-2300-200-100	EMPLOYER COST HEALTH INS	12,111	17,758	19,590	21,549
061114-2300-300-100	EMPLOYER COST HEALTH INS	28,608	28,608	72,133	79,347
061114-2400-200-100	EMPLOYER COST GROUP LIFE	2,226	2,316	3,034	3,186
061114-2400-300-100	EMPLOYER COST GROUP LIFE	1,833	2,505	5,395	5,665
061114-2500-200-100	EMPLOYER COST DISABILITY	131	124	363	382
061114-2500-300-100	EMPLOYER COST DISABILITY	102	211	241	254
061114-6013-300-100	SUPPLIES - ALT ED	9,764	9,683		6,374
	-- TOTAL PROGRAM --	434,477	515,229	740,228	793,207
061114-1121-200-200	COMP TEA SPED-ELEM ALT ED	44,049	46,126	49,389	51,859
061114-1121-300-200	COMP TEA SPED-SEC ALT ED		90,859	106,777	112,116
061114-2100-200-200	EMPLOYER COST FICA	3,239	3,405	3,706	3,892
061114-2100-300-200	EMPLOYER COST FICA		6,145	7,299	7,664
061114-2210-200-200	EMPLOYER COST VRS				
061114-2210-300-200	EMPLOYER COST VRS			9,217	9,678
061114-2220-200-200	EMPLOYER COST VRS-HYBRID	7,854	8,224	8,884	9,329
061114-2220-300-200	EMPLOYER COST VRS-HYBRID		16,240	9,813	10,304
061114-2300-200-200	EMPLOYER COST HEALTH INS	6,738	6,738	11,754	12,930
061114-2300-300-200	EMPLOYER COST HEALTH INS		18,849	20,485	22,534
061114-2400-200-200	EMPLOYER COST GROUP LIFE	590	618	752	790
061114-2400-300-200	EMPLOYER COST GROUP LIFE		1,221	1,419	1,490
061114-2500-200-200	EMPLOYER COST DISABILITY I	106	111	128	135
061114-2500-300-200	EMPLOYER COST DISABILITY		219	133	140
	-- TOTAL PROGRAM --	62,576	198,755	229,756	242,861
	--TOTAL DEPARTMENT--	497,053	713,984	969,984	1,036,068
61115	**READING INTERVENTION (P				
061115 -200	* Elementary *				
061115 -100	**READING INTERVENTION (P				
061115-1121-200-100	COMP TEACHER-PALS	135,863	168,184	249,914	262,410

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061115-1151-200-100	COMP TEACHER AIDES-PALS	54,921	52,736	68,748	72,186
061115-1620-200-100	STIPENDS-PALS				
061115-1621-200-100	BONUS	5,500			3,000
061115-2100-200-100	EMPLOYER COST FICA	15,035	16,824	23,454	24,627
061115-2210-200-100	EMPLOYER COST VRS	16,512	29,987	19,542	20,520
061115-2220-200-100	EMPLOYER COST VRS-HYBRID	7,835		9,064	9,518
061115-2300-200-100	EMPLOYER COST HEALTH INS		6,928	3,302	3,633
061115-2400-200-100	EMPLOYER COST GROUP LIFE	1,892	2,254	2,194	2,304
061115-2500-200-100	EMPLOYER COST DISABILITY	106		122	129
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 --	237,664	276,913	376,340	398,327
	--TOTAL DEPARTMENT--	237,664	276,913	376,340	398,327
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	14,331	14,331	14,331	14,331
061116-1122-900-700	COMP TEA GED-ABE-C&I		442	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	35,135	32,126	39,357	45,757
061116-2100-900-700	EMPLOYER COST FICA GED-AB	3,781	3,472	3,090	3,090
061116-2101-900-700	EMPLOYER COST FICA C&I		34	597	597

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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				
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	823	825	828	828
061116-6013-900-700	INSTRUCTIONAL SUPPLIES GE	17,353	15,931	6,062	6,062
061116-6020-900-700	TEXTBOOKS/WORKBOOKS GED-A	16,500	30,080	7,727	3,927
	-- TOTAL PROGRAM --	91,019	100,275	82,826	85,426
061116 -701	**GAE- GENERAL ADULT EDUC				
061116-1620-901-701	SUPPLEMENTAL WAGES - GAE	9,793	9,793		
	-- TOTAL PROGRAM --	9,793	9,793		
	--TOTAL DEPARTMENT--	100,812	110,068	82,826	85,426
061117 -510	**CLASS SIZE REDUCT INIAT				
061117-1121-200-510	COMP TEACHERS, ELEM				
061117-2100-200-510	EMPLOYER COST FICA				
061117-2210-200-510	EMPLOYER COST VRS				
061117-2300-200-510	EMPLOYER COST HEALTH INSU				
061117-2820-200-510	IN-SERVICE COST				
061117-6013-200-510	MATERIALS AND SUPPLIES				
61118	**REMEDIATION**				
061118 -900	* Other Cost *				
061118-1321-900-000	COMP - TEACHER				
061118 -600	**REMEDIATION**				
061118-1121-900-600	COMP REMEDIATION SUMMER S				
061118-1311-900-600	COMP BUS DRIVERS				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061118-1321-900-600	COMP TEACHER	17,164	181,225	89,487	93,962
061118-2100-900-600	EMPLOYER COST FICA	1,257	13,727	8,026	8,428
061118-2210-900-600	EMPLOYER COST VRS				
061118-2300-900-600	EMPLOYER COST HEALTH INS				
061118-6013-900-600	MATERIALS & SUPPLIES				
	-- TOTAL PROGRAM --	18,421	194,952	97,513	102,390
	--TOTAL DEPARTMENT--	18,421	194,952	97,513	102,390
61119	**ASSISTIVE TECHNOLOGY GR				
061119 -900	* Technology *				
	-- TOTAL PROGRAM --				
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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				
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	REMEDICATION SOFTWARE				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	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
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 *

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061130 -519	**TITLE III-A LEP**				
061130-1121-200-519	COMP TEACHERS-LEP-Immigra				
061130-2100-200-519	EMPLOYER COST FICA-Immigr				
061130-5501-200-519	TRAVEL-Immigrant Youth				
061130-6013-200-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-250-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-251-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-252-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-253-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-254-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-255-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-256-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-300-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-350-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-351-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-352-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-354-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-355-519	MATERIALS & SUPPLIES-IMM&				
061130-6013-356-519	MATERIALS & SUPPLIES-IMM&				
061130 -520	**TITLE III-A LEP**				
061130-1121-200-520	COMP TEACHERS - EL				
061130-1620-200-520	STIPEND - EL				4,218
061130-2100-200-520	EMPLOYER COST FICA - EL				323
061130-3000-200-520	PURCHASED SERVICES - EL -	12,300	12,800	21,400	19,403
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 -				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061130-3000-300-520	PURCHASED SERVICES - EL -				
061130-3000-350-520	PURCHASED SERVICES - EL -				
061130-3000-351-520	PURCHASED SERVICES - EL -				
061130-3000-352-520	PURCHASED SERVICES - EL -				
061130-3000-354-520	PURCHASED SERVICES - EL -				
061130-3000-355-520	PURCHASED SERVICES - EL -				
061130-3000-356-520	PURCHASED SERVICES - EL -				
061130-5501-200-520	TRAVEL - EL - ELEM		192	2,000	5,167
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	1,863	1,226	10,935	7,438
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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 --	14,163	14,218	34,335	36,549
	--TOTAL DEPARTMENT--	14,163	14,218	34,335	36,549
61131	** VIP-SLP(VA INCENTIVE P				
061131 -200	* ELEMENTARY-FEDERAL *				
061131 -531	** VIP-SLP(VA INCENTIVE P				
061131-1620-200-531	STIPENDS				
61132	**PROJECT GRADUATION**				
061132 -300	**SECONDARY**				
061132 -100	**PROJECT GRADUATION**				
061132-1620-300-100	STIPENDS	988		16,715	16,715
061132-2100-300-100	EMPLOYER FICA	84		1,278	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		457	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 --	1,338		18,450	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 DEPARTMENT--	1,338		18,450	18,450

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
61133	**Library of Congress Gra				
061133 -300	**FEDERAL**				
061133-1620-300-533	STIPENDS				
061133-5501-300-533	TRAVEL				
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	932	227		
061134-2100-900-700	EMPLOYER COST FICA	69	17		
061134-8110-900-700	HARDWARE REPLACEMENT				
	-- TOTAL PROGRAM --	1,001	244		
	--TOTAL DEPARTMENT--	1,001	244		
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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				
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061160-2100-201-100	EMPLOYER COST FICA-ARRA-E				
061160-2100-301-100	EMPLOYER COST FICA-ARRA-E				
061160-2210-201-100	EMPLOYER COST VRS-ARRA-EJ				
061160-2210-301-100	EMPLOYER COST VRS-ARRA-EJ				
061160-2300-201-100	EMPLOYER COST HEALTH INS-				
061160-2300-301-100	EMPLOYER COST HEALTH INS-				
061160-2400-201-100	EMPLOYER COST GR LIFE INS				
061160-2400-301-100	EMPLOYER COST GR LIFE INS				
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	531,468	564,846	593,089
061210-1123-200-100	COMP ELEM GUID CNSL	340,037	457,313	547,772	575,161
061210-1123-300-100	COMP SEC GUID CNSL	538,826	585,543	580,521	609,548
061210-1125-300-100	COMP IN SCHOOL SUSPENSION	191,844	203,936	269,833	283,325
061210-1141-300-100	COMP FUTURES CAREER COORD		38,348	57,373	60,242
061210-1620-300-100	COMP SUPP IN SCHOOL SUSPE				
061210-1621-200-100	BONUS	7,000			4,000
061210-1621-300-100	BONUS	22,000			15,000
061210-2100-200-100	EMPLOYER COST FICA	24,512	32,253	38,349	40,267
061210-2100-300-100	EMPLOYER COST FICA	91,565	97,839	101,071	106,125
061210-2210-200-100	EMPLOYER COST VRS	53,339	57,686	75,420	79,191
061210-2210-300-100	EMPLOYER COST VRS	174,687	195,477	205,430	215,702
061210-2220-200-100	EMPLOYER COST VRS-HYBRID	7,578	23,854	10,937	11,484
061210-2220-300-100	EMPLOYER COST VRS-HYBRID	45,159	48,220	52,831	55,473
061210-2300-200-100	EMPLOYER COST HEALTH INS	51,833	68,997	80,786	88,865
061210-2300-300-100	EMPLOYER COST HEALTH INS	148,327	174,901	173,291	190,621
061210-2400-200-100	EMPLOYER COST GROUP LIFE	4,578	6,128	11,239	11,801

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061210-2400-300-100	EMPLOYER COST GROUP LIFE	16,523	18,315	19,739	20,726
061210-2500-200-100	EMPLOYER COST DISABILITY	102	321	150	158
061210-2500-300-100	EMPLOYER COST DISABILITY	608	649	706	742
	-- TOTAL PROGRAM --	2,224,678	2,541,248	2,790,294	2,961,520
061210-1140-300-300	COMP VOC CAREER COUNSELOR	51,478	53,927	51,800	54,390
061210-2100-300-300	EMPLOYER COST FICA	3,863	4,051	4,004	4,205
061210-2210-300-300	EMPLOYER COST VRS	9,179	9,615	17,215	18,076
061210-2220-300-300	EMPLOYER COST VRS-HYBRID				
061210-2300-300-300	EMPLOYER COST HEALTH INS	6,738	6,738	18,465	20,312
061210-2400-300-300	EMPLOYER COST GROUP LIFE	690	723	1,508	1,584
061210-2500-300-300	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	71,948	75,054	92,992	98,567
	--TOTAL DEPARTMENT--	2,296,626	2,616,302	2,883,286	3,060,087
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				
	-- TOTAL PROGRAM --				
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-				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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				
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	87,732	57,720	61,373	119,442
061220-1621-300-200	BONUS	2,000			1,000
061220-2100-300-200	EMPLOYER COST FICA	6,105	4,154	6,118	10,631
061220-2210-300-200	EMPLOYER COST VRS	6,114			
061220-2220-300-200	EMPLOYER COST VRS-HYBRID	9,732	10,291	13,568	22,497
061220-2300-300-200	EMPLOYER COST HEALTH INS	13,692	6,738	11,754	21,180
061220-2400-300-200	EMPLOYER COST GROUP LIFE	1,191	773	1,004	1,055
061220-2500-300-200	EMPLOYER COST DISABILITY	131	138	246	259
	-- TOTAL PROGRAM --	126,697	79,814	94,063	176,064
	--TOTAL DEPARTMENT--	126,697	79,814	94,063	176,064
61230	**HOMEBOUND INSTRUCTION**				
061230 -200	* Elementary *				
061230 -300	* Secondary *				
061230 -100	**HOMEBOUND INSTRUCTION**				
061230-1301-300-100	COMP DRIVER EDUCATION, SE	19,677	30,293	62,029	65,131
061230-1321-200-100	COMP HOMEBOUND, ELEM		10,907	62,636	65,768
061230-1321-300-100	COMP HOMEBOUND, SEC		55,543	143,066	150,220
061230-1621-200-100	BONUS				
061230-1621-300-100	BONUS				
061230-2100-200-100	EMPLOYER COST FICA		792	7,197	7,557
061230-2100-300-100	EMPLOYER COST FICA	1,342	6,011	12,980	13,629

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061230-2210-200-100	EMPLOYER COST VRS				
061230-2210-300-100	EMPLOYER COST VRS			6,696	7,031
061230-2220-200-100	EMPLOYER COST VRS-HYBRID				
061230-2220-300-100	EMPLOYER COST VRS-HYBRID				
061230-2300-200-100	EMPLOYER COST HEALTH INS				
061230-2300-300-100	EMPLOYER COST HEALTH INS			7,125	7,838
061230-2400-200-100	EMPLOYER COST GROUP LIFE				
061230-2400-300-100	EMPLOYER COST GROUP LIFE			1,165	1,224
061230-2500-200-100	EMPLOYER COST DISABILITY				
061230-2500-300-100	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	21,019	103,546	302,894	318,398
	--TOTAL DEPARTMENT--	21,019	103,546	302,894	318,398
61310	**IMPROVEMENT OF INSTRUCT				
061310 -900	* Instruction *				
061310 -100	**IMPROVEMENT OF INSTRUCT				
061310-1113-900-100	COMP ASST SUPT INST	129,722	136,208	151,290	158,855
061310-1114-900-100	COMP DIR ASSESSMENT	103,967	109,165	114,625	120,357
061310-1124-900-100	COMP DIR SEC/ELEM	281,104	298,489	309,747	325,235
061310-1125-900-100	COMP INST SPECIALIST RESO	171,239	183,326	191,713	201,299
061310-1126-900-100	COMP BEHAVIOR COACH - CAR			169,614	86,876
061310-1150-900-100	COMP CLERICAL STAFF	163,040	172,201	205,193	215,453
061310-1621-900-100	BONUS	17,500			10,000
061310-2100-900-100	EMPLOYER COST FICA	73,943	73,241	102,816	107,957
061310-2106-900-100	EMPLOYER COST FICA - CARE			67,360	11,273
061310-2210-900-100	EMPLOYER COST VRS	134,390	146,929	169,376	177,845
061310-2216-900-100	EMPLOYER COST VRS-CARES 5				15,748
061310-2220-900-100	EMPLOYER COST VRS-HYBRID	12,549	7,835	9,979	10,478
061310-2300-900-100	EMPLOYER COST HEALTH INS	89,085	90,361	89,025	97,928
061310-2306-900-100	EMPLOYER COST HEALTH INS-				12,533
061310-2400-900-100	EMPLOYER COST GROUP LIFE	11,043	11,631	15,034	15,786
061310-2406-900-100	EMPLOYER COST GROUP LIFE-				1,191

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061310-2500-900-100	EMPLOYER COST DISABILITY	169	105	136	143
061310-2710-900-100	WORKER'S COMP	65,753	74,829	75,000	75,000
061310-2820-900-100	INSERVICE COST	62,355	51,247	150,000	150,000
061310-2821-900-100	TEACHER TRAINING				
061310-2822-900-100	SOL ALGEBRA READINESS	3,605	1,917	33,935	33,935
061310-2823-900-100	TUITION REIMBURSEMENT - C				
061310-3000-900-100	OTHER COST-RESOURCE OFFIC	763,963	733,355	821,563	870,767
061310-3001-900-100	OTHER COST-ESL(ENG 2ND LN	38,168	42,406	197,166	197,166
061310-3002-900-100	CONTRACTED SERVICES-CARES	15,994	348,842	127,690	132,150
061310-3003-900-100	CONTRACTED SERVICES-CARES		3,000	535,000	
061310-3004-900-100	CONTR SRV CARES-ARP UNFIN		13,440	11,480	15,120
061310-3005-900-100	TUITION REIMBURSEMENT - C		21,313	292,530	69,879
061310-3321-900-100	OTHER COST	1,816,939	1,947,915	300,000	300,000
061310-3500-900-100	PURCHASED SERVICES - CARE				
061310-5501-900-100	TRAVEL	24,614	50,210	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		50	1,150	794
061310-6013-900-100	INSTRUCTIONAL SUPPLIES	90,688	70,918	125,000	125,000
061310-6014-900-100	OFFICE SUPPLIES	12,174	7,901		
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		135,334	431,627	244,254
061310-6025-900-100	MATERIALS -CARES ARP MCKI			500	
061310-6026-900-100	SUPPLIES - MENTOR TCHR ES		2,364		
	-- TOTAL PROGRAM --	4,099,001	4,734,532	4,818,549	3,883,022
061310 -200	*IMPROV OF INSTRUCTION -				
061310-1124-900-200	COMP DIR - SPEC ED	105,718	111,004	116,555	122,383
061310-1125-900-200	COMP INST SPECIALIST RESO	149,870	153,818	165,233	173,495
061310-1150-900-200	COMP CLERICAL STAFF - SPE	61,120	64,228	67,996	71,396

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061310-2100-900-200	EMPLOYER FICA - SPED	25,237	25,889	26,681	28,016
061310-2210-900-200	EMPLOYER COST VRS-SPED	56,469	57,839	63,291	66,456
061310-2220-900-200	EMPLOYER COST VRS-HYBRID		931		
061310-2300-900-200	EMPLOYER COST HLTH/DENTAL	43,630	35,769	44,504	48,955
061310-2400-900-200	EMPLOYER COST GROUP LIFE	4,244	4,417	4,540	4,767
061310-2500-900-200	EMPLOYER COST DISABILITY		13		
061310-2820-900-200	INSERVICE COST - SPED	32,739	31,010	60,000	60,000
061310-3321-900-200	OTHER COST - SPED	395,675	374,932	200,000	200,000
061310-5501-900-200	TRAVEL - SPED	77,896	104,921	85,000	85,000
061310-6013-900-200	INSTRUCTIONAL SUPPLIES -	107,074	190,894	100,000	100,000
061310-6022-900-200	SUPPLIES - CARES 2 (SPEC	3,313			
	-- TOTAL PROGRAM --	1,062,985	1,155,665	933,800	960,468
	--TOTAL DEPARTMENT--	5,161,986	5,890,197	5,752,349	4,843,490
061311 -900	**SPEC ED ARP-FEDERAL GRA				
061311-1110-900-100	COMPLIANCE OFFICER-SPEC E		4,648		
061311-1620-900-100	STIPENDS ARP			16,692	
061311-2100-900-100	EMPLOYER FICA		356		
061311-2210-900-100	EMPLOYER COST VRS		925		
061311-2300-900-100	EMPLOYER COST HEALTH INS				
061311-2400-900-100	EMPLOYER COST GROUP LIFE		70		
	-- TOTAL PROGRAM --		5,999	16,692	
	--TOTAL DEPARTMENT--		5,999	16,692	
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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	340,416	358,588	430,585	452,115
061320-1122-300-100	COMP SEC LIBRARIAN	274,320	305,278	380,122	399,129
061320-1150-200-100	COMP LIB CLERK ELEM	96,995	118,051	121,437	127,509
061320-1150-300-100	COMP LIB CLERK SEC	32,953	36,640	58,781	61,721
061320-1621-200-100	BONUS	13,000			3,804
061320-1621-300-100	BONUS	8,000			3,837
061320-2100-200-100	EMPLOYER COST FICA	33,153	34,964	41,743	43,831
061320-2100-300-100	EMPLOYER COST FICA	22,426	24,367	33,330	34,997
061320-2210-200-100	EMPLOYER COST VRS	69,359	67,942	87,470	91,844
061320-2210-300-100	EMPLOYER COST VRS	51,854	51,386	77,472	81,346
061320-2220-200-100	EMPLOYER COST VRS-HYBRID	8,339	17,255	11,326	11,893
061320-2220-300-100	EMPLOYER COST VRS-HYBRID	2,933	9,748	5,589	5,869
061320-2300-200-100	EMPLOYER COST HEALTH INS	50,432	54,205	80,778	88,856
061320-2300-300-100	EMPLOYER COST HEALTH INS	60,594	64,954	86,577	95,235
061320-2400-200-100	EMPLOYER COST GROUP LIFE	5,839	6,403	15,535	16,312
061320-2400-300-100	EMPLOYER COST GROUP LIFE	4,118	4,594	7,735	8,122
061320-2500-200-100	EMPLOYER COST DISABILITY	112	232	126	133
061320-2500-300-100	EMPLOYER COST DISABILITY	40	131	45	48
061320-6012-200-100	BOOKS & SUBSCRIPTIONS - E				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061320-6012-250-100	BOOKS & SUBSCRIPTIONS - A	5,009	2,426		
061320-6012-251-100	BOOKS & SUBSCRIPTIONS - B	2,857	4,010		
061320-6012-252-100	BOOKS & SUBSCRIPTIONS - C	3,980	4,848		
061320-6012-253-100	BOOKS & SUBSCRIPTIONS - L	5,792	4,597		
061320-6012-254-100	BOOKS & SUBSCRIPTIONS - R	4,330	4,055		
061320-6012-255-100	BOOKS & SUBSCRIPTIONS - T	2,004	5,254		
061320-6012-256-100	BOOKS & SUBSCRIPTIONS - Y	5,570	5,242		
061320-6012-300-100	BOOKS & SUBSCRIPTIONS - S				
061320-6012-350-100	BOOKS & SUBSCRIPTIONS - A	6,660	6,978		
061320-6012-351-100	BOOKS & SUBSCRIPTIONS - B		16,665		
061320-6012-352-100	BOOKS & SUBSCRIPTIONS - B	2,274	6,623		
061320-6012-354-100	BOOKS & SUBSCRIPTIONS - R	7,507	4,868		
061320-6012-355-100	BOOKS & SUBSCRIPTIONS - R	5,852	5,950		
061320-6012-356-100	BOOKS & SUBSCRIPTIONS - W	4,030	4,040		
061320-6012-900-100	BOOKS & SUBSCRIPTIONS	3,440	3,533	95,000	95,000
	-- TOTAL PROGRAM --	1,134,188	1,233,827	1,533,651	1,621,601
	--TOTAL DEPARTMENT--	1,134,188	1,233,827	1,533,651	1,621,601
61321	**IMPR INSTR-ARRA-SFSF-GE				
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 *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061410 -900	* Secondary - Asst. Princ				
061410 -100	**OFFICE OF PRINCIPAL**				
061410-1126-210-100	COMP ELEMENTARY PRINCIPAL	706,112	744,566	794,131	833,838
061410-1126-310-100	COMP MIDD/SEC PRINCIPAL	647,328	671,146	739,400	776,370
061410-1126-340-100	COMP ALT ED SUPERVISOR	96,526	101,352	110,678	116,212
061410-1127-210-100	COMP ASST ELEMENTARY PRIN	523,428	547,786	598,445	628,368
061410-1127-340-100	COMP ALT ED ASST PRINCIPA	79,138	83,097	88,223	92,635
061410-1127-900-100	COMP ASST PRINCIPAL SEC/M	868,593	910,371	1,060,652	1,113,685
061410-1150-200-100	COMP SCH SECY/CLERK ELEM	333,055	360,932	390,739	410,276
061410-1150-210-100	COMP SCH SECRETARY/CLERK				
061410-1150-300-100	COMP SCH SECY/CLERK SEC	634,792	688,860	689,272	723,736
061410-1150-340-100	COMP SCH SECY/CLERK ALT E	25,626	28,650	33,331	34,998
061410-1621-200-100	BONUS	28,000			12,355
061410-1621-300-100	BONUS	49,000			23,125
061410-2100-200-100	EMPLOYER COST FICA	22,693	25,139	22,594	23,724
061410-2100-210-100	EMPLOYER COST FICA	92,992	96,041	101,698	106,783
061410-2100-300-100	EMPLOYER COST FICA	45,364	49,252	62,635	65,767
061410-2100-310-100	EMPLOYER COST FICA	52,355	50,466	55,204	57,965
061410-2100-340-100	EMPLOYER COST FICA	14,615	15,428	17,484	18,359
061410-2100-900-100	EMPLOYER COST FICA	63,619	66,480	78,570	82,499
061410-2210-200-100	EMPLOYER COST VRS	40,015	40,036	39,865	41,859
061410-2210-210-100	EMPLOYER COST VRS	201,148	211,443	234,765	246,504
061410-2210-300-100	EMPLOYER COST VRS	73,099	79,049	121,438	127,510
061410-2210-310-100	EMPLOYER COST VRS	114,590	119,665	136,017	142,818
061410-2210-340-100	EMPLOYER COST VRS	31,321	32,887	35,465	37,239
061410-2210-900-100	EMPLOYER COST VRS	154,870	162,319	190,391	199,911
061410-2220-200-100	EMPLOYER COST VRS-HYBRID	19,373	24,314	5,253	5,516
061410-2220-210-100	EMPLOYER COST VRS-HYBRID	18,080	18,984	20,507	21,533
061410-2220-300-100	EMPLOYER COST VRS-HYBRID	40,437	43,326	4,148	4,356
061410-2220-310-100	EMPLOYER COST VRS-HYBRID				
061410-2220-340-100	EMPLOYER COST VRS-HYBRID	4,569	5,198	5,285	5,550

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
061410-2220-900-100	EMPLOYER COST VRS-HYBRID				
061410-2300-200-100	EMPLOYER COST HEALTH INS	79,157	70,008	60,167	66,184
061410-2300-210-100	EMPLOYER COST HEALTH INS	95,850	93,092	129,786	142,765
061410-2300-300-100	EMPLOYER COST HEALTH INS	118,359	119,694	125,435	137,979
061410-2300-310-100	EMPLOYER COST HEALTH INS	37,058	41,895	40,112	44,124
061410-2300-340-100	EMPLOYER COST HEALTH INS	27,611	27,611	23,884	26,273
061410-2300-900-100	EMPLOYER COST HEALTH INS	89,177	90,425	115,218	126,740
061410-2400-200-100	EMPLOYER COST GROUP LIFE	4,463	4,836	3,822	4,014
061410-2400-210-100	EMPLOYER COST GROUP LIFE	16,476	17,318	20,702	21,738
061410-2400-300-100	EMPLOYER COST GROUP LIFE	8,532	9,197	10,317	10,833
061410-2400-310-100	EMPLOYER COST GROUP LIFE	8,612	8,993	10,993	11,543
061410-2400-340-100	EMPLOYER COST GROUP LIFE	2,697	2,862	3,062	3,216
061410-2400-900-100	EMPLOYER COST GROUP LIFE	11,639	12,199	19,838	20,830
061410-2500-200-100	EMPLOYER COST DISABILITY	261	327	123	130
061410-2500-210-100	EMPLOYER COST DISABILITY	243	255	278	292
061410-2500-300-100	EMPLOYER COST DISABILITY	544	583	348	366
061410-2500-310-100	EMPLOYER COST DISABILITY				
061410-2500-340-100	EMPLOYER COST DISABILITY	61	70	73	77
061410-2500-900-100	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	5,481,478	5,676,152	6,200,348	6,570,595
061410-1126-330-300	COMP VOC PRINCIPAL				
061410-1140-330-300	COMP VOC PRINCIPAL	104,027	112,505	114,754	120,492
061410-1150-330-300	COMP SCH SECY/CLERK VOC	73,909	78,427	79,473	83,447
061410-2100-330-300	EMPLOYER COST FICA	12,636	13,209	13,965	14,664
061410-2210-330-300	EMPLOYER COST VRS	26,743	28,752	29,539	31,016
061410-2220-330-300	EMPLOYER COST VRS-HYBRID	4,983	5,288	5,153	5,411
061410-2300-330-300	EMPLOYER COST HEALTH INS	18,849	26,923	21,358	23,494
061410-2400-330-300	EMPLOYER COST GROUP LIFE	2,384	2,558	2,743	2,881
061410-2500-330-300	EMPLOYER COST DISABILITY	67	71	71	75
	-- TOTAL PROGRAM --	243,598	267,733	267,056	281,480
	--TOTAL DEPARTMENT--	5,725,076	5,943,885	6,467,404	6,852,075

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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				
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 **	63,878,752	69,517,091	76,080,073	77,477,123
62110	**BOARD SERVICES**				
062110 -900	* Administration *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	-- TOTAL PROGRAM --				
062110 -000	**BOARD SERVICES**				
062110-1311-900-000	COMP BOARD MEMBERS	29,800	29,800	29,800	29,800
062110-2100-900-000	EMPLOYER COST FICA	1,473	1,422	1,800	1,800
062110-2300-900-000	EMPLOYER COST HEALTH INS	40,111	41,990	45,455	50,001
062110-5501-900-000	TRAVEL	3,559	11,079	9,000	9,000
	-- TOTAL PROGRAM --	74,943	84,291	86,055	90,601
	--TOTAL DEPARTMENT--	74,943	84,291	86,055	90,601
62120	**EXECUTIVE ADMIN SERVICE				
062120 -900	* Administration *				
062120 -000	**EXECUTIVE ADMIN SERVICE				
062120-1112-900-000	COMP SUPERINTENDENT	186,669	190,294	199,810	209,801
062120-1150-900-000	COMP CLERICAL STAFF	70,656	74,982	59,958	62,956
062120-1621-900-000	BONUS	2,000			2,000
062120-2100-900-000	EMPLOYER COST FICA	16,909	17,665	15,405	16,176
062120-2210-900-000	EMPLOYER COST VRS	56,315	57,614	71,344	74,912
062120-2220-900-000	EMPLOYER COST VRS-HYBRID				
062120-2300-900-000	EMPLOYER COST HEALTH INS	20,673	20,673	31,348	34,483
062120-2400-900-000	EMPLOYER COST GROUP LIFE	6,917	7,643	15,881	16,676
062120-2500-900-000	EMPLOYER COST DISABILITY				
062120-3321-900-000	OTHER COST			798	798
062120-5501-900-000	TRAVEL	14,202	16,385	12,000	12,000
	-- TOTAL PROGRAM --	374,341	385,256	406,544	429,802
	--TOTAL DEPARTMENT--	374,341	385,256	406,544	429,802
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				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
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	119,634	116,313	122,129
062140-1114-900-000	COMP PERSONNEL DIRECTOR	103,064	108,217	129,577	136,056
062140-1150-900-000	COMP CLERICAL STAFF	87,680	93,240	146,173	153,482
062140-1621-900-000	BONUS	4,000			3,000
062140-2100-900-000	EMPLOYER COST FICA	21,288	23,432	31,985	33,585
062140-2210-900-000	EMPLOYER COST VRS	45,003	48,938	51,932	54,529
062140-2220-900-000	EMPLOYER COST VRS-HYBRID	7,817	8,312	14,710	15,446
062140-2300-900-000	EMPLOYER COST HEALTH INS	50,657	50,657	57,282	63,011
062140-2400-900-000	EMPLOYER COST GROUP LIFE	3,970	4,303	4,842	5,085
062140-2500-900-000	EMPLOYER COST DISABILITY	105	112	111	117
062140-3000-900-000	EMPLOYEE ASSISTANCE PROGR				
062140-3321-900-000	OTHER COST	56,347	76,547	90,000	90,000
062140-5501-900-000	TRAVEL	310	1,313	2,500	2,500
	-- TOTAL PROGRAM --	485,738	534,705	645,425	678,940
	--TOTAL DEPARTMENT--	485,738	534,705	645,425	678,940
62160	**FISCAL SERVICES**				
062160 -900	* Administration *				
062160 -000	**FISCAL SERVICES**				
062160-1114-900-000	COMP BUSINESS MANAGER	110,197	115,707	121,496	127,571
062160-1150-900-000	COMP BUDGET CLERK	89,080	60,332	122,635	128,767
062160-1151-900-000	COMP ACCOUNTS PAYABLE	86,800	91,600	95,833	100,625
062160-1152-900-000	COMP PAYROLL	309,810	307,679	347,870	365,264
062160-1153-900-000	COMP CLERK OF THE BOARD	8,572	10,789	14,763	15,502
062160-1154-900-000	COMP FISCAL ASSISTANT	49,520	52,920	54,992	57,742
062160-1621-900-000	BONUS	11,000			6,000
062160-2100-900-000	EMPLOYER COST FICA	47,441	45,562	51,508	54,084

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
062160-2110-900-000	FICA OVER/SHORT				
062160-2210-900-000	EMPLOYER COST VRS	75,251	72,084	81,549	85,627
062160-2215-900-000	VRS OVER/SHORT				
062160-2220-900-000	EMPLOYER COST VRS-HYBRID	41,353	40,887	44,814	47,055
062160-2300-900-000	EMPLOYER COST HEALTH INS	93,009	90,542	92,080	101,288
062160-2400-900-000	EMPLOYER COST GROUP LIFE	8,763	8,490	10,681	11,216
062160-2410-900-000	LIFE OVER/SHORT				
062160-2500-900-000	EMPLOYER COST DISABILITY	557	550	602	633
062160-2600-900-000	UNEMPLOYMENT INSURANCE	23,833	6,864	16,000	16,000
062160-2710-900-000	WORKER'S COMP	88,462	85,056	75,000	75,000
062160-3000-900-000	OTHER CONTRACTED SERVICES	200,540	205,716	158,932	158,932
062160-3120-900-000	ACCOUNTING & AUDITING SER	16,300	17,275	20,000	20,000
062160-3160-900-000	CENSUS EXPENSE				
062160-3321-900-000	OTHER MEDICAID REIMB				
062160-5201-900-000	POSTAGE	15,391	15,926	29,124	29,124
062160-5501-900-000	TRAVEL	2,423	3,917	2,000	2,000
062160-6001-900-000	OFFICE SUPPLIES	147,545	75,535	49,610	49,610
	-- TOTAL PROGRAM --	1,425,847	1,307,431	1,389,489	1,452,040
	--TOTAL DEPARTMENT--	1,425,847	1,307,431	1,389,489	1,452,040
062161 -900	* ADMINISTRATION - CARES				
062161 -000	**FISCAL SERVICES**				
062161-1620-900-000	STIPENDS - CARES 4		12,975	12,795	
062161-2100-900-000	EMPLOYER COST FICA-CARES		906	997	178
	-- TOTAL PROGRAM --		13,881	13,792	178
	--TOTAL DEPARTMENT--		13,881	13,792	178
062162 -900	* ADMINISTRATION-CARES 5				
062162 -000	**FISCAL SERVICES**				
062162-1620-900-000	STIPEND - CARES 5		19,425	38,850	19,425
062162-1622-900-000	RETENTION STIPEND-CARES 5		49,000		
062162-2100-900-000	EMPLOYER COST FICA-CARES		1,357	3,102	1,750
062162-2122-900-000	FICA RETENTION STIPEND-CA		3,423		

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	-- TOTAL PROGRAM --		73,205	41,952	21,175
	--TOTAL DEPARTMENT--		73,205	41,952	21,175
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	185,112	194,368	212,826	223,468
062210-1150-900-000	COMP CLERICAL STAFF			19,644	20,627
062210-1621-900-000	BONUS	2,000			2,000
062210-2100-900-000	EMPLOYER COST FICA	13,375	14,039	23,925	25,122
062210-2210-900-000	EMPLOYER COST VRS	33,006	34,656	49,657	52,140
062210-2220-900-000	EMPLOYER COST VRS-HYBRID				
062210-2300-900-000	EMPLOYER COST HEALTH INS	27,611	27,611	39,243	43,168
062210-2400-900-000	EMPLOYER COST GROUP LIFE	2,481	2,605	11,748	12,336
062210-2500-900-000	EMPLOYER COST DISABILITY				
062210-5501-900-000	TRAVEL				
	-- TOTAL PROGRAM --	263,585	273,279	357,043	378,861
	--TOTAL DEPARTMENT--	263,585	273,279	357,043	378,861
62220	**HEALTH SERVICES**				
062220 -900	* Administration *				
062220 -000	**HEALTH SERVICES**				
062220-1121-900-000	COMP SPEECH AND AUDIO TEA	473,609	499,788	584,661	613,895
062220-1130-900-000	COMP OCCUPATIONAL THERAP	74,711	126,570	82,372	86,491

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
062220-1131-900-000	COMP SCHOOL NURSES	453,858			
062220-1132-900-000	COMP PSYCHOLOGIST				
062220-1133-900-000	COMP CERT BEHAVIOR SPECIA	58,944	61,891	64,987	68,237
062220-1621-900-000	BONUS	24,000			7,000
062220-2100-900-000	EMPLOYER COST FICA	82,731	55,763	63,702	66,888
062220-2210-900-000	EMPLOYER COST VRS	130,818	95,008	135,391	142,161
062220-2220-900-000	EMPLOYER COST VRS-HYBRID	57,704	27,706	29,155	30,613
062220-2300-900-000	EMPLOYER COST HEALTH INS	196,200	100,344	51,435	56,579
062220-2400-900-000	EMPLOYER COST GROUP LIFE	14,168	9,222	13,008	13,659
062220-2500-900-000	EMPLOYER COST DISABILITY	777	373	119	125
062220-3000-900-000	CONTRACTED SERVICES				235,586
062220-5501-900-000	TRAVEL	120	400		
062220-5800-900-000	RESERVE-ANTICIPATED DECRE				
062220-6000-900-000	SUPPLIES	16,156	1,930		
	-- TOTAL PROGRAM --	1,583,796	978,995	1,024,830	1,321,234
062220-3000-900-200	CONTRACTED SERVICES - SPE	192,960	268,598	188,786	188,786
	-- TOTAL PROGRAM --	192,960	268,598	188,786	188,786
	--TOTAL DEPARTMENT--	1,776,756	1,247,593	1,213,616	1,510,020
62221	**HEALTH SERVICES**				
062221 -900	**HLTH SRV-ARRA-SFSF-GES*				
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				
62222	**BOARD SERVICES**				
062222 -900	**HLTH SERV-ARRA-SFSF-CCT				
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-				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
062222-2400-900-000	EMPLOYER COST GR LIFE INS				
62223	**HEALTH SERVICES**				
062223 -900	* HEALTH SERV - CARES 5 *				
062223-1620-900-000	STIPEND NURSES SUMMER SCH	20,550	39,580	56,910	
062223-2100-900-000	FICA NURSES SUMMER SCH-CA	1,572	2,973	4,408	54
	-- TOTAL PROGRAM --	22,122	42,553	61,318	54
	--TOTAL DEPARTMENT--	22,122	42,553	61,318	54
62224	**HEALTH SERVICES**				
062224 -900	* NURSING STAFF *				
062224 -000	**HEALTH SERVICES**				
062224-1131-900-000	COMP SCHOOL NURSES		481,769	517,660	543,543
062224-1621-900-000	BONUS				5,000
062224-2100-900-000	EMPLOYER COST FICA		32,126	39,600	41,580
062224-2210-900-000	EMPLOYER COST VRS		36,907	42,351	44,469
062224-2220-900-000	EMPLOYER COST VRS-HYBRID		49,209	41,908	44,004
062224-2300-900-000	EMPLOYER COST HEALTH INS		126,332	117,734	129,508
062224-2400-900-000	EMPLOYER COST GROUP LIFE		6,472	6,332	6,649
062224-2500-900-000	EMPLOYER COST DISABILITY		662	564	593
062224-6000-900-000	NURSE SUPPLIES		16,811	10,000	10,000
	-- TOTAL PROGRAM --		750,288	776,149	825,346
	--TOTAL DEPARTMENT--		750,288	776,149	825,346
62225	**HEALTH SERVICES**				
062225 -900	* HEALTH SRV - CARES 5 *				
062225-1131-900-000	COMP NURSE COORDINATOR-CA				
062225-2100-900-000	EMPLOYER FICA-CARES 5				
062225-2220-900-000	EMPLOYER VRS-HYBRID-CARES				
062225-2300-900-000	EMPLOYER HEALTH INS-CARES				
062225-2400-900-000	EMPLOYER GROUP LIFE INS-C				
062225-2500-900-000	EMPLOYER DISABILITY INS-C				
062225-3000-900-000	CONTRACTED SERVICES-CARES		1,350,000	1,300,000	200,000
	-- TOTAL PROGRAM --		1,350,000	1,300,000	200,000

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
062225-2100-900-200	FICA SPED-CARES 5				
062225-3000-900-200	CONTRACTED SERVICES-CARES				
	--TOTAL DEPARTMENT--		1,350,000	1,300,000	200,000
62226	**HEALTH SERVICES**				
062226 -900	*SPED-IDEA SUBGRANT - ARP				
062226-1130-900-000	COMP CERT OT ASST(COTA) A		33,524	89,109	
062226-2100-900-000	EMPLOYER COST FICA ARP-I		2,566	8,979	4,745
062226-2220-900-000	EMPLOYER COST VRS-HYBRID		6,177	20,120	1,719
062226-2300-900-000	EMPLOYER COST HEALTH INS			37,448	
062226-2400-900-000	EMPLOYER COST GROUP LIFE		464	1,506	686
062226-2500-900-000	EMPLOYER COST STD ARP-IDE		83	274	186
	-- TOTAL PROGRAM --		42,814	157,436	7,336
	--TOTAL DEPARTMENT--		42,814	157,436	7,336
62227	** HEALTH SERVICES **				
062227 -900	*TITLE IV SCH-BASED MNLT				
062227-3000-900-000	CONTRACTED SERVICES-SBMH				706,758
	-- TOTAL PROGRAM --				706,758
	--TOTAL DEPARTMENT--				706,758
62228	** HEALTH SERVICES **				
062228 -900	*SCH-BASED HLTH WORKFORCE				
062228-1131-900-000	COMP NURSE COORDINATOR				
062228-2100-900-000	EMPLOYER COST FICA				
062228-2220-900-000	EMPLOYER COST VRS-HYBRID				
062228-2300-900-000	EMPLOYER COST HEALTH INS				
062228-2400-900-000	EMPLOYER COST GROUP LIFE				
062228-2500-900-000	EMPLOYER COST DISABILITY				
062230 -900	* ADMINISTRATION *				
062230 -000	**HEALTH SERVICES**				
062230-1132-900-000	COMP PSYCHOLOGIST	335,141	357,898	369,493	387,968
062230-1621-900-000	BONUS-PSYCHOLOGISTS	6,000			3,000
062230-2100-900-000	EMPLOYER COST FICA	24,240	25,604	26,269	27,583

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
062230-2210-900-000	EMPLOYER COST VRS	59,755	62,743	65,881	69,176
062230-2220-900-000	EMPLOYER COST VRS-HYBRID				
062230-2300-900-000	EMPLOYER COST HEALTH INS	30,960	30,414	32,527	35,780
062230-2400-900-000	EMPLOYER COST GROUP LIFE	4,491	4,716	4,951	5,199
062230-2500-900-000	EMPLOYER COST DISABILITY				
	-- TOTAL PROGRAM --	460,587	481,375	499,121	528,706
	--TOTAL DEPARTMENT--	460,587	481,375	499,121	528,706
062231 -000	**HEALTH SERVICES**				
062231 -900	* ADMINISTRATION-CARES AC				
062231-1132-900-000	COMP PSYCHOLOGIST-CARES 1	80,869			
062231-2100-900-000	EMPLOYER FICA-CARES 1	6,113	74		
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	74		
	--TOTAL DEPARTMENT--	109,417	74		
062232 -000	**HEALTH SERVICES**				
062232 -900	* ADMINISTRATION-CARES 4				
	-- TOTAL PROGRAM --				
062232-1132-900-000	COMP PSYCHOLOGIST-CARES 4		84,912	89,158	
062232-1620-900-000	STIPEND - CARES 4				1,379
062232-2100-900-000	EMPLOYER FICA-CARES 4		6,349	6,821	824
062232-2220-900-000	EMPLOYER VRS-HYBRID-CARES		15,140	15,897	
062232-2300-900-000	EMPLOYER HEALTH INS-CARES		6,738	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 --		114,481	120,366	2,203
	--TOTAL DEPARTMENT--		114,481	120,366	2,203
062233 -900	* ADMINISTRATION-CARES 5				
062233 -000	**HEALTH SERVICES**				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
062233-1132-900-000	COMP PSYCHOLOGIST-CARES 5			97,500	
062233-2100-900-000	EMPLOYER FICA-CARES 5			7,700	
062233-2220-900-000	EMPLOYER VRS-HYBRID-CARES			17,800	
062233-2300-900-000	EMPLOYER HEALTH INS-CARES			7,300	
062233-2400-900-000	EMPLOYER GROUP LIFE INS-C			1,450	
062233-2500-900-000	EMPLOYER DISABILITY INS-C			250	
	-- TOTAL PROGRAM --			132,000	
	--TOTAL DEPARTMENT--			132,000	
TOTAL - **BOAR	D SERVICES**	4,993,336	6,701,226	7,200,306	6,832,020
63100	**PUPIL TRANSPORTATION**				
063100 -900	* Transportation *				
063100 -000	**PUPIL TRANSPORTATION**				
063100-1110-900-000	COMP DIRECTOR OF OPERATIO	107,086	112,440	115,259	121,022
063100-1124-900-000	COMP TRANS/SAFETY SPECIAL				
063100-1141-900-000	COMP BUS AIDES	254,598	283,463	406,788	427,128
063100-1150-900-000	COMP CLERICAL STAFF	61,660	69,938	66,179	69,488
063100-1165-900-000	COMP GARAGE MECHANICS	229,893	246,055	258,095	271,000
063100-1311-900-000	COMP SUB BUS DRIVER	62,313	74,598	74,433	78,155
063100-1321-900-000	COMP BUS DRIVER REGULAR T	1,698,125	1,662,697	2,026,429	2,127,751
063100-1322-900-000	COMP BUS DRIVER SPECIAL T	40,040	153,868	349,539	367,016
063100-1621-900-000	BONUS	99,000			25,000
063100-2100-900-000	EMPLOYER COST FICA	185,861	194,281	272,586	286,216
063100-2210-900-000	EMPLOYER COST VRS	95,932	95,624	155,159	162,917
063100-2220-900-000	EMPLOYER COST VRS-HYBRID	40,342	56,565	55,176	57,935
063100-2300-900-000	EMPLOYER COST HEALTH INS	434,858	434,186	457,299	503,029
063100-2400-900-000	EMPLOYER COST GROUP LIFE	22,054	24,989	38,760	40,698
063100-2500-900-000	EMPLOYER COST DISABILITY	2,961	4,153	6,560	6,888
063100-2600-900-000	UNEMPLOYMENT INSURANCE	6,560			
063100-2710-900-000	WORKER'S COMP	60,227	65,750	75,000	75,000
063100-3321-900-000	OTHER COST	80,179	77,916	45,000	45,000
063100-3420-900-000	PRIVATE CARRIERS		14,934		

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
063100-4001-900-000	MCKINNEY-VENTO HOMELESS G	1,053	3,147		
063100-5309-900-000	BUS FLEET INSURANCE	124,448	147,691	159,618	170,896
063100-5501-900-000	TRAVEL		4,115	2,000	2,000
063100-5800-900-000	RESERVE-ANTICIPATED DECRE				
063100-6008-900-000	GAS, OIL, LUBE	344,853	744,895	859,794	902,784
063100-6009-900-000	PARTS, TIRES, SUPPLIES	251,993	326,665	418,000	418,000
063100-8005-900-000	REPLACEMENT OF BUSES	751,774	672,111	220,000	220,000
063100-8006-900-000	TRANSPORTATION VEHICLE PU		27,286		
063100-8010-900-000	MAINT/REPAIR VEHICLES	500			
	-- TOTAL PROGRAM --	4,956,310	5,497,367	6,061,674	6,377,923
	--TOTAL DEPARTMENT--	4,956,310	5,497,367	6,061,674	6,377,923
63110	**PUPIL TRANSPORTATION**				
063110 -900	* TRANSPORTATION CARES 1				
063110-1321-900-000	COMP BUS DRIVER-CARES 1				
063110-2100-900-000	EMPLOYER FICA-CARES 1				
63111	**PUPIL TRANSPORTATION**				
063111 -900	* TRANSPORTATION CARES 3				
063111-8005-900-000	REPLACEMENT OF BUSES - CA	213,046			
	-- TOTAL PROGRAM --	213,046			
	--TOTAL DEPARTMENT--	213,046			
063112 -900	* TRANSPORTATION - CARES				
063112-1620-900-000	STIPEND TRANS SUMMER SCH-	44,369	90,328	204,079	
063112-1621-900-000	STIPEND BUS DRIVER SUPPL		198,394	265,874	
063112-1622-900-000	RETENTION STIPEND-CARES 5		100,000		
063112-2100-900-000	FICA-SUMMER SCH-CARES 5	3,341	6,831	25,744	10,264
063112-2101-900-000	FICA BUS DRIVER SUPPL - C		14,686	20,404	
063112-2122-900-000	FICA RETENTION STIPEND-CA		7,418		
063112-4000-900-000	FUEL COST-SUMMER SCH-CARE	7,887	23,468	40,288	
	-- TOTAL PROGRAM --	55,597	441,125	556,389	10,264
	--TOTAL DEPARTMENT--	55,597	441,125	556,389	10,264
63113	**PUPIL TRANSPORTATION**				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
063113 -900	* TRANSPORTATION CARES 8				
063113-1620-900-000	COMP BUS DRIVER STIPEND-C		750	13,182	
	-- TOTAL PROGRAM --		750	13,182	
	--TOTAL DEPARTMENT--		750	13,182	
63114	**PUPIL TRANSPORTATION**				
063114 -900	* TRANS CARES ARP MCKINNE				
063114-4000-900-000	INT SRVS - CARES ARP MCKI		12,088		
063114-8200-900-000	VEH PURCH-CARES ARP MCKIN				
	-- TOTAL PROGRAM --		12,088		
	--TOTAL DEPARTMENT--		12,088		
TOTAL - **PUPIL	L TRANSPORTATION**	5,224,953	5,951,330	6,631,245	6,388,187
64100	**OPERATION & MAINTENANCE				
064100 -900	* Maintenance *				
064100 -000	**OPERATION & MAINTENANCE				
064100-1124-900-000	COMP DIRECTOR				
064100-1166-900-000	COMP MAINTENANCE PERSONNE	491,332	531,005	679,909	713,905
064100-1191-900-000	COMP CUSTODIANS	1,589,733	1,681,436	2,104,265	2,209,479
064100-1192-900-000	COMP WAREHOUSE/DELIVERYMA	134,711	139,795	142,964	150,113
064100-1621-900-000	BONUS	93,000			25,000
064100-2100-900-000	EMPLOYER COST FICA	165,636	170,537	223,135	234,292
064100-2210-900-000	EMPLOYER COST VRS	67,059	64,045	277,817	291,708
064100-2220-900-000	EMPLOYER COST VRS-HYBRID	108,699	119,639	89,234	93,696
064100-2300-900-000	EMPLOYER COST HEALTH INS	535,948	525,223	618,351	680,187
064100-2400-900-000	EMPLOYER COST GROUP LIFE	27,564	28,784	37,237	39,099
064100-2500-900-000	EMPLOYER COST DISABILITY	5,706	6,396	6,016	6,317
064100-2600-900-000	UNEMPLOYMENT INSURANCE			2,000	2,000
064100-2710-900-000	WORKER'S COMP	60,227	65,750	75,000	75,000
064100-3310-900-000	CONTRACTED SERVICES BLDG/	1,622,393	1,389,110	1,763,183	1,763,183
064100-3320-900-000	SERVICE CONTRACTS	30,516	19,500	30,000	30,000
064100-3321-900-000	OTHER COST	7,563	13,868	10,000	10,000
064100-3322-900-000	OTHER COST-BHS STORM DAMA	173,942			

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
064100-3323-900-000	OTHER COST - WCCS STORM D	74,200			
064100-5101-900-000	ELECTRICAL SERVICES	1,463,160	1,700,398	1,710,211	1,795,722
064100-5102-900-000	FUEL OIL				
064100-5103-900-000	WATER & SEWER SERVICE	102,957	125,329	153,462	138,462
064100-5104-900-000	NATURAL GAS	381,599	517,885	425,000	500,000
064100-5203-900-000	TELEPHONE SERVICE	24,950	16,808	25,000	25,000
064100-5302-900-000	FIRE AND LIABILITY INSURA	180,711	217,178	233,649	297,356
064100-5304-900-000	OTHER INSURANCE				
064100-5401-900-000	LEASE/RENT EQUIPMENT	2,400	4,152	2,000	2,000
064100-5800-900-000	RESERVE-ANTICIPATED DECRE				
064100-6005-900-000	CUSTODIAL SUPPLIES	295,483	166,823	240,000	240,000
064100-6007-900-000	BUILDING MATERIALS	149,884	124,993	125,000	125,000
064100-6009-900-000	OPERATION OF VEHICLES	17,619	12,978	20,000	20,000
064100-8001-900-000	VEHICLE REPLACEMENT	29,355	123,343	10,000	10,000
064100-8101-900-000	EQUIPMENT REPLACEMENT	72,594	73,610	40,000	40,000
064100-8202-900-000	FURNITURE & FIXTURES	9,880	561,685		
	-- TOTAL PROGRAM --	7,918,821	8,400,270	9,043,433	9,517,519
	--TOTAL DEPARTMENT--	7,918,821	8,400,270	9,043,433	9,517,519
64110	**OPERATION & MAINTENANCE				
064110 -900	**Maintenance-ARRA-SFSF-G				
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				
64112	**OPERATION & MAINTENANCE				
064112 -900	**Maintenance-ARRA-SFSF-C				
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-				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
064112-2400-900-000	EMPLOYER COST GR LIFE INS				
64115	**OPERATION & MAINTENANCE				
064115 -900	* MAINTENANCE-CARES ACT 1				
	-- TOTAL PROGRAM --				
064115-1191-900-000	COMP CUSTODIAN-CARES 1				
064115-2100-900-000	EMPLOYER FICA-CARES 1				
064115-3000-900-000	CONTRACTED SERVICES - CAR	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 --	213,906			
	--TOTAL DEPARTMENT--	213,906			
64116	**OPERATION & MAINTENANCE				
064116 -900	*MAINTENANCE-CARES 3*				
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*				
064117-1620-900-000	RECRUITMENT STIPEND-CUSTO		6,000	98,000	2,500
064117-3000-900-000	CONTRACTED SERVICES - CAR	3,075	90,263	199,607	5,542
064117-5000-900-000	INDIRECT COST - CARES 4				
064117-6000-900-000	SUPPLIES(PPE) - CARES 4		115,309	397,740	6,203
064117-8000-900-000	CAPITAL OUTLAY REPLACEMEN		42,240		6,236
	-- TOTAL PROGRAM --	3,075	253,812	695,347	20,481
	--TOTAL DEPARTMENT--	3,075	253,812	695,347	20,481
64118	**OPERATION & MAINTENANCE				
064118 -900	* MAINTENANCE-CARES 5 *				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
064118-1622-900-000	RETENTION STIPEND-CARES 5		91,500		
064118-2122-900-000	FICA RETENTION STIPEND-CA		6,719		
064118-3000-900-000	CONTRACTED SERVICES - CAR	79,778	334,332	163,921	288,269
064118-5000-900-000	INDIRECT COST - CARES 5				
064118-6000-900-000	SUPPLIES - CARES 5	198,489	270,311	174,857	43,656
064118-8000-900-000	CAPITAL OUTLAY REPLACEMEN	82,481	239,224	178,294	144,554
	-- TOTAL PROGRAM --	360,748	942,086	517,072	476,479
	--TOTAL DEPARTMENT--	360,748	942,086	517,072	476,479
64119	**OPERATION & MAINTENANCE				
064119 -900	* MAINTENANCE-CARES CSLFR				
064119-3000-900-000	CONTRACTED SERVICES - CAR		50,275		6,899
064119-6000-900-000	SUPPLIES(PPE) - CARES CSL		59,213		5,148
064119-8000-900-000	CAPITAL OUTLAY REPLMNT-CA		44,278		13,446
	-- TOTAL PROGRAM --		153,766		25,493
	--TOTAL DEPARTMENT--		153,766		25,493
TOTAL - **OPER	ATION & MAINTENANCE**	9,592,439	9,749,934	10,255,852	10,039,972
67100	**OTHER USES FUNDS**				
067100 -900	* Debt Service *				
067100 -000	**OTHER USES FUNDS**				
067100-9111-900-000	PRINCIPAL PAYMENT LITERAR				
067100-9112-900-000	PRINCIPAL PAYMENT VPSA LO				
067100-9121-900-000	INTEREST PAYMENT LITERARY				
067100-9122-900-000	INTEREST PAYMENT VPSA LOA				
067100-9130-900-000	OTHER DEBT SERVICE PAYMEN				
67200	**SCHOOL CONSTRUCTION GRA				
067200 -900	* Construction - State Gr				
067200 -000	**SCHOOL CONSTRUCTION GRA				
067200-8218-900-000	INTERCOM SYSTEMS				
067200-8219-900-000	SCHOOL CONSTRUCTION GRANT			3,063,333	
067200-8220-900-000	BROOKVILLE MIDDLE SCH REN				
	-- TOTAL PROGRAM --			3,063,333	

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	--TOTAL DEPARTMENT--			3,063,333	
TOTAL - **OTHE	R USES FUNDS**			3,063,333	
68100	**TECHNOLOGY**				
068100 -900	* Tech Classroom Instr *				
068100 -901	*TECH-Classroom Instr-CAR				
068100 -000	**TECHNOLOGY**				
068100-1120-900-000	COMP INSTR PERSONNEL-TECH	160,074	99,935	297,637	312,519
068100-1621-900-000	BONUS	3,000			900
068100-1622-900-000	RETENTION STIPEND-CARES 5		25,500		
068100-2100-900-000	EMPLOYER COST FICA	11,964	8,620	17,917	18,813
068100-2122-900-000	FICA RETENTION STIPEND-CA		1,882		
068100-2210-900-000	EMPLOYER COST VRS	28,401	10,828	45,220	47,481
068100-2220-900-000	EMPLOYER COST VRS-HYBRID				
068100-2300-900-000	EMPLOYER COST HEALTH INS	22,431	7,300	39,001	42,902
068100-2400-900-000	EMPLOYER COST GROUP LIFE	2,134	814	4,173	4,382
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	3,459	37,489	128,533	128,533
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	202,588		22,063
068100-6060-900-000	INFRASTRUCTURE/NON-CAPITA				
068100-8000-901-000	CAPITAL OUTLAY-CARES 4				
068100-8107-900-000	VPSA TECHNOLOGY	372,880	229,332	388,000	388,000
068100-8110-900-000	HARDWARE/REPLACEMENTS				
068100-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068100-8210-900-000	HARDWARE/ADDITIONS				
	-- TOTAL PROGRAM --	879,677	624,288	1,292,481	1,337,593
	--TOTAL DEPARTMENT--	879,677	624,288	1,292,481	1,337,593

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
68200	**TECHNOLOGY**				
068200 -900	* Tech Instruct-Support *				
068200 -901	* TECHNOLOGY SUPPORT-CARE				
068200 -902	* TECHNOLOGY SUPPORT-CARE				
068200 -000	**TECHNOLOGY**				
068200-1120-900-000	COMP INSTR PERSONNEL-TECH	297,574	312,934	443,043	465,196
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	144,760	154,360	161,381	169,451
068200-1141-900-000	COMP TECH SUPPORT PERSONN	419,775	438,268	425,147	446,405
068200-1141-901-000	COMP TECH SUPPORT-CARES 4				
068200-1150-900-000	COMP CLERICAL PERSONNEL-T	59,042	62,534	76,099	79,904
068200-1621-900-000	BONUS	20,000			10,000
068200-2100-900-000	EMPLOYER COST FICA	68,339	70,637	80,617	84,648
068200-2100-901-000	EMPLOYER FICA-CARES 4		7,348	9,958	
068200-2100-902-000	EMPLOYER FICA-CARES 1	6,862			
068200-2210-900-000	EMPLOYER COST VRS	126,622	134,246	177,189	186,049
068200-2210-901-000	EMPLOYER VRS-CARES 4		17,823	19,177	
068200-2210-902-000	EMPLOYER VRS-CARES 1	16,571			
068200-2220-900-000	EMPLOYER COST VRS-HYBRID	35,591	38,152	30,434	31,956
068200-2220-901-000	EMPLOYER VRS-HYBRID-CARES				
068200-2300-900-000	EMPLOYER COST HEALTH INS	136,029	134,115	147,422	162,165
068200-2300-901-000	EMPLOYER HEALTH INS-CARES		10,935	11,723	
068200-2300-902-000	EMPLOYER HEALTH INS-CARES	10,935			
068200-2400-900-000	EMPLOYER COST GROUP LIFE	12,191	12,956	20,624	21,656
068200-2400-901-000	EMPLOYER GROUP LIFE INS-C		1,339	2,161	
068200-2400-902-000	EMPLOYER GROUP LIFE INS-C	1,245			
068200-2500-900-000	EMPLOYER COST DISABILITY	479	513	385	405
068200-2500-901-000	EMPLOYER DISABILITY INS-C				
068200-3000-900-000	PURCHASED SERVICES	1,482	1,378	15,000	15,000
068200-3001-900-000	PURCHASED SERVICES(VISION	507			

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
068200-5001-900-000	TELECOMMUNICATIONS	142,272	143,625	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	728,872	801,205	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	349,542	638,119	205,480	205,480
068200-6051-900-000	HARDWARE - CARES 1	638,032			
068200-6052-900-000	HARDWARE(VISION) - CARES	297,288	216,965		
068200-6053-900-000	HARDWARE - CARES 3	2,870			
068200-6060-900-000	INFRASTRUCTURE/NON-CAPITA		98,472		
068200-6060-901-000	INFRASTRUCTURE NON-CAPITA		300,000		
068200-8107-900-000	VPSA TECHNOLOGY	15,120			
068200-8110-900-000	HARDWARE/REPLACEMENTS			111,682	111,682
068200-8120-900-000	INFRASTRUCTURE/REPLACEMEN				
068200-8210-900-000	HARDWARE/ADDITIONS				
068200-8220-900-000	INFRASTRUCTURE/ADDITIONS				
	-- TOTAL PROGRAM --	3,673,721	3,695,884	2,664,162	2,611,679
	--TOTAL DEPARTMENT--	3,673,721	3,695,884	2,664,162	2,611,679
68300	**TECHNOLOGY**				
068300 -900	* Tech Admin *				
068300 -901	*TECHNOLOGY -ADMIN- CARES				
068300 -000	**TECHNOLOGY**				
068300-1110-900-000	COMP ADMIN PERSONNEL-TECH	102,965	108,113	200,306	210,322
068300-1133-900-000	COMP TECH DEVELOPMENT PER	183,896	199,060	158,088	165,993
068300-1621-900-000	BONUS	4,000			3,000
068300-2100-900-000	EMPLOYER COST FICA	21,370	22,623	23,832	25,024
068300-2210-900-000	EMPLOYER COST VRS	43,649	46,077	70,010	73,511
068300-2220-900-000	EMPLOYER COST VRS-HYBRID	7,312	8,533	10,000	10,500
068300-2300-900-000	EMPLOYER COST HEALTH INS	30,414	30,887	26,383	29,022
068300-2400-900-000	EMPLOYER COST GROUP LIFE	3,830	4,104	5,765	6,054

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
068300-2500-900-000	EMPLOYER COST DISABILITY	98	115	150	158
068300-3000-900-000	PURCHASED SERVICES		6,841		
068300-3000-901-000	CONTRACTED SERVICES-CARES				
068300-3001-900-000	PURCHASED SERVICES(VISION				
068300-3002-900-000	TELECOMMUNICATIONS-CARES		50,304	62,880	62,880
068300-5001-900-000	TELECOMMUNICATIONS	165,747	187,264	120,000	120,000
068300-6000-900-000	MATERIALS/SUPPLIES				
068300-6000-901-000	SUPPLIES - CARES 4				
068300-6040-900-000	SOFTWARE/ON-LINE CONTENT	43,548	61,018	56,068	56,068
068300-6041-900-000	SOFTWARE - CARES 3				
068300-6050-900-000	HARDWARE/NON-CAPITALIZED	90,951	10,239	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	185,910	6,939		
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 --	883,690	742,117	812,528	841,578
	--TOTAL DEPARTMENT--	883,690	742,117	812,528	841,578
TOTAL - **TECH	NOLOGY**	5,437,088	5,062,289	4,769,171	4,790,850
90000	**Non Departmental**				
91000	**Non Departmental**				
91400	**Expenditures**				
091400-9301	Undistributed Expenditure				
091400-9302	Debt Services Expenditure				
93000	** TRANSFERS **				
093000-0207	Transfer Out to Cafeteria				
641111-8107-300-100	VPSA Technology				

FUND 205	SCHOOL OPERATING FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	Fund 205 Total Expenditures	89,126,568	96,981,870	107,999,980	105,528,152

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
5000	** EXPENDITURES/SCHOOL CA				
65100	** SCHOOL FOOD SERVICE **				
065100-1123-900	UNDISTRIBUTED COMP MGRS/C				
065100-1124-900	UNDISTRIBUTED COMP FS SUP				
065100-1150-900	UNDISTRIBUTED COMP BOOKKE				
065100-1311-900	UNDISTRIBUTED COMP CAFETE				
065100-1312-900	UNDISTRIBUTED COMP SUBSTI				
065100-1313-900	UNDISTRIBUTED COMP SUMMER				
065100-2100-900	UNDISTRIBUTED FICA				
065100-2210-900	UNDISTRIBUTED EMPLOYER CO				
065100-2300-900	UNDISTRIBUTED EMPL COST H				
065100-2400-900	UNDISTRIBUTED EMPL COST G				
065100-2710-900	UNDISTRIBUTED WORKERS COM				
065100-3000-900	PURCHASE SERV-VANCO CONV				
065100-3900-900	UNDISTRIBUTED INDIRECT CO				
065100-5501-900	UNDISTRIBUTED TRAVEL				
065100-6002-900	UNDISTRIBUTED COST FOOD S				
065100-6003-900	UNDISTRIBUTED NAT. SCH LU				
065100-6004-900	UNDISTRIBUTED SUPPLY CHAI				
065100-6016-900	UNDISTRIBUTED COST OTHER				
065100-8101-900	UNDISTRIBUTED REPAIR/REPL				
065100 -000	** SCHOOL FOOD SERVICE **				
065100 -900-000	* Administration *				
065100-1123-900-000	COMP MANAGERS/CLERKS				
065100-1124-900-000	COMP SUPERVISOR FOOD SERV	62,320	65,445	68,780	72,219
065100-1125-900-000	COMP CAFE MNGR - CARES 1				
065100-1126-900-000	COMP CAFE WRKR - CARES 1				
065100-1150-900-000	COMP BOOKKEEPERS ADM	70,120	76,298	85,820	90,651
065100-1311-900-000	COMP CAFE WORKERS				
065100-1312-900-000	COMP SUBSTITUTES				
065100-1313-900-000	COMP SUMMER SCHOOL WORKER			50,000	75,000

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-1620-900-000	FOOD SERV STIPEND P-EBT		3,063		
065100-2100-900-000	EMPLOYER COST FICA ADM	9,600	10,258	11,826	11,827
065100-2101-900-000	EMPLOYER FICA - CARES 1				
065100-2102-900-000	EMPLOYER COST FICA FOOD S		227		
065100-2210-900-000	EMPLOYER COST VRS ADM	17,477	18,709	19,481	20,605
065100-2220-900-000	EMPLOYER COST VRS-HYBRID	5,923	6,426	6,747	7,084
065100-2300-900-000	EMPLOYER COST HEALTH INS	24,026	28,477	33,600	32,230
065100-2400-900-000	EMPLOYER COST GROUP LIFE	1,759	1,889	1,971	2,081
065100-2500-900-000	EMPLOYER COST DISABILITY	80	87	102	102
065100-2710-900-000	WORKERS COMP ADM				
065100-3000-900-000	ADM EXP - VANCO FEES			21,000	
065100-3900-900-000	INDIRECT COST ADM				
065100-5501-900-000	TRAVEL ADM				
065100-6002-900-000	FOOD SUPPLIES ADM				
065100-6003-900-000	SUMMER SCHOOL FOOD/PAPER				
065100-6016-900-000	OTHER SUPPLIES/SERVICES A				
065100-8101-900-000	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --	191,305	210,879	299,327	311,799
065100-1621-900-001	BONUS	54,500			
065100-1622-900-001	RETENTION STIPEND-CARES 5		57,000		
065100-2100-900-001	EMPLOYER BONUS-FICA	3,944			
065100-2122-900-001	FICA RETENTION STIPEND-CA		4,190		
	-- TOTAL PROGRAM --	58,444	61,190		
065100 -900-200	* Elementary Education *				
065100 -900-202	* Altavista Elementary *				
065100-1123-900-202	COMP MANAGERS/CLERKS AES	22,546	23,681	28,301	29,709
065100-1311-900-202	COMP CAFETERIA WORKERS AE	51,840	49,856	71,755	73,904
065100-1312-900-202	COMP SUBSTITUTES AES	124	5,638	1,600	2,800
065100-1313-900-202	COMP SUMMER SCHOOL WORKER	12,938	2,438		
065100-2100-900-202	EMPLOYER COST FICA AES	6,366	5,912	8,044	8,310
065100-2210-900-202	EMPLOYER COST VRS AES	5,843	5,225	6,217	6,527

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-2220-900-202	EMPLOYER COST VRS-HYBRID			1,080	1,133
065100-2300-900-202	EMPLOYER COST HEALTH INS	6,928	6,928	7,100	7,810
065100-2400-900-202	EMPLOYER COST GROUP LIFE	648	512	790	830
065100-2500-900-202	EMPLOYER COST DISABILITY			66	66
065100-2710-900-202	WORKERS COMP AES			1,653	1,653
065100-3000-900-202	AES EXP - VANCO FEES				
065100-3900-900-202	INDIRECT COST AES				
065100-5501-900-202	TRAVEL AES	144	47	1,600	1,600
065100-6002-900-202	FOOD SUPPLIES AES	143,696	151,919	132,170	146,300
065100-6003-900-202	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-202	SUPPLY CHAIN ASST - AES				
065100-6016-900-202	OTHER SUPPLIES/SERVICES A	8,153	15,508	4,160	4,800
065100-8101-900-202	REPAIR/REPLACE EQUIPMENT	4,422	5,269	12,000	16,000
	-- TOTAL PROGRAM --	263,648	272,933	276,536	301,442
065100 -900-203	* Altavista High *				
065100-1123-900-203	COMP MANAGERS/CLERKS AHS	22,546	21,312	28,954	29,709
065100-1311-900-203	COMP CAFETERIA WORKERS AH	34,907	53,701	66,669	72,509
065100-1312-900-203	COMP SUBSTITUTES AHS		1,773	1,600	2,800
065100-1313-900-203	COMP SUMMER SCHOOL WORKER	781	4,785		
065100-2100-900-203	EMPLOYER COST FICA AHS	4,268	5,970	7,704	8,203
065100-2210-900-203	EMPLOYER COST VRS AHS				
065100-2220-900-203	EMPLOYER COST VRS-HYBRID	5,716	6,046	7,481	7,920
065100-2300-900-203	EMPLOYER COST HEALTH INS	13,097	13,097	13,800	15,180
065100-2400-900-203	EMPLOYER COST GROUP LIFE	625	664	812	876
065100-2500-900-203	EMPLOYER COST DISABILITY	183	195	298	298
065100-2710-900-203	WORKERS COMP AHS			1,653	1,653
065100-3000-900-203	AHS EXP - VANCO FEES				
065100-3900-900-203	INDIRECT COST AHS				
065100-5501-900-203	TRAVEL AHS	106	192	1,600	1,600
065100-6002-900-203	FOOD SUPPLIES AHS	64,503	144,099	132,170	146,300
065100-6003-900-203	SUMMER SCHOOL FOOD/PAPER				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-6004-900-203	SUPPLY CHAIN ASST - ACS				
065100-6016-900-203	OTHER SUPPLIES/SERVICES A	6,186	15,210	4,160	4,800
065100-8101-900-203	REPAIR/REPLACE EQUIPMENT	5,638	8,350	12,000	16,000
	-- TOTAL PROGRAM --	158,556	275,394	278,901	307,848
065100 -900-204	* Brookneal Elementary *				
065100-1123-900-204	COMP MANAGERS/CLERKS BES	27,137	28,773	30,459	31,989
065100-1311-900-204	COMP CAFETERIA WORKERS BE	48,525	50,700	58,550	62,987
065100-1312-900-204	COMP SUBSTITUTES BES	1,732	1,169	1,200	2,100
065100-1313-900-204	COMP SUMMER SCHOOL WORKER	7,174	2,682		
065100-2100-900-204	EMPLOYER COST FICA BES	5,934	5,895	7,072	7,523
065100-2210-900-204	EMPLOYER COST VRS BES	5,829	6,185	6,578	6,907
065100-2220-900-204	EMPLOYER COST VRS-HYBRID	919	1,001	1,170	1,229
065100-2300-900-204	EMPLOYER COST HEALTH INS	17,673	17,673	18,100	19,910
065100-2400-900-204	EMPLOYER COST GROUP LIFE	726	776	831	873
065100-2500-900-204	EMPLOYER COST DISABILITY I	68	74	115	115
065100-2710-900-204	WORKERS COMP BES			1,240	1,240
065100-3000-900-204	BES EXP - VANCO FEES				
065100-3900-900-204	INDIRECT COST BES				
065100-5501-900-204	TRAVEL BES	128	224	1,200	1,200
065100-6002-900-204	FOOD SUPPLIES BES	82,965	121,627	99,128	109,725
065100-6003-900-204	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-204	SUPPLY CHAIN ASST - BES				
065100-6016-900-204	OTHER SUPPLIES/SERVICES B	5,748	11,480	3,120	3,600
065100-8101-900-204	REPAIR/REPLACE EQUIPMENT	10,274	4,834	9,000	12,000
	-- TOTAL PROGRAM --	214,832	253,093	237,763	261,398
065100 -900-205	* Brookville High *				
065100-1123-900-205	COMP MANAGERS/CLERKS BHS	21,852	23,225	25,154	75,911
065100-1311-900-205	COMP CAFETERIA WORKERS BH	30,530	57,184	67,479	71,017
065100-1312-900-205	COMP SUBSTITUTES BHS	2,237	2,876	1,600	2,800
065100-1313-900-205	COMP SUMMER SCHOOL WORKER	692	3,851		
065100-2100-900-205	EMPLOYER COST FICA BHS	3,451	5,637	7,514	7,877

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-2210-900-205	EMPLOYER COST VRS BHS	1,070	1,931	1,156	1,215
065100-2220-900-205	EMPLOYER COST VRS-HYBRID	4,674	5,113	5,656	5,749
065100-2300-900-205	EMPLOYER COST HEALTH INS	25,429	29,594	30,500	33,550
065100-2400-900-205	EMPLOYER COST GROUP LIFE	634	858	762	767
065100-2500-900-205	EMPLOYER COST DISABILITY	109	132	184	184
065100-2710-900-205	WORKERS COMP BHS			1,653	1,653
065100-3000-900-205	BHS EXP - VANCO FEES				
065100-3900-900-205	INDIRECT COST BHS				
065100-5501-900-205	TRAVEL BHS	41	409	1,600	1,600
065100-6002-900-205	FOOD SUPPLIES BHS	31,458	112,097	132,170	146,300
065100-6003-900-205	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-205	SUPPLY CHAIN ASST - BHS				
065100-6016-900-205	OTHER SUPPLIES/SERVICES B	6,800	10,742	4,160	4,800
065100-8101-900-205	REPAIR/REPLACE EQUIPMENT	4,092	7,536	12,000	16,000
	-- TOTAL PROGRAM --	133,069	261,185	291,588	369,423
065100 -900-206	* Brookville Middle *				
065100-1123-900-206	COMP MANAGERS/CLERKS BMS	22,987	24,380	25,671	29,709
065100-1311-900-206	COMP CAFETERIA WORKERS BM	70,323	79,268	67,217	70,585
065100-1312-900-206	COMP SUBSTITUTES BMS	322	274	1,600	3,150
065100-1313-900-206	COMP SUMMER SCHOOL WORKER	231	5,025		
065100-2100-900-206	EMPLOYER COST FICA BMS	6,938	7,747	7,533	8,096
065100-2210-900-206	EMPLOYER COST VRS BMS	1,265	1,328		
065100-2220-900-206	EMPLOYER COST VRS-HYBRID	4,027	4,271	5,567	6,336
065100-2300-900-206	EMPLOYER COST HEALTH INS	13,477	12,385	13,800	15,180
065100-2400-900-206	EMPLOYER COST GROUP LIFE	537	567	530	593
065100-2500-900-206	EMPLOYER COST DISABILITY	54	58	184	184
065100-2710-900-206	WORKERS COMP BMS			1,654	1,654
065100-3000-900-206	BMS EXP - VANCO FEES				
065100-3900-900-206	INDIRECT COST BMS				
065100-5501-900-206	TRAVEL BMS	610	770	1,600	1,600
065100-6002-900-206	FOOD SUPPLIES BMS	55,973	142,486	132,170	164,587

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-6003-900-206	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-206	SUPPLY CHAIN ASST - BMS				
065100-6016-900-206	OTHER SUPPLIES/SERVICES B	6,475	15,629	4,160	5,400
065100-8101-900-206	REPAIR/REPLACE EQUIPMENT	6,508	6,048	12,000	18,000
	-- TOTAL PROGRAM --	189,727	300,236	273,686	325,074
065100 -900-207	* Concord Elementary *				
065100-1123-900-207	COMP MANAGERS/CLERKS CES	21,162	22,113	24,098	25,306
065100-1311-900-207	COMP CAFETERIA WORKERS CE	49,162	53,411	60,190	67,368
065100-1312-900-207	COMP SUBSTITUTES CES		45	1,200	2,100
065100-1313-900-207	COMP SUMMER SCHOOL WORKER	11,028	5,293		
065100-2100-900-207	EMPLOYER COST FICA CES	6,076	6,095	6,672	7,306
065100-2210-900-207	EMPLOYER COST VRS CES				
065100-2220-900-207	EMPLOYER COST VRS-HYBRID	3,702	4,696	5,286	6,712
065100-2300-900-207	EMPLOYER COST HEALTH INS			13,800	22,770
065100-2400-900-207	EMPLOYER COST GROUP LIFE	278	442	509	742
065100-2500-900-207	EMPLOYER COST DISABILITY	50	112	173	173
065100-2710-900-207	WORKERS COMP CES			1,240	1,240
065100-3000-900-207	CES EXP - VANCO FEES				
065100-3900-900-207	INDIRECT COST CES				
065100-5501-900-207	TRAVEL CES	855	837	1,200	1,200
065100-6002-900-207	FOOD SUPPLIES CES	102,444	126,643	99,128	109,725
065100-6003-900-207	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-207	SUPPLY CHAIN ASST - CES				
065100-6016-900-207	OTHER SUPPLIES/SERVICES C	5,665	7,681	3,120	3,600
065100-8101-900-207	REPAIR/REPLACE EQUIPMENT	4,264	6,945	9,000	12,000
	-- TOTAL PROGRAM --	204,686	234,313	225,616	260,242
065100 -900-208	* Fray Educational Center				
065100-1123-900-208	COMP CAFE SATELITTE MANAG		16,728	19,057	20,015
065100-1311-900-208	COMP CAFETERIA WORKERS FE				
065100-1312-900-208	COMP SUBSTITUTES FEC				
065100-1313-900-208	COMP SUMMER SCHOOL WORKER				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-2100-900-208	EMPLOYER COST FICA CCTC		1,203	1,420	1,491
065100-2210-900-208	EMPLOYER COST VRS CCTC				
065100-2220-900-208	EMPLOYER COST VRS-HYBRID		2,983	3,309	3,475
065100-2300-900-208	EMPLOYER COST HEALTH INS		6,738		
065100-2400-900-208	EMPLOYER COST GROUP LIFE		224	249	261
065100-2500-900-208	EMPLOYER COST DISABILITY		40	51	51
065100-2710-900-208	WORKERS COMP FEC				
065100-3900-900-208	INDIRECT COST FEC				
065100-5501-900-208	TRAVEL FEC				
065100-6002-900-208	FOOD SUPPLIES FEC				
065100-6003-900-208	SUMMER SCHOOL FOOD/PAPER				
065100-6016-900-208	OTHER SUPPLIES/SERVICES F				
065100-8101-900-208	REPAIR/REPLACE EQUIPMENT				
	-- TOTAL PROGRAM --		27,916	24,086	25,293
065100 -900-209	* CCTC/CLC * PREV GES				
065100-1123-900-209	COMP MANAGERS/CLERKS GES				
065100-1311-900-209	COMP CAFETERIA WORKERS GE				
065100-1312-900-209	COMP SUBSTITUTES GES				
065100-1313-900-209	COMP SUMMER SCHOOL WORKER				
065100-2100-900-209	EMPLOYER COST FICA GES				
065100-2210-900-209	EMPLOYER COST VRS GES				
065100-2300-900-209	EMPLOYER COST HEALTH INS				
065100-2400-900-209	EMPLOYER COST GROUP LIFE				
065100-2710-900-209	WORKERS COMP GES				
065100-3900-900-209	INDIRECT COST GES				
065100-5501-900-209	TRAVEL GES				
065100-6002-900-209	FOOD SUPPLIES GES				
065100-6003-900-209	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-209	SUPPLY CHAIN ASST - CCTC				
065100-6016-900-209	OTHER SUPPLIES/SERVICES G				
065100-8101-900-209	REPAIR/REPLACE EQUIPMENT				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-8102-900-209	REPAIR/REPLACE EQUIPMENT				
065100 -900-211	* Rustburg Elementary *				
065100-1123-900-211	COMP MANAGERS/CLERKS RES	34,630	36,373	38,242	40,151
065100-1311-900-211	COMP CAFETERIA WORKERS RE	52,212	52,674	60,974	64,027
065100-1312-900-211	COMP SUBSTITUTES RES	140	2,514	1,600	2,450
065100-1313-900-211	COMP SUMMER SCHOOL WORKER	10,129	1,648		
065100-2100-900-211	EMPLOYER COST FICA RES	6,843	6,657	6,970	7,293
065100-2210-900-211	EMPLOYER COST VRS RES	6,103	6,410	6,729	7,065
065100-2220-900-211	EMPLOYER COST VRS-HYBRID	1,979	2,096	2,520	2,646
065100-2300-900-211	EMPLOYER COST HEALTH INS	24,411	24,411	25,000	27,500
065100-2400-900-211	EMPLOYER COST GROUP LIFE	826	871	956	1,004
065100-2500-900-211	EMPLOYER COST DISABILITY	145	154	230	230
065100-2710-900-211	WORKERS COMP RES			1,653	1,653
065100-3000-900-211	RES EXP - VANCO FEES				
065100-3900-900-211	INDIRECT COST RES				
065100-5501-900-211	TRAVEL RES	310	344	1,600	1,600
065100-6002-900-211	FOOD SUPPLIES RES	90,087	126,204	132,170	128,012
065100-6003-900-211	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-211	SUPPLY CHAIN ASST - RES				
065100-6016-900-211	OTHER SUPPLIES/SERVICES R	7,760	11,363	4,160	4,200
065100-8101-900-211	REPAIR/REPLACE EQUIPMENT	9,054	5,860	12,000	14,000
	-- TOTAL PROGRAM --	244,629	277,579	294,804	301,831
065100 -900-212	* Leesville Road Elementa				
065100-1123-900-212	COMP MANAGERS/CLERKS LRES	25,206	26,736	28,301	29,709
065100-1311-900-212	COMP CAFETERIA WORKERS LR	54,612	63,954	68,236	62,132
065100-1312-900-212	COMP SUBSTITUTES LRES	38		1,800	2,800
065100-1313-900-212	COMP SUMMER SCHOOL WORKER	7,208	4,172		
065100-2100-900-212	EMPLOYER COST FICA LRES	6,221	6,854	7,836	7,471
065100-2210-900-212	EMPLOYER COST VRS LRES	5,412	5,746	4,957	5,204
065100-2220-900-212	EMPLOYER COST VRS-HYBRID	848	898	2,165	2,267
065100-2300-900-212	EMPLOYER COST HEALTH INS	17,673	17,673	18,100	27,500

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-2400-900-212	EMPLOYER COST GROUP LIFE	674	715	759	796
065100-2500-900-212	EMPLOYER COST DISABILITY	62	66	105	105
065100-2710-900-212	WORKERS COMP LRES			1,860	1,860
065100-3000-900-212	LRES EXP - VANCO FEES				
065100-3900-900-212	INDIRECT COST LRES				
065100-5501-900-212	TRAVEL LRES	434	64	1,800	1,800
065100-6002-900-212	FOOD SUPPLIES LRES	89,379	141,954	148,692	146,300
065100-6003-900-212	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-212	SUPPLY CHAIN ASST - LRES				
065100-6016-900-212	OTHER SUPPLIES/SERVICES L	6,259	15,244	4,680	4,800
065100-8101-900-212	REPAIR/REPLACE EQUIPMENT	7,340	8,754	13,500	16,000
	-- TOTAL PROGRAM --	221,366	292,830	302,791	308,744
065100 -900-213	* Rustburg High *				
065100-1123-900-213	COMP MANAGERS/CLERKS RHS	22,546	23,905	25,048	26,304
065100-1311-900-213	COMP CAFETERIA WORKERS RH	65,234	54,735	68,817	69,413
065100-1312-900-213	COMP SUBSTITUTES RHS		1,052	1,400	2,450
065100-1313-900-213	COMP SUMMER SCHOOL WORKER	257	5,448		
065100-2100-900-213	EMPLOYER COST FICA RHS	6,422	6,273	7,506	7,642
065100-2210-900-213	EMPLOYER COST VRS RHS	2,049			
065100-2220-900-213	EMPLOYER COST VRS-HYBRID	4,797	5,595	6,766	7,051
065100-2300-900-213	EMPLOYER COST HEALTH INS	17,483	6,675	13,800	15,180
065100-2400-900-213	EMPLOYER COST GROUP LIFE	835	586	563	582
065100-2500-900-213	EMPLOYER COST DISABILITY	116	165	210	210
065100-2710-900-213	WORKERS COMP RHS			1,451	1,451
065100-3000-900-213	RHS EXP - VANCO FEES				
065100-3900-900-213	INDIRECT COST RHS				
065100-5501-900-213	TRAVEL RHS	254	502	1,400	1,400
065100-6002-900-213	FOOD SUPPLIES RHS	53,152	139,404	115,373	128,012
065100-6003-900-213	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-213	SUPPLY CHAIN ASST - RHS				
065100-6016-900-213	OTHER SUPPLIES/SERVICES R	6,029	12,619	3,640	4,200

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-8101-900-213	REPAIR/REPLACE EQUIPMENT	3,729	7,931	10,500	14,000
	-- TOTAL PROGRAM --	182,903	264,890	256,474	277,895
065100 -900-214	* Rustburg Middle *				
065100-1123-900-214	COMP MANAGERS/CLERKS RMS	22,146	23,256	31,174	31,989
065100-1311-900-214	COMP CAFETERIA WORKERS RM	58,074	57,599	73,344	77,021
065100-1312-900-214	COMP SUBSTITUTES RMS	259	1,000	1,600	3,150
065100-1313-900-214	COMP SUMMER SCHOOL WORKER	1,250	4,780		
065100-2100-900-214	EMPLOYER COST FICA RMS	5,562	5,927	8,384	8,722
065100-2210-900-214	EMPLOYER COST VRS RMS	4,806	5,148	5,594	6,868
065100-2220-900-214	EMPLOYER COST VRS-HYBRID	874	1,049	2,250	2,363
065100-2300-900-214	EMPLOYER COST HEALTH INS	30,430	28,809	29,300	32,450
065100-2400-900-214	EMPLOYER COST GROUP LIFE	618	692	1,027	1,069
065100-2500-900-214	EMPLOYER COST DISABILITY	64	77	105	105
065100-2710-900-214	WORKERS COMP RMS			1,653	1,653
065100-3000-900-214	RMS EXP - VANCO FEES				
065100-3900-900-214	INDIRECT COST RMS				
065100-5501-900-214	TRAVEL RMS	268	136	1,600	1,600
065100-6002-900-214	FOOD SUPPLIES RMS	58,988	149,199	132,170	164,587
065100-6003-900-214	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-214	SUPPLY CHAIN ASST - RMS				
065100-6016-900-214	OTHER SUPPLIES/SERVICES R	6,402	14,891	4,160	5,400
065100-8101-900-214	REPAIR/REPLACE EQUIPMENT	9,208	2,389	12,000	18,000
	-- TOTAL PROGRAM --	198,949	294,952	304,361	354,977
065100 -900-215	* Tomahawk Elementary *				
065100-1123-900-215	COMP MANAGERS/CLERKS TES	22,546	24,036	25,048	26,304
065100-1311-900-215	COMP CAFETERIA WORKERS TE	45,158	57,993	68,706	72,227
065100-1312-900-215	COMP SUBSTITUTES TES		533	1,800	3,150
065100-1313-900-215	COMP SUMMER SCHOOL WORKER	10,923	4,255		
065100-2100-900-215	EMPLOYER COST FICA TES	4,973	5,859	7,662	8,023
065100-2210-900-215	EMPLOYER COST VRS TES	4,865	5,124	1,106	1,355
065100-2220-900-215	EMPLOYER COST VRS-HYBRID			4,377	4,596

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-2300-900-215	EMPLOYER COST HEALTH INS	23,045	22,261	22,400	19,910
065100-2400-900-215	EMPLOYER COST GROUP LIFE	467	493	526	588
065100-2500-900-215	EMPLOYER COST DISABILITY			105	105
065100-2710-900-215	WORKERS COMP TES			1,860	1,860
065100-3000-900-215	TES EXP - VANCO FEES				
065100-3900-900-215	INDIRECT COST TES				
065100-5501-900-215	TRAVEL TES	73	241	1,800	1,800
065100-6002-900-215	FOOD SUPPLIES TES	79,607	154,931	148,692	164,587
065100-6003-900-215	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-215	SUPPLY CHAIN ASST - TES				
065100-6016-900-215	OTHER SUPPLIES/SERVICES T	7,530	16,969	4,680	5,400
065100-8101-900-215	REPAIR/REPLACE EQUIPMENT	10,206	4,577	13,500	18,000
	-- TOTAL PROGRAM --	209,393	297,272	302,262	327,905
065100 -900-216	* William Campbell High *				
065100-1123-900-216	COMP MANAGERS/CLERKS WCHS	22,546	23,681	28,301	29,709
065100-1311-900-216	COMP CAFETERIA WORKERS WC	37,626	47,552	55,673	58,461
065100-1312-900-216	COMP SUBSTITUTES WCHS			1,200	1,750
065100-1313-900-216	COMP SUMMER SCHOOL WORKER	438	2,387		
065100-2100-900-216	EMPLOYER COST FICA WCHS	4,252	5,141	6,725	7,042
065100-2210-900-216	EMPLOYER COST VRS WCHS	3,949	4,147	4,957	5,204
065100-2220-900-216	EMPLOYER COST VRS-HYBRID	919	973	1,170	1,229
065100-2300-900-216	EMPLOYER COST HEALTH INS	17,483	17,483	18,100	19,910
065100-2400-900-216	EMPLOYER COST GROUP LIFE	467	492	582	611
065100-2500-900-216	EMPLOYER COST DISABILITY	68	71	266	266
065100-2710-900-216	WORKERS COMP WCHS			1,240	1,240
065100-3000-900-216	WCHS EXP - VANCO FEES				
065100-3900-900-216	INDIRECT COST WCHS				
065100-5501-900-216	TRAVEL WCHS	180	2,106	1,200	1,200
065100-6002-900-216	FOOD SUPPLIES WCHS	50,573	93,529	99,128	91,440
065100-6003-900-216	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-216	SUPPLY CHAIN ASST - WCHS				

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
065100-6016-900-216	OTHER SUPPLIES/SERVICIS W	5,293	11,860	3,120	3,000
065100-8101-900-216	REPAIR/REPLACE EQUIPMENT	6,285	6,283	9,000	10,000
	-- TOTAL PROGRAM --	150,079	215,705	230,662	231,062
065100 -900-217	* Yellow Branch Elementar				
065100-1123-900-217	COMP MANAGERS/CLERKS YBES	39,862	23,256	31,174	30,234
065100-1311-900-217	COMP CAFETERIA WORKERS YB	51,809	44,370	68,534	72,893
065100-1312-900-217	COMP SUBSTITUTES YBES	2,312	3,906	1,800	3,500
065100-1313-900-217	COMP SUMMER SCHOOL WORKER	9,698	5,137		
065100-2100-900-217	EMPLOYER COST FICA YBES	7,462	5,594	8,078	8,260
065100-2210-900-217	EMPLOYER COST VRS YBES		930		
065100-2220-900-217	EMPLOYER COST VRS-HYBRID	8,097	4,147	6,607	6,336
065100-2300-900-217	EMPLOYER COST HEALTH INS	17,673	9,144	18,100	15,180
065100-2400-900-217	EMPLOYER COST GROUP LIFE	718	484	616	593
065100-2500-900-217	EMPLOYER COST DISABILITIY	168	56	66	66
065100-2710-900-217	WORKERS COMP			1,860	1,860
065100-3000-900-217	YBES EXP - VANCO FEES				
065100-3900-900-217	INDIRECT COST YBES				
065100-5501-900-217	TRAVEL YBES	204	870	1,800	1,800
065100-6002-900-217	FOOD SUPPLIES YBES	108,851	188,908	148,692	181,695
065100-6003-900-217	SUMMER SCHOOL FOOD/PAPER				
065100-6004-900-217	SUPPLY CHAIN ASST - YBES				
065100-6016-900-217	OTHER SUPPLIES/SERVICIS Y	9,808	17,101	4,680	6,000
065100-8101-900-217	REPAIR/REPLACE EQUIPMENT	13,694	11,096	13,500	20,000
	-- TOTAL PROGRAM --	270,356	314,999	305,507	348,417
065100-1313-900-320	COMP SUMMER SCHOOL WORKER				
065100-2100-900-320	EMPLOYER COST FICA SUMMER				
065100-6003-900-320	SUMMER SCHOOL FOOD				
	--TOTAL DEPARTMENT--	2,891,942	3,855,366	3,904,364	4,313,350
65101	** SCH FOOD SERVICE-COMMO				
065101-6003-900-000	National Sch Lunch-USDA C			290,419	299,187
	-- TOTAL PROGRAM --			290,419	299,187

FUND 207	SCHOOL CAFETERIA FUND EXPENDITURES	ACTUAL FY21	ACTUAL FY22	ADOPTED FY23	SCHOOL REQ FY24
	--TOTAL DEPARTMENT--			290,419	299,187
TOTAL - ** SCH	OOL FOOD SERVICE **	2,891,942	3,855,366	4,194,783	4,612,537
90000	** Non-Departmental **				
91000	** Non-Departmental **				
91400	** Expenditures **				
091400-9301	Undistributed Expenditure				
93000	** TRANSFERS **				
093000-0205	Transfer Out to School Op				
	Fund 207 Total Expenditures	2,891,942	3,855,366	4,194,783	4,612,537
	Total School Expenditures	92,018,510	100,837,236	112,194,763	110,140,689