

**FY 2022/2023 BUDGET REVENUE**

County of Russell  
Governmental Funds  
Budgeted Revenue  
FYE 6/30/2023

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/19	Actual Revenue FYE 6/30/20	Actual Revenue FYE 6/30/21	Approved Revenue FYE 6/30/22	Proposed Revenue FYE 6/30/23	
<b>General Fund:</b>						
<b>Revenue from Local Sources:</b>						
General Property Taxes:						
11010 Real Property Tax	7,922,015	7,926,423	8,135,182	8,135,000	8,150,000	0.2%
11015 Mineral Tax	853,558	985,127	865,309	870,000	778,000	-10.6%
11020 Personal PSC Tax	1,926,981	2,094,685	2,046,292	2,045,721	2,095,000	2.4%
11030 Personal Property Tax	3,792,128	3,656,581	3,963,764	4,031,000	4,031,000	0.0%
11030 Mobile Home Tax	115,023	87,719	91,016	102,500	102,500	0.0%
11040 Machinery and Tools Tax	829,217	957,391	1,010,018	941,301	941,301	0.0%
11050 Merchants Capital	42,436	45,631	56,469	44,800	55,000	22.8%
11060-0001 Penalties	130,844	116,822	148,884	135,000	140,000	3.7%
11060-0002 Interest	266,095	252,559	344,862	274,000	274,000	0.0%
<b>Total General Property Taxes</b>	<b>15,878,297</b>	<b>16,122,938</b>	<b>16,661,796</b>	<b>16,579,322</b>	<b>16,566,801</b>	<b>-0.1%</b>
Other Local Taxes:						
12000-0001 Local Sales and Use Tax	1,997,255	2,093,365	2,277,215	2,242,040	2,184,000	-2.6%
12000-0010 Coal & Gas Severance Tax	361,051	176,145	252,520	185,000	185,000	0.0%
12011-0001 Food & Meal Tax	-	-	-	-	153,100	100.0%
12020-0010 Consumers' Utility Tax	532,145	527,280	530,844	514,000	514,000	0.0%
12020-0015 E911 Tax	86,847	94,765	98,314	82,000	82,000	0.0%
12020-0016 911 Grants	-	-	-	-	-	0.0%
12020-0020 Consumption Taxes	75,770	72,760	74,530	67,500	67,500	0.0%
12060-0001 Bank Stock Tax	16,838	24,374	29,320	15,250	15,250	0.0%
12070-0001 Recordation's and Wills	26,479	24,498	21,770	26,500	26,500	0.0%
12070-0003 Grantee Tax	77,964	108,074	110,865	110,000	110,000	0.0%
12080-0001 Cigarette Decals	-	-	18,824	-	122,000	100.0%
12130-5804 Trwasurer Misc. Income	-	-	2,645	-	-	0.0%
<b>Total Other Local Taxes</b>	<b>3,174,349</b>	<b>3,121,261</b>	<b>3,416,847</b>	<b>3,212,290</b>	<b>3,429,350</b>	<b>6.8%</b>
Permits, Privilege Fees, & Regulatory Licenses:						
13030-0004 Land Use Permits	-	-	931	-	-	0.0%
13030-0005 Transfer Fees	906	871	943	925	1,200	29.7%
13030-0007 Erosion and Sediment Plans	-	-	350	350	750	114.3%
13030-0008 Building Permits	39,883	38,422	21,975	22,000	30,000	36.4%
13030-0009 Building Permit HVAC	-	-	5,400	5,000	7,500	50.0%
13030-0010 Electrical Permits	-	-	10,565	10,600	15,000	41.5%
13030-0013 Building & Electrical 2% State Fee	-	-	799	800	800	0.0%
13030-0014 Building Permit Plumbing	-	-	1,988	1,500	2,000	33.3%
13030-0036 Animal Licenses	1,732	1,095	972	1,000	1,000	0.0%
<b>Total Permits, Privileges Fees, &amp; Reg. Licenses</b>	<b>42,521</b>	<b>40,388</b>	<b>43,923</b>	<b>42,175</b>	<b>58,250</b>	<b>38.1%</b>
Fines and Forfeitures:						
14000 Court Fines & Forfeitures	13,980	9,383	8,187	11,250	11,250	0.0%
Revenue from Use of Funds & Property:						
15010 Revenue from Use of Money	85,463	51,007	34,673	30,801	30,801	0.0%
15020 Revenue from Use of Property	165,162	104,322	88,714	75,000	75,000	0.0%
<b>Total Revenue Use of Funds &amp; Property</b>	<b>250,625</b>	<b>155,329</b>	<b>123,387</b>	<b>105,801</b>	<b>105,801</b>	<b>0.0%</b>
Charges for Services:						
16010-0001 Jail and Inmate Fees	-	-	-	-	-	0.0%
16010-0003 Charges for Law Enforcement	2,215	2,162	2,168	2,000	2,200	10.0%
16010-0008 Jail Admission Fee	5,194	4,176	4,417	4,000	5,000	25.0%
16010-0011 Courthouse Security Fees	37,435	35,150	26,584	26,000	27,000	3.8%
16010-0012 Blood Test/DNA Test	-	-	973	-	-	0.0%
16010-0014 Other Service Charges	956	1,224	-	-	-	0.0%
16010-0015 Courthouse Construction	14,998	14,286	9,469	-	-	0.0%
16020-0001 Commonwealth's Attorney Fees	4,589	4,654	6,566	6,500	6,500	0.0%
16020-0002 Community Work Program	6,495	5,944	3,124	-	-	0.0%
16030-0003 Courthouse Maintenance Fees	10,477	9,003	6,699	6,500	6,500	0.0%
16080-0006 Disposal Fees	178,092	198,296	355,276	195,000	195,000	0.0%
<b>Total Charges for Services</b>	<b>260,451</b>	<b>274,895</b>	<b>415,276</b>	<b>240,000</b>	<b>242,200</b>	<b>0.9%</b>

**FY 2022/2023 BUDGET REVENUE**

County of Russell  
 Governmental Funds  
 Budgeted Revenue  
 FYE 6/30/2023

Fund, Major and Minor Revenue Source		Actual Revenue FYE 6/30/19	Actual Revenue 6/30/20	FYE Actual Revenue FYE 6/30/21	Approved Revenue FYE 6/30/22	Proposed Revenue FYE 6/30/23	
<b>Miscellaneous Revenue:</b>							
16150-0001	Library Fee & Fines	5,908	5,880	4,370	2,200	2,200	0.0%
16150-0005	Library Other Revenues	-	-	1,535	1,500	1,500	0.0%
16150-0006	Library Donations	6,259	4,079	1,765	3,500	3,500	0.0%
16150-0011	Town Support - Library (Lebanon & Honaker)	9,500	7,500	9,000	9,000	9,000	0.0%
18030-0017	CSA Void Checks	885	(50)	-	-	-	0.0%
18990-0001	Animal Shelter - Miscellaneous	4,255	5,175	12,290	-	-	0.0%
18990-0006	Sale of Surplus Property	127,150	192,755	137,380	-	-	0.0%
18990-0007	Sales of Real Estate	3,542	22,345	42,241	-	-	0.0%
18890-0013	Race Program Donations	-	8,433	100	-	-	0.0%
18890-0014	Freedom of Information Act Chg	146	-	-	-	-	0.0%
18990-0022	Revenue - Miscellaneous	-	-	151	-	-	0.0%
18990-0024	Sale of Maps & Ordinances	145	20	48	50	50	0.0%
18990-0025	Health & Fitness	35,640	16,565	7,439	-	-	0.0%
18990-0026	Tax Collection Fees	15,109	21,350	22,208	20,000	20,000	0.0%
18990-0033	Conference Center	21,980	17,576	7,180	10,000	15,000	50.0%
18990-0038	Sheriffs Domestic Violence Donation	(836)	(283)	(294)	-	-	0.0%
18990-0042	Animal Shelter Donations	6,299	18,660	6,791	-	-	0.0%
18990-0044	Sheriff Calendar Fund	2,516	(1,659)	-	-	-	0.0%
18990-0046	Regional IDA	10,000	-	-	-	-	0.0%
18990-0051	Sheriff's Department Misc. Revenue	14,111	8,394	5,861	5,000	5,000	0.0%
18990-0052	School Resources Officers	207,975	215,808	-	120,780	120,780	0.0%
18990-0054	Sheriff - CITAC	87,345	103,430	117,651	-	-	0.0%
18990-0057	Pauper Funeral	816	-	-	-	-	0.0%
18990-0059	Timber Sales	13,700	-	-	-	-	0.0%
18990-0060	Non Judicial Sale of Real Estate	-	2,389	757	-	-	0.0%
18990-0061	RACE Program Repayment	-	6,113	6,761	-	-	0.0%
18990-0062	Russell Co Recovery Program	-	2,000	-	-	-	0.0%
18990-0063	Sheriff - Project Lifesaver	-	350	-	-	-	0.0%
18990-0064	Sheriff - Special Projects	-	2,000	37,752	-	-	0.0%
18890-0065	RACE Program Scholarship	-	2,000	-	-	-	0.0%
18890-0066	Animal Shelter Grant	-	-	1,000	-	-	0.0%
18990-0200	Tourism Revenue	2,634	1,630	14,321	-	-	0.0%
18990-0201	Tourism Scholarship Donations	-	500	500	-	-	0.0%
18990-0202	Tourism Picture Tribute Wall	-	-	600	-	-	0.0%
<b>Total Miscellaneous Revenue</b>		<b>575,079</b>	<b>662,960</b>	<b>437,407</b>	<b>172,030</b>	<b>177,030</b>	<b>2.9%</b>
<b>Recovered Costs:</b>							
19000-0003	Recovered Cost - Regional Jail	-	-	-	-	-	0.0%
19000-0004	Recovered Cost - DSS	-	-	-	246,000	246,000	0.0%
19000-0007	Recovered Cost - Industrial Development	21,364	53,170	67,699	65,000	65,000	0.0%
19000-0008	Recovered Costs (Miscellaneous)	57,294	5,821	8,074	8,000	10,000	25.0%
19000-0009	Recovered Cost - Health Department	-	-	-	-	-	0.0%
19000-1112	Recovered Cost - SWVA Regional Jail	51,606	599,560	527,967	-	-	0.0%
19000-0020	Recovered Cost - PSA Fuel	-	16,811	49,332	50,000	50,000	0.0%
19000-0025	Recovered Cost - In-State Transport	1,658	310	-	-	-	0.0%
19000-0025	Recovered Cost - Landfill	-	2,312	-	-	-	0.0%
<b>Total Recovered Costs</b>		<b>555,316</b>	<b>677,984</b>	<b>653,072</b>	<b>369,000</b>	<b>371,000</b>	<b>0.5%</b>
<b>Total Local Revenue</b>		<b>20,750,618</b>	<b>21,065,138</b>	<b>21,759,895</b>	<b>20,731,868</b>	<b>20,961,682</b>	<b>1.1%</b>

**FY 2022/2023 BUDGET REVENUE**

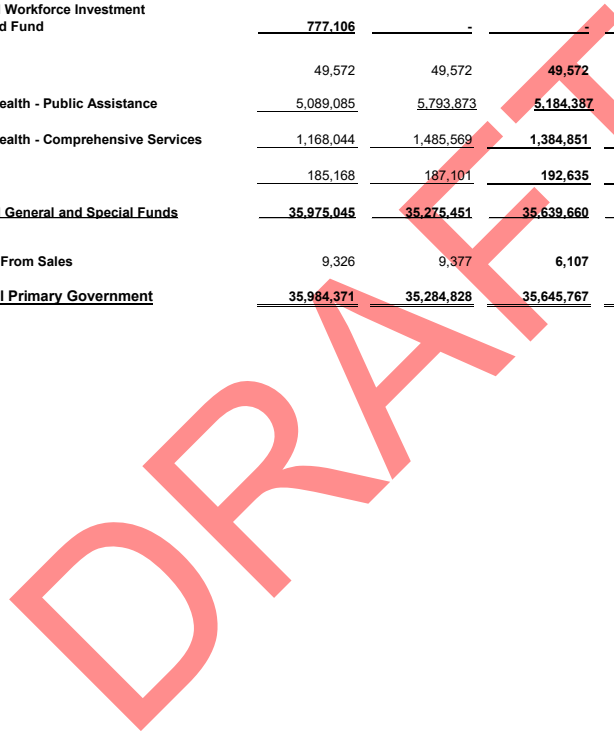
County of Russell  
Governmental Funds  
Budgeted Revenue  
FYE 6/30/2023

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/19	Actual Revenue 6/30/20	Actual Revenue FYE 6/30/21	Approved Revenue FYE 6/30/22	Proposed Revenue FYE 6/30/23	
<b>Revenue from the Commonwealth:</b>						
<b>Noncategorical Aid:</b>						
22010-0004 Commissioner of Revenue - DMV Select	40,380	41,510	105,613	-	-	0.0%
22010-0005 Mobile Home Titling Tax	93,606	89,438	80,483	79,104	80,000	1.1%
22010-0006 State Recordation Tax	24,536	32,659	9,024	10,000	15,000	50.0%
22010-0007 DMV Stops	14,853	14,432	29,343	12,500	12,500	0.0%
22010-0008 Rolling Stock Tax	135,819	136,059	133,161	134,500	134,500	0.0%
22010-0010 Motor Vehicle Rental Tax	4,123	3,063	2,669	1,750	1,750	0.0%
22010-0011 ATV Sales Tax	2,824	10,643	15,778	-	-	0.0%
22010-0012 Commonwealth - Misc. Revenue	586	-	-	-	-	0.0%
22010-0013 Communications Tax	740,153	713,121	652,106	655,000	655,000	0.0%
22010-0016 Personal Property Tax Relief Act Funds	1,437,003	1,437,003	1,437,003	1,437,003	1,437,003	0.0%
22010-0018 Passport Fees	6,518	4,649	1,909	2,900	2,900	0.0%
22010-0019 TAC Payments for Collections	52	150	(473)	-	-	0.0%
22010-0020 Comm. of Revenue Misc. Revenue	250	130	255	-	-	0.0%
22010-0021 Games of Skill Distribution Tax	-	-	2,038	-	2,000	100.0%
<b>Total Noncategorical Aid</b>	<b>2,500,703</b>	<b>2,482,857</b>	<b>2,468,909</b>	<b>2,332,757</b>	<b>2,338,653</b>	<b>0.3%</b>
<b>Categorical Aid: Shared Expenses</b>						
23010-0001 Commonwealth's Attorney	376,180	389,283	388,668	391,861	427,347	9.1%
23020-0001 Sheriff	1,532,674	1,523,158	1,546,845	1,549,210	1,703,228	9.9%
23030-0001 Commissioner of the Revenue	121,059	125,088	128,431	125,752	177,934	41.5%
23040-0001 Treasurer	113,775	117,582	117,630	119,569	144,145	20.6%
23060-0001 Registrar/Electoral Board	42,436	65,063	41,536	44,764	44,764	0.0%
23070-0005 Clerk of the Circuit Court	335,418	352,277	355,760	358,699	462,456	28.9%
<b>Total Shared Expenses</b>	<b>2,521,542</b>	<b>2,572,451</b>	<b>2,578,870</b>	<b>2,589,855</b>	<b>2,959,874</b>	<b>14.3%</b>
23010-0004 Victim Witness Grant	66,310	111,129	-	66,400	66,400	0.0%
23010-0005 Commonwealth Attorney Grant	2,404	-	-	-	-	0.0%
23010-0006 Commonwealth Attorney State Forfeited Asset	2,147	-	-	-	-	0.0%
23010-0010 Commonwealth Attorney Fed Forfeiture Fund	199,023	-	-	-	-	0.0%
24010-0001 Health Department	44,933	22,660	31,176	-	-	0.0%
24040-0002 EMS Grants	7,500	-	2,724	3,000	3,000	0.0%
24040-0003 EMS/Two For Life Grant	59,124	-	30,605	-	-	0.0%
24040-0004 School Resource Officer State Grant	62,954	51,027	38,638	39,000	40,000	2.6%
24040-0005 Edward Byrne Grant (Sheriff)	46,615	2,367	-	2,500	2,500	0.0%
24040-0006 Domestic Violence Against Women Grant	24,882	18,662	23,840	25,600	25,600	0.0%
24040-0007 Litter Control Grants	14,080	11,497	11,637	12,800	12,800	0.0%
24040-0008 Homeland Security	2,444	4,776	-	4,800	4,800	0.0%
24040-0009 Library State Aid	98,393	84,953	86,116	85,000	90,649	6.6%
24040-0011 Sheriff DMV Transfer Grant	1,748	-	-	2,000	2,000	0.0%
24040-0013 Fire Program Funds	82,455	86,763	90,786	90,000	90,000	0.0%
24040-0014 Community Work Program Grant	20,309	71,884	48,375	48,000	48,000	0.0%
24040-0015 Sheriff Naloxone Grant	9,978	45,054	-	-	-	0.0%
24040-0018 Dante Depot Revitalization Project	4,800	-	-	-	-	0.0%
24040-0019 Law Enforcement Equipment Grant	-	-	84,949	-	-	0.0%
24040-0023 Dept. of Housing Community Development	-	-	276,348	-	-	0.0%
24040-0024 DOH Cleveland Sewer Treatment Plant	-	-	31,500	-	-	0.0%
24040-0026 Tobacco Indemn & Revitalization Grant	-	-	56,249	-	-	0.0%
41010-0001 Insurance Recoveries	36,444	70,370	20,428	-	-	0.0%
41010-0015 GIS	2,890	2,880	3,150	2,900	2,900	0.0%
41010-0020 Miscellaneous Revenue	57,275	99,197	77,654	56,000	40,000	-28.6%
41010-0050 Transfer to GF from School	497,288	556,482	535,144	-	-	0.0%
41010-0061 Transfer to GF from CARES	-	-	383,167	-	-	0.0%
<b>Total Other Categorical Aid</b>	<b>1,343,996</b>	<b>1,239,701</b>	<b>1,832,486</b>	<b>438,000</b>	<b>428,649</b>	<b>-2.1%</b>
<b>Total Categorical Aid</b>	<b>3,865,538</b>	<b>3,812,152</b>	<b>4,411,356</b>	<b>3,027,855</b>	<b>3,388,523</b>	<b>11.9%</b>
<b>Total Revenue Commonwealth</b>	<b>6,366,241</b>	<b>6,295,009</b>	<b>6,880,265</b>	<b>5,246,864</b>	<b>5,727,176</b>	<b>9.2%</b>
<b>Total General Fund</b>	<b>28,342,815</b>	<b>27,580,414</b>	<b>28,640,175</b>	<b>26,316,599</b>	<b>26,688,858</b>	<b>1.4%</b>
<b>Surplus (Deficit) in General Fund</b>	<b>266,098</b>	<b>416,542</b>	<b>1,284,143</b>	<b>(0)</b>	<b>(163,754)</b>	

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County of Russell  
 Governmental Funds  
 Budgeted Revenue  
 FYE 6/30/2023

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/19	Actual Revenue FYE 6/30/20	Actual Revenue FYE 6/30/21	Approved Revenue FYE 6/30/22	Proposed Revenue FYE 6/30/23	
<b>Special Revenue Funds:</b>						
<b>Coal Road Fund:</b>						
Revenue from local sources:						
Coal Road Taxes	361,050	178,922	188,040	150,000	150,000	0.0%
Revenue from Use of Money	2,205	-	-	-	-	0.0%
<b>Total Coal Road Fund</b>	<u>363,255</u>	<u>178,922</u>	<u>188,040</u>	<u>150,000</u>	<u>150,000</u>	0.0%
<b>Workforce Investment Board Fund (Grant)</b>						
Revenue from State/Federal Government	777,106	-	-	-	-	0.0%
SWVA Workforce Dev Bd. Special Grants	-	-	-	-	-	0.0%
<b>Total Workforce Investment Board Fund</b>	<u>777,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Dante Sewer Fund	49,572	49,572	49,572	49,572	49,572	0.0%
Revenue from the Commonwealth - Public Assistance	5,089,085	5,793,873	5,184,387	5,200,000	5,200,000	0.0%
Revenue from the Commonwealth - Comprehensive Services	1,168,044	1,485,569	1,384,851	1,400,000	1,400,000	0.0%
SWVA ASAP Fund (Grant)	185,168	187,101	192,635	197,052	197,052	0.0%
<b>Total General and Special Funds</b>	<u>35,975,045</u>	<u>35,275,451</u>	<u>35,639,660</u>	<u>33,313,223</u>	<u>33,685,482</u>	1.1%
<b>Enterprise Fund (Canneries)</b>						
Revenue From Sales	9,326	9,377	6,107	25,000	25,000	0.0%
<b>Total Primary Government</b>	<u>35,984,371</u>	<u>35,284,828</u>	<u>35,645,767</u>	<u>33,338,223</u>	<u>33,710,482</u>	1.1%



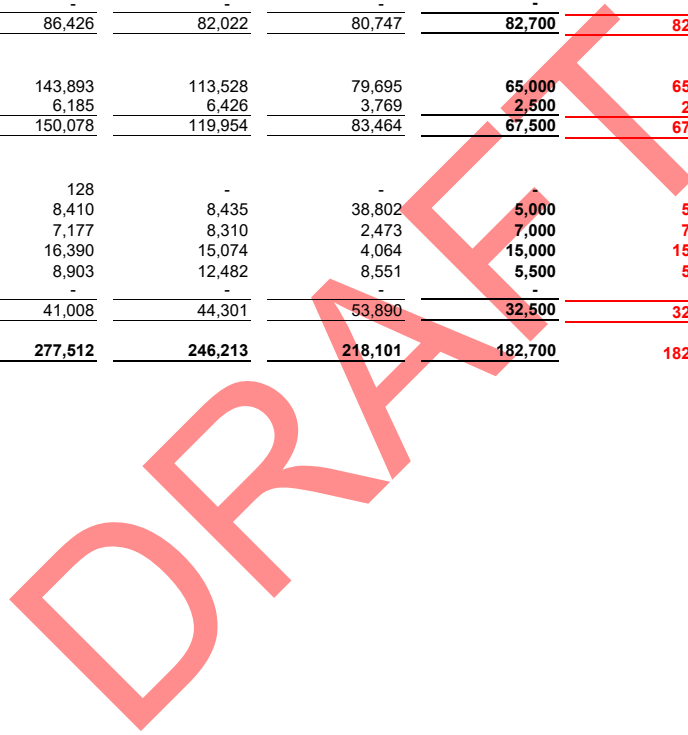
# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

**General Fund:**

**Board of Supervisors (11010)**

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Personnel Services</b>						
1001 Compensation of Members	54,700	54,700	53,575	54,700	54,700	0.0%
2001 FICA	2,985	3,181	3,031	3,400	3,400	0.0%
2005 Health care	28,741	24,141	24,141	24,600	24,600	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
Subtotal	<u>86,426</u>	<u>82,022</u>	<u>80,747</u>	<u>82,700</u>	<u>82,700</u>	0.0%
<b>Contractual Services</b>						
3002 Professional services - Legal	143,893	113,528	79,695	65,000	65,000	0.0%
3007 Advertising	6,185	6,426	3,769	2,500	2,500	0.0%
Subtotal	<u>150,078</u>	<u>119,954</u>	<u>83,464</u>	<u>67,500</u>	<u>67,500</u>	0.0%
<b>Other Charges</b>						
5203 Telecommunications	128	-	-	-	-	0.0%
5413 Other Projects	8,410	8,435	38,802	5,000	5,000	0.0%
5501 Travel (mileage)	7,177	8,310	2,473	7,000	7,000	0.0%
5504 Travel (conferences and education)	16,390	15,074	4,064	15,000	15,000	0.0%
5801 Dues & association memberships	8,903	12,482	8,551	5,500	5,500	0.0%
9910 Board Contingency	-	-	-	-	-	0.0%
Subtotal	<u>41,008</u>	<u>44,301</u>	<u>53,890</u>	<u>32,500</u>	<u>32,500</u>	0.0%
<b>Total Board of Supervisors</b>	<u>277,512</u>	<u>246,213</u>	<u>218,101</u>	<u>182,700</u>	<u>182,700</u>	0.0%



# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>County Administrator (12010)</b>							
Personnel Services							
1001	Salaries & wages	223,222	183,004	142,450	149,573	157,051	5.0%
1003	Part-time	31,148	48,894	22,998	24,148	50,355	108.5%
2001	FICA	18,859	16,937	12,208	13,290	15,867	19.4%
2002	VRS	21,985	21,794	18,644	19,684	23,652	20.2%
2005	Health care	14,324	15,175	11,297	15,500	15,500	0.0%
2006	Group life insurance	1,034	969	766	970	970	0.0%
2007	Health insurance credit	416	384	368	450	450	0.0%
2008	Dental Insurance	-	703	706	703	703	0.0%
2010	Vision Insurance	-	75	65	75	75	0.0%
	Subtotal	310,988	287,935	209,502	224,392	264,623	17.9%
Contractual Services:							
3002	Professional services	-	-	-	-	-	
3005	Maintenance service contracts	7,570	9,193	7,607	8,700	8,700	0.0%
3007	Advertising	-	416	-	-	-	0.0%
	Subtotal	7,570	9,609	7,607	8,700	8,700	0.0%
Other Charges:							
5201	Postal services	1,098	1,350	933	1,200	1,200	0.0%
5203	Telecommunications - Local/Long Distance	16,976	18,603	17,154	17,000	17,000	0.0%
5401	Office supplies	10,887	7,340	10,811	10,811	10,811	0.0%
5408	Vehicle repairs and fuel	-	-	-	-	-	0.0%
5411	Books & subscriptions	29	-	-	150	150	0.0%
5413	Other utilities and supplies	1,137	1,545	1,353	1,300	1,300	0.0%
5414	County Web-Page Development	7,914	8,313	8,806	7,500	7,500	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conferences and education)	(24)	-	-	-	-	0.0%
5801	Dues & Association Memberships	-	-	179	-	-	0.0%
	Subtotal	38,017	37,151	39,236	37,961	37,961	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
	<b>Total County Administrator</b>	<b>356,575</b>	<b>334,695</b>	<b>256,345</b>	<b>271,053</b>	<b>311,284</b>	<b>14.8%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Independent Auditor (12080)</b>							
Contractual Services:							
3002	Professional services - Accounting Services	15,600	43,764	38,715	<b>15,600</b>	<b>15,600</b>	<b>0.0%</b>
3002	Professional services - Annual Audit	70,250	43,765	56,200	<b>52,650</b>	<b>52,650</b>	<b>0.0%</b>
<b>Total Independent Auditor</b>		<b>85,850</b>	<b>87,529</b>	<b>94,915</b>	<b>68,250</b>	<b>68,250</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Commissioner of the Revenue (12090)</b>							
Personnel Services:							
1001	Salaries & wages	211,080	217,575	207,039	217,391	228,260	5.0%
1003	Part-time wages	14,768	11,639	19,178	20,137	20,137	0.0%
2001	FICA	16,294	16,654	16,351	18,171	17,462	-3.9%
2002	VRS	24,697	16,650	18,555	39,555	38,000	-3.9%
2005	Health care	20,533	19,840	19,991	19,840	19,991	0.8%
2006	Group life insurance	1,098	1,131	1,080	1,103	1,080	-2.1%
2007	Health insurance credit	-	-	-	-	-	0.0%
2008	Dental Insurance	-	1,311	1,483	1,483	1,483	0.0%
2010	Vision Insurance	-	148	143	143	143	0.0%
2011	Workmen's compensation	544	-	-	-	-	0.0%
2210	VRS Hybrid Plan	-	8,806	7,630	7,630	7,630	0.0%
2500	Virginia Disability Program	-	542	481	481	481	0.0%
	Subtotal	<u>289,014</u>	<u>294,296</u>	<u>291,931</u>	<u>325,934</u>	<u>334,667</u>	2.7%
Other Charges:							
5401	Office expenses - supplement	19,511	31,532	24,634	25,000	25,000	0.0%
	Subtotal	<u>19,511</u>	<u>31,532</u>	<u>24,634</u>	<u>25,000</u>	<u>25,000</u>	0.0%
	<b>Total Commissioner of the Revenue</b>	<b><u>308,525</u></b>	<b><u>325,828</u></b>	<b><u>316,565</u></b>	<b><u>350,934</u></b>	<b><u>359,667</u></b>	2.5%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Real Estate Assessment (12100)</b>							
Personnel Services							
1001	Salary & wages	73,940	77,637	81,387	85,456	89,729	5.0%
2001	FICA	5,514	5,791	6,079	6,537	6,864	5.0%
2002	VRS	8,651	9,084	10,123	11,246	13,513	20.2%
2005	Health care	572	-	-	-	-	0.0%
2006	Group life insurance	384	404	418	350	350	0.0%
2007	Health insurance credit	155	163	199	175	175	0.0%
2008	Dental Insurance	-	507	629	507	507	0.0%
2010	Vision Insurance	-	66	72	66	66	0.0%
	Subtotal	<u>89,216</u>	<u>93,652</u>	<u>98,907</u>	<u>104,338</u>	<u>111,205</u>	6.6%
Contractual Services							
3002	Professional services - Assessor's Contract	185,381	30,202	1,650	5,000	5,000	0.0%
3005	Maintenance services contracts	502	264	2,740	2,500	2,500	0.0%
3006	Printing & binding	3,795	2,369	800	2,500	2,500	0.0%
	Subtotal	<u>189,678</u>	<u>32,835</u>	<u>5,190</u>	<u>10,000</u>	<u>10,000</u>	0.0%
Other Charges							
5201	Postal services	378	204	308	400	400	0.0%
5203	Telecommunications	1,445	1,445	1,325	1,200	1,200	0.0%
5401	Office supplies	34	800	441	1,200	1,200	0.0%
5408	Vehicle repair & maintenance	260	-	-	100	100	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conferences & education)	-	-	-	-	-	0.0%
5801	Dues	-	45	-	45	45	0.0%
	Subtotal	<u>2,117</u>	<u>2,494</u>	<u>2,074</u>	<u>2,945</u>	<u>2,945</u>	0.0%
Capital Outlay							
7002	Furniture & fixtures	-	-	-	-	-	0.0%
	<b>Total Real Estate Assessment</b>	<u>281,011</u>	<u>128,981</u>	<u>106,171</u>	<u>117,283</u>	<u>124,150</u>	5.9%

# FY 2022/2023 BUDGETED EXPENDITURES

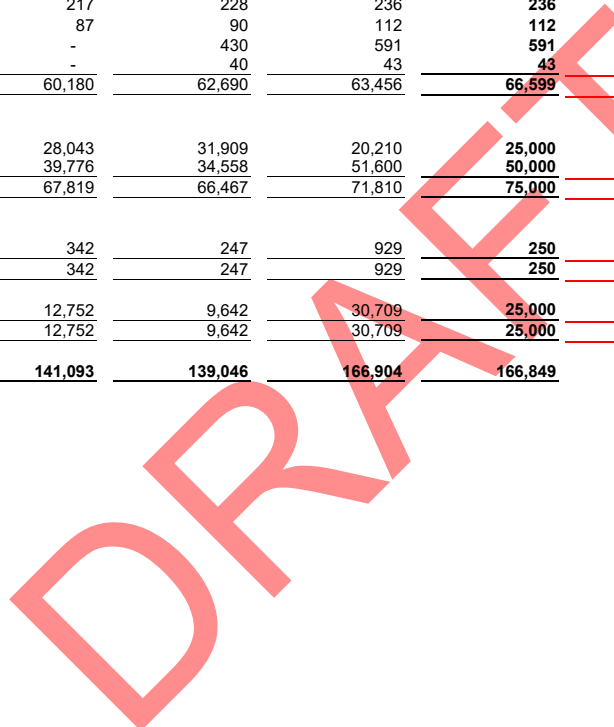
County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Treasurer's Office (12130)</b>							
Personnel Services							
1001	Salaries & wages	277,319	247,307	249,558	262,036	275,138	5.0%
1003	Part-time wages	689	1,405	-	-	-	0.0%
2001	FICA	19,076	16,969	16,836	20,046	21,048	5.0%
2002	VRS	32,446	23,687	24,959	34,484	41,436	20.2%
2005	Health care	52,993	46,034	48,718	43,000	43,000	0.0%
2006	Group life insurance	1,442	1,241	1,343	1,292	1,292	0.0%
2007	Health insurance credit	-	-	-	-	-	0.0%
2008	Dental Insurance	-	1,623	2,440	-	-	0.0%
2010	Vision Insurance	-	228	277	-	-	0.0%
2011	Workmen's compensation	544	-	-	-	-	0.0%
2210	VRS Hybrid Plan	-	4,228	7,579	4,228	4,228	0.0%
2500	Virginia Disability Program	-	260	477	-	-	0.0%
	Subtotal	<u>383,965</u>	<u>342,982</u>	<u>352,187</u>	<u>365,086</u>	<u>386,141</u>	5.8%
Contractual Services							
3005	Maintenance service contracts	1,993	6,757	6,321	900	900	0.0%
3007	Advertising	99	198	-	230	230	0.0%
	Subtotal	<u>2,092</u>	<u>6,955</u>	<u>6,321</u>	<u>1,130</u>	<u>1,130</u>	0.0%
Other Charges							
5201	Postal services	15,284	16,864	14,785	17,500	17,500	0.0%
5203	Telecommunications	4,604	4,604	3,837	5,100	5,100	0.0%
5401	Office supplies	5,352	5,766	7,294	4,800	4,800	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conference & education)	-	-	200	200	200	0.0%
5801	Dues & association memberships	-	534	642	600	600	0.0%
5802	Tax tickets	15,894	24,020	22,530	20,000	20,000	0.0%
5803	Credit card fees & expenses	14,387	19,405	4,133	-	-	0.0%
	Subtotal	<u>55,521</u>	<u>71,193</u>	<u>53,421</u>	<u>48,200</u>	<u>48,200</u>	0.0%
Capital Outlay							
7002	Furniture & fixtures	-	-	-	-	-	0.0%
	<b>Total Treasurer's Office</b>	<u><b>441,578</b></u>	<u><b>421,130</b></u>	<u><b>411,929</b></u>	<u><b>414,416</b></u>	<u><b>435,471</b></u>	5.1%

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Procurement Officer and Data Processing (12300)</b>							
Personnel Services							
1001	Salaries & wages	41,677	43,761	43,761	45,949	48,247	5.0%
2001	FICA	2,746	2,915	2,901	3,515	3,691	5.0%
2002	VRS	4,876	5,120	5,706	6,047	7,266	20.2%
2005	Health care	10,577	10,106	10,106	10,106	10,106	0.0%
2006	Group life insurance	217	228	236	236	236	0.0%
2007	Health insurance credit	87	90	112	112	112	0.0%
2008	Dental Insurance	-	430	591	591	591	0.0%
2010	Vision Insurance	-	40	43	43	43	0.0%
	Subtotal	60,180	62,690	63,456	66,599	70,291	5.5%
Contractual Services							
3002	Professional services	28,043	31,909	20,210	25,000	25,000	0.0%
3005	Maintenance service contracts	39,776	34,558	51,600	50,000	50,000	0.0%
	Subtotal	67,819	66,467	71,810	75,000	75,000	0.0%
Other Charges							
5401	Office supplies	342	247	929	250	250	0.0%
	Subtotal	342	247	929	250	250	0.0%
Capital Outlay							
7002	Equipment Replacements	12,752	9,642	30,709	25,000	25,000	0.0%
	Subtotal	12,752	9,642	30,709	25,000	25,000	0.0%
	<b>Total Procurement Office</b>	<b>141,093</b>	<b>139,046</b>	<b>166,904</b>	<b>166,849</b>	<b>170,541</b>	<b>2.2%</b>



# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Electoral Board &amp; Officials (13010)</b>							
Personnel Services							
1003	Part-time Wages	-	-	-	-	-	0.0%
1008	Compensation of members	8,492	6,015	8,908	8,908	8,908	0.0%
2001	FICA	-	-	-	-	-	0.0%
	Subtotal	<u>8,492</u>	<u>6,015</u>	<u>8,908</u>	<u>8,908</u>	<u>8,908</u>	<u>0.0%</u>
Contractual Services							
3002	Professional services	37,561	24,977	36,755	25,000	25,000	0.0%
3004	Repair & maintenance services	-	-	50	2,500	2,500	0.0%
3006	Printing & binding	-	-	-	800	800	0.0%
3007	Advertising	-	466	261	500	500	0.0%
	Subtotal	<u>37,561</u>	<u>25,443</u>	<u>37,066</u>	<u>28,800</u>	<u>28,800</u>	<u>0.0%</u>
Other Charges							
5201	Postal services	2,180	2,160	3,437	2,000	2,000	0.0%
5203	Telecommunications	995	514	645	750	750	0.0%
5401	Office supplies	4,388	5,019	13,565	1,500	1,500	0.0%
5413	Other expenses	-	-	-	-	-	0.0%
5501	Travel (mileage)	1,164	1,918	1,750	-	-	0.0%
5504	Travel (conferences & education)	-	-	-	-	-	0.0%
5801	Dues & association memberships	-	-	-	-	-	0.0%
	Subtotal	<u>8,727</u>	<u>9,611</u>	<u>19,397</u>	<u>4,250</u>	<u>4,250</u>	<u>0.0%</u>
Capital Outlay							
7002	Furniture & fixtures	18,637	15,676	22,659	-	-	0.0%
	Subtotal	<u>18,637</u>	<u>15,676</u>	<u>22,659</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	<b>Total Electoral Board &amp; Officials</b>	<u><b>73,417</b></u>	<u><b>56,745</b></u>	<u><b>88,030</b></u>	<u><b>41,958</b></u>	<u><b>41,958</b></u>	<u><b>0.0%</b></u>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>General Registrar (13020)</b>						
Personnel Services:						
1001 Salaries & wages	80,721	84,758	73,600	108,444	113,866	5.0%
1003 Part-time wages	-	-	3,060	-	-	0.0%
2001 FICA	5,545	5,902	5,370	8,296	8,711	5.0%
2002 VRS	9,444	6,398	3,532	10,752	13,629	26.8%
2005 Health care	14,706	14,706	12,406	12,500	12,500	0.0%
2006 Group life insurance	420	441	396	396	396	0.0%
2007 Health insurance credit	-	-	-	-	-	0.0%
2008 Dental Insurance	684	684	749	748	748	0.0%
2009 Unemployment insurance	-	-	-	-	-	0.0%
2010 Vision Insurance	73	73	62	73	73	0.0%
2210 VRS Hybrid Plan	-	3,519	6,051	3,519	3,519	0.0%
2011 Workmen's compensation	206	216	381	216	216	0.0%
Subtotal	111,799	116,697	105,607	144,944	153,658	6.0%
Contractual Services:						
3002 Professional services	1,665	34,868	34,782	1,000	1,000	0.0%
3004 Repair & maintenance services	-	-	-	300	300	0.0%
3005 Maintenance service contracts	3,550	2,075	2,417	1,600	1,600	0.0%
3006 Printing & binding	-	-	-	500	500	0.0%
3007 Advertising	82	173	592	400	400	0.0%
Subtotal	5,297	37,116	37,791	3,800	3,800	0.0%
Other Charges:						
5201 Postal services	280	260	56	100	100	0.0%
5203 Telecommunications	2,840	4,500	4,778	2,300	2,300	0.0%
5401 Office supplies	1,835	1,743	4,547	2,300	2,300	0.0%
5413 Other utilities	1,569	1,314	2,087	500	500	0.0%
5501 Travel (mileage)	-	25	-	-	-	0.0%
5504 Travel (conferences and education)	-	250	-	-	-	0.0%
5801 Dues & Association Memberships	-	-	250	170	170	0.0%
Subtotal	6,524	8,092	11,718	5,370	5,370	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	1,326	-	-	-	-	0.0%
Subtotal	1,326	-	-	-	-	0.0%
<b>Total General Registrar</b>	<b>124,946</b>	<b>161,905</b>	<b>155,116</b>	<b>154,114</b>	<b>162,828</b>	<b>5.7%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

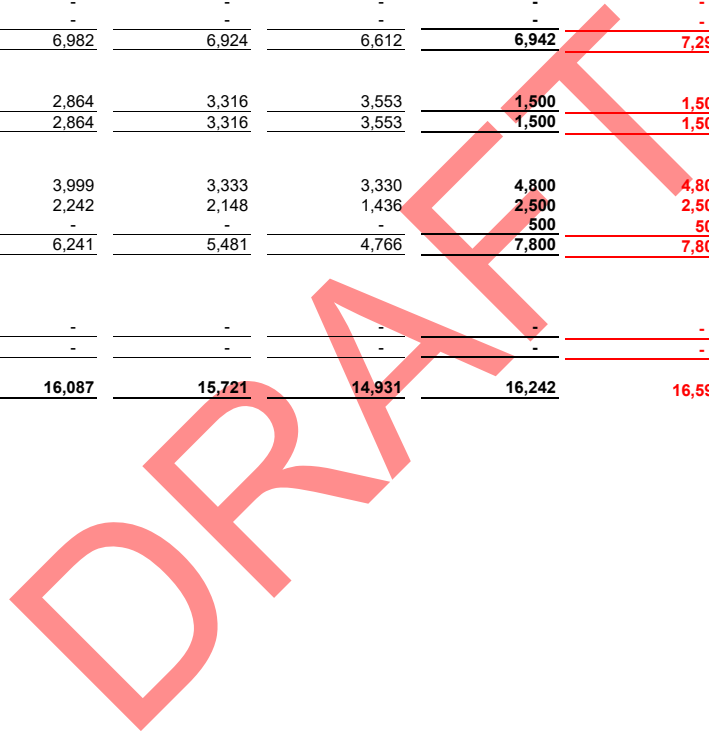
County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Circuit Court (21010)</b>							
Personnel Services:							
0006	Court Cost (Witness Mileage)	1,652	1,365	2,226	1,000	1,000	0.0%
1001	Salaries & wages	88,828	72,007	50,720	53,256	55,919	5.0%
1003	Part-time wages	-	-	-	-	-	0.0%
1008	Jury commr. fees	6,780	5,250	840	6,740	6,740	0.0%
2001	FICA	6,625	5,382	3,891	4,074	4,278	5.0%
2002	VRS	9,867	5,856	6,525	7,008	8,421	20.2%
2005	Health care	4,479	2,683	-	4,600	4,600	0.0%
2006	Group life insurance	439	400	269	465	465	0.0%
2007	Health insurance credit	177	162	128	263	263	0.0%
2008	Dental Insurance	-	148	-	148	148	0.0%
2010	Vision Insurance	-	19	-	19	19	0.0%
2210	VRS Hybrid Plan	-	3,153	-	3,153	3,153	0.0%
2011	Workmen's compensation	264	194	-	194	194	0.0%
	Subtotal	119,111	96,619	64,599	80,921	85,200	5.3%
Contractual Services:							
3005	Maintenance service contracts	1,891	1,204	1,452	1,800	1,800	0.0%
	Subtotal	1,891	1,204	1,452	1,800	1,800	0.0%
Other Charges:							
5203	Telecommunications	1,848	2,304	1,914	2,100	2,100	0.0%
5401	Office supplies	2,275	2,361	3,525	3,500	3,500	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
	Subtotal	4,123	4,665	5,439	5,600	5,600	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	15,550	-	-	-	-	0.0%
	Subtotal	15,550	-	-	-	-	0.0%
	<b>Total Circuit Court</b>	<b>140,675</b>	<b>102,488</b>	<b>71,490</b>	<b>88,321</b>	<b>92,600</b>	<b>4.8%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>General District Court (21020)</b>							
Personnel Services:							
1003	Part-time wages	6,486	6,432	6,142	6,449	6,772	5.0%
2001	FICA	496	492	470	493	518	5.0%
2005	Health care	-	-	-	-	-	0.0%
2006	Group life insurance	-	-	-	-	-	0.0%
2007	Health insurance credit	-	-	-	-	-	0.0%
2011	Workmen's compensation	-	-	-	-	-	0.0%
	Subtotal	<u>6,982</u>	<u>6,924</u>	<u>6,612</u>	<u>6,942</u>	<u>7,290</u>	5.0%
Contractual Services:							
3005	Maintenance service contracts	2,864	3,316	3,553	1,500	1,500	0.0%
	Subtotal	<u>2,864</u>	<u>3,316</u>	<u>3,553</u>	<u>1,500</u>	<u>1,500</u>	0.0%
Other Charges:							
5203	Telecommunications	3,999	3,333	3,330	4,800	4,800	0.0%
5401	Office supplies	2,242	2,148	1,436	2,500	2,500	0.0%
5413	Other expenses (video conferencing)	-	-	-	500	500	0.0%
	Subtotal	<u>6,241</u>	<u>5,481</u>	<u>4,766</u>	<u>7,800</u>	<u>7,800</u>	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	<b>Total General District Court</b>	<u><b>16,087</b></u>	<u><b>15,721</b></u>	<u><b>14,931</b></u>	<u><b>16,242</b></u>	<u><b>16,590</b></u>	<b>2.1%</b>



# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Special Magistrates (21030)</b>						
Other Charges:						
5203 Telecommunications	3,212	4,734	5,229	3,700	3,700	0.0%
5401 Office supplies	864	2,162	842	800	800	0.0%
Subtotal	<u>4,076</u>	<u>6,896</u>	<u>6,071</u>	<u>4,500</u>	<u>4,500</u>	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/lease	3,900	2,600	(325)	-	-	0.0%
Subtotal	<u>3,900</u>	<u>2,600</u>	<u>(325)</u>	<u>-</u>	<u>-</u>	0.0%
<b>Total Special Magistrates</b>	<u>7,976</u>	<u>9,496</u>	<u>5,746</u>	<u>4,500</u>	<u>4,500</u>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Probation Services (21050)</b>							
Contractual Services:							
3002	Professional services	-	6,600	4,950	6,600	6,600	0.0%
3009	Purchase of services	204,708	204,864	201,228	197,052	197,052	0.0%
	Subtotal	<u>204,708</u>	<u>211,464</u>	<u>206,178</u>	<u>203,652</u>	<u>203,652</u>	0.0%
Other Charges:							
5103	Water/sewer services						
5203	Telecommunications	4,845	4,067	4,529	4,229	4,229	0.0%
5413	Postage	199	180	38	380	380	0.0%
	Subtotal	<u>5,044</u>	<u>4,247</u>	<u>4,567</u>	<u>4,609</u>	<u>4,609</u>	0.0%
Capital Outlay:							
7002	Furniture/Fixtures						
8002	Rent/lease	-	-	-	-	-	0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	<b>Total Probation Office</b>	<u>209,752</u>	<u>215,711</u>	<u>210,745</u>	<u>208,261</u>	<u>208,261</u>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Clerk's Office (21060)</b>							
Personnel Services:							
1001	Salaries & wages	332,911	362,998	365,559	383,837	403,029	5.0%
1003	Part-time wages	-	-	-	-	-	0.0%
2001	FICA	23,281	25,163	24,970	29,364	30,832	5.0%
2002	VRS	38,799	35,730	37,585	42,759	52,942	23.8%
2005	Health care	58,021	62,083	69,430	69,430	69,430	0.0%
2006	Group life insurance	1,725	1,868	1,872	1,872	1,872	0.0%
2007	Health insurance credit	-	-	6	-	-	0.0%
2008	Dental Insurance	-	2,875	3,911	2,875	2,875	0.0%
2010	Vision Insurance	-	288	342	288	288	0.0%
2210	VRS Hybrid Plan	-	6,310	7,754	7,754	7,754	0.0%
2011	Workmen's compensation	324	388	488	388	388	0.0%
	Subtotal	455,061	497,703	511,917	538,566	569,410	5.7%
Contractual Services:							
3002	Professional services (Audit)	2,162	1,152	2,093	2,200	2,200	0.0%
3005	Maintenance service contracts	216	1,773	-	1,500	1,500	0.0%
3006	Printing & binding (record docum.)	2,853	3,005	1,921	3,500	3,500	0.0%
3007	Advertising	-	-	-	-	-	0.0%
	Subtotal	5,231	5,930	4,014	7,200	7,200	0.0%
5201	Postal services	2,963	4,227	4,585	3,800	3,800	0.0%
5203	Telecommunications	7,380	8,129	8,093	8,093	8,093	0.0%
5306	Bond premium	-	-	-	-	-	0.0%
5401	Office supplies	171	138	6,266	2,500	2,500	0.0%
5504	Travel (conferences and education)	-	-	-	-	-	0.0%
5801	Dues & Association Memberships	-	-	-	-	-	0.0%
5902	Technology Trust Fund	7,250	8,844	7,745	7,800	7,800	0.0%
9999	Other - Audit Adjustments	-	-	-	-	-	0.0%
	Subtotal	17,764	21,338	26,689	22,193	22,193	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	1,974	-	-	-	-	0.0%
7009	Security monitor	-	-	-	-	-	0.0%
	Subtotal	1,974	-	-	-	-	0.0%
	<b>Total Clerk's Office</b>	<b>480,030</b>	<b>524,971</b>	<b>542,620</b>	<b>567,959</b>	<b>598,803</b>	<b>5.4%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Sheriff - Civil &amp; Court Security (21070)</b>							
Personnel Services							
1001	Salaries & wages - Regular Hours	813,133	840,796	709,521	744,997	782,247	5.0%
2001	FICA	57,529	59,729	50,410	56,992	59,842	5.0%
2002	VRS	76,922	81,720	76,679	76,679	92,015	20.0%
2005	Health care	120,532	110,130	91,131	110,130	110,130	0.0%
2006	Group life insurance	3,418	-	3,363	-	-	0.0%
2007	Health insurance credit	189	3,823	-	3,900	3,900	0.0%
2008	Dental Insurance	-	5,091	6,118	6,118	6,118	0.0%
2010	Vision Insurance	-	597	559	600	600	0.0%
2210	VRS Hybrid Plan	-	4,300	4,792	4,800	4,800	0.0%
2011	Workmen's compensation	-	265	301	-	-	0.0%
<b>Total Sheriff-Civil &amp; Court Security</b>		<b>1,071,723</b>	<b>1,106,451</b>	<b>942,874</b>	<b>1,004,216</b>	<b>1,059,652</b>	<b>5.5%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Commonwealth's Attorney (22010)</b>						
Personnel Services						
1001	411,316	453,678	487,741	512,128	537,734	5.0%
1003	122,582	159,873	144,113	151,319	158,885	5.0%
2001	39,146	45,331	46,643	50,754	53,291	5.0%
2002	44,797	48,415	53,953	67,396	80,983	20.2%
2005	39,739	32,671	35,354	32,671	32,671	0.0%
2006	1,991	2,359	2,612	1,536	1,536	0.0%
2007	104	110	134	110	110	0.0%
2008	-	2,862	3,110	2,862	2,862	0.0%
2010	-	247	298	247	247	0.0%
2210	-	4,665	9,326	4,665	4,665	0.0%
2011	146	287	588	287	287	0.0%
Subtotal	<u>659,821</u>	<u>750,498</u>	<u>783,872</u>	<u>823,974</u>	<u>873,271</u>	6.0%
Other Charges:						
3005	-	1,093	2,270			
5201	-	224	61			
5203	-	2,506	2,175			
5401	26,863	13,796	27,942	8,900	8,900	0.0%
5417	586	-	-	-	-	0.0%
5900	2,185	83	-	-	-	0.0%
5903	124,568	29,145	28,065	-	-	0.0%
Subtotal	<u>154,202</u>	<u>46,847</u>	<u>60,513</u>	<u>8,900</u>	<u>8,900</u>	0.0%
Community Worker Program:						
5415	54,017	22,794	26,326	25,000	25,000	0.0%
<b>Total Commonwealth's Attorney</b>	<u><b>868,040</b></u>	<u><b>820,139</b></u>	<u><b>870,711</b></u>	<u><b>857,874</b></u>	<u><b>907,171</b></u>	<b>5.7%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Victim Witness Grant (22020)</b>						
Personnel Services						
1001 Salaries & wages	47,858	47,858	44,799	44,799	47,039	5.0%
2001 FICA	3,620	3,625	3,383	3,427	3,598	5.0%
2002 VRS	5,599	5,599	5,324	5,896	7,084	20.2%
2005 Health care	286	-	-	-	-	0.0%
2006 Group life insurance	249	249	218	218	218	0.0%
2007 Health insurance credit	101	101	105	105	105	0.0%
2008 Dental Insurance	-	253	734	253	253	0.0%
2010 Vision Insurance	-	33	61	33	33	0.0%
2011 Workers' compensation	-	-	336	-	-	0.0%
Subtotal	57,713	57,718	54,960	54,731	58,330	6.6%
Other Charges:						
5401 Office supplies	466	289	17,380	1,000	1,000	0.0%
5504 Travel (Conferences & education)	-	-	200	-	-	0.0%
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%
Subtotal	466	289	17,580	1,000	1,000	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
<b>Total Victim Witness</b>	<b>58,179</b>	<b>58,007</b>	<b>72,540</b>	<b>55,731</b>	<b>59,330</b>	<b>6.5%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Sheriff - Law Enforcement (31020)</b>						
Personnel Services						
1001	Salaries & wages - Regular hours	1,244,221	1,335,500	1,207,702	1,268,087	1,331,491 5.0%
2001	FICA	88,188	94,703	86,101	97,009	101,859 5.0%
2002	VRS	125,012	131,620	125,829	166,880	200,523 20.2%
2005	Health care	178,906	176,657	139,930	140,000	140,000 0.0%
2006	Group life insurance	5,556	5,850	5,195	4,604	4,604 0.0%
2007	Health insurance credit	-	-	-	-	- 0.0%
2008	Dental Insurance	-	7,602	8,309	7,602	7,602 0.0%
2009	Unemployment insurance	359	216	-	216	216 0.0%
2010	Vision Insurance	-	768	705	768	768 0.0%
2011	Workmen's compensation	-	-	-	-	- 0.0%
	Subtotal	1,642,242	1,752,916	1,573,771	1,685,166	1,787,063 6.0%
Contractual Services:						
3002	Professional services	2,563	2,515	2,376	-	- 0.0%
3004	Repair & maintenance services	62	-	-	-	- 0.0%
3005	Maintenance service contracts	16,580	50,786	22,932	25,000	25,000 0.0%
3009	Purchase of services	45	558	180	-	- 0.0%
	Subtotal	19,250	53,859	25,488	25,000	25,000 0.0%
Other Charges:						
5101	Electricity	26,858	51,913	31,441	32,000	32,000 0.0%
5103	Water/Sewer	3,818	8,706	6,453	6,500	6,500 0.0%
5201	Postal services	3,504	2,125	2,627	3,400	3,400 0.0%
5203	Telecommunications - Mobile	72,673	72,171	71,921	58,000	58,000 0.0%
5401	Office supplies	16,299	6,391	16,158	8,000	8,000 0.0%
5408	Vehicle Equip/ Fuel Supplies	310,815	229,208	394,328	220,000	260,000 18.2%
5409	Police Supplies	29,458	34,935	32,777	38,000	38,000 0.0%
5410	Uniforms/Wearing apparel	19,662	27,456	10,539	25,000	25,000 0.0%
5413	Sheriff 29th District Task Force	-	-	-	-	- 0.0%
5501	TOG Fund	-	2,485	-	-	- 0.0%
5503	Transport of Prisoners	35,935	38,727	38,866	38,000	38,000 0.0%
5504	Travel (conferences and education)	2,800	8	-	-	- 0.0%
5600	Police academy	100	17,338	18,960	15,000	15,000 0.0%
5801	Dues & Association Memberships	-	6,609	5,827	-	- 0.0%
5900	Restitution Fund Expenses	22,560	-	6,723	-	- 0.0%
5901	Sheriff State Forfeited Expenses	24,009	-	1,200	-	- 0.0%
5902	Sheriff Federal Forfeited Expenses	18,811	-	-	-	- 0.0%
5903	Sheriff Seized Expenses	241,276	2,296	-	-	- 0.0%
5904	Sheriff Federal Justice Forfeited Expenses	60,341	-	-	-	- 0.0%
	Subtotal	888,919	500,368	637,820	443,900	483,900 9.0%
Capital Outlay:						
7003	Radio & communication	17,009	97,899	63,560	29,000	29,000 0.0%
7006	Edward Byrne Grant	-	-	55,266	-	- 0.0%
8000	Patrol Vehicles	122,702	290,400	-	86,000	86,000 0.0%
8002	Rent/lease	33,600	-	-	-	- 0.0%
	Subtotal	173,311	388,299	118,826	115,000	115,000 0.0%
	<b>Total Sheriff - Law Enforcement</b>	<b>2,723,722</b>	<b>2,695,442</b>	<b>2,355,905</b>	<b>2,269,066</b>	<b>2,410,963 6.3%</b>

## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Litter Control (31030)</b>						
5401 Office Supplies	-	-	-	-	-	0.0%
5408 Vehicle Cost and Supplies	-	-	-	-	-	0.0%
5413 Trash pickup supplies	-	1,734	-	-	-	0.0%
5414 Litter grant with match	4,430	3,490	-	-	-	0.0%
5415 Litter grant	-	1,349	-	-	-	0.0%
5416 Pickup Recycle Expense	17	-	-	-	-	0.0%
<b>Total Litter Control</b>	<b>4,447</b>	<b>6,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Dare Program (91000)</b>						
5060 Contribution	2,957	2,987	1,750	3,000	3,000	0.0%
9999 Other - Audit Adjustments	-	-	132	-	-	0.0%
Subtotal	2,957	2,987	1,882	3,000	3,000	0.0%
<b>Total Dare Program</b>	<b>2,957</b>	<b>2,987</b>	<b>1,882</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Volunteer Fire Department (32020)</b>							
Contractual Services:							
3009	Purchase of services	-	-	-	-	-	0.0%
Other Charges:							
5604	Contributions to fire departments						0.0%
	- Lebanon	26,600	26,600	26,600	26,600	26,600	0.0%
	- Cleveland	26,600	26,600	26,600	26,600	26,600	0.0%
	- Dante	26,600	26,600	26,600	26,600	26,600	0.0%
	- Honaker	26,600	26,600	26,600	26,600	26,600	0.0%
	- St. Paul	3,700	3,700	3,700	3,700	3,700	0.0%
	- Belfast/Rosedale	26,600	26,600	26,600	26,600	26,600	0.0%
	- Copper Creek/Moccasin * 1.5	39,900	39,900	39,900	39,900	39,900	0.0%
	- Castlewood	26,600	26,600	26,600	26,600	26,600	0.0%
	Subtotal	<u>203,200</u>	<u>203,200</u>	<u>203,200</u>	<u>203,200</u>	<u>203,200</u>	0.0%
Capital Outlay:							
8002	Annual Lease Payment	3,900	3,900	3,900	3,900	3,900	0.0%
9000	Fire Program Grant	82,455	86,763	90,786	85,000	85,000	0.0%
	Subtotal	<u>86,355</u>	<u>90,663</u>	<u>94,686</u>	<u>88,900</u>	<u>88,900</u>	0.0%
	<b>Total Volunteer Fire Department</b>	<u><b>289,555</b></u>	<u><b>293,863</b></u>	<u><b>297,886</b></u>	<u><b>292,100</b></u>	<u><b>292,100</b></u>	0.0%

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Rescue Squads / 911 Calls (32030)</b>							
Other Charges:							
5413	Other expenses	-	-	-	-	-	0.0%
5604	Contributions to Rescue Squads						
	- New Garden	31,374	31,375	31,374	31,375	31,375	0.0%
	- Lebanon	31,374	31,375	31,374	31,375	31,375	0.0%
	- Cleveland	32,874	32,875	32,874	32,875	32,875	0.0%
	- Castlewood	31,374	31,375	31,374	31,375	31,375	0.0%
	- Dante	32,874	32,875	32,874	32,875	32,875	0.0%
5606	Four for Life	29,041	30,000	30,606	30,000	30,000	0.0%
5607	911 Calls	-	-	-	-	-	0.0%
5608	EMS Council	-	-	-	-	-	0.0%
	Subtotal	<u>188,911</u>	<u>189,875</u>	<u>190,476</u>	<u>189,875</u>	<u>189,875</u>	<u>0.0%</u>
	<b>Total Rescue Squad/911 Calls</b>	<b><u>188,911</u></b>	<b><u>189,875</u></b>	<b><u>190,476</u></b>	<b><u>189,875</u></b>	<b><u>189,875</u></b>	<b><u>0.0%</u></b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Forestry Service (32040)</b>							
Other Charges:							
5605	Contribution to Forest Fire Ext.	12,239	12,239	12,239	12,239	12,239	0.0%
	Subtotal	<u>12,239</u>	<u>12,239</u>	<u>12,239</u>	<u>12,239</u>	<u>12,239</u>	0.0%
	<b>Total Forestry Service</b>	<u>12,239</u>	<u>12,239</u>	<u>12,239</u>	<u>12,239</u>	12,239	0.0%

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

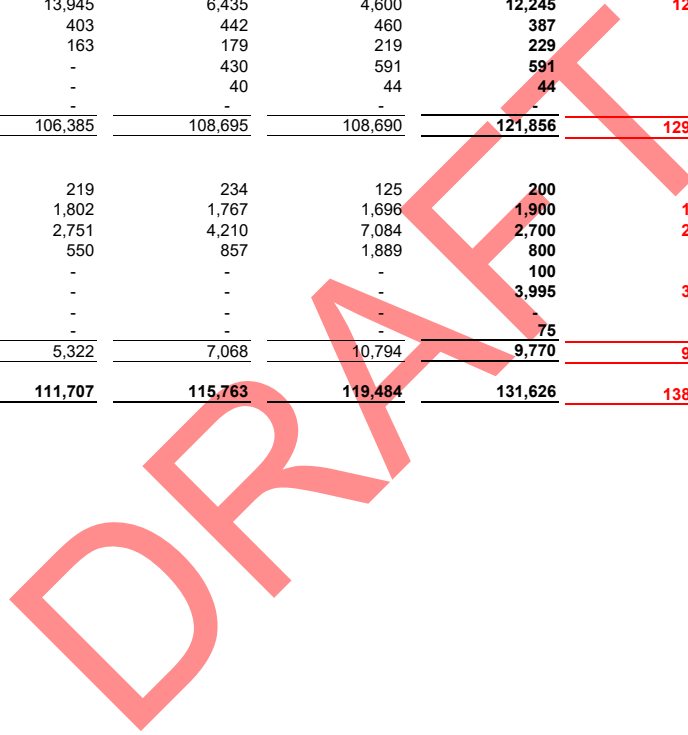
		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Sheriff - Regional Jail (33010)</b>							
Contractual Services:							
3009	Purchase of services	2,411,790	1,948,129	1,846,766	1,845,835	1,845,835	0.0%
	Subtotal	<u>2,411,790</u>	<u>1,948,129</u>	<u>1,846,766</u>	<u>1,845,835</u>	<u>1,845,835</u>	0.0%
Other Charges							
5413	Other expenses - Jail Grant						
	Subtotal	-	-	-	-	-	0.0%
Debt service							
1006	Debt appropriation	573,953	573,955	573,955	478,550	478,550	0.0%
<b>Total Sheriff - Regional Jail</b>		<u>2,985,743</u>	<u>2,522,084</u>	<u>2,420,721</u>	<u>2,324,385</u>	<u>2,324,385</u>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Building Inspector (34010)</b>						
Personnel Services						
1001 Salaries & wages	77,481	85,084	85,423	89,694	94,179	5.0%
2001 FICA	5,327	6,130	6,215	6,862	7,205	5.0%
2002 VRS	9,065	9,955	11,138	11,804	14,183	20.2%
2005 Health care	13,945	6,435	4,600	12,245	12,245	0.0%
2006 Group life insurance	403	442	460	387	387	0.0%
2007 Health insurance credit	163	179	219	229	229	0.0%
2008 Dental Insurance	-	430	591	591	591	0.0%
2010 Vision Insurance	-	40	44	44	44	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
Subtotal	<u>106,385</u>	<u>108,695</u>	<u>108,690</u>	<u>121,856</u>	<u>129,063</u>	5.9%
Other Charges:						
5201 Postal services	219	234	125	200	200	0.0%
5203 Telecommunications	1,802	1,767	1,696	1,900	1,900	0.0%
5401 Office supplies	2,751	4,210	7,084	2,700	2,700	0.0%
5408 Vehicle/Equipment Supplies	550	857	1,889	800	800	0.0%
5411 Books & subscriptions	-	-	-	100	100	0.0%
5413 Program Service Fee	-	-	-	3,995	3,995	0.0%
5504 Travel (conferences and education)	-	-	-	-	-	0.0%
5801 Dues & Association Memberships	-	-	-	75	75	0.0%
Subtotal	<u>5,322</u>	<u>7,068</u>	<u>10,794</u>	<u>9,770</u>	<u>9,770</u>	0.0%
<b>Total Building Inspector</b>	<u><b>111,707</b></u>	<u><b>115,763</b></u>	<u><b>119,484</b></u>	<u><b>131,626</b></u>	<u><b>138,833</b></u>	<b>5.5%</b>



# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Sheriff - Enhanced 911 (32050)</b>							
Personnel Services							
1001	Salaries & wages	319,475	326,528	215,837	335,449	352,221	5.0%
1003	Part-time wages	16,821	24,588	16,959	-	-	0.0%
2001	FICA	24,328	25,527	16,853	25,662	26,945	5.0%
2002	VRS	37,232	34,641	25,140	44,125	53,045	20.2%
2005	Health care	34,795	31,501	22,785	46,264	46,264	0.0%
2006	Group life insurance	1,655	1,698	1,161	1,937	1,937	0.0%
2007	Health insurance credit	-	-	-	-	-	0.0%
2008	Dental Insurance	-	1,868	1,652	1,868	1,868	0.0%
2010	Vision Insurance	-	178	117	178	178	0.0%
2210	VRS Hybrid Plan	-	3,563	2,968	3,563	3,563	0.0%
2011	Workmen's compensation	191	219	187	219	219	0.0%
	Subtotal	434,497	450,311	303,659	459,265	486,240	5.9%
Contractual Services:							
3002	Professional services (MSAG)	867	-	288	8,500	8,500	0.0%
3005	Maintenance service contracts	36,047	58,301	62,416	35,000	35,000	0.0%
	Subtotal	36,914	58,301	62,704	43,500	43,500	0.0%
Other Charges:							
5101	Electrical services	-	-	-	-	-	0.0%
5203	Telecommunications	26,221	24,433	22,482	22,000	22,000	0.0%
5401	Office supplies	2,201	891	3,840	2,000	2,000	0.0%
5408	Vehicle equipment supplies	-	73	-	400	400	0.0%
5413	Other expenses (install signage)	7,529	2,684	2,450	7,500	7,500	0.0%
7006	Grant Funds	-	-	-	-	-	0.0%
7007	E911 Center Insurance Claim	-	-	-	-	-	0.0%
	Subtotal	35,951	28,081	28,772	31,900	31,900	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	525	865	532	-	-	0.0%
	Subtotal	525	865	532	-	-	0.0%
	<b>Total Enhanced 911</b>	<b>507,887</b>	<b>537,558</b>	<b>395,667</b>	<b>534,665</b>	<b>561,640</b>	<b>5.0%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Medical Examiner (35030)</b>						
Contractual Services:						
3001 Professional health services	400	400	560	400	400	0.0%
<b>Total Medical Examiner</b>	<b>400</b>	<b>400</b>	<b>560</b>	<b>400</b>	<b>400</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Emergency Management (35050)</b>							
Personnel Services							
1001	Salaries & wages	48,996	49,298	39,825	51,763	54,351	5.0%
1003	Part-time wages	10,902	10,247	2,448	15,000	15,000	0.0%
2001	FICA	4,437	4,452	3,166	5,107	5,305	3.9%
2002	VRS	5,732	5,611	3,385	6,812	8,185	20.2%
2005	Health care	4,886	4,288	2,300	3,638	3,638	0.0%
2006	Group life insurance	255	249	139	245	245	0.0%
2007	Health insurance credit	103	101	67	139	139	0.0%
2008	Dental Insurance	-	236	157	236	236	0.0%
2010	Vision Insurance	-	31	18	31	31	0.0%
2011	Workmen's Compensation	-	-	-	-	-	0.0%
	Subtotal	75,311	74,513	51,505	82,971	87,131	5.0%
Contractual Services:							
3005	Maintenance service contracts	-	-	-	-	-	0.0%
	Subtotal	-	-	-	-	-	0.0%
Other Charges:							
5201	Postal services	12	85	-	150	150	0.0%
5203	Telecommunications	886	1,641	1,660	1,200	1,200	0.0%
5401	Office supplies	1,597	6,171	3,530	1,000	1,000	0.0%
5408	Vehicle repairs supplies	576	-	478	1,500	1,500	0.0%
5413	Other expenses	1,209	1,244	1,689	2,000	2,000	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conferences and education)	-	-	118	-	-	0.0%
5801	Dues & Association Memberships	-	-	-	-	-	0.0%
5906	Emergency Operations Ctr (Grant)	-	598	18,757	10,000	10,000	0.0%
5909	LEMP (Grant)	-	-	783	7,500	7,500	0.0%
7000	Emergency supplies	-	-	7,139	2,700	2,700	0.0%
9999	Grants	-	35,039	-	-	-	0.0%
	Subtotal	4,280	44,778	34,154	26,050	26,050	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	249	-	-	-	-	0.0%
7006	Grant Funds	23,896	-	8,735	5,000	5,000	0.0%
	Subtotal	24,145	-	8,735	5,000	5,000	0.0%
<b>Total Emergency Management</b>		<b>103,736</b>	<b>119,291</b>	<b>94,394</b>	<b>114,021</b>	<b>118,181</b>	<b>3.6%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Solid Waste, Landfill, &amp; Transfer Station (42400)</b>						
Personnel Services						
1003	308,674	312,582	199,144	328,211	344,622	5.0%
2001	21,966	22,503	14,547	25,108	26,364	5.0%
2002	19,957	5,632	3,456	6,200	7,400	19.4%
2005	47,139	39,212	16,671	39,212	39,212	0.0%
2006	850	852	482	600	600	0.0%
2007	343	344	232	580	580	0.0%
2008	-	859	610	859	859	0.0%
2010	-	97	58	97	97	0.0%
2210	-	14,359	8,822	14,359	17,159	19.5%
	Subtotal					
	398,929	396,440	244,022	415,226	436,892	5.2%
Contractual Services:						
3003		-	-	30,000	30,000	0.0%
3004	2,190	1,138	5,579	15,000	15,000	0.0%
3005	-	-	2,203	-	-	0.0%
3008	27	-	-	-	-	0.0%
3009	156,345	450	-	76,000	76,000	0.0%
	Subtotal					
	158,562	1,588	7,782	121,000	121,000	0.0%
Other Charges:						
5203	939	1,095	1,160	2,500	2,500	0.0%
5401	876	841	1,804	3,000	3,000	0.0%
5407	9,935	36,871	12,169	15,000	15,000	0.0%
5408	37,701	198,708	197,062	35,000	82,887	136.8%
5413	6,222	24,010	25,650	5,000	5,000	0.0%
5414	6,763	4,100	9,022	9,000	9,000	0.0%
5504	575	-	-	-	-	0.0%
5801	-	-	-	-	-	0.0%
	Subtotal					
	63,011	265,625	246,867	69,500	117,387	68.9%
Capital Outlay:						
7002	-	-	-	-	-	0.0%
8002	-	-	-	5,000	5,000	0.0%
	Subtotal					
	-	-	-	5,000	5,000	0.0%
	<b>Total Solid Waste, Landfill, &amp; Transfer Station Services</b>					
	620,502	663,653	498,671	610,726	680,279	11.4%



## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Transfer Station Contract Services (42010)</b>							
Contractual Services:							
3002	Professional services - CPWMA	887,725	913,709	935,248	1,058,761	1,058,761	0.0%
3090	Professional services - Engrs, Permits, Insp.	194,684	160,748	149,934	125,000	125,000	0.0%
	Subtotal	<u>1,082,409</u>	<u>1,074,457</u>	<u>1,085,182</u>	<u>1,183,761</u>	<u>1,183,761</u>	0.0%
	<b>Total Transfer Station Contract</b>	<u>1,082,409</u>	<u>1,074,457</u>	<u>1,085,182</u>	<u>1,183,761</u>	<u>1,183,761</u>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Animal Control &amp; Sheltering Services (35010)</b>						
Personnel Services						
1001	32,556	30,069	13,530	30,000	31,500	5.0%
2001	2,490	2,300	1,035	2,295	2,410	5.0%
2002	-	-	-	-	-	0.0%
2005	-	-	-	-	-	0.0%
2006	-	-	-	-	-	0.0%
2007	-	-	-	-	-	0.0%
Subtotal	<u>35,046</u>	<u>32,369</u>	<u>14,565</u>	<u>32,295</u>	<u>33,910</u>	5.0%
Contractual Services:						
3002	-	-	16	-	-	0.0%
Other Charges:						
5203	2,761	2,759	2,769	2,750	2,750	0.0%
5401	1,886	214	2,300	2,500	2,500	0.0%
5402	3,658	11,034	305	1,000	1,000	0.0%
5404	60,193	94,911	59,636	50,000	50,000	0.0%
5405	1,935	1,684	3,593	3,500	3,500	0.0%
5408	1,332	956	1,829	5,000	5,000	0.0%
5410	-	85	-	-	-	0.0%
5501	-	-	-	-	-	0.0%
5504	-	-	-	-	-	0.0%
5802	-	-	-	-	-	0.0%
5804	-	-	-	500	500	0.0%
7000	-	-	-	-	-	0.0%
Subtotal	<u>71,765</u>	<u>111,643</u>	<u>70,432</u>	<u>65,250</u>	<u>65,250</u>	0.0%
Capital Outlay:						
7002	-	-	703	500	500	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>703</u>	<u>500</u>	<u>500</u>	0.0%
<b>Total Animal Control &amp; Sheltering Services</b>	<b><u>106,811</u></b>	<b><u>144,012</u></b>	<b><u>85,716</u></b>	<b><u>98,045</u></b>	<b><u>99,660</u></b>	<b>1.6%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>General Properties (43020)</b>							
Personnel Services							
1001	Salaries & wages	179,101	211,729	197,035	206,887	217,231	5.0%
2001	FICA	12,931	15,279	14,420	15,827	16,618	5.0%
2002	VRS	16,601	11,726	9,758	27,226	32,715	20.2%
2005	Health care	20,018	16,867	11,500	18,000	18,000	0.0%
2006	Group life insurance	781	963	905	912	912	0.0%
2007	Health insurance credit	610	389	431	516	516	0.0%
2008	Dental Insurance	-	1,356	1,535	1,356	1,356	0.0%
2010	Vision Insurance	-	167	156	167	167	0.0%
2210	VRS Hybrid Plan	-	9,933	12,168	9,933	9,933	0.0%
2500	Virginia Local Disability Program	-	611	766	611	611	0.0%
	Subtotal	230,042	269,020	248,674	281,435	298,059	5.9%
Contractual Services:							
3002	Professional services	9	-	216	-	-	0.0%
3004	Repair & maintenance services	55,121	25,062	33,531	63,000	63,000	0.0%
3008	Laundry/Aratex rental	26,883	34,753	43,271	16,000	16,000	0.0%
3009	Purchase of services	10,172	1,503	1,315	25,000	25,000	0.0%
	Subtotal	92,185	61,318	78,333	104,000	104,000	0.0%
Other Charges:							
5101	Electricity (all buildings)	228,936	213,913	219,718	235,000	235,000	0.0%
5102	Heating	17,171	16,675	24,058	18,000	18,000	0.0%
5103	Water/Sewer	72,042	59,582	57,668	72,000	72,000	0.0%
5203	Telecommunications	730	508	65	500	500	0.0%
5208	Insurance recoveries (liability)	-	-	-	-	-	0.0%
5301	Boiler insurance	-	-	-	2,142	2,142	0.0%
5303	Flood insurance	1,513	1,773	2,129	2,200	2,200	0.0%
5305	Motor vehicle insurance	55,370	55,755	49,082	55,370	55,370	0.0%
5308	General liability insurance	75,911	56,868	53,832	75,900	75,900	0.0%
5405	Janitorial supplies	33,786	23,685	9,457	20,000	20,000	0.0%
5407	Repair/maintenance supplies	34,095	22,948	32,128	32,000	32,000	0.0%
5408	Vehicle repair supplies	81,592	39,770	44,534	25,000	25,000	0.0%
5413	Miscellaneous	-	555	3,545	-	-	0.0%
5504	Travel (conferences & education)	-	-	1,829	-	-	0.0%
	Subtotal	601,146	492,032	498,045	538,112	538,112	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	-	1,838	-	-	-	0.0%
8002	Rent/lease (land)	1,580	530	546	1,600	1,600	0.0%
	Subtotal	1,580	2,368	546	1,600	1,600	0.0%
<b>Total General Properties</b>		<b>924,953</b>	<b>824,738</b>	<b>825,598</b>	<b>925,147</b>	<b>941,771</b>	<b>1.8%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2023

**Local Health Department (51020)**

Other Charges:

5601 Local contribution to Health Department

**Total Local Health Department**

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
5601 Local contribution to Health Department	340,000	340,420	340,000	<u>369,175</u>	<u>369,175</u>	0.0%
<b>Total Local Health Department</b>	<u>340,000</u>	<u>340,420</u>	<u>340,000</u>	<u>369,175</u>	<u>369,175</u>	0.0%

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

**Cumberland Mountain Community Services Board (52050)**

Other Charges:

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
5602 County contribution	39,996	39,996	39,996	40,000	40,000	0.0%
9999 Other - Audit Adjustments - Grant Match	-	-	-	-	-	0.0%
Subtotal	<u>39,996</u>	<u>39,996</u>	<u>39,996</u>	<u>40,000</u>	<u>40,000</u>	0.0%
<b>Total Cumberland Mountain CSB</b>	<b><u>39,996</u></b>	<b><u>39,996</u></b>	<b><u>39,996</u></b>	<b><u>40,000</u></b>	<b><u>40,000</u></b>	<b>0.0%</b>

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Social Services (53010)</b>						
5605 Local contribution to Social Services	525,000	525,000	525,000	556,000	556,000	0.0%
5609 Local contribution to CSA Administration	-	-	64,918	2,520	2,520	0.0%
5610 Local contribution to CSA Purchase of Service	328,055	328,055	263,137	263,137	263,137	0.0%
6001 Pauper Funerals	800	800	-	-	-	0.0%
<b>Total Department of Social Services</b>	<b>853,855</b>	<b>853,855</b>	<b>853,055</b>	<b>821,657</b>	<b>821,657</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Appalachian Agency for Senior Citizens (53050)</b>						
Other Charges:						
5203 Telecommunications	2,436	1,839	2,194	2,500	2,500	0.0%
5408 Local Match - AASC/Public Transit.	-	-	-	5,000	5,000	0.0%
5413 Other expenses - Four County Transit	46,200	46,200	46,200	46,200	46,200	0.0%
5604 Appropriation - Local clubs/Memberships	34,075	32,275	32,275	32,275	32,275	0.0%
<b>Total App. Agency for Senior Citizens</b>	<b>82,711</b>	<b>80,314</b>	<b>80,669</b>	<b>85,975</b>	<b>85,975</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>County School Board Contributions (94020)</b>						
Other Charges:						
6000-01 Other - Contribution - Operations	8,024,781	8,024,781	8,024,781	8,024,781	8,024,781	0.0%
6000-02 Other - Contribution - Debt Service	1,399,952	1,076,536	1,076,536	1,076,536	1,076,536	0.0%
6001 Contributions to Employee Insurance	-	-	-	-	-	0.0%
	<u>9,424,733</u>	<u>9,101,317</u>	<u>9,101,317</u>	<u>9,101,317</u>	<u>9,101,317</u>	<u>0.0%</u>
<b>Total Contributions to School Board</b>	<u><b>9,424,733</b></u>	<u><b>9,101,317</b></u>	<u><b>9,101,317</b></u>	<u><b>9,101,317</b></u>	<u><b>9,101,317</b></u>	<u><b>0.0%</b></u>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>SVCC Contribution (64010)</b>							
Other Charges:							
5607	Appropriation	77,169	91,949	94,348	91,949	91,949	0.0%
	RACE Educational Program	-	273,441	275,297	141,252	141,252	0.0%
	<b>Total SVCC</b>	<b>77,169</b>	<b>365,390</b>	<b>369,645</b>	<b>233,201</b>	<b>233,201</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Recreation Parks (71040)</b>						
Other Charges:						
5101 Electrical	55,446	42,558	36,903	50,000	50,000	0.0%
5103 Water & Sewer	8,911	8,578	7,131	2,000	2,000	0.0%
5407 Repair/maintenance supplies	2,186	3,830	2,559	7,500	7,500	0.0%
5600 Finney Community Center	2,108	29	515	1,500	1,500	0.0%
5601 Lebanon Park	392	2,245	2,504	4,000	4,000	0.0%
5602 Honaker Park	1,140	145	2,826	4,000	4,000	0.0%
5603 Castlewood Park	4,000	4,000	8,375	4,000	4,000	0.0%
5604 Dante Park	148	240	4,233	4,000	4,000	0.0%
5605 Cleveland Park	4,176	240	3,320	4,000	4,000	0.0%
5606 Drill Community Center	475	1,573	584	1,500	1,500	0.0%
5607 Oak Grove Community Center	5,453	-	16,759	1,500	1,500	0.0%
5608 Castlewood Community Center	2,112	945	-	1,500	1,500	0.0%
5609 Dante Community Center	1,500	1,500	1,870	1,500	1,500	0.0%
5611 Elk Garden Community Center	1,296	-	-	1,500	1,500	0.0%
Subtotal	<u>89,343</u>	<u>65,883</u>	<u>87,579</u>	<u>88,500</u>	<u>88,500</u>	<u>0.0%</u>
<b>Total Recreation Park Centers</b>	<b><u>89,343</u></b>	<b><u>65,883</u></b>	<b><u>87,579</u></b>	<b><u>88,500</u></b>	<b><u>88,500</u></b>	<b><u>0.0%</u></b>

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# FY 2022/2023 BUDGETED EXPENDITURES

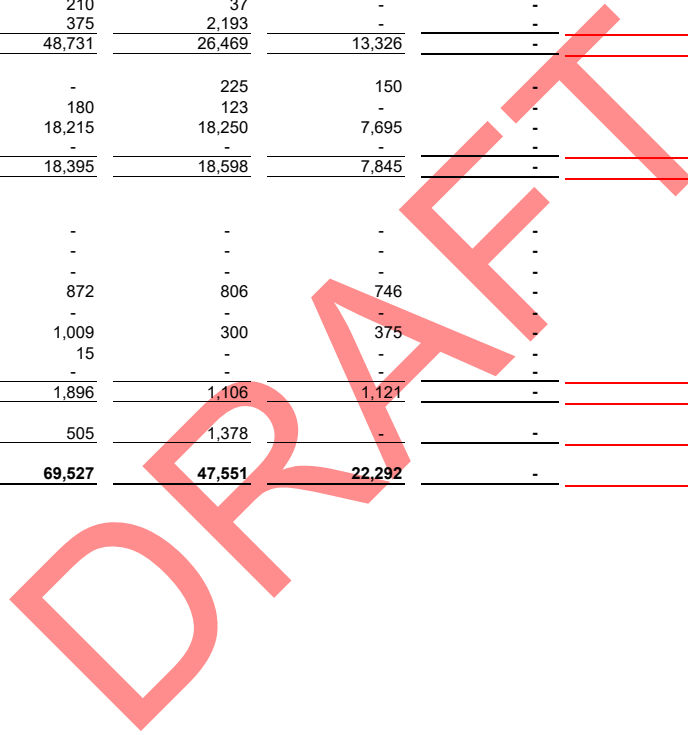
County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Conference Center (72010)</b>						
1001 Salaries & wages	27,195	28,555	28,555	29,983	31,482	5.0%
2001 FICA	2,003	2,107	1,902	2,294	2,408	5.0%
2002 VRS	3,182	3,341	3,723	3,946	4,741	20.2%
2005 Health care	-	-	4,600	4,600	4,600	0.0%
2006 Group life insurance	141	148	154	148	148	0.0%
2007 Health insurance credit	57	60	73	60	60	0.0%
2008 Dental Insurance	-	314	314	314	314	0.0%
2010 Vision Insurance	-	36	36	36	36	0.0%
Subtotal	32,578	34,211	39,357	41,380	43,789	5.8%
3001 Contractual Services	-	-	-	2,000	2,000	0.0%
3004 Repair & maintenance services	-	75	453	500	500	0.0%
3007 Advertising	-	2,720	571	1,000	1,000	0.0%
3008 Laundry/Aratex rental	3,640	-	1,844	3,000	3,000	0.0%
3009 Purchase of services	755	2,469	1,463	2,000	2,000	0.0%
Subtotal	4,395	5,264	4,331	8,500	8,500	0.0%
<b>Other Charges:</b>						
5101 Electricity	-	-	-	-	-	0.0%
5102 Heating	-	-	-	-	-	0.0%
5103 Water/Sewer	-	-	-	-	-	0.0%
5203 Telecommunications	1,034	695	1,353	1,000	1,000	0.0%
5405 Janitorial supplies	148	663	1,111	500	500	0.0%
5407 Repair/maintenance supplies	3,078	2,408	537	2,500	2,500	0.0%
5413 Miscellaneous	198	-	-	-	-	0.0%
5504 Travel (conferences & education)	-	-	-	-	-	0.0%
Subtotal	4,458	3,766	3,001	4,000	4,000	0.0%
7002 Furniture/Fixtures	1,958	2,024	1,619	-	-	0.0%
<b>Total Conference Center</b>	<b>43,389</b>	<b>45,265</b>	<b>48,308</b>	<b>53,880</b>	<b>56,289</b>	<b>4.5%</b>

# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Health &amp; Fitness Center (72030)</b>						
1001 Salaries & wages	40,368	22,445	12,379	-	-	0.0%
1003 Part-time wages	-	1,702	-	-	-	0.0%
2001 FICA	3,055	-	947	-	-	0.0%
2002 VRS	4,723	-	-	-	-	0.0%
2005 Health care	-	92	-	-	-	0.0%
2006 Group life insurance	210	37	-	-	-	0.0%
2007 Health insurance credit	375	2,193	-	-	-	0.0%
Subtotal	<u>48,731</u>	<u>26,469</u>	<u>13,326</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
3001 Contractual Services	-	225	150	-	-	0.0%
3004 Repair & maintenance services	180	123	-	-	-	0.0%
3009 Purchase of services	18,215	18,250	7,695	-	-	0.0%
3007 Advertising	-	-	-	-	-	0.0%
Subtotal	<u>18,395</u>	<u>18,598</u>	<u>7,845</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>Other Charges:</b>						
5101 Electricity	-	-	-	-	-	0.0%
5102 Heating	-	-	-	-	-	0.0%
5103 Water/Sewer	-	-	-	-	-	0.0%
5203 Telecommunications	872	806	746	-	-	0.0%
5405 Janitorial supplies	-	-	-	-	-	0.0%
5407 Repair/maintenance supplies	1,009	300	375	-	-	0.0%
5413 Miscellaneous	15	-	-	-	-	0.0%
5504 Travel (conferences & education)	-	-	-	-	-	0.0%
Subtotal	<u>1,896</u>	<u>1,106</u>	<u>1,121</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
7002 Furniture/Fixtures	<u>505</u>	<u>1,378</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>Total Health &amp; Fitness Center</b>	<b><u>69,527</u></b>	<b><u>47,551</u></b>	<b><u>22,292</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>



## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Cultural - Old Courthouse (72020)</b>							
Personnel Services							
1001	Salaries & wages	8,820	7,514	5,994	6,294	6,608	5.0%
2001	FICA	675	575	459	481	506	5.0%
	Subtotal	<u>9,495</u>	<u>8,089</u>	<u>6,453</u>	<u>6,775</u>	<u>7,114</u>	5.0%
Contractual Services:							
3002	Professional services (caretaker)	-	-	-	900	900	0.0%
Other Charges:							
5203	Telecommunications	722	581	887	570	570	0.0%
5407	Repair & maintenance supplies	1,587	238	2,203	3,500	3,500	0.0%
	Subtotal	<u>2,309</u>	<u>819</u>	<u>3,090</u>	<u>4,070</u>	<u>4,070</u>	0.0%
	<b>Total Cultural - Old Courthouse</b>	<b><u>11,804</u></b>	<b><u>8,908</u></b>	<b><u>9,543</u></b>	<b><u>11,745</u></b>	<b><u>12,084</u></b>	<b>2.9%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Library (73010)</b>						
Personnel Services						
1001 Salaries & Wages	137,059	143,724	137,446	144,500	151,725	5.0%
1003 Salaries & wages - part-time	61,857	62,860	63,641	74,567	78,295	5.0%
2001 FICA	14,614	15,208	14,523	16,759	17,597	5.0%
2002 VRS	13,554	13,675	12,141	12,816	15,450	20.5%
2005 Health care	13,800	13,800	20,537	20,527	20,527	0.0%
2006 Group life insurance	713	756	734	733	733	0.0%
2007 Health insurance credit	288	305	349	349	349	0.0%
2008 Dental Insurance	1,191	1,182	1,428	1,428	1,428	0.0%
2010 Vision Insurance	98	106	148	148	148	0.0%
2210 VRS Hybrid Plan	2,482	3,336	5,636	7,400	7,400	0.0%
2500 Local Disability Plan	153	205	355	355	355	0.0%
Subtotal	<u>245,809</u>	<u>255,157</u>	<u>256,938</u>	<u>279,582</u>	<u>294,007</u>	5.2%
Contractual Services						
3002 Professional Services	17,977	15,667	13,552	17,425	17,425	0.0%
Other Charges						
5201 Postal services	208	209	267	300	300	0.0%
5203 Telecommunications	6,500	6,890	6,130	6,000	6,000	0.0%
5401 Office Supplies	6,355	4,170	6,724	6,500	6,500	0.0%
5407 Supplies	139	54	137	200	200	0.0%
5411 Books and subscriptions	36,227	35,921	40,314	33,000	33,000	0.0%
5413 Miscellaneous	5,200	16,187	2,797	1,500	1,500	0.0%
5414 Other grants	5,565	7,148	33,397	5,500	5,500	0.0%
5500 Professional Development	1,022	-	670	-	-	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
5504 Travel (Conferences & education)	-	3,473	-	-	-	0.0%
5413 Library Donations - Miscellaneous	(850)	-	-	200	200	0.0%
7004 Library Donations - Town of Lebanon & Honaker	-	-	-	9,000	9,000	0.0%
Subtotal	<u>78,343</u>	<u>89,719</u>	<u>103,988</u>	<u>79,625</u>	<u>79,625</u>	0.0%
<b>Total Library</b>	<u><b>324,152</b></u>	<u><b>344,876</b></u>	<u><b>360,926</b></u>	<u><b>359,207</b></u>	<u><b>373,632</b></u>	4.0%

## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Planning Commission (81010)</b>							
Contractual Services:							
3002	Board Member Stipends	16,275	15,250	15,700	17,000	17,000	0.0%
	Subtotal	<u>16,275</u>	<u>15,250</u>	<u>15,700</u>	<u>17,000</u>	<u>17,000</u>	0.0%
Other Charges:							
5401	Office supplies	-	-	-	-	-	0.0%
5413	Other expenses	-	-	-	-	-	0.0%
5503	Travel (subsistence & lodging)	-	-	-	-	-	0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	<b>Total Planning Commission</b>	<u>16,275</u>	<u>15,250</u>	<u>15,700</u>	<u>17,000</u>	<u>17,000</u>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Industrial Development Authority (81050)</b>							
Other Charges:							
5610	Chamber of Commerce	7,300	7,514	7,500	7,500	7,500	0.0%
9999	Other - Audit Adjustments	-	-	-	-	-	0.0%
	Subtotal	<u>7,300</u>	<u>7,514</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0.0%</u>
	<b>Total Industrial Development Authority</b>	<u>7,300</u>	<u>7,514</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0.0%</u>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

**PSA Contributions (RC PSA & CWSA)**

Contributions to operations -

RC - PSA  
Dante Sewer

**Total PSA Contributions**

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
	-	-	-	-	-	0.0%
	161,874	183,375	112,262	<b>130,000</b>	<b>130,000</b>	0.0%
	161,874	183,375	112,262	<b>130,000</b>	<b>130,000</b>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Cumberland Plateau PDC (81060)</b>						
Other Charges						
6002 Appropriation CP-PDC	35,000	35,000	35,000	35,000	35,000	0.0%
<b>Total Cumberland Plateau PDC</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

Cumberland Plateau Reg Housing Auth (81090)  
Other Charges  
5608 Appropriation  
**Total Cumberland Plateau RHA**

Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
550	-	-	1,800	1,800	0.0%
<b>550</b>	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>1,800</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Highway Safety Commission (81080)</b>						
Other Charges						
3002 Committee Stipends	3,500	3,400	4,600	4,200	4,200	0.0%
<b>Total Highway Safety Commission</b>	<b>3,500</b>	<b>3,400</b>	<b>4,600</b>	<b>4,200</b>	<b>4,200</b>	<b>0.0%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Contributions (91000)</b>						
5000 Expenditure Refunds	965	108	-	-	-	0.0%
5084 RC Search & Rescue	5,000	2,000	2,000	2,000	2,000	0.0%
5085 SWCC Festival	500	500	500	500	500	0.0%
5086 Dolly Parton Imagination Library	-	-	-	500	500	0.0%
5088 Second Harvest aka Feeding America SW VA	5,000	2,500	2,500	2,500	2,500	0.0%
5091 Russell County Fair Association	20,375	7,500	7,500	7,500	7,500	0.0%
5096 Honaker Red Bud Festival	-	-	-	500	500	0.0%
5098 American Legion	500	1,000	1,000	500	500	0.0%
5099 Town's Annual Fire Works Donation	-	-	-	2,000	2,000	0.0%
5102 Health Wagon	-	-	-	2,500	2,500	0.0%
5108 Russell County Diabetes	-	-	-	250	250	0.0%
8026 VFW - Contributions for Veterans' Funerals	700	1,000	-	2,500	2,500	0.0%
8027 Clinch River Valley Initiative	-	-	-	1,000	1,000	0.0%
8028 Clinch River Days Festival	1,000	-	500	500	500	0.0%
8030 Heart of Appalachia Tourism	(2,500)	2,500	2,500	2,500	2,500	0.0%
8031 SWVA EMS Council	-	-	-	1,000	1,000	0.0%
Subtotal	<u>31,540</u>	<u>17,108</u>	<u>15,500</u>	<u>26,250</u>	<u>26,250</u>	0.0%
<b>Total Contributions</b>	<b>31,540</b>	<b>17,108</b>	<b>15,500</b>	<b>26,250</b>	<b>26,250</b>	<b>0.0%</b>

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Tourism (81040)</b>						
Contractual Services:						
3002 Professional services			4,618			
3005 Maintenance service contracts	1,555	-	1,605	3,000	3,000	0.0%
3006 Printing & binding	2,883	6,022	13,958	3,000	3,000	0.0%
3007 Advertising	4,438	6,022	20,181	6,000	6,000	0.0%
Subtotal	<u>4,438</u>	<u>6,022</u>	<u>20,181</u>	<u>6,000</u>	<u>6,000</u>	<u>0.0%</u>
<b>Total Tourism</b>	<u>4,438</u>	<u>6,022</u>	<u>20,181</u>	<u>6,000</u>	<u>6,000</u>	<u>0.0%</u>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Clinch Valley Soil/Water Conservation (82030)</b>						
Other Charges:						
5607 Appropriation	33,236	6,875	7,500	10,500	10,500	0.0%
5801 Dues & Association Memberships - Black Diamond	-	-	-	-	-	0.0%
Subtotal	<u>33,236</u>	<u>6,875</u>	<u>7,500</u>	<u>10,500</u>	<u>10,500</u>	<u>0.0%</u>
<b>Total Clinch Valley Soil/Water Conservation District</b>	<u><b>33,236</b></u>	<u><b>6,875</b></u>	<u><b>7,500</b></u>	<u><b>10,500</b></u>	<u><b>10,500</b></u>	<u><b>0.0%</b></u>

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>VPI Extension Service (83050)</b>							
Personnel Services							
1003	Wages - Part-time (Grant)	43,374	39,591	43,072	48,450	50,873	5.0%
2003	Fringe Benefits Paid - VPI	15,730	13,256	14,466	17,926	18,926	5.6%
	Subtotal	<u>59,104</u>	<u>52,847</u>	<u>57,538</u>	<u>66,376</u>	<u>69,799</u>	5.2%
Other Charges:							
5203	Telecommunications - Local/Long Distance/Internet	3,039	3,284	3,077	3,000	3,000	0.0%
5401	Office Supplies	-	-	-	-	-	0.0%
5504	Travel (Conferences & Education)	-	-	-	-	-	0.0%
	Subtotal	<u>3,039</u>	<u>3,284</u>	<u>3,077</u>	<u>3,000</u>	<u>3,000</u>	0.0%
	<b>Total VPI Extension Service Office</b>	<u>62,143</u>	<u>56,131</u>	<u>60,615</u>	<u>69,376</u>	<u>72,799</u>	4.9%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Nondepartmental (99000)</b>							
Nondepartmental							
98500-1055	Treasurer Misc. Expenditures	-	283	-	-	-	0.0%
1011	Termination pay	-	-	-	-	-	0.0%
1013	Workers' compensation	72,164	142,201	64,200	86,000	86,000	0.0%
2010	Line of Duty Act Premium	149,886	68,106	155,892	155,000	155,000	0.0%
5000	Expenditure refunds	70,551	162,491	319,290	68,250	68,250	0.0%
5200	CIFA Director Fees	-	-	-	-	15,000	100.0%
5203	Telecommunications Mobile	587	-	864	1,000	1,000	0.0%
5414	Retirement supplement	(1,000)	-	-	-	-	0.0%
5700	CWSA Recovery	-	-	-	-	-	0.0%
9912	DSS Retirement	-	-	-	-	-	0.0%
9913	Misc. Refund of Taxes and Interest	-	-	9,750	-	-	0.0%
9999	Appropriated Reserve	-	-	-	-	-	0.0%
<b>Total Nondepartmental</b>		<b>292,188</b>	<b>373,081</b>	<b>549,996</b>	<b>310,250</b>	<b>325,250</b>	<b>4.8%</b>

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

		Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Capital Outlay and Fund Transfers</b>							
<b>Capital Outlay (94010)</b>							
5413	Capital Equipment	-	2,601	-	-	-	0.0%
7054	Fairground Project	-	58,276	17,930	-	-	0.0%
7056	Maintenance Building	266,948	33,312	55,121	59,333	59,333	0.0%
7057	Wallace Building	-	-	469	-	-	0.0%
8004	Vehicle Replacement	-	-	-	-	-	0.0%
8020	Belfast Water Project Phase II DHCD	-	-	36,734	-	-	0.0%
8023	Landfill - Land Purchase (contaminated well)	-	-	-	-	-	0.0%
8027	Other Capital Projects	187,118	310,077	623,798	33,879	33,879	0.0%
8029	Courthouse Project	5,305	-	539,698	-	-	0.0%
8030	Dante Depot Revitalization Project	94,037	13,453	2,781	-	-	0.0%
8031	Capital (Roofing)	-	-	15,662	-	-	0.0%
9000	Insurance Repairs	-	-	3,932	-	-	0.0%
	<b>Total Capital Outlay</b>	<b>553,408</b>	<b>417,719</b>	<b>1,296,125</b>	<b>93,212</b>	<b>93,212</b>	<b>0.0%</b>
<b>Transfers to Other Funds (98600)</b>							
1100	Sales Tax Transfer to Town of Lebanon	116,127	120,269	130,825	125,000	125,000	0.0%
1101	Sales Tax Transfer to Town of Honaker	52,472	54,534	59,321	51,455	51,455	0.0%
1102	Sales Tax Transfer to Town of Cleveland	7,547	7,746	8,426	7,289	7,289	0.0%
1103	Sales Tax Transfer to Town of St. Paul	6,700	6,804	7,401	6,912	6,912	0.0%
		<b>182,846</b>	<b>189,353</b>	<b>205,973</b>	<b>190,656</b>	<b>190,656</b>	<b>0.0%</b>
	<b>Total Capital Outlay &amp; Fund Transfers</b>	<b>736,254</b>	<b>607,072</b>	<b>1,502,098</b>	<b>283,868</b>	<b>283,868</b>	<b>0.0%</b>

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Debt Service (95010)</b>						
<u>County - Dante Sewer Pumps</u>						
9120 Principal & Interest	-	-	-	-	-	0.0%
<u>RC-IDA</u>						
9125 Principal & Interest	473,523	471,310	470,351	471,310	471,310	0.0%
<u>RC-PSA</u>						
9130 Principal & Interest	503,268	515,963	342,990	504,000	504,000	0.0%
<b>Total Debt Service</b>	<b>976,791</b>	<b>987,273</b>	<b>813,341</b>	<b>975,310</b>	<b>975,310</b>	<b>0.0%</b>
<b>Total General Fund</b>	<b>28,076,717</b>	<b>27,299,867</b>	<b>27,387,737</b>	<b>26,316,599</b>	<b>26,852,612</b>	<b>2.0%</b>
<b>Surplus (Deficit) in General Fund</b>	<b>266,098</b>	<b>416,542</b>	<b>1,284,143</b>	<b>(0)</b>	<b>(163,754)</b>	

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## FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Special Revenue Funds:</b>						
Virginia Public Assistance Fund (FUND 201)	<u>5,672,051</u>	<u>5,210,980</u>	<u>5,210,980</u>	<u>5,365,789</u>	<u>5,365,789</u>	0.0%
SWVA ASAP Fund (FUND 202)	<u>197,052</u>	<u>197,052</u>	<u>189,799</u>	<u>197,052</u>	<u>197,052</u>	0.0%
Coal Road Fund (FUND 203)						
Expenditures:						
Maintenance of Highways, Streets, Bridges and Sidewalks	125,000	125,000	125,000	125,000	125,000	0.0%
Contribution to VCEDA	25,000	25,000	25,000	25,000	25,000	0.0%
<b>Total Coal Road Fund</b>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	0.0%
Comprehensive Services Act Fund (FUND 204)	<u>1,386,403</u>	<u>1,720,700</u>	<u>1,360,074</u>	<u>1,720,700</u>	<u>1,720,700</u>	0.0%
<b>Total Special Revenue Funds</b>	<u>10,240,589</u>	<u>7,278,732</u>	<u>6,910,853</u>	<u>7,433,541</u>	<u>7,433,541</u>	0.0%

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# FY 2022/2023 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2023

	Actual Expenditures FYE 6/30/19	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Approved Expenditures FYE 6/30/22	Proposed Expenditures FYE 6/30/23	
<b>Enterprise Funds:</b>						
<b>Russell County Canneries (83990)</b>						
<b>Total Expenditures</b>	<u>30,000</u>	<u>25,000</u>	<u>43,448</u>	<u>25,000</u>	<u>25,000</u>	0.0%
<b>Dante Sewer Fund:</b>						
Personnel Services:						
1001 Salaries and Wages	-	-	-	-	-	0.0%
Contractual Services:						
3002 Dante Sewer Loan	49,572	49,572	49,572	49,572	49,572	0.0%
Other Charges:						
5101 Utilities	-	-	-	-	-	0.0%
5405 Materials and supplies	-	-	-	-	-	0.0%
5401 Office expenses	-	-	-	-	-	0.0%
5407 Repairs & maintenance	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<u>79,572</u>	<u>74,572</u>	<u>93,020</u>	<u>74,572</u>	<u>74,572</u>	0.0%
<b>Total Primary Government</b>	<u>38,426,878</u>	<u>34,653,171</u>	<u>34,391,610</u>	<u>33,824,712</u>	<u>34,360,725</u>	1.6%

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