

**FY 2024/2025 BUDGET REVENUE**

County of Russell  
 Governmental Funds  
 Budgeted Revenue  
 FYE 6/30/2025

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/21	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Budgeted Revenue FYE 6/30/24	Proposed Revenue FYE 6/30/25	
<b>General Fund:</b>						
<b>Revenue from Local Sources:</b>						
General Property Taxes:						
11010 Real Property Tax	8,135,182	7,811,611	8,150,000	8,106,560	8,106,560	0.0%
11015 Mineral Tax	865,309	627,606	812,000	850,000	850,000	0.0%
11020 Personal PSC Tax	2,046,292	1,911,437	2,095,000	1,850,000	1,745,000	-5.7%
11030 Personal Property Tax	3,963,764	4,115,574	4,050,656	4,352,560	4,730,000	8.7%
11030 Mobile Home Tax	91,016	80,614	102,500	86,000	86,000	0.0%
11040 Machinery and Tools Tax	1,010,018	1,036,563	941,301	1,026,348	1,050,000	2.3%
11050 Merchants Capital	56,469	46,120	55,000	55,000	55,000	0.0%
11060-0001 Penalties	148,884	130,870	140,000	140,000	140,000	0.0%
11060-0002 Interest	344,862	309,286	274,000	274,000	274,000	0.0%
<b>Total General Property Taxes</b>	<b>16,661,796</b>	<b>16,069,681</b>	<b>16,620,457</b>	<b>16,740,468</b>	<b>17,036,560</b>	<b>1.8%</b>
Other Local Taxes:						
12000-0001 Local Sales and Use Tax	2,277,215	2,422,492	2,328,745	2,595,590	2,765,365	6.5%
12000-0010 Coal & Gas Severance Tax	252,520	464,220	325,000	375,000	350,000	-6.7%
12011-0001 Food & Meal Tax	-	168,202	153,100	160,000	160,000	0.0%
12020-0010 Consumers' Utility Tax	530,844	530,253	530,000	530,000	530,000	0.0%
12020-0015 E911 Tax	98,314	118,118	52,000	52,000	63,000	21.2%
12020-0016 911 Grants	-	-	-	-	-	0.0%
12020-0020 Consumption Taxes	74,530	72,914	67,500	72,000	83,000	15.3%
12060-0001 Bank Stock Tax	29,320	31,353	31,000	31,000	31,000	0.0%
12070-0001 Recordation's and Wills	21,770	32,876	26,500	35,000	33,500	-4.3%
12070-0003 Grantee Tax	110,865	111,032	110,000	110,000	110,000	0.0%
12080-0001 Cigarette Decals	18,824	116,526	122,000	92,000	92,000	0.0%
12130-5804 Treasurer Misc. Income	2,645	-	-	-	15,000	100.0%
<b>Total Other Local Taxes</b>	<b>3,416,847</b>	<b>4,067,986</b>	<b>3,745,845</b>	<b>4,052,590</b>	<b>4,232,865</b>	<b>4.4%</b>
Permits, Privilege Fees, & Regulatory Licenses:						
13030-0004 Land Use Permits	931	1,236	-	-	-	0.0%
13030-0005 Transfer Fees	943	1,042	1,200	1,200	1,200	0.0%
13030-0007 Erosion and Sediment Plans	350	450	750	750	750	0.0%
13030-0008 Building Permits	21,975	23,314	30,000	30,000	30,000	0.0%
13030-0009 Building Permit HVAC	5,400	5,759	7,500	7,500	7,500	0.0%
13030-0010 Electrical Permits	10,565	9,358	15,000	15,000	15,000	0.0%
13030-0013 Building & Electrical 2% State Fee	799	822	800	800	800	0.0%
13030-0014 Building Permit Plumbing	1,988	1,346	2,000	2,000	2,000	0.0%
13030-0036 Animal Licenses	972	966	1,000	1,000	1,000	0.0%
<b>Total Permits, Privileges Fees, &amp; Reg. Licenses</b>	<b>43,923</b>	<b>44,293</b>	<b>58,250</b>	<b>58,250</b>	<b>58,250</b>	<b>0.0%</b>
Fines and Forfeitures:						
14000 Court Fines & Forfeitures	8,187	12,453	11,250	11,250	11,250	0.0%
Revenue from Use of Funds & Property:						
15010 Revenue from Use of Money	34,673	38,750	30,801	350,000	350,000	0.0%
15020 Revenue from Use of Property	88,714	45,395	75,000	75,000	75,000	0.0%
<b>Total Revenue Use of Funds &amp; Property</b>	<b>123,387</b>	<b>84,145</b>	<b>105,801</b>	<b>425,000</b>	<b>425,000</b>	<b>0.0%</b>
Charges for Services:						
16010-0001 Jail and Inmate Fees	-	-	-	-	-	0.0%
16010-0003 Charges for Law Enforcement	2,168	2,162	2,200	2,200	2,200	0.0%
16010-0008 Jail Admission Fee	4,417	4,011	5,000	5,000	5,000	0.0%
16010-0011 Courthouse Security Fees	26,584	27,860	27,000	27,000	27,000	0.0%
16010-0012 Blood Test/DNA Test	973	801	-	-	-	0.0%
16010-0014 Other Service Charges	-	800	-	-	-	0.0%
16010-0015 Courthouse Construction	9,469	10,707	10,000	10,000	10,000	0.0%
16020-0001 Commonwealth's Attorney Fees	6,566	3,939	6,500	6,500	6,500	0.0%
16020-0002 Community Work Program	3,124	3,460	3,500	3,500	3,500	0.0%
16030-0003 Courthouse Maintenance Fees	6,699	6,976	6,500	6,500	6,500	0.0%
16080-0006 Disposal Fees	355,276	181,339	195,000	195,000	195,000	0.0%
<b>Total Charges for Services</b>	<b>415,276</b>	<b>242,055</b>	<b>255,700</b>	<b>255,700</b>	<b>255,700</b>	<b>0.0%</b>

**FY 2024/2025 BUDGET REVENUE**

County of Russell  
 Governmental Funds  
 Budgeted Revenue  
 FYE 6/30/2025

Fund, Major and Minor Revenue Source		Actual Revenue FYE 6/30/21	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Budgeted Revenue FYE 6/30/24	Proposed Revenue FYE 6/30/25	
<b>Miscellaneous Revenue:</b>							
16150-0001	Library Fee & Fines	4,370	4,383	2,200	2,200	2,200	0.0%
16150-0005	Library Other Revenue	1,535	3,015	1,500	1,500	1,500	0.0%
16150-0006	Library Donations	1,765	3,918	3,500	3,500	3,500	0.0%
16150-0011	Town Support - Library (Lebanon & Honaker)	9,000	6,500	9,000	9,000	9,000	0.0%
18990-0001	Animal Shelter - Miscellaneous	12,290	2,020	-	-	-	0.0%
18990-0006	Sale of Surplus Property	137,380	-	-	-	-	0.0%
18990-0007	Sales of Real Estate	42,241	7,362	-	-	-	0.0%
18990-0013	Race Program Donations	100	-	-	-	-	0.0%
18990-0014	Freedom of Information Act Chg	-	-	-	-	-	0.0%
18990-0017	Sale of Vehicles	-	408,650	-	-	-	0.0%
18990-0022	Revenue - Miscellaneous	151	-	-	-	-	0.0%
18990-0024	Sale of Maps & Ordinances	48	55	50	50	50	0.0%
18990-0025	Health & Fitness	7,439	-	-	-	-	0.0%
18990-0026	Tax Collection Fees	22,208	26,754	20,000	20,000	20,000	0.0%
18990-0027	Returned Check Fees	-	50	-	-	-	0.0%
18990-0033	Conference Center	7,180	16,945	15,000	20,000	20,000	0.0%
18990-0038	Sheriffs Domestic Violence Donation	(294)	(189)	-	-	-	0.0%
18990-0042	Animal Shelter Donations	6,791	17,558	-	-	-	0.0%
18990-0044	Sheriff Calendar Fund	-	(857)	-	-	-	0.0%
18990-0046	Regional IDA	-	-	-	-	-	0.0%
18990-0051	Sheriff's Department Misc. Revenue	5,861	94,247	5,000	5,000	5,000	0.0%
18990-0052	School Resources Officers	-	197,809	200,000	200,000	200,000	0.0%
18990-0054	Sheriff - CITAC	117,651	167,023	170,000	170,000	170,000	0.0%
18990-0057	Pauper Funeral	-	-	-	-	-	0.0%
18990-0059	Timber Sales	-	-	-	-	-	0.0%
18990-0060	Non Judicial Sale of Real Estate	757	10,167	-	-	-	0.0%
18990-0061	RACE Program Repayment	6,761	8,911	-	-	-	0.0%
18990-0062	Russell Co Recovery Program	-	-	-	-	-	0.0%
18990-0063	Sheriff - Project Lifesaver	-	-	-	-	-	0.0%
18990-0064	Sheriff - Special Projects	37,752	7,849	-	-	-	0.0%
18990-0065	RACE Program Scholarship	-	-	-	-	-	0.0%
18990-0066	Animal Shelter Grant	1,000	-	-	-	-	0.0%
18990-0200	Tourism Revenue	14,321	10,300	-	-	-	0.0%
18990-0201	Tourism Scholarship Donations	500	300	-	-	-	0.0%
18990-0202	Tourism Picture Tribute Wall	600	350	-	-	-	0.0%
18990-0203	CIFA Director Funding	-	80,000	-	-	-	0.0%
<b>Total Miscellaneous Revenue</b>		<b>437,407</b>	<b>1,073,120</b>	<b>426,250</b>	<b>431,250</b>	<b>431,250</b>	<b>0.0%</b>
<b>Recovered Costs:</b>							
19000-0003	Recovered Cost - DSS	-	148,661	279,918	305,765	280,150	-8.4%
19000-0004	Recovered Cost - Industrial Development	67,699	36,292	51,500	65,000	65,000	0.0%
19000-0007	Recovered Costs (Miscellaneous)	8,074	4,712	8,000	8,000	8,000	0.0%
19000-0008	Recovered Cost - Health Department	-	-	-	-	-	0.0%
19000-0009	Recovered Cost - SWVA Regional Jail	527,967	396,893	275,000	580,163	-	-100.0%
19000-0012	Recovered Cost - PSA Fuel	49,332	76,424	65,000	65,000	65,000	0.0%
19000-0013	Recovered Cost - Insurance	-	18,688	-	-	-	0.0%
19000-0020	Recovered Cost - In-State Transport	-	1,922	-	6,771	6,771	0.0%
19000-0025	Recovered Cost - Landfill	-	-	-	-	-	0.0%
<b>Total Recovered Costs</b>		<b>653,072</b>	<b>683,592</b>	<b>679,418</b>	<b>1,030,699</b>	<b>424,921</b>	<b>-58.8%</b>
<b>Total Local Revenue</b>		<b>21,759,895</b>	<b>22,277,325</b>	<b>21,902,971</b>	<b>23,005,207</b>	<b>22,875,796</b>	<b>-0.6%</b>

**FY 2024/2025 BUDGET REVENUE**

County of Russell  
 Governmental Funds  
 Budgeted Revenue  
 FYE 6/30/2025

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/21	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Budgeted Revenue FYE 6/30/24	Proposed Revenue FYE 6/30/25	
<b>Revenue from the Commonwealth:</b>						
<b>Noncategorical Aid:</b>						
22010-0004 Commissioner of Revenue - DMV Select	105,613	-	-	-	-	0.0%
22010-0005 Mobile Home Titling Tax	80,483	67,964	80,000	80,000	80,000	0.0%
22010-0006 State Recordation Tax	9,024	-	15,000	15,000	15,000	0.0%
22010-0007 DMV Stops	29,343	17,728	17,500	17,500	17,500	0.0%
22010-0008 Rolling Stock Tax	133,161	131,363	134,500	134,500	134,500	0.0%
22010-0010 Motor Vehicle Rental Tax	2,669	2,136	1,750	1,750	1,750	0.0%
22010-0011 ATV Sales Tax	15,778	-	-	-	-	0.0%
22010-0012 Commonwealth - Misc. Revenue	-	-	-	-	-	0.0%
22010-0013 Communications Tax	652,106	615,703	655,000	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	1,909	3,465	2,900	2,900	2,900	0.0%
22010-0019 TAC Payments for Collections	(473)	-	-	-	-	0.0%
22010-0020 Comm. of Revenue Misc. Revenue	255	175	-	-	-	0.0%
22010-0021 Games of Skill Distribution Tax	2,038	427	2,000	2,000	2,000	0.0%
22010-0030 Dist. Regional Improvement Commission (Casino)	-	-	-	680,000	1,100,000	61.8%
<b>Total Noncategorical Aid</b>	<b>2,468,909</b>	<b>2,295,706</b>	<b>2,343,653</b>	<b>3,025,653</b>	<b>3,445,653</b>	<b>13.9%</b>
<b>Categorical Aid: Shared Expenses</b>						
23010-0001 Commonwealth's Attorney	388,668	408,998	427,347	450,384	499,603	10.9%
23020-0001 Sheriff	1,546,845	1,683,213	1,703,228	1,820,355	1,950,129	7.1%
23030-0001 Commissioner of the Revenue	128,431	167,931	177,934	190,636	200,737	5.3%
23040-0001 Treasurer	117,630	135,385	144,145	152,498	159,885	4.8%
23060-0001 Registrar/Electoral Board	41,536	71,532	75,000	87,658	96,250	9.8%
23070-0005 Clerk of the Circuit Court	355,760	414,926	462,456	489,807	525,628	7.3%
<b>Total Shared Expenses</b>	<b>2,578,870</b>	<b>2,881,985</b>	<b>2,990,110</b>	<b>3,191,338</b>	<b>3,432,232</b>	<b>7.5%</b>
<b>Other Categorical Aid:</b>						
23010-0004 Victim Witness Grant	-	114,623	115,000	65,100	65,100	0.0%
23010-0006 Commonwealth Attorney State Forfeited Asset	-	435	-	-	-	0.0%
23010-0010 Commonwealth Attorney Fed Forfeiture Fund	-	32	-	-	-	0.0%
24010-0001 Health Department	31,176	48,818	-	-	-	0.0%
24040-0002 EMS Grants	2,724	7,500	7,500	7,500	7,500	0.0%
24040-0003 EMS/Two For Life Grant	30,605	37,400	35,000	35,000	35,000	0.0%
24040-0004 School Resource Officer State Grant	38,638	-	50,000	50,000	50,000	0.0%
24040-0005 Edward Byrne Grant (Sheriff)	-	2,310	2,500	2,500	2,500	0.0%
24040-0006 Domestic Violence Against Women Grant	23,840	11,852	25,600	25,600	25,600	0.0%
24040-0007 Litter Control Grants	11,637	16,225	12,800	12,800	12,800	0.0%
24040-0008 Homeland Security	-	-	4,800	4,800	4,800	0.0%
24040-0009 Library State Aid	86,116	90,859	113,367	113,367	113,367	0.0%
24040-0011 Sheriff DMV Transfer Grant	-	-	2,000	2,000	2,000	0.0%
24040-0013 Fire Program Funds	90,786	96,419	96,000	96,000	96,000	0.0%
24040-0014 Community Work Program Grant	48,375	60,743	61,000	61,000	61,000	0.0%
24040-0015 Sheriff Naloxone Grant	-	-	-	-	-	0.0%
24040-0018 Dante Depot Revitalization Project	-	-	-	-	-	0.0%
24040-0019 Law Enforcement Equipment Grant	84,949	2,492	-	-	-	0.0%
24040-0023 Dept. of Housing Community Development	276,348	57,995	-	-	-	0.0%
24040-0024 DOH Cleveland Sewer Treatment Plant	31,500	-	-	-	-	0.0%
24040-0026 VCEDA Grant - Loral Bed Lake Study	-	-	-	25,000	-	-100.0%
24040-0027 Emergency Mgmt EOC Equipment Grant	-	49,545	-	-	-	0.0%
24040-0028 Three Rivers Destination Center	-	50,000	-	-	-	0.0%
24040-0029 Arty Lee Campground	-	200,513	-	-	-	0.0%
41010-0001 Insurance Recoveries	20,428	57,593	18,250	-	-	0.0%
41010-0015 GIS	3,150	100	2,900	2,900	2,900	0.0%
41010-0020 Miscellaneous Revenue	77,654	86,614	55,773	55,773	55,773	0.0%
41010-0050 Transfer to GF from School	535,144	149,572	-	-	-	0.0%
41010-0061 Transfer to GF from CARES	383,167	-	-	-	-	0.0%
41020-0001 Courthouse Restoration Fund	-	3,852,215	-	-	-	0.0%
33000-0002 Coronavirus Emerg Supplement Grant	-	95,265	-	-	-	0.0%
<b>Total Other Categorical Aid</b>	<b>1,776,237</b>	<b>5,089,120</b>	<b>602,490</b>	<b>559,340</b>	<b>534,340</b>	<b>-4.5%</b>
<b>Total Categorical Aid</b>	<b>4,355,107</b>	<b>7,971,105</b>	<b>3,592,600</b>	<b>3,750,678</b>	<b>3,966,572</b>	<b>5.8%</b>
<b>Total Revenue Commonwealth</b>	<b>6,824,016</b>	<b>10,266,811</b>	<b>5,936,253</b>	<b>6,776,331</b>	<b>7,412,225</b>	<b>9.4%</b>
<b>Total General Fund</b>	<b>28,583,926</b>	<b>32,558,768</b>	<b>27,871,456</b>	<b>29,781,538</b>	<b>30,288,021</b>	<b>1.7%</b>
<b>Surplus (Deficit) in General Fund</b>	<b>944,704</b>	<b>718,250</b>	<b>0</b>	<b>(0)</b>	<b>(646,573)</b>	

**FY 2024/2025 BUDGET REVENUE**

County of Russell  
 Governmental Funds  
 Budgeted Revenue  
 FYE 6/30/2025

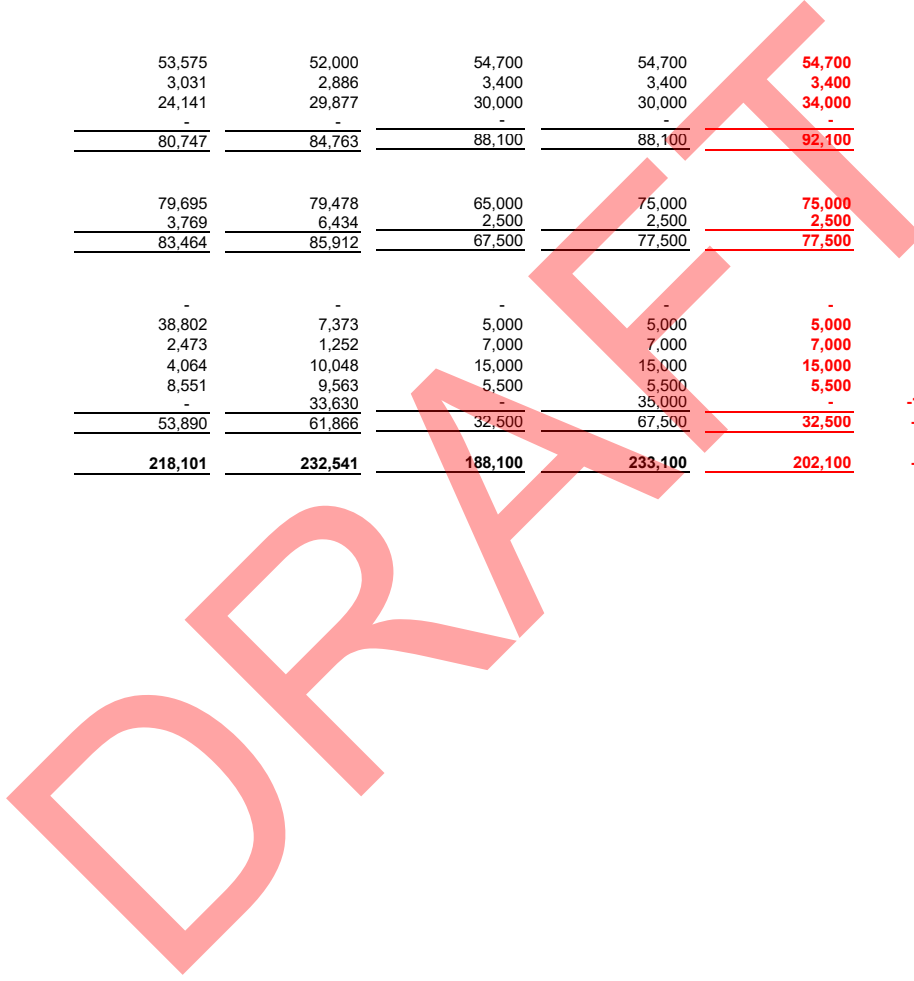
Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/21	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Budgeted Revenue FYE 6/30/24	Proposed Revenue FYE 6/30/25	
<b>Special Revenue Funds:</b>						
<b>Coal Road Fund:</b>						
Revenue from local sources:						
Coal Road Taxes	188,040	464,219	325,000	350,000	350,000	0.0%
Revenue from Use of Money	-	4,599	-	-	-	
<b>Total Coal Road Fund</b>	<b>188,040</b>	<b>468,818</b>	<b>325,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>
<b>Dante Sewer Fund</b>	<b>49,572</b>	<b>49,572</b>	<b>49,572</b>	<b>49,572</b>	<b>49,572</b>	<b>0.0%</b>
Revenue from the Commonwealth - Public Assistance	5,184,387	5,857,639	5,494,856	5,494,856	5,494,856	0.0%
Revenue from the Commonwealth - Comprehensive Services	1,384,851	1,284,641	1,400,000	1,400,000	1,400,000	0.0%
SWVA ASAP Fund (Grant)	192,635	203,032	203,032	203,032	203,032	0.0%
<b>Total General and Special Funds</b>	<b>35,583,411</b>	<b>40,422,470</b>	<b>35,343,916</b>	<b>37,278,998</b>	<b>37,785,481</b>	<b>1.4%</b>
<b>Enterprise Fund (Canneries)</b>						
Revenue From Sales	6,107	6,607	25,000	25,000	25,000	0.0%
<b>Total Primary Government</b>	<b>35,589,518</b>	<b>40,429,077</b>	<b>35,368,916</b>	<b>37,303,998</b>	<b>37,810,481</b>	<b>1.4%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>General Fund:</b>							
<b>Board of Supervisors (11010)</b>							
Personnel Services							
1001	Compensation of Members	53,575	52,000	54,700	54,700	54,700	0.0%
2001	FICA	3,031	2,886	3,400	3,400	3,400	0.0%
2005	Health care	24,141	29,877	30,000	30,000	34,000	13.3%
2011	Workmen's compensation	-	-	-	-	-	0.0%
	Subtotal	<u>80,747</u>	<u>84,763</u>	<u>88,100</u>	<u>88,100</u>	<u>92,100</u>	4.5%
Contractual Services							
3002	Professional services - Legal	79,695	79,478	65,000	75,000	75,000	0.0%
3007	Advertising	3,769	6,434	2,500	2,500	2,500	0.0%
	Subtotal	<u>83,464</u>	<u>85,912</u>	<u>67,500</u>	<u>77,500</u>	<u>77,500</u>	0.0%
Other Charges							
5203	Telecommunications	-	-	-	-	-	0.0%
5413	Other Projects	38,802	7,373	5,000	5,000	5,000	0.0%
5501	Travel (mileage)	2,473	1,252	7,000	7,000	7,000	0.0%
5504	Travel (conferences and education)	4,064	10,048	15,000	15,000	15,000	0.0%
5801	Dues & association memberships	8,551	9,563	5,500	5,500	5,500	0.0%
9910	Board Contingency	-	33,630	-	35,000	-	-100.0%
	Subtotal	<u>53,890</u>	<u>61,866</u>	<u>32,500</u>	<u>67,500</u>	<u>32,500</u>	-51.9%
	<b>Total Board of Supervisors</b>	<u><b>218,101</b></u>	<u><b>232,541</b></u>	<u><b>188,100</b></u>	<u><b>233,100</b></u>	<u><b>202,100</b></u>	-13.3%



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>County Administrator (12010)</b>							
Personnel Services							
1001	Salaries & wages	183,000	205,019	215,270	230,339	237,249	3.0%
1003	Part-time	22,998	44,216	46,427	49,677	51,167	3.0%
2001	FICA	12,208	18,539	20,020	21,421	22,070	3.0%
2002	VRS	18,644	26,820	32,420	34,689	35,730	3.0%
2005	Health care	11,297	17,938	18,000	18,000	18,000	0.0%
2006	Group life insurance	766	1,101	970	970	970	0.0%
2007	Health insurance credit	368	530	450	450	450	0.0%
2008	Dental Insurance	706	938	703	703	703	0.0%
2010	Vision Insurance	65	77	75	75	75	0.0%
	Subtotal	<u>250,052</u>	<u>315,178</u>	<u>334,334</u>	<u>356,324</u>	<u>366,414</u>	2.8%
Contractual Services:							
3002	Professional services	-	-	-	-	-	0.0%
3005	Maintenance service contracts	7,607	6,767	8,700	8,700	8,700	0.0%
3007	Advertising	-	34	-	-	-	0.0%
	Subtotal	<u>7,607</u>	<u>6,801</u>	<u>8,700</u>	<u>8,700</u>	<u>8,700</u>	0.0%
Other Charges:							
5201	Postal services	933	573	1,200	1,200	1,200	0.0%
5203	Telecommunications - Local/Long Distance	17,154	10,794	17,000	17,000	17,000	0.0%
5401	Office supplies	10,811	10,485	10,811	10,811	10,811	0.0%
5408	Vehicle repairs and fuel	-	2,430	-	6,000	6,000	0.0%
5411	Books & subscriptions	-	524	150	150	150	0.0%
5413	Other utilities and supplies	1,353	1,641	1,300	1,300	1,300	0.0%
5414	County Web-Page Development	8,806	9,242	7,500	12,000	12,000	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conferences and education)	-	-	-	-	-	0.0%
5801	Dues & Association Memberships	179	180	-	-	-	0.0%
	Subtotal	<u>39,236</u>	<u>35,869</u>	<u>37,961</u>	<u>48,461</u>	<u>48,461</u>	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
	<b>Total County Administrator</b>	<u>296,895</u>	<u>357,848</u>	<u>380,995</u>	<u>413,485</u>	<u>423,575</u>	2.4%

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

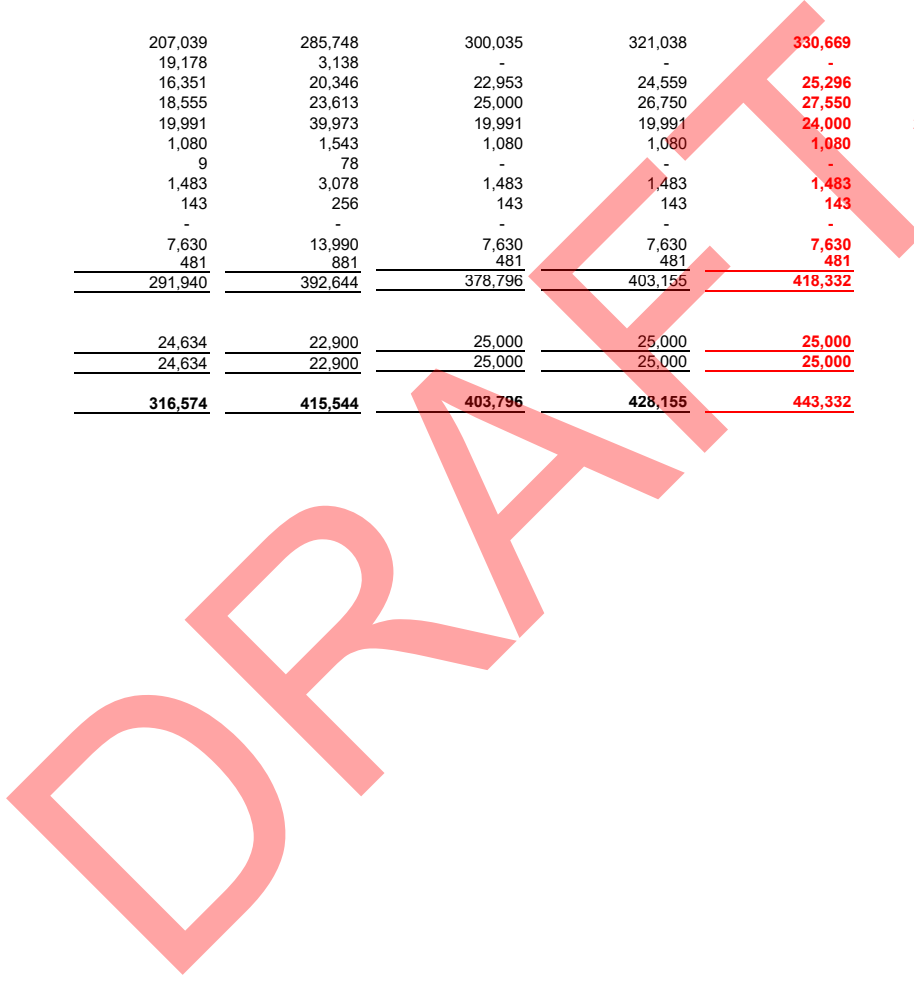
		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Independent Auditor (12080)</b>							
Contractual Services:							
3002	Professional services - Accounting Services	38,715	17,600	17,600	17,600	22,000	25.0%
3002	Professional services - Annual Audit	56,200	52,650	52,650	52,650	68,000	29.2%
<b>Total Independent Auditor</b>		<b>94,915</b>	<b>70,250</b>	<b>70,250</b>	<b>70,250</b>	<b>90,000</b>	<b>28.1%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Commissioner of the Revenue (12090)</b>							
Personnel Services:							
1001	Salaries & wages	207,039	285,748	300,035	321,038	330,669	3.0%
1003	Part-time wages	19,178	3,138	-	-	-	0.0%
2001	FICA	16,351	20,346	22,953	24,559	25,296	3.0%
2002	VRS	18,555	23,613	25,000	26,750	27,550	3.0%
2005	Health care	19,991	39,973	19,991	19,991	24,000	20.1%
2006	Group life insurance	1,080	1,543	1,080	1,080	1,080	0.0%
2007	Health insurance credit	9	78	-	-	-	0.0%
2008	Dental Insurance	1,483	3,078	1,483	1,483	1,483	0.0%
2010	Vision Insurance	143	256	143	143	143	0.0%
2011	Workmen's compensation	-	-	-	-	-	0.0%
2210	VRS Hybrid Plan	7,630	13,990	7,630	7,630	7,630	0.0%
2500	Virginia Disability Program	481	881	481	481	481	0.0%
	Subtotal	<u>291,940</u>	<u>392,644</u>	<u>378,796</u>	<u>403,155</u>	<u>418,332</u>	3.8%
Other Charges:							
5401	Office expenses - supplement	24,634	22,900	25,000	25,000	25,000	0.0%
	Subtotal	<u>24,634</u>	<u>22,900</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	0.0%
	<b>Total Commissioner of the Revenue</b>	<u><b>316,574</b></u>	<u><b>415,544</b></u>	<u><b>403,796</b></u>	<u><b>428,155</b></u>	<u><b>443,332</b></u>	3.5%





# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Real Estate Assessment (12100)</b>						
Personnel Services						
1001 Salary & wages	81,387	84,519	88,745	94,957	97,806	3.0%
2001 FICA	6,079	6,316	6,789	7,264	7,482	3.0%
2002 VRS	10,123	10,728	13,365	14,301	14,730	3.0%
2005 Health care	-	-	-	-	5,125	100.0%
2006 Group life insurance	418	440	350	350	350	0.0%
2007 Health insurance credit	199	212	175	175	175	0.0%
2008 Dental Insurance	629	658	507	507	507	0.0%
2010 Vision Insurance	72	72	66	66	66	0.0%
Subtotal	98,907	102,945	109,997	117,620	126,241	7.3%
Contractual Services						
3002 Professional services - Assessor's Contract	1,650	2,150	5,000	150,000	150,000	0.0%
3005 Maintenance services contracts	2,740	579	2,500	2,500	2,500	0.0%
3006 Printing & binding	800	-	2,500	2,500	2,500	0.0%
Subtotal	5,190	2,729	10,000	155,000	155,000	0.0%
Other Charges						
5201 Postal services	308	106	400	400	400	0.0%
5203 Telecommunications	1,325	1,566	1,200	1,200	1,200	0.0%
5401 Office supplies	441	48	1,200	1,200	1,200	0.0%
5408 Vehicle repair & maintenance	-	-	100	100	100	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
5504 Travel (conferences & education)	-	-	-	-	-	0.0%
5801 Dues	-	-	45	45	45	0.0%
Subtotal	2,074	1,720	2,945	2,945	2,945	0.0%
Capital Outlay						
7002 Furniture & fixtures	-	-	-	-	-	0.0%
<b>Total Real Estate Assessment</b>	<b>106,171</b>	<b>107,394</b>	<b>122,942</b>	<b>275,565</b>	<b>284,186</b>	<b>3.1%</b>

# FY 2024/2025 BUDGETED EXPENDITURES

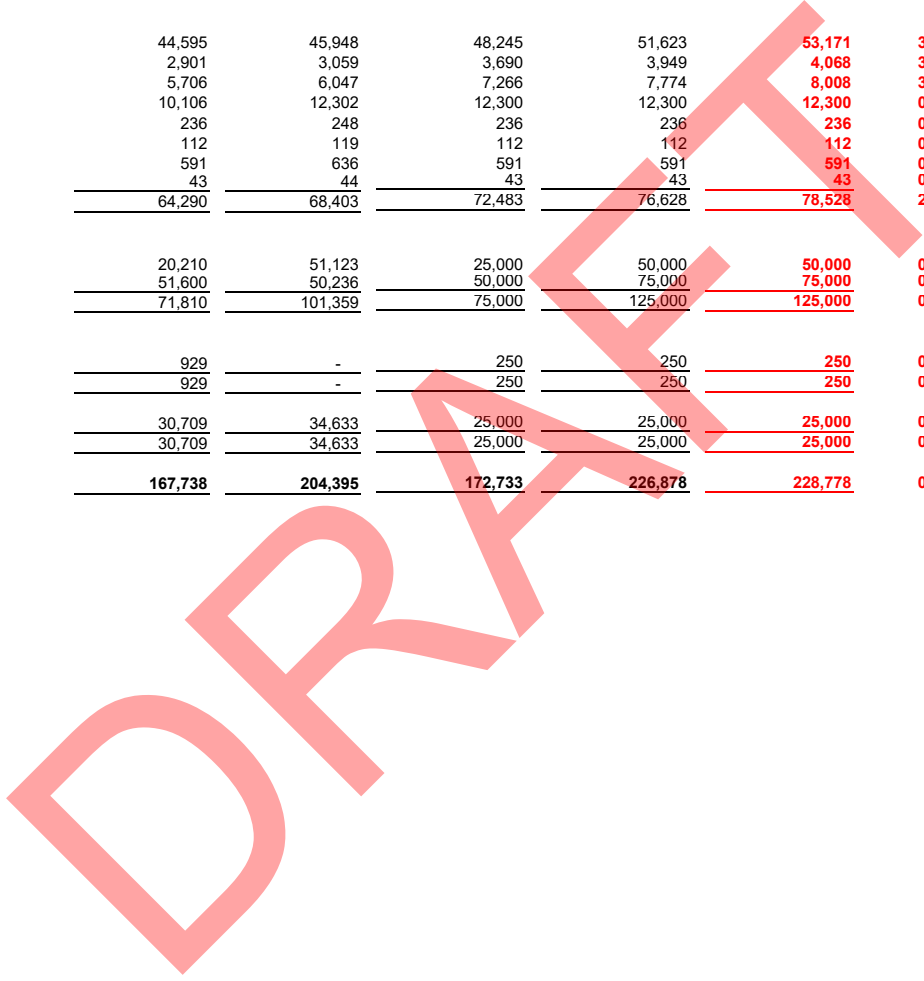
County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Treasurer's Office (12130)</b>						
Personnel Services						
1001 Salaries & wages	249,558	265,036	278,288	297,768	306,701	3.0%
1003 Part-time wages	-	-	-	16,071	16,071	0.0%
2001 FICA	16,836	17,918	21,289	22,779	23,473	3.0%
2002 VRS	24,959	26,845	41,910	44,844	46,189	3.0%
2005 Health care	48,718	61,498	62,000	62,000	62,000	0.0%
2006 Group life insurance	1,343	1,431	1,292	1,292	1,292	0.0%
2007 Health insurance credit	-	-	-	-	-	0.0%
2008 Dental Insurance	2,440	2,536	-	-	2,800	0.0%
2010 Vision Insurance	277	277	-	-	-	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
2210 VRS Hybrid Plan	7,579	8,033	8,200	8,775	9,300	6.0%
2500 Virginia Disability Program	477	507	-	-	-	0.0%
Subtotal	<u>352,187</u>	<u>384,081</u>	<u>412,979</u>	<u>453,529</u>	<u>467,826</u>	3.2%
Contractual Services						
3005 Maintenance service contracts	6,321	7,881	900	900	900	0.0%
3007 Advertising	-	-	230	230	230	0.0%
Subtotal	<u>6,321</u>	<u>7,881</u>	<u>1,130</u>	<u>1,130</u>	<u>1,130</u>	0.0%
Other Charges						
5201 Postal services	14,785	2,283	17,500	17,500	17,500	0.0%
5203 Telecommunications	3,837	5,147	5,100	5,100	5,100	0.0%
5401 Office supplies	7,294	2,519	4,800	4,800	4,800	0.0%
5402 Cigarette Stamps	-	4,543	-	-	3,500	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
5504 Travel (conference & education)	200	-	200	200	200	0.0%
5801 Dues & association memberships	642	525	600	600	600	0.0%
5802 Tax tickets	22,530	42,685	25,000	25,000	25,000	0.0%
5803 Credit card fees & expenses	4,133	-	-	-	-	0.0%
Subtotal	<u>53,421</u>	<u>57,702</u>	<u>53,200</u>	<u>53,200</u>	<u>56,700</u>	6.6%
Capital Outlay						
7002 Furniture & fixtures	-	-	-	-	-	0.0%
<b>Total Treasurer's Office</b>	<u><b>411,929</b></u>	<u><b>449,664</b></u>	<u><b>467,309</b></u>	<u><b>507,859</b></u>	<u><b>525,656</b></u>	3.5%

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

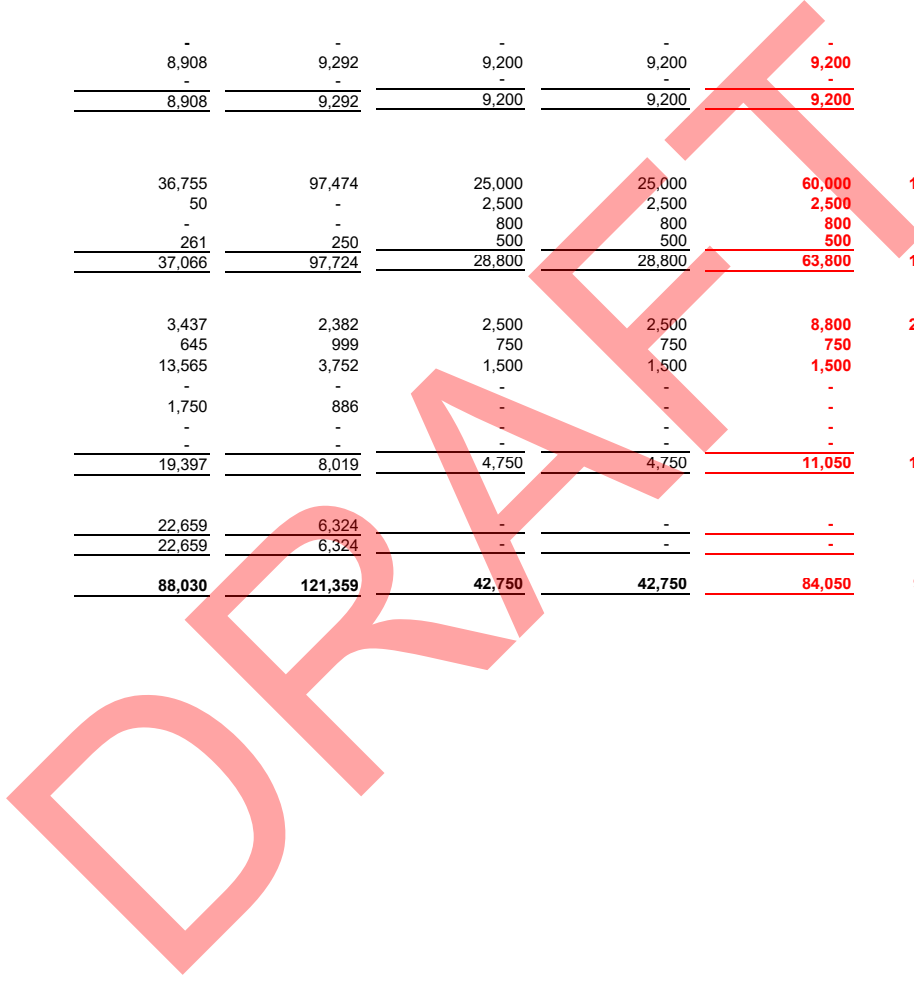
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Procurement Officer and Data Processing (12300)</b>						
Personnel Services						
1001 Salaries & wages	44,595	45,948	48,245	51,623	53,171	3.0%
2001 FICA	2,901	3,059	3,690	3,949	4,068	3.0%
2002 VRS	5,706	6,047	7,266	7,774	8,008	3.0%
2005 Health care	10,106	12,302	12,300	12,300	12,300	0.0%
2006 Group life insurance	236	248	236	236	236	0.0%
2007 Health insurance credit	112	119	112	112	112	0.0%
2008 Dental Insurance	591	636	591	591	591	0.0%
2010 Vision Insurance	43	44	43	43	43	0.0%
Subtotal	<u>64,290</u>	<u>68,403</u>	<u>72,483</u>	<u>76,628</u>	<u>78,528</u>	2.5%
Contractual Services						
3002 Professional services	20,210	51,123	25,000	50,000	50,000	0.0%
3005 Maintenance service contracts	51,600	50,236	50,000	75,000	75,000	0.0%
Subtotal	<u>71,810</u>	<u>101,359</u>	<u>75,000</u>	<u>125,000</u>	<u>125,000</u>	0.0%
Other Charges						
5401 Office supplies	929	-	250	250	250	0.0%
Subtotal	<u>929</u>	<u>-</u>	<u>250</u>	<u>250</u>	<u>250</u>	0.0%
Capital Outlay						
7002 Equipment Replacements	30,709	34,633	25,000	25,000	25,000	0.0%
Subtotal	<u>30,709</u>	<u>34,633</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	0.0%
<b>Total Procurement Office</b>	<b><u>167,738</u></b>	<b><u>204,395</u></b>	<b><u>172,733</u></b>	<b><u>226,878</u></b>	<b><u>228,778</u></b>	<b>0.8%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Electoral Board &amp; Officials (13010)</b>						
Personnel Services						
1003 Part-time Wages	-	-	-	-	-	0.0%
1008 Compensation of members	8,908	9,292	9,200	9,200	9,200	0.0%
2001 FICA	-	-	-	-	-	0.0%
Subtotal	<u>8,908</u>	<u>9,292</u>	<u>9,200</u>	<u>9,200</u>	<u>9,200</u>	0.0%
Contractual Services						
3002 Professional services	36,755	97,474	25,000	25,000	60,000	140.0%
3004 Repair & maintenance services	50	-	2,500	2,500	2,500	0.0%
3006 Printing & binding	-	-	800	800	800	0.0%
3007 Advertising	261	250	500	500	500	0.0%
Subtotal	<u>37,066</u>	<u>97,724</u>	<u>28,800</u>	<u>28,800</u>	<u>63,800</u>	121.5%
Other Charges						
5201 Postal services	3,437	2,382	2,500	2,500	8,800	252.0%
5203 Telecommunications	645	999	750	750	750	0.0%
5401 Office supplies	13,565	3,752	1,500	1,500	1,500	0.0%
5413 Other expenses	-	-	-	-	-	0.0%
5501 Travel (mileage)	1,750	886	-	-	-	0.0%
5504 Travel (conferences & education)	-	-	-	-	-	0.0%
5801 Dues & association memberships	-	-	-	-	-	0.0%
Subtotal	<u>19,397</u>	<u>8,019</u>	<u>4,750</u>	<u>4,750</u>	<u>11,050</u>	132.6%
Capital Outlay						
7002 Furniture & fixtures	22,659	6,324	-	-	-	0.0%
Subtotal	<u>22,659</u>	<u>6,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
<b>Total Electoral Board &amp; Officials</b>	<b><u>88,030</u></b>	<b><u>121,359</u></b>	<b><u>42,750</u></b>	<b><u>42,750</u></b>	<b><u>84,050</u></b>	<b>96.6%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>General Registrar (13020)</b>						
Personnel Services:						
1001	73,600	106,450	111,773	119,597	123,184	3.0%
1003	3,060	-	-	-	-	0.0%
2001	5,370	7,738	8,550	9,149	9,424	3.0%
2002	-	3,532	-	-	-	0.0%
2005	12,406	12,302	12,500	12,500	12,875	3.0%
2006	396	574	396	396	396	0.0%
2007	-	5	-	-	-	0.0%
2008	749	636	748	748	748	0.0%
2009	-	-	-	-	-	0.0%
2010	62	44	73	73	73	0.0%
2210	6,051	14,000	13,550	14,492	14,492	0.0%
2011	381	883	216	216	216	0.0%
Subtotal	<u>105,607</u>	<u>142,632</u>	<u>147,806</u>	<u>157,171</u>	<u>161,408</u>	2.7%
Contractual Services:						
3002	34,782	600	1,000	1,000	1,000	0.0%
3004	-	-	300	300	300	0.0%
3005	2,417	2,540	2,500	2,500	2,500	0.0%
3006	-	-	500	500	500	0.0%
3007	592	432	400	400	400	0.0%
Subtotal	<u>37,791</u>	<u>3,572</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	0.0%
Other Charges:						
5201	56	495	100	100	100	0.0%
5203	4,778	4,710	4,800	4,800	4,800	0.0%
5401	4,547	1,325	2,300	2,300	2,300	0.0%
5413	2,087	1,740	500	500	500	0.0%
5501	-	-	-	-	-	0.0%
5504	-	-	-	-	-	0.0%
5801	250	324	170	170	170	0.0%
Subtotal	<u>11,718</u>	<u>8,594</u>	<u>7,870</u>	<u>7,870</u>	<u>7,870</u>	0.0%
Capital Outlay:						
7002	-	6,705	-	-	-	0.0%
Subtotal	<u>-</u>	<u>6,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
<b>Total General Registrar</b>	<u><b>155,116</b></u>	<u><b>161,503</b></u>	<u><b>160,376</b></u>	<u><b>169,741</b></u>	<u><b>173,978</b></u>	2.5%

# FY 2024/2025 BUDGETED EXPENDITURES

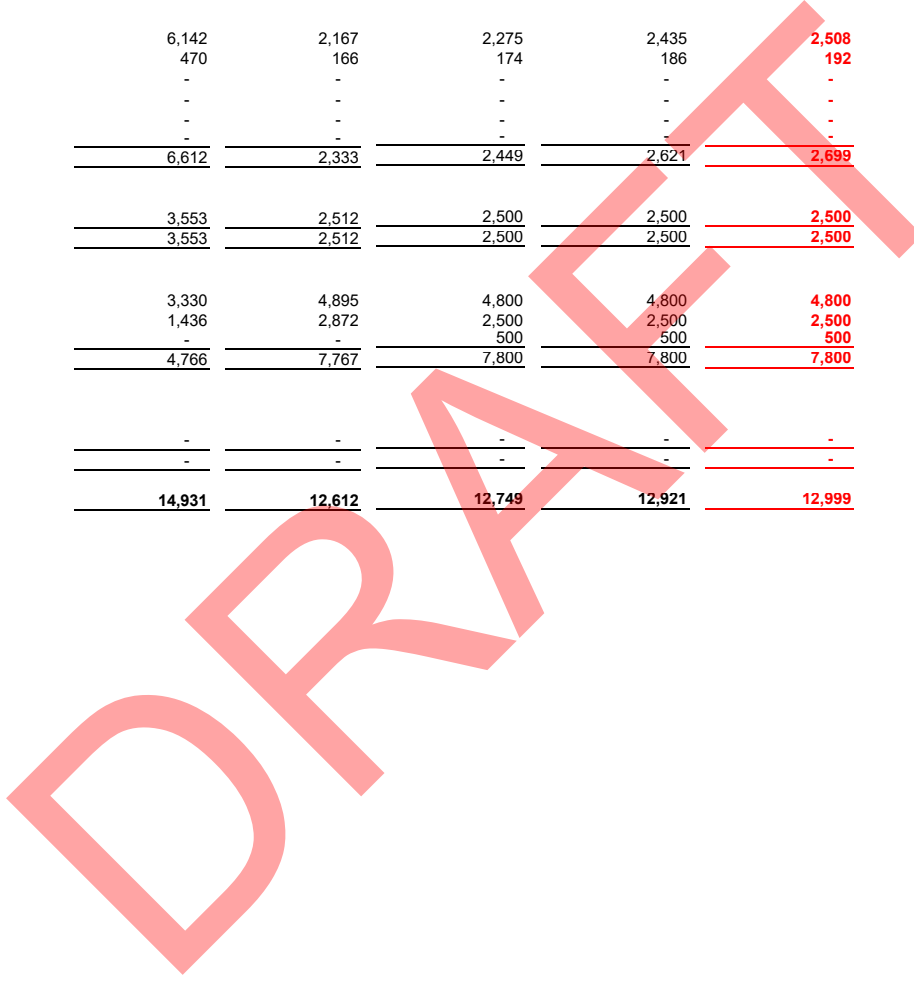
County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Circuit Court (21010)</b>						
Personnel Services:						
0006 Court Cost (Witness Mileage)	2,226	1,198	1,000	1,000	2,500	150.0%
1001 Salaries & wages	50,720	52,550	55,178	59,040	60,811	3.0%
1003 Part-time wages	-	-	-	-	-	0.0%
1008 Jury commr. fees	840	3,030	6,500	6,500	8,500	30.8%
2001 FICA	3,891	4,063	4,220	4,517	4,652	3.0%
2002 VRS	6,525	6,916	8,310	8,891	9,158	3.0%
2005 Health care	-	-	4,600	4,600	4,600	0.0%
2006 Group life insurance	269	284	465	465	465	0.0%
2007 Health insurance credit	128	137	263	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	-	-	194	194	194	0.0%
Subtotal	<u>64,599</u>	<u>68,178</u>	<u>84,049</u>	<u>88,790</u>	<u>94,463</u>	6.4%
Contractual Services:						
3005 Maintenance service contracts	1,452	1,641	1,800	1,800	1,800	0.0%
Subtotal	<u>1,452</u>	<u>1,641</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	0.0%
Other Charges:						
5203 Telecommunications	1,914	2,570	2,100	2,100	2,100	0.0%
5401 Office supplies	3,525	633	3,500	3,500	3,500	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
Subtotal	<u>5,439</u>	<u>3,203</u>	<u>5,600</u>	<u>5,600</u>	<u>5,600</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 Circuit Court</b>	<u><b>71,490</b></u>	<u><b>73,022</b></u>	<u><b>91,449</b></u>	<u><b>96,190</b></u>	<u><b>101,863</b></u>	<b>5.9%</b>

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

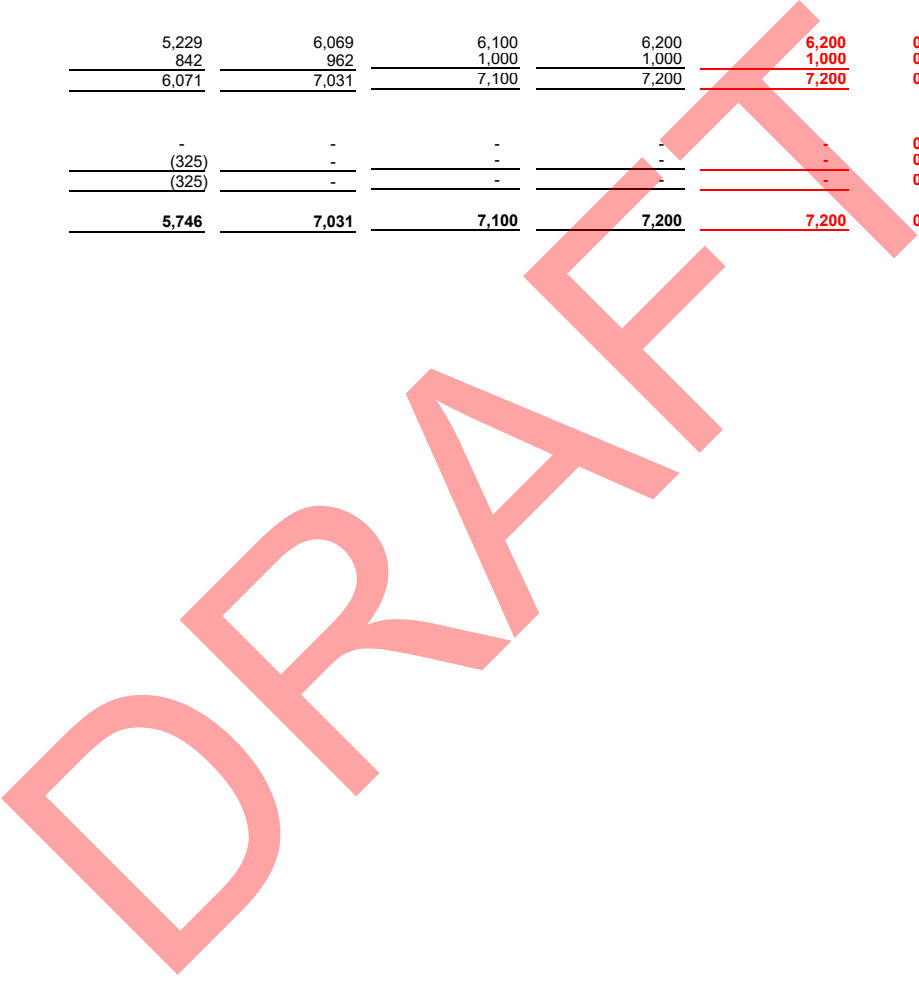
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>General District Court (21020)</b>						
Personnel Services:						
1003	Part-time wages	6,142	2,167	2,275	2,435	2,508 3.0%
2001	FICA	470	166	174	186	192 3.0%
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>6,612</u>	<u>2,333</u>	<u>2,449</u>	<u>2,621</u>	<u>2,699</u> 3.0%
Contractual Services:						
3005	Maintenance service contracts	<u>3,553</u>	<u>2,512</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u> 0.0%
	Subtotal	<u>3,553</u>	<u>2,512</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u> 0.0%
Other Charges:						
5203	Telecommunications	3,330	4,895	4,800	4,800	4,800 0.0%
5401	Office supplies	1,436	2,872	2,500	2,500	2,500 0.0%
5413	Other expenses (video conferencing)	-	-	500	500	500 0.0%
	Subtotal	<u>4,766</u>	<u>7,767</u>	<u>7,800</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>14,931</b></u>	<u><b>12,612</b></u>	<u><b>12,749</b></u>	<u><b>12,921</b></u>	<u><b>12,999</b></u> 0.6%



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Special Magistrates (21030)</b>						
Other Charges:						
5203 Telecommunications	5,229	6,069	6,100	6,200	6,200	0.0%
5401 Office supplies	842	962	1,000	1,000	1,000	0.0%
Subtotal	<u>6,071</u>	<u>7,031</u>	<u>7,100</u>	<u>7,200</u>	<u>7,200</u>	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/lease	(325)	-	-	-	-	0.0%
Subtotal	<u>(325)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
<b>Total Special Magistrates</b>	<b><u>5,746</u></b>	<b><u>7,031</u></b>	<b><u>7,100</u></b>	<b><u>7,200</u></b>	<b><u>7,200</u></b>	<b>0.0%</b>

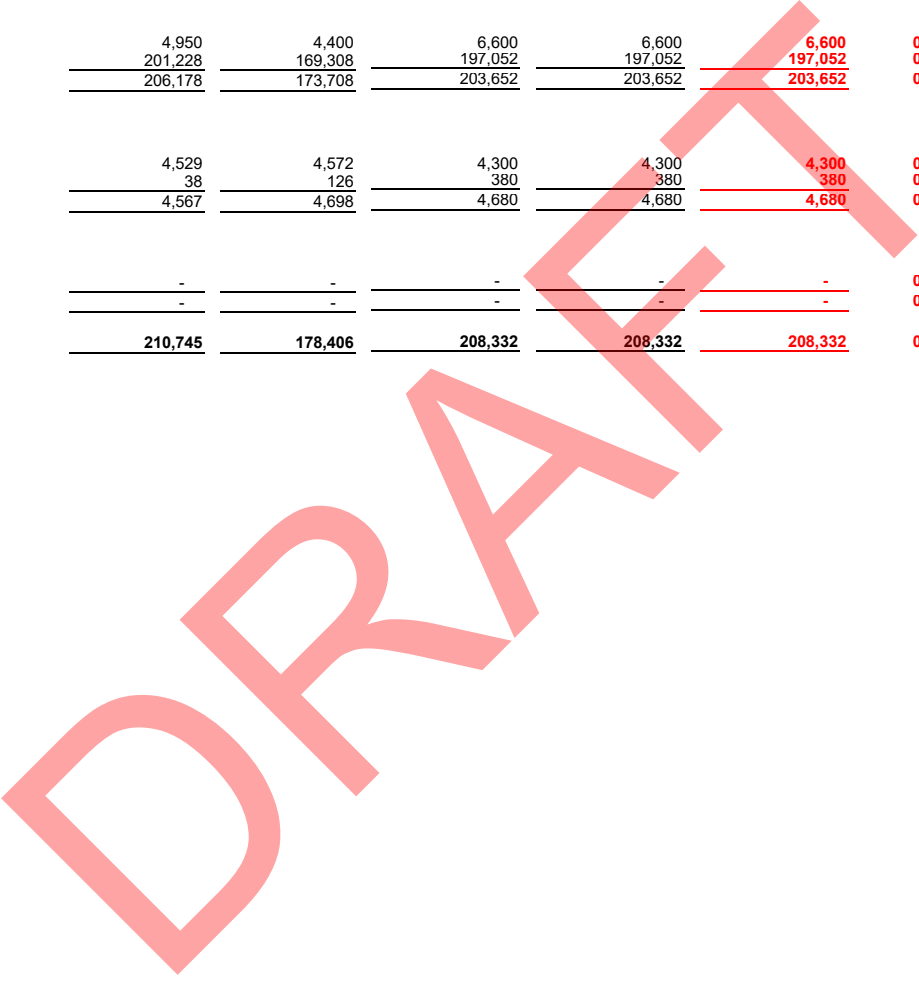




# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Probation Services (21050)</b>						
Contractual Services:						
3002 Professional services	4,950	4,400	6,600	6,600	6,600	0.0%
3009 Purchase of services	201,228	169,308	197,052	197,052	197,052	0.0%
Subtotal	206,178	173,708	203,652	203,652	203,652	0.0%
Other Charges:						
5103 Water/sewer services						
5203 Telecommunications	4,529	4,572	4,300	4,300	4,300	0.0%
5413 Postage	38	126	380	380	380	0.0%
Subtotal	4,567	4,698	4,680	4,680	4,680	0.0%
Capital Outlay:						
7002 Furniture/Fixtures						
8002 Rent/lease	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
<b>Total Probation Office</b>	<b>210,745</b>	<b>178,406</b>	<b>208,332</b>	<b>208,332</b>	<b>208,332</b>	<b>0.0%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

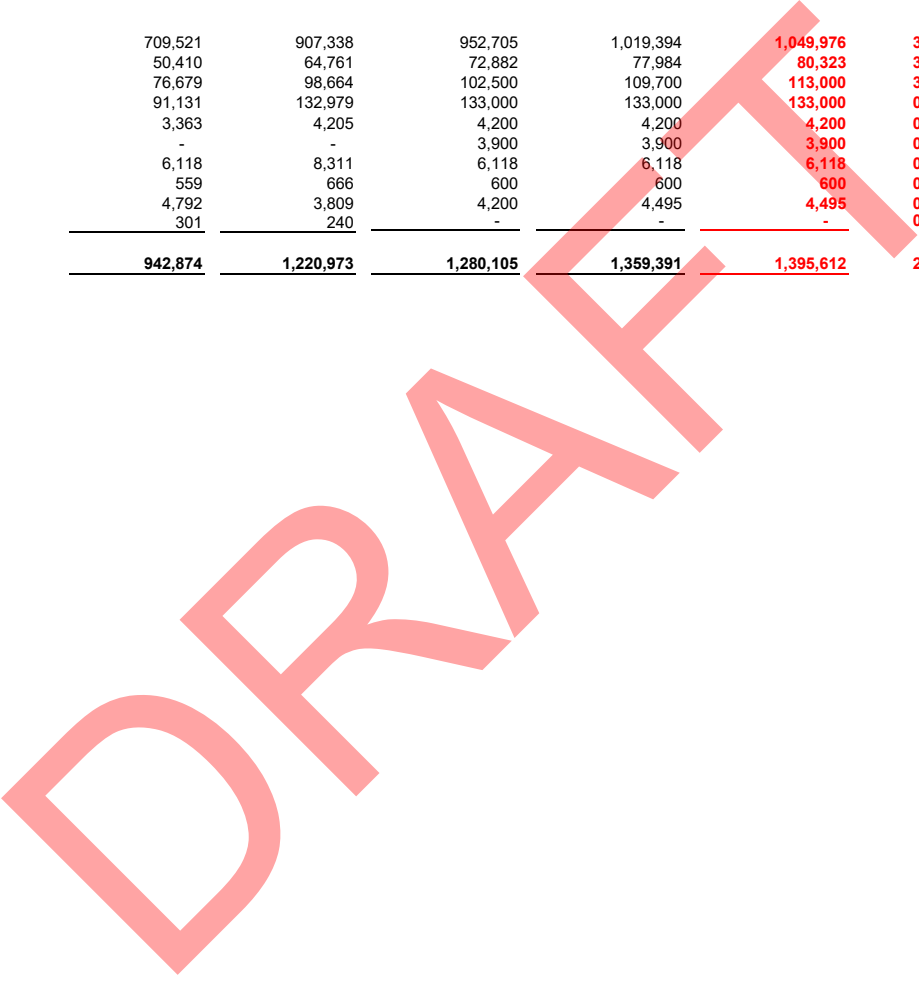
County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Clerk's Office (21060)</b>						
Personnel Services:						
1001	Salaries & wages	365,559	401,119	421,175	450,657	464,177 3.0%
1003	Part-time wages	-	-	-	-	- 0.0%
2001	FICA	24,970	27,744	29,500	34,475	35,510 3.0%
2002	VRS	37,585	38,428	42,050	45,000	46,350 3.0%
2005	Health care	69,430	86,400	86,500	86,500	92,000 6.4%
2006	Group life insurance	1,872	2,122	2,100	2,100	2,100 0.0%
2007	Health insurance credit	6	-	-	-	- 0.0%
2008	Dental Insurance	3,911	4,117	4,100	4,100	4,100 0.0%
2010	Vision Insurance	342	342	288	288	288 0.0%
2210	VRS Hybrid Plan	7,754	13,269	13,200	13,200	15,500 17.4%
2011	Workmen's compensation	488	-	388	388	388 0.0%
2500	Disability Program	-	837	-	-	- 0.0%
	Subtotal	<u>511,917</u>	<u>574,378</u>	<u>599,301</u>	<u>636,708</u>	<u>660,412</u> 3.7%
Contractual Services:						
3002	Professional services (Audit)	2,093	1,253	2,200	2,200	4,300 95.5%
3005	Maintenance service contracts	-	215	750	750	750 0.0%
3006	Printing & binding (record docum.)	1,921	1,628	3,500	3,500	3,500 0.0%
3007	Advertising	-	-	-	-	- 0.0%
	Subtotal	<u>4,014</u>	<u>3,096</u>	<u>6,450</u>	<u>6,450</u>	<u>8,550</u> 32.6%
5201	Postal services	4,585	7,105	7,100	7,100	7,100 0.0%
5203	Telecommunications	8,093	5,900	5,900	5,900	5,900 0.0%
5306	Bond premium	-	-	-	-	- 0.0%
5401	Office supplies	6,266	4,145	4,200	4,200	4,200 0.0%
5504	Travel (conferences and education)	-	-	-	-	- 0.0%
5801	Dues & Association Memberships	-	-	-	-	- 0.0%
5902	Technology Trust Fund	7,745	9,276	9,500	9,500	9,500 0.0%
9999	Other - Audit Adjustments	-	-	-	-	- 0.0%
	Subtotal	<u>26,689</u>	<u>26,426</u>	<u>26,700</u>	<u>26,700</u>	<u>26,700</u> 0.0%
Capital Outlay:						
7002	Furniture/Fixtures	-	-	-	-	- 0.0%
7009	Security monitor	-	-	-	-	- 0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> 0.0%
	<b>Total Clerk's Office</b>	<u><b>542,620</b></u>	<u><b>603,900</b></u>	<u><b>632,451</b></u>	<u><b>669,858</b></u>	<u><b>695,662</b></u> 3.9%

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

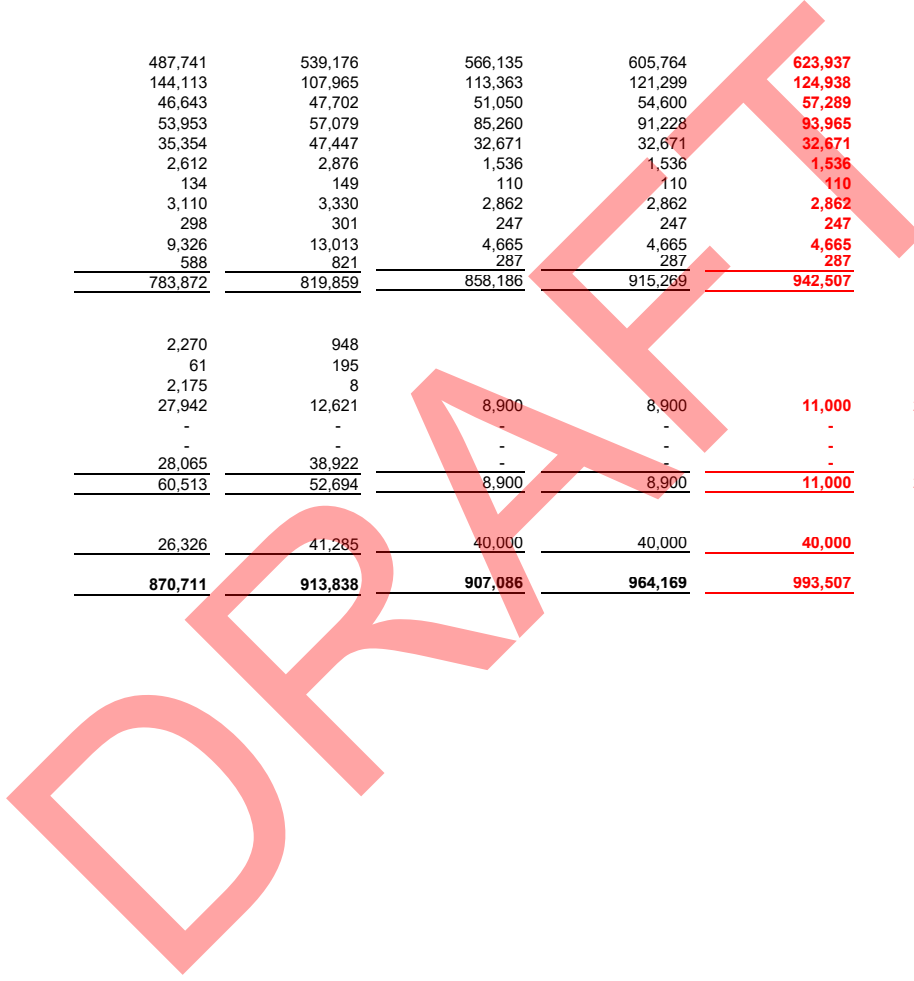
		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Sheriff - Civil &amp; Court Security (21070)</b>							
Personnel Services							
1001	Salaries & wages - Regular Hours	709,521	907,338	952,705	1,019,394	1,049,976	3.0%
2001	FICA	50,410	64,761	72,882	77,984	80,323	3.0%
2002	VRS	76,679	98,664	102,500	109,700	113,000	3.0%
2005	Health care	91,131	132,979	133,000	133,000	133,000	0.0%
2006	Group life insurance	3,363	4,205	4,200	4,200	4,200	0.0%
2007	Health insurance credit	-	-	3,900	3,900	3,900	0.0%
2008	Dental Insurance	6,118	8,311	6,118	6,118	6,118	0.0%
2010	Vision Insurance	559	666	600	600	600	0.0%
2210	VRS Hybrid Plan	4,792	3,809	4,200	4,495	4,495	0.0%
2011	Workmen's compensation	301	240	-	-	-	0.0%
<b>Total Sheriff-Civil &amp; Court Security</b>		<b>942,874</b>	<b>1,220,973</b>	<b>1,280,105</b>	<b>1,359,391</b>	<b>1,395,612</b>	<b>2.7%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

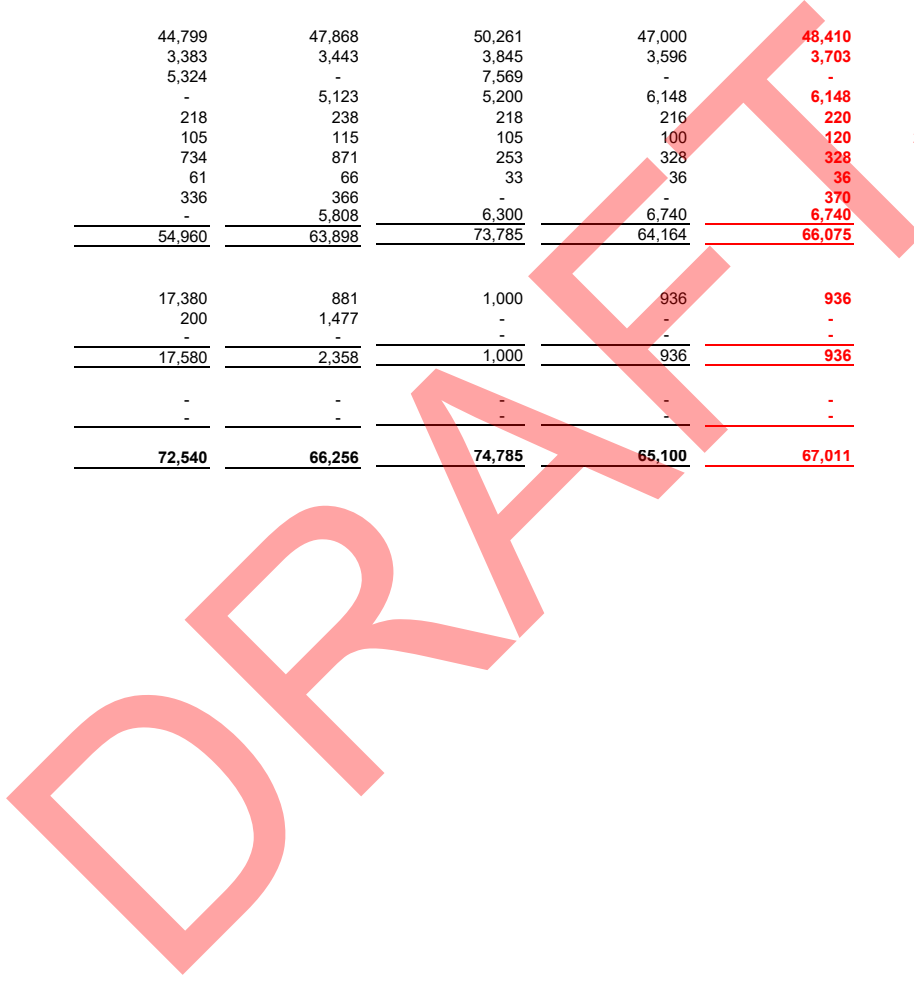
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Commonwealth's Attorney (22010)</b>						
Personnel Services						
1001 Salaries & wages	487,741	539,176	566,135	605,764	623,937	3.0%
1003 Part-time wages	144,113	107,965	113,363	121,299	124,938	3.0%
2001 FICA	46,643	47,702	51,050	54,600	57,289	4.9%
2002 VRS	53,953	57,079	85,260	91,228	93,965	3.0%
2005 Health care	35,354	47,447	32,671	32,671	32,671	0.0%
2006 Group life insurance	2,612	2,876	1,536	1,536	1,536	0.0%
2007 Health insurance credit	134	149	110	110	110	0.0%
2008 Dental Insurance	3,110	3,330	2,862	2,862	2,862	0.0%
2010 Vision Insurance	298	301	247	247	247	0.0%
2210 VRS Hybrid Plan	9,326	13,013	4,665	4,665	4,665	0.0%
2011 Workmen's compensation	588	821	287	287	287	0.0%
Subtotal	<u>783,872</u>	<u>819,859</u>	<u>858,186</u>	<u>915,269</u>	<u>942,507</u>	3.0%
Other Charges:						
3005 Maintenance & Service Contracts	2,270	948				
5201 Postal Services	61	195				
5203 Telecommunications	2,175	8				
5401 Office expense - supplement	27,942	12,621	8,900	8,900	11,000	23.6%
5417 Other expenses	-	-	-	-	-	0.0%
5900 State Asset Forfeiture Expenses	-	-	-	-	-	0.0%
5903 Federal Justice Forfeiture Expenses	28,065	38,922	-	-	-	0.0%
Subtotal	<u>60,513</u>	<u>52,694</u>	<u>8,900</u>	<u>8,900</u>	<u>11,000</u>	23.6%
Community Worker Program:						
5415 Program Supplies	26,326	41,285	40,000	40,000	40,000	0.0%
<b>Total Commonwealth's Attorney</b>	<u><b>870,711</b></u>	<u><b>913,838</b></u>	<u><b>907,086</b></u>	<u><b>964,169</b></u>	<u><b>993,507</b></u>	<b>3.0%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Victim Witness Grant (22020)</b>						
Personnel Services						
1001 Salaries & wages	44,799	47,868	50,261	47,000	48,410	3.0%
2001 FICA	3,383	3,443	3,845	3,596	3,703	3.0%
2002 VRS	5,324	-	7,569	-	-	0.0%
2005 Health care	-	5,123	5,200	6,148	6,148	0.0%
2006 Group life insurance	218	238	218	216	220	1.9%
2007 Health insurance credit	105	115	105	100	120	20.0%
2008 Dental Insurance	734	871	253	328	328	0.0%
2010 Vision Insurance	61	66	33	36	36	0.0%
2011 Workers' compensation	336	366	-	-	370	0.0%
2210 VRS Hybrid Plan	-	5,808	6,300	6,740	6,740	0.0%
Subtotal	54,960	63,898	73,785	64,164	66,075	3.0%
Other Charges:						
5401 Office supplies	17,380	881	1,000	936	936	0.0%
5504 Travel (Conferences & education)	200	1,477	-	-	-	0.0%
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%
Subtotal	17,580	2,358	1,000	936	936	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
<b>Total Victim Witness</b>	<b>72,540</b>	<b>66,256</b>	<b>74,785</b>	<b>65,100</b>	<b>67,011</b>	<b>2.9%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

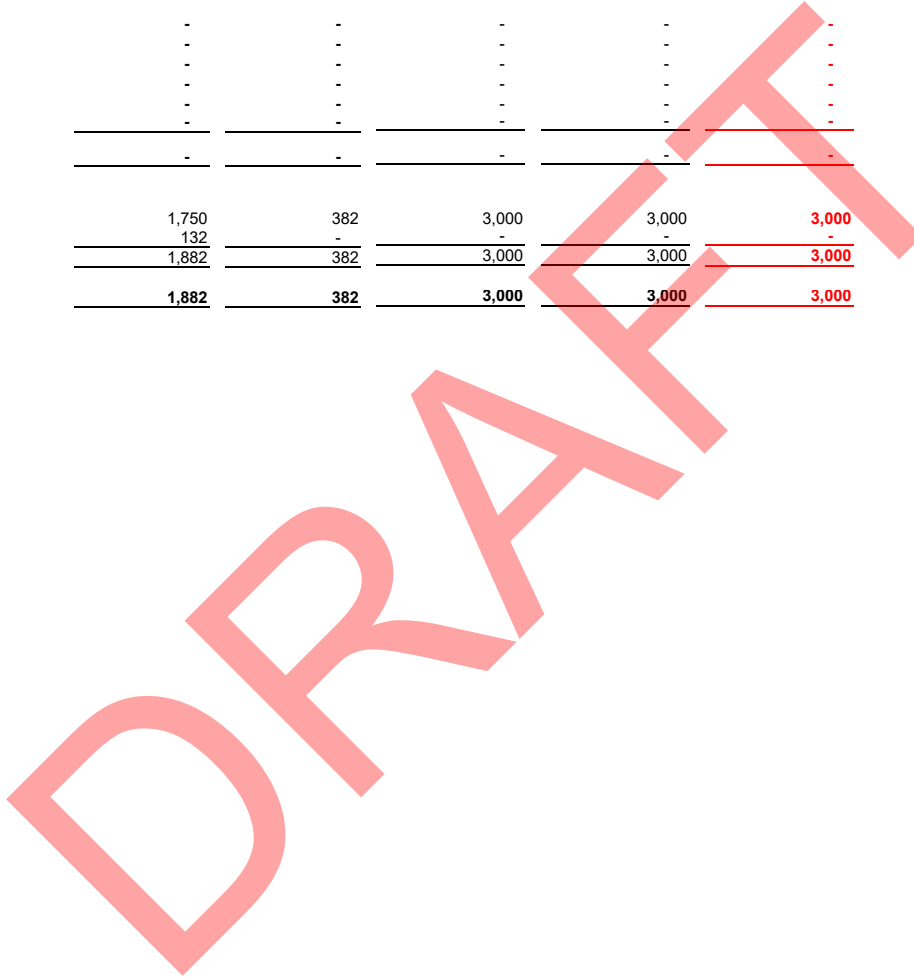
County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Sheriff - Law Enforcement (31020)</b>						
Personnel Services						
1001	1,335,500	1,424,218	1,495,429	1,600,109	1,648,112	3.0%
2001	86,101	102,566	114,400	122,408	126,081	3.0%
2002	125,829	157,117	225,212	240,976	248,206	3.0%
2005	139,930	180,979	181,000	181,000	209,000	15.5%
2006	5,195	6,447	6,500	6,500	6,500	0.0%
2007	-	-	-	-	-	0.0%
2008	8,309	9,817	9,900	9,900	11,900	20.2%
2009	-	-	216	216	216	0.0%
2010	705	783	785	785	925	17.8%
2011	-	-	-	-	-	0.0%
Subtotal	<u>1,701,569</u>	<u>1,881,927</u>	<u>2,033,442</u>	<u>2,161,895</u>	<u>2,250,939</u>	4.1%
Contractual Services:						
3002	2,376	2,376	-	-	-	0.0%
3004	-	-	-	-	-	0.0%
3005	22,932	20,608	25,000	25,000	25,000	0.0%
3009	180	150	-	-	-	0.0%
Subtotal	<u>25,488</u>	<u>23,134</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	0.0%
Other Charges:						
5101	31,441	36,799	37,000	37,000	37,000	0.0%
5103	6,453	5,086	6,500	6,500	6,500	0.0%
5201	2,627	3,322	3,400	3,400	3,400	0.0%
5203	71,921	92,875	72,000	72,000	72,000	0.0%
5401	16,158	11,553	12,000	12,000	12,000	0.0%
5408	394,328	500,900	350,000	350,000	350,000	0.0%
5409	32,777	68,482	38,000	38,000	38,000	0.0%
5410	10,539	20,433	25,000	25,000	25,000	0.0%
5413	-	-	-	-	-	0.0%
5501	-	11,700	-	-	-	0.0%
5503	38,866	39,074	40,000	40,000	47,000	17.5%
5504	-	40,320	-	-	-	0.0%
5505	-	-	-	-	68,000	0.0%
5600	18,960	-	15,000	15,000	15,000	0.0%
5801	5,827	-	-	-	2,800	0.0%
5900	6,723	13,702	-	-	-	0.0%
5901	1,200	-	-	-	-	0.0%
5902	-	-	-	-	-	0.0%
5903	-	661	-	-	-	0.0%
5904	-	42,167	-	-	-	0.0%
Subtotal	<u>637,820</u>	<u>887,074</u>	<u>598,900</u>	<u>598,900</u>	<u>676,700</u>	13.0%
Capital Outlay:						
7003	63,560	-	29,000	29,000	29,000	0.0%
7006	55,266	-	-	-	-	0.0%
8000	-	-	-	-	-	0.0%
8002	-	-	-	-	-	0.0%
Subtotal	<u>118,826</u>	<u>-</u>	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>	0.0%
<b>Total Sheriff - Law Enforcement</b>	<u><b>2,483,703</b></u>	<u><b>2,792,135</b></u>	<u><b>2,686,342</b></u>	<u><b>2,814,795</b></u>	<u><b>2,981,639</b></u>	<b>5.9%</b>

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

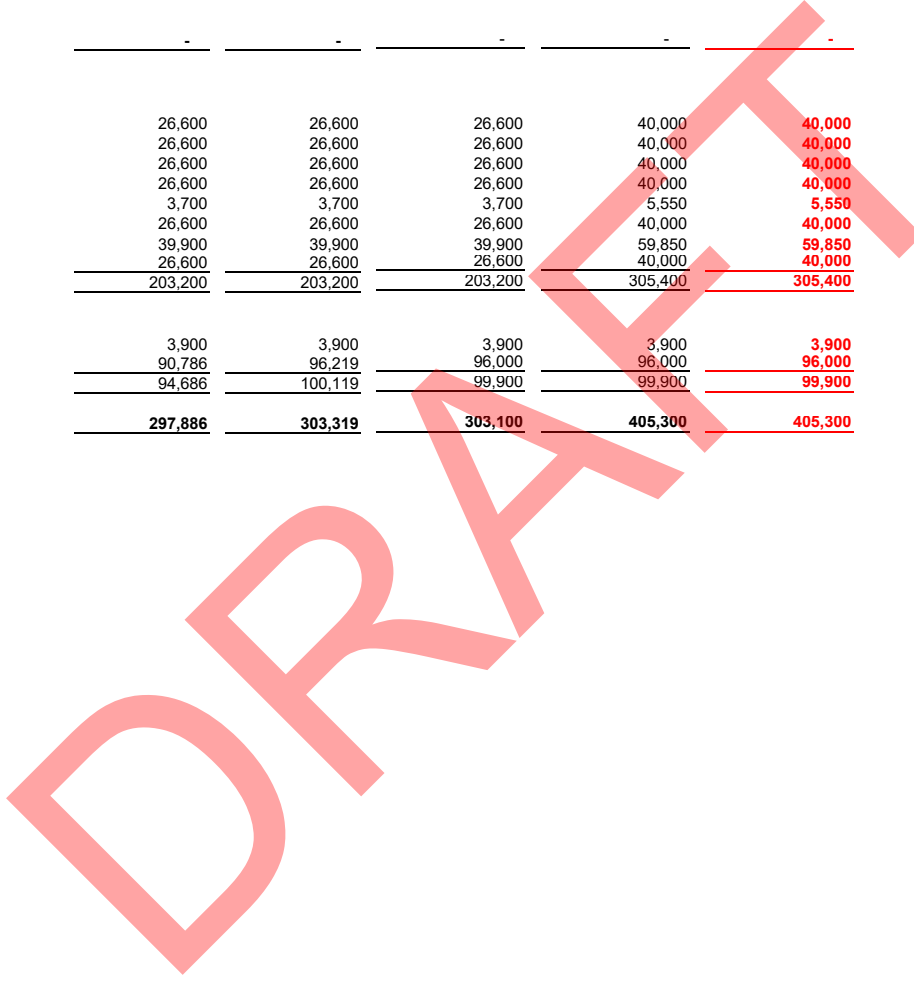
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Litter Control (31030)</b>						
5401 Office Supplies	-	-	-	-	-	0.0%
5408 Vehicle Cost and Supplies	-	-	-	-	-	0.0%
5413 Trash pickup supplies	-	-	-	-	-	0.0%
5414 Litter grant with match	-	-	-	-	-	0.0%
5415 Litter grant	-	-	-	-	-	0.0%
5416 Pickup Recycle Expense	-	-	-	-	-	0.0%
<b>Total Litter Control</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Dare Program (91000)</b>						
5060 Contribution	1,750	382	3,000	3,000	3,000	0.0%
9999 Other - Audit Adjustments	132	-	-	-	-	0.0%
Subtotal	<u>1,882</u>	<u>382</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0.0%</u>
<b>Total Dare Program</b>	<b>1,882</b>	<b>382</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Volunteer Fire Department (32020)</b>							
Contractual Services:							
3009	Purchase of services	-	-	-	-	-	0.0%
Other Charges:							
5604	Contributions to fire departments						
	- Lebanon	26,600	26,600	26,600	40,000	40,000	0.0%
	- Cleveland	26,600	26,600	26,600	40,000	40,000	0.0%
	- Dante	26,600	26,600	26,600	40,000	40,000	0.0%
	- Honaker	26,600	26,600	26,600	40,000	40,000	0.0%
	- St. Paul	3,700	3,700	3,700	5,550	5,550	0.0%
	- Belfast/Rosedale	26,600	26,600	26,600	40,000	40,000	0.0%
	- Copper Creek/Moccasin * 1.5	39,900	39,900	39,900	59,850	59,850	0.0%
	- Castlewood	26,600	26,600	26,600	40,000	40,000	0.0%
	Subtotal	<u>203,200</u>	<u>203,200</u>	<u>203,200</u>	<u>305,400</u>	<u>305,400</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	90,786	96,219	96,000	96,000	96,000	0.0%
	Subtotal	<u>94,686</u>	<u>100,119</u>	<u>99,900</u>	<u>99,900</u>	<u>99,900</u>	0.0%
<b>Total Volunteer Fire Department</b>		<b><u>297,886</u></b>	<b><u>303,319</u></b>	<b><u>303,100</u></b>	<b><u>405,300</u></b>	<b><u>405,300</u></b>	<b>0.0%</b>

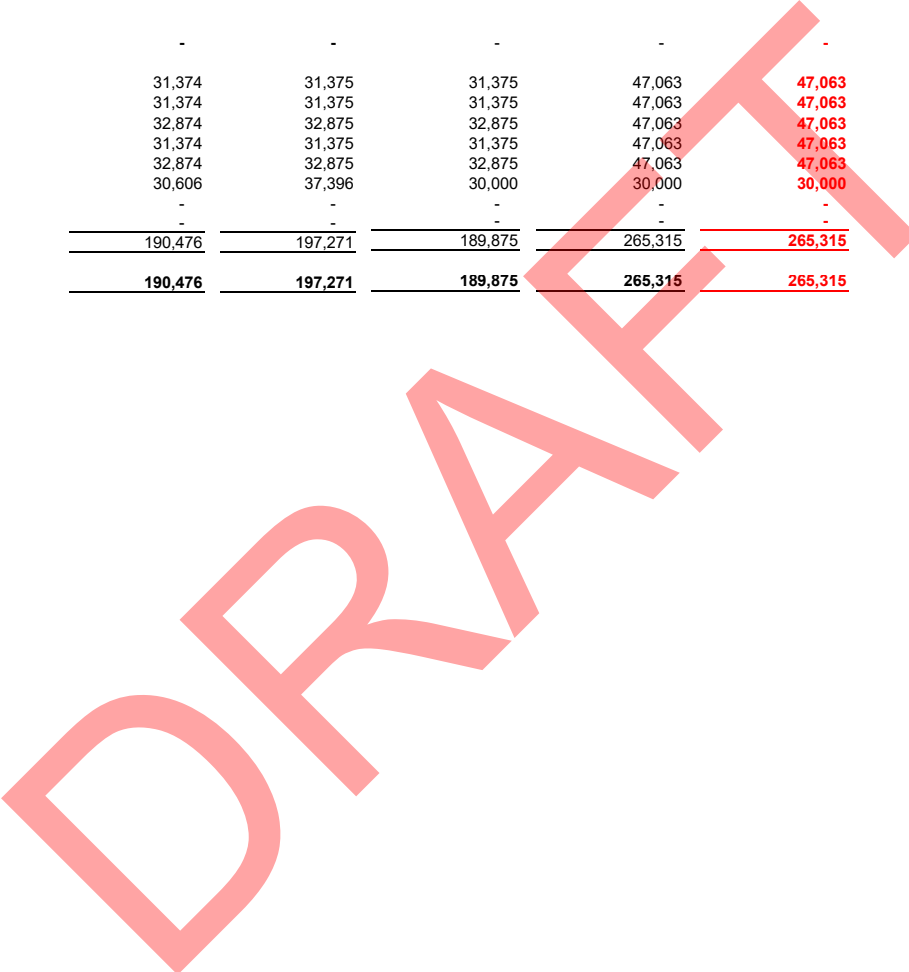




# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<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	31,375	47,063	47,063	0.0%
- Lebanon	31,374	31,375	31,375	47,063	47,063	0.0%
- Cleveland	32,874	32,875	32,875	47,063	47,063	0.0%
- Castlewood	31,374	31,375	31,375	47,063	47,063	0.0%
- Dante	32,874	32,875	32,875	47,063	47,063	0.0%
5606 Four for Life	30,606	37,396	30,000	30,000	30,000	0.0%
5607 911 Calls	-	-	-	-	-	0.0%
5608 EMS Council	-	-	-	-	-	0.0%
Subtotal	<u>190,476</u>	<u>197,271</u>	<u>189,875</u>	<u>265,315</u>	<u>265,315</u>	0.0%
<b>Total Rescue Squad/911 Calls</b>	<u>190,476</u>	<u>197,271</u>	<u>189,875</u>	<u>265,315</u>	<u>265,315</u>	0.0%



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

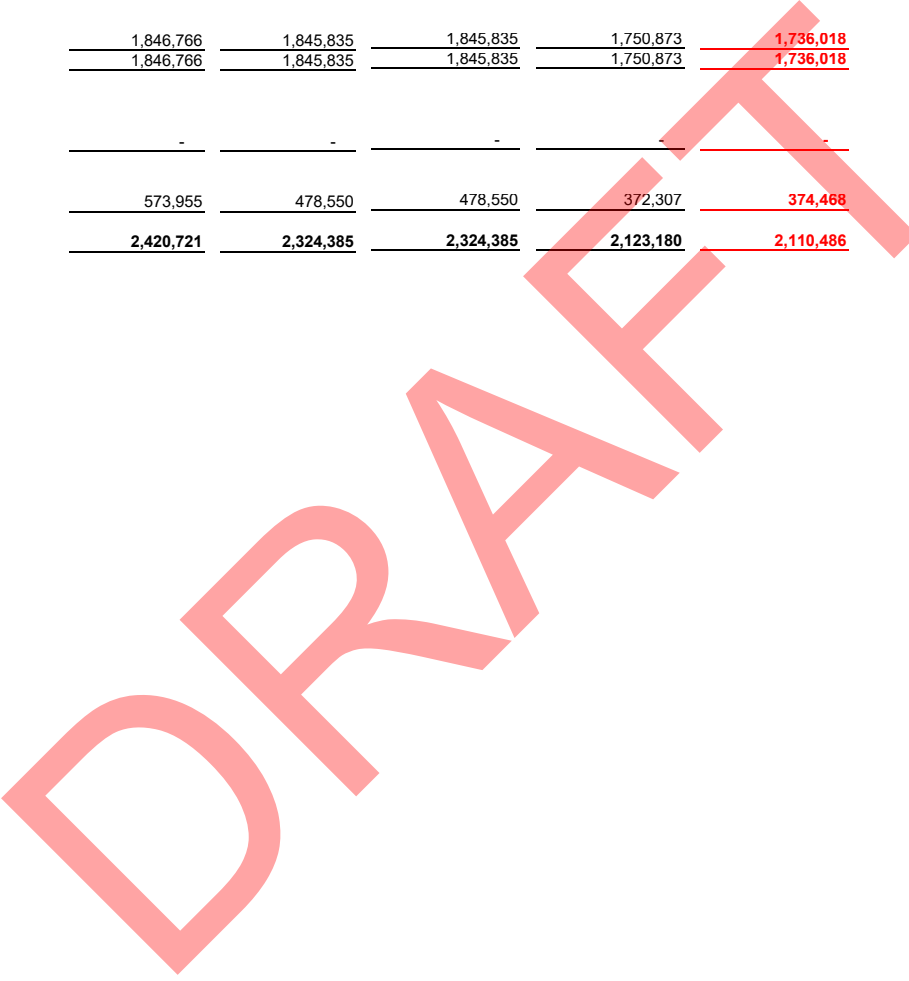
		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Forestry Service (32040)</b>							
Other Charges:							
5605	Contribution to Forest Fire Ext.	12,239	-	12,239	12,240	12,240	0.0%
	Subtotal	12,239	-	12,239	12,240	12,240	0.0%
	<b>Total Forestry Service</b>	<b>12,239</b>	<b>-</b>	<b>12,239</b>	<b>12,240</b>	<b>12,240</b>	<b>0.0%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

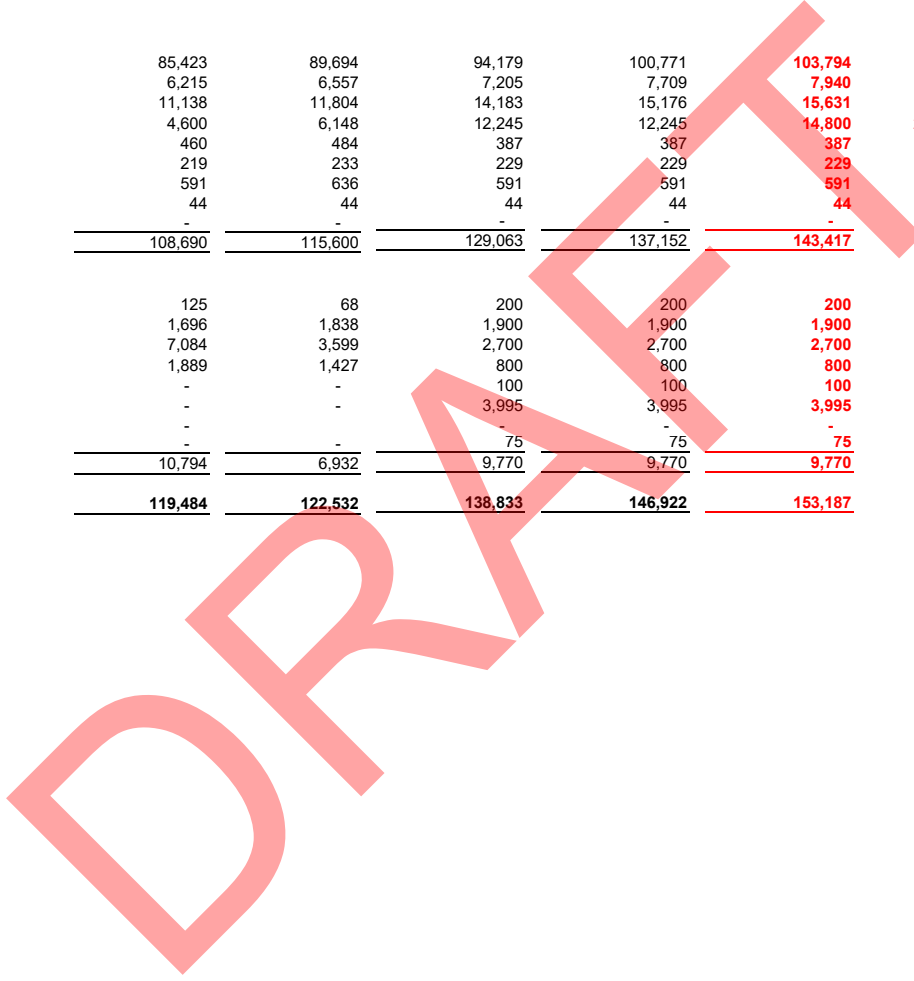
		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Sheriff - Regional Jail (33010)</b>							
Contractual Services:							
3009	Purchase of services	1,846,766	1,845,835	1,845,835	1,750,873	1,736,018	-0.8%
	Subtotal	<u>1,846,766</u>	<u>1,845,835</u>	<u>1,845,835</u>	<u>1,750,873</u>	<u>1,736,018</u>	-0.8%
Other Charges							
5413	Other expenses - Jail Grant						
	Subtotal	-	-	-	-	-	0.0%
Debt service							
1006	Debt appropriation	573,955	478,550	478,550	372,307	374,468	0.6%
	<b>Total Sheriff - Regional Jail</b>	<u>2,420,721</u>	<u>2,324,385</u>	<u>2,324,385</u>	<u>2,123,180</u>	<u>2,110,486</u>	-0.6%



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Building Inspector (34010)</b>						
Personnel Services						
1001 Salaries & wages	85,423	89,694	94,179	100,771	103,794	3.0%
2001 FICA	6,215	6,557	7,205	7,709	7,940	3.0%
2002 VRS	11,138	11,804	14,183	15,176	15,631	3.0%
2005 Health care	4,600	6,148	12,245	12,245	14,800	20.9%
2006 Group life insurance	460	484	387	387	387	0.0%
2007 Health insurance credit	219	233	229	229	229	0.0%
2008 Dental Insurance	591	636	591	591	591	0.0%
2010 Vision Insurance	44	44	44	44	44	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
Subtotal	<u>108,690</u>	<u>115,600</u>	<u>129,063</u>	<u>137,152</u>	<u>143,417</u>	4.6%
Other Charges:						
5201 Postal services	125	68	200	200	200	0.0%
5203 Telecommunications	1,696	1,838	1,900	1,900	1,900	0.0%
5401 Office supplies	7,084	3,599	2,700	2,700	2,700	0.0%
5408 Vehicle/Equipment Supplies	1,889	1,427	800	800	800	0.0%
5411 Books & subscriptions	-	-	100	100	100	0.0%
5413 Program Service Fee	-	-	3,995	3,995	3,995	0.0%
5504 Travel (conferences and education)	-	-	-	-	-	0.0%
5801 Dues & Association Memberships	-	-	75	75	75	0.0%
Subtotal	<u>10,794</u>	<u>6,932</u>	<u>9,770</u>	<u>9,770</u>	<u>9,770</u>	0.0%
<b>Total Building Inspector</b>	<u><b>119,484</b></u>	<u><b>122,532</b></u>	<u><b>138,833</b></u>	<u><b>146,922</b></u>	<u><b>153,187</b></u>	<b>4.3%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Sheriff - Enhanced 911 (32050)</b>						
Personnel Services						
1001	Salaries & wages	215,837	193,226	202,887	375,000	386,250 3.0%
1003	Part-time wages	16,959	-	-	35,000	35,000 0.0%
2001	FICA	16,853	14,030	15,521	36,000	37,075 3.0%
2002	VRS	25,140	21,881	30,555	56,475	58,169 3.0%
2005	Health care	22,785	30,464	46,264	46,264	46,264 0.0%
2006	Group life insurance	1,161	1,013	1,937	1,937	1,937 0.0%
2007	Health insurance credit	-	-	-	-	- 0.0%
2008	Dental Insurance	1,652	1,819	1,868	1,868	2,200 17.8%
2010	Vision Insurance	117	126	178	178	195 9.6%
2210	VRS Hybrid Plan	2,968	2,805	3,563	14,785	15,600 5.5%
2011	Workmen's compensation	187	177	219	660	680 3.0%
	Subtotal	<u>303,659</u>	<u>265,541</u>	<u>302,992</u>	<u>568,167</u>	<u>583,370</u> 2.7%
Contractual Services:						
3002	Professional services (MSAG)	288	1,951	8,500	8,500	8,500 0.0%
3005	Maintenance service contracts	62,416	122,942	35,000	35,000	42,000 20.0%
	Subtotal	<u>62,704</u>	<u>124,893</u>	<u>43,500</u>	<u>43,500</u>	<u>50,500</u> 16.1%
Other Charges:						
5101	Electrical services	-	-	-	-	- 0.0%
5203	Telecommunications	22,482	17,580	22,000	22,000	22,000 0.0%
5401	Office supplies	3,840	3,740	2,000	2,000	2,000 0.0%
5408	Vehicle equipment supplies	-	166	400	400	400 0.0%
5413	Other expenses (install signage)	2,450	1,182	7,500	7,500	7,500 0.0%
7006	Grant Funds	-	-	-	30,000	- 0.0%
7007	E911 Center Insurance Claim	-	-	-	-	- 0.0%
	Subtotal	<u>28,772</u>	<u>22,668</u>	<u>31,900</u>	<u>61,900</u>	<u>31,900</u> -48.5%
Capital Outlay:						
7002	Furniture/Fixtures	532	522	-	-	- 0.0%
	Subtotal	<u>532</u>	<u>523</u>	<u>-</u>	<u>-</u>	<u>-</u> 0.0%
	<b>Total Enhanced 911</b>	<u><b>395,667</b></u>	<u><b>413,625</b></u>	<u><b>378,392</b></u>	<u><b>673,567</b></u>	<u><b>665,770</b></u> -1.2%

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Medical Examiner (35030)</b>						
Contractual Services:						
3001 Professional health services	560	-	400	400	400	0.0%
<b>Total Medical Examiner</b>	<b>560</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0.0%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Emergency Management (35050)</b>						
Personnel Services						
1001	Salaries & wages	39,825	56,151	58,959	63,086	64,978 3.0%
1003	Part-time wages	2,448	324	15,000	15,000	15,450 3.0%
2001	FICA	3,166	4,202	5,658	5,974	6,153 3.0%
2002	VRS	3,385	7,109	8,879	9,501	9,786 3.0%
2005	Health care	2,300	6,148	6,200	6,200	6,200 0.0%
2006	Group life insurance	139	292	300	300	300 0.0%
2007	Health insurance credit	67	140	140	140	140 0.0%
2008	Dental Insurance	157	329	330	330	330 0.0%
2010	Vision Insurance	18	36	36	36	36 0.0%
2011	Workmen's Compensation	-	-	-	-	- 0.0%
	Subtotal	<u>51,505</u>	<u>74,731</u>	<u>95,502</u>	<u>100,566</u>	<u>103,373</u> 2.8%
Contractual Services:						
3005	Maintenance service contracts	-	-	-	-	- 0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> 0.0%
Other Charges:						
5201	Postal services	-	113	150	150	150 0.0%
5203	Telecommunications	1,660	2,158	2,200	2,200	2,200 0.0%
5401	Office supplies	3,530	1,752	1,500	1,500	1,500 0.0%
5408	Vehicle repairs supplies	478	181	1,500	1,500	1,500 0.0%
5413	Other expenses	1,689	1,912	2,000	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)	18,757	2,500	10,000	10,000	10,000 0.0%
5909	LEMP (Grant)	783	9,083	7,500	7,500	7,500 0.0%
7000	Emergency supplies	7,139	40	2,500	2,500	2,500 0.0%
9999	Grants	-	-	-	-	- 0.0%
	Subtotal	<u>34,154</u>	<u>17,739</u>	<u>27,350</u>	<u>27,350</u>	<u>27,350</u> 0.0%
Capital Outlay:						
7002	Furniture/Fixtures	-	-	-	-	- 0.0%
7006	Grant Funds	8,735	-	5,000	5,000	5,000 0.0%
	Subtotal	<u>8,735</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u> 0.0%
	<b>Total Emergency Management</b>	<u><b>94,394</b></u>	<u><b>92,470</b></u>	<u><b>127,852</b></u>	<u><b>132,916</b></u>	<u><b>135,723</b></u> 2.1%

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

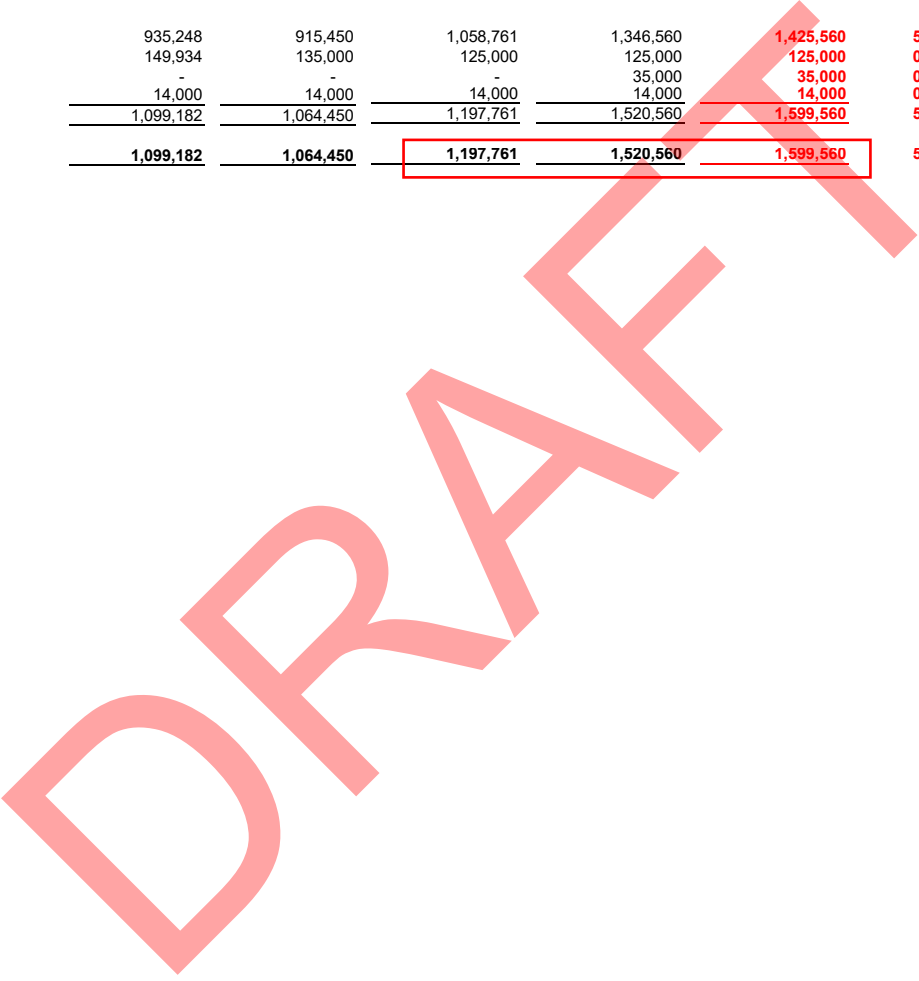
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Solid Waste, Landfill, &amp; Transfer Station (42400)</b>						
Personnel Services						
1003 Salaries & wages Part Time	199,144	473,199	526,800	598,300	616,249	3.0%
2001 FICA	14,547	34,433	40,300	45,770	47,143	3.0%
2002 VRS	3,456	9,309	9,961	10,658	10,978	3.0%
2005 Health care	16,671	54,549	55,000	55,000	55,000	0.0%
2006 Group life insurance	482	1,144	1,200	1,200	1,200	0.0%
2007 Health insurance credit	232	551	580	580	580	0.0%
2008 Dental Insurance	610	1,384	1,385	1,385	1,385	0.0%
2010 Vision Insurance	58	161	161	161	161	0.0%
2210 VRS Hybrid Plan	8,822	18,583	18,600	18,600	18,600	0.0%
2500 Disability Program	-	1,194	-	1,500	1,500	0.0%
Subtotal	<u>244,022</u>	<u>594,507</u>	<u>653,987</u>	<u>733,154</u>	<u>752,796</u>	2.7%
Contractual Services:						
3003 Recycling center	-	-	30,000	30,000	30,000	0.0%
3004 Repair & maintenance services	5,579	23,992	15,000	15,000	15,000	0.0%
3005 Maintenance service contracts	2,203	-	-	-	-	0.0%
3008 Uniform rental	-	-	-	-	-	0.0%
3009 Purchase of services	-	-	26,000	26,000	26,000	0.0%
Subtotal	<u>7,782</u>	<u>23,992</u>	<u>71,000</u>	<u>71,000</u>	<u>71,000</u>	0.0%
Other Charges:						
5203 Telecommunications	1,160	1,285	2,500	2,500	2,500	0.0%
5401 Office supplies	1,804	1,698	3,000	3,000	3,000	0.0%
5407 Repair & maintenance supplies	12,169	30,718	15,000	15,000	15,000	0.0%
5408 Vehicle repair & Fuel Supplies	197,062	565,100	195,000	195,000	195,000	0.0%
5413 Gravel & Supplies for SW Sites	25,650	3,931	5,000	5,000	5,000	0.0%
5414 Litter Grant - Supplies	9,022	16,562	9,000	9,000	11,000	22.2%
5504 Travel (conferences and education)	-	-	-	-	-	0.0%
5801 Dues & Association Memberships	-	-	-	-	-	0.0%
Subtotal	<u>246,867</u>	<u>619,294</u>	<u>229,500</u>	<u>229,500</u>	<u>231,500</u>	0.9%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/Lease	-	-	5,000	5,000	5,000	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0.0%
<b>Total Solid Waste, Landfill, &amp; Transfer Station Services</b>	<b><u>498,671</u></b>	<b><u>1,237,793</u></b>	<b><u>959,487</u></b>	<b><u>1,038,654</u></b>	<b><u>1,060,296</u></b>	<b>2.1%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Transfer Station Contract Services (42010)</b>						
Contractual Services:						
3002 Professional services - CPWMA	935,248	915,450	1,058,761	1,346,560	1,425,560	5.9%
3090 Professional services - Engrs, Permits, Insp.	149,934	135,000	125,000	125,000	125,000	0.0%
3140 Stormwater - Leachate	-	-	-	35,000	35,000	0.0%
8002 Rent/Lease	14,000	14,000	14,000	14,000	14,000	0.0%
Subtotal	<u>1,099,182</u>	<u>1,064,450</u>	<u>1,197,761</u>	<u>1,520,560</u>	<u>1,599,560</u>	5.2%
<b>Total Transfer Station Contract</b>	<u>1,099,182</u>	<u>1,064,450</u>	<u>1,197,761</u>	<u>1,520,560</u>	<u>1,599,560</u>	5.2%



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Animal Control &amp; Sheltering Services (35010)</b>						
Personnel Services						
1001 Salaries & wages	13,530	26,376	27,695	29,633	30,522	3.0%
2001 FICA	1,035	2,016	2,119	2,267	2,335	3.0%
2002 VRS	-	-	4,171	4,463	4,597	3.0%
2005 Health care	-	-	3,800	3,800	3,800	0.0%
2006 Group life insurance	-	11	65	65	65	0.0%
2007 Health insurance credit	-	5	44	44	44	0.0%
2008 Dental Insurance	-	55	132	132	132	0.0%
2010 Vision Insurance	-	6	126	126	126	0.0%
2210 VRS Hybrid	-	274	274	274	274	0.0%
2500 Hybrid VLDP	-	17	17	17	17	0.0%
Subtotal	<u>14,565</u>	<u>28,760</u>	<u>38,442</u>	<u>40,821</u>	<u>41,912</u>	2.7%
Contractual Services:						
3002 Professional services	16	-	-	-	-	0.0%
Other Charges:						
5203 Telecommunications - Radio Maintenance	2,769	168	2,750	2,750	2,750	0.0%
5401 Office Supplies	2,300	2,764	2,500	2,500	2,500	0.0%
5402 Food supplies	305	8,145	1,000	1,000	1,000	0.0%
5404 Medical supplies	59,636	62,238	50,000	65,000	65,000	0.0%
5405 Janitorial supplies	3,593	2,585	3,500	3,500	3,500	0.0%
5408 Vehicle equipment supplies	1,829	3,627	5,000	5,000	5,000	0.0%
5410 Uniforms	-	-	-	-	-	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
5504 Travel (conferences and education)	-	-	-	-	-	0.0%
5802 Livestock claims	-	-	-	-	-	0.0%
5804 Rabies clinics	-	223	500	500	500	0.0%
7000 Supplies	-	-	-	-	-	0.0%
Subtotal	<u>70,432</u>	<u>79,750</u>	<u>65,250</u>	<u>80,250</u>	<u>80,250</u>	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	703	-	500	500	500	0.0%
Subtotal	<u>703</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.0%
<b>Total Animal Control &amp; Sheltering Services</b>	<u><b>85,716</b></u>	<u><b>108,510</b></u>	<u><b>104,192</b></u>	<u><b>121,571</b></u>	<u><b>122,662</b></u>	<b>0.9%</b>

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>General Properties (43020)</b>						
Personnel Services						
1001 Salaries & wages	197,035	253,678	266,362	285,007	293,557	3.0%
2001 FICA	14,420	18,640	20,377	21,803	22,457	3.0%
2002 VRS	9,758	12,121	15,500	16,580	16,580	0.0%
2005 Health care	11,500	18,444	18,500	18,500	18,500	0.0%
2006 Group life insurance	905	1,092	1,092	1,092	1,092	0.0%
2007 Health insurance credit	431	526	516	516	516	0.0%
2008 Dental Insurance	1,535	1,951	2,000	2,000	2,000	0.0%
2010 Vision Insurance	156	197	200	200	200	0.0%
2210 VRS Hybrid Plan	12,168	14,484	15,500	15,500	15,500	0.0%
2500 Virginia Local Disability Program	766	914	611	611	611	0.0%
Subtotal	<u>248,674</u>	<u>322,047</u>	<u>340,658</u>	<u>361,809</u>	<u>371,014</u>	2.5%
Contractual Services:						
3002 Professional services	216	-	-	-	-	
3004 Repair & maintenance services	33,531	25,491	63,000	63,000	63,000	0.0%
3008 Laundry/Aratex rental	43,271	29,218	30,000	30,000	30,000	0.0%
3009 Purchase of services	1,315	2,155	25,000	25,000	25,000	0.0%
Subtotal	<u>78,333</u>	<u>56,864</u>	<u>118,000</u>	<u>118,000</u>	<u>118,000</u>	0.0%
Other Charges:						
5101 Electricity (all buildings)	219,718	236,950	255,000	265,000	298,600	12.7%
5102 Heating	24,058	19,719	18,000	18,000	18,000	0.0%
5103 Water/Sewer	57,668	51,920	72,000	72,000	77,200	7.2%
5203 Telecommunications	65	-	500	500	500	0.0%
5208 Insurance recoveries (liability)	-	-	-	-	-	0.0%
5301 Boiler insurance	-	-	2,142	2,142	2,142	0.0%
5303 Flood insurance	2,129	5,146	2,200	2,200	2,200	0.0%
5305 Motor vehicle insurance	49,082	46,238	55,370	55,370	51,292	-7.4%
5308 General liability insurance	53,832	51,659	75,900	75,900	82,250	8.4%
5405 Janitorial supplies	9,457	8,717	20,000	20,000	20,000	0.0%
5407 Repair/maintenance supplies	32,128	34,972	32,000	32,000	35,000	9.4%
5408 Vehicle repair supplies	44,534	51,478	25,000	25,000	25,000	0.0%
5413 Miscellaneous	3,545	286	-	-	-	0.0%
5504 Travel (conferences & education)	1,829	-	-	-	-	0.0%
Subtotal	<u>498,045</u>	<u>507,085</u>	<u>558,112</u>	<u>568,112</u>	<u>612,184</u>	7.8%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/lease	546	2,387	1,600	1,600	1,600	0.0%
Subtotal	<u>546</u>	<u>2,387</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	0.0%
<b>Total General Properties</b>	<b><u>825,598</u></b>	<b><u>888,383</u></b>	<b><u>1,018,370</u></b>	<b><u>1,049,521</u></b>	<b><u>1,102,798</u></b>	<b>5.1%</b>

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Local Health Department (51020)</b>						
Other Charges:						
5601 Local contribution to Health Department	340,000	369,395	369,395	369,395	369,395	0.0%
<b>Total Local Health Department</b>	<b>340,000</b>	<b>369,395</b>	<b>369,395</b>	<b>369,395</b>	<b>369,395</b>	<b>0.0%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Cumberland Mountain Community Services Board (52050)</b>						
Other Charges:						
5602 County contribution	39,996	39,996	40,000	40,000	40,000	0.0%
9999 Other - Audit Adjustments - Grant Match	-	-	-	-	-	0.0%
Subtotal	<u>39,996</u>	<u>39,996</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0.0%</u>
<b>Total Cumberland Mountain CSB</b>	<u>39,996</u>	<u>39,996</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0.0%</u>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Social Services (53010)</b>						
5605 Local contribution to Social Services	525,000	556,000	589,918	616,649	716,649	16.2%
5609 Local contribution to CSA Administration	64,918	-	2,520	2,520	2,520	0.0%
5610 Local contribution to CSA Purchase of Service	263,137	265,657	263,137	263,137	381,137	44.8%
6001 Pauper Funerals	-	-	-	-	-	0.0%
<b>Total Department of Social Services</b>	<b>853,055</b>	<b>821,657</b>	<b>855,575</b>	<b>882,306</b>	<b>1,100,306</b>	<b>24.7%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Appalachian Agency for Senior Citizens (53050)</b>						
Other Charges:						
5203 Telecommunications	2,194	3,009	2,500	2,500	2,500	0.0%
5408 Local Match - AASC/Public Transit.	-	5,000	5,000	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	<u>32,275</u>	<u>32,275</u>	<u>32,275</u>	<u>32,275</u>	<u>32,275</u>	0.0%
<b>Total App. Agency for Senior Citizens</b>	<u><b>80,669</b></u>	<u><b>86,484</b></u>	<u><b>85,975</b></u>	<u><b>85,975</b></u>	<u><b>85,975</b></u>	<b>0.0%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<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	9,164,088	14.2%
6000-02 Other - Contribution - Debt Service	1,076,536	1,076,536	1,076,536	1,076,536	892,805	-17.1%
6001 Contributions to Employee Insurance	-	-	-	-	-	
<b>Total Contributions to School Board</b>	<b>9,101,317</b>	<b>9,101,317</b>	<b>9,101,317</b>	<b>9,101,317</b>	<b>10,056,893</b>	<b>10.5%</b>

DRAFT



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

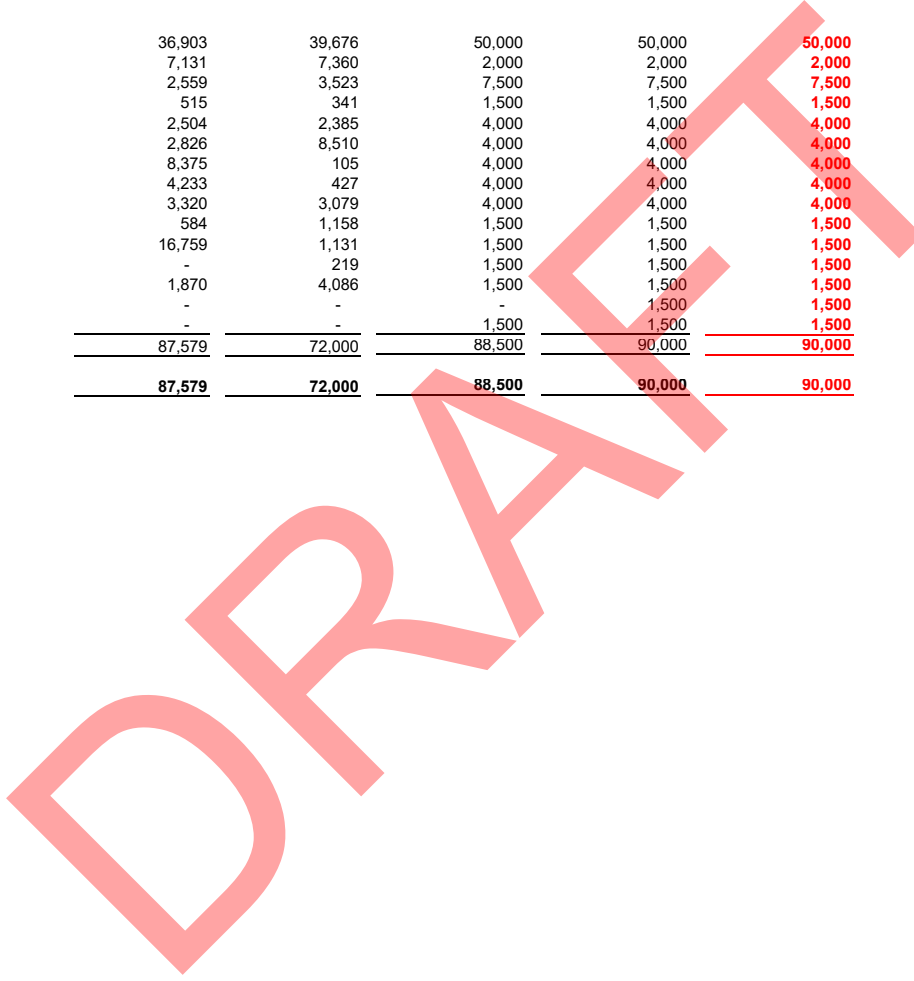
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>SVCC Contribution (64010)</b>						
1003 RACE Program Salary	-	4,125	4,331	4,634	4,773	3.0%
2001 FICA	-	261	331	355	365	3.0%
5607 Appropriation	94,348	89,690	91,949	91,949	91,949	0.0%
5608 RACE Educational Program	275,297	141,252	141,252	141,252	141,252	0.0%
<b>Total SVCC</b>	<b>369,645</b>	<b>235,328</b>	<b>233,201</b>	<b>238,190</b>	<b>238,340</b>	<b>0.1%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Recreation Parks (71040)</b>						
Other Charges:						
5101 Electrical	36,903	39,676	50,000	50,000	50,000	0.0%
5103 Water & Sewer	7,131	7,360	2,000	2,000	2,000	0.0%
5407 Repair/maintenance supplies	2,559	3,523	7,500	7,500	7,500	0.0%
5600 Finney Community Center	515	341	1,500	1,500	1,500	0.0%
5601 Lebanon Park	2,504	2,385	4,000	4,000	4,000	0.0%
5602 Honaker Park	2,826	8,510	4,000	4,000	4,000	0.0%
5603 Castlewood Park	8,375	105	4,000	4,000	4,000	0.0%
5604 Dante Park	4,233	427	4,000	4,000	4,000	0.0%
5605 Cleveland Park	3,320	3,079	4,000	4,000	4,000	0.0%
5606 Drill Community Center	584	1,158	1,500	1,500	1,500	0.0%
5607 Oak Grove Community Center	16,759	1,131	1,500	1,500	1,500	0.0%
5608 Castlewood Community Center	-	219	1,500	1,500	1,500	0.0%
5609 Dante Community Center	1,870	4,086	1,500	1,500	1,500	0.0%
5610 Swords creek Community Center	-	-	-	1,500	1,500	0.0%
5611 Elk Garden Community Center	-	-	1,500	1,500	1,500	0.0%
Subtotal	<u>87,579</u>	<u>72,000</u>	<u>88,500</u>	<u>90,000</u>	<u>90,000</u>	0.0%
<b>Total Recreation Park Centers</b>	<b><u>87,579</u></b>	<b><u>72,000</u></b>	<b><u>88,500</u></b>	<b><u>90,000</u></b>	<b><u>90,000</u></b>	<b>0.0%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

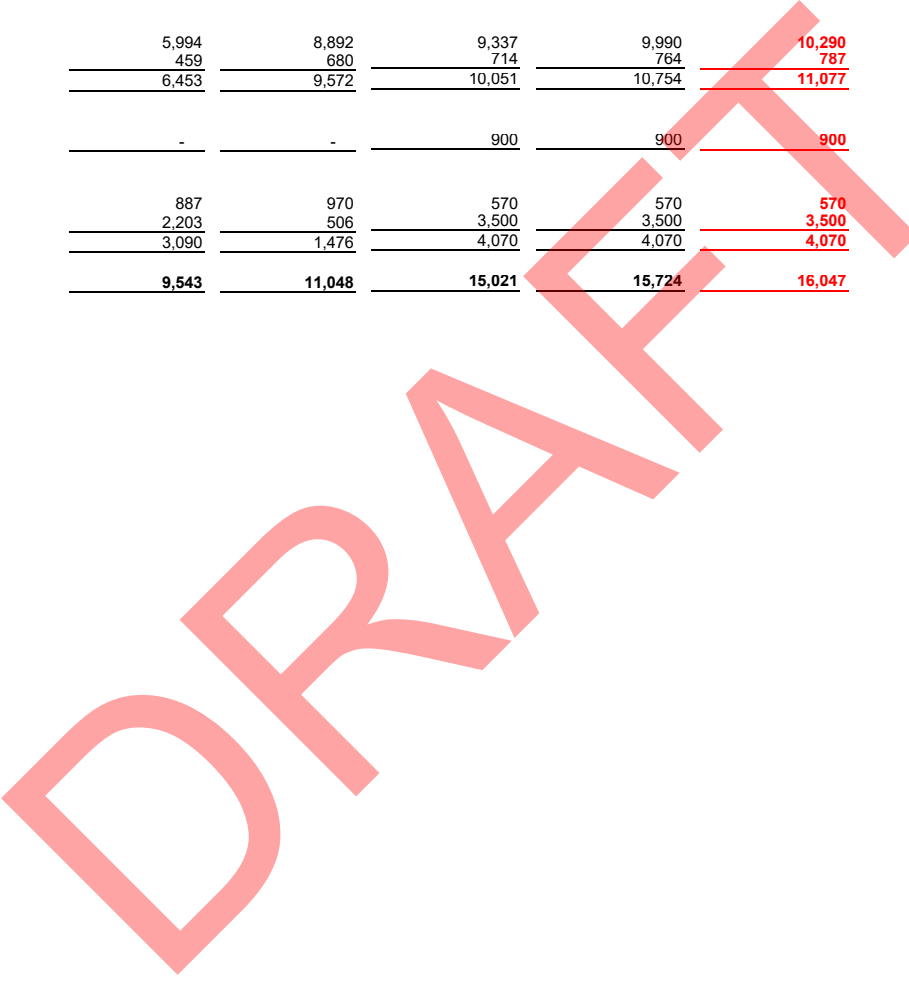
County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Conference Center (72010)</b>						
1001 Salaries & wages	28,555	29,983	31,482	33,686	34,696	3.0%
2001 FICA	1,902	2,006	2,408	2,577	2,654	3.0%
2002 VRS	3,723	3,946	4,741	5,073	5,225	3.0%
2005 Health care	4,600	6,148	4,600	4,600	4,600	0.0%
2006 Group life insurance	154	162	148	148	148	0.0%
2007 Health insurance credit	73	78	60	60	60	0.0%
2008 Dental Insurance	314	329	314	314	314	0.0%
2010 Vision Insurance	36	36	36	36	36	0.0%
Subtotal	<u>39,357</u>	<u>42,688</u>	<u>43,790</u>	<u>46,494</u>	<u>47,734</u>	2.7%
3001 Contractual Services	-	413	2,000	2,000	2,000	0.0%
3004 Repair & maintenance services	453	338	500	500	500	0.0%
3007 Advertising	571	-	1,000	1,000	1,000	0.0%
3008 Laundry/Aratex rental	1,844	3,999	3,000	3,000	3,000	0.0%
3009 Purchase of services	1,463	825	2,000	2,000	2,000	0.0%
Subtotal	<u>4,331</u>	<u>5,575</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	0.0%
<b>Other Charges:</b>						
5101 Electricity	-	-	-	-	-	0.0%
5102 Heating	-	-	-	-	-	0.0%
5103 Water/Sewer	-	-	-	-	-	0.0%
5203 Telecommunications	1,353	749	1,000	1,000	1,000	0.0%
5405 Janitorial supplies	1,111	1,130	500	500	500	0.0%
5407 Repair/maintenance supplies	537	2,728	2,500	2,500	2,500	0.0%
5413 Miscellaneous	-	-	-	-	-	0.0%
5504 Travel (conferences & education)	-	-	-	-	-	0.0%
Subtotal	<u>3,001</u>	<u>4,607</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%
7002 Furniture/Fixtures	1,619	-	-	-	-	0.0%
<b>Total Conference Center</b>	<u><b>48,308</b></u>	<u><b>52,870</b></u>	<u><b>56,290</b></u>	<u><b>58,994</b></u>	<u><b>60,234</b></u>	<b>2.1%</b>

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Cultural - Old Courthouse (72020)</b>						
Personnel Services						
1001 Salaries & wages	5,994	8,892	9,337	9,990	10,290	3.0%
2001 FICA	459	680	714	764	787	3.0%
Subtotal	<u>6,453</u>	<u>9,572</u>	<u>10,051</u>	<u>10,754</u>	<u>11,077</u>	3.0%
Contractual Services:						
3002 Professional services (caretaker)	-	-	900	900	900	0.0%
Other Charges:						
5203 Telecommunications	887	970	570	570	570	0.0%
5407 Repair & maintenance supplies	2,203	506	3,500	3,500	3,500	0.0%
Subtotal	<u>3,090</u>	<u>1,476</u>	<u>4,070</u>	<u>4,070</u>	<u>4,070</u>	0.0%
<b>Total Cultural - Old Courthouse</b>	<u><b>9,543</b></u>	<u><b>11,048</b></u>	<u><b>15,021</b></u>	<u><b>15,724</b></u>	<u><b>16,047</b></u>	<b>2.1%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Library (73010)</b>						
Personnel Services						
1001	Salaries & Wages	137,446	145,843	153,135	163,855	168,770 3.0%
1003	Salaries & wages - part-time	63,641	74,555	78,283	83,763	86,275 3.0%
2001	FICA	14,523	15,837	17,703	18,943	19,511 3.0%
2002	VRS	12,141	12,867	15,662	17,277	18,017 4.3%
2005	Health care	20,537	31,625	31,625	31,625	31,625 0.0%
2006	Group life insurance	734	788	800	800	800 0.0%
2007	Health insurance credit	349	379	349	349	349 0.0%
2008	Dental Insurance	1,428	1,662	1,165	1,165	1,165 0.0%
2010	Vision Insurance	148	156	156	156	156 0.0%
2210	VRS Hybrid Plan	5,636	6,325	6,325	6,325	6,325 0.0%
2500	Local Disability Plan	355	399	399	399	399 0.0%
	Subtotal	<u>256,938</u>	<u>290,436</u>	<u>305,603</u>	<u>324,655</u>	<u>333,392</u> 2.7%
Contractual Services						
3002	Professional Services	13,552	19,479	17,425	17,425	17,425 0.0%
Other Charges						
5201	Postal services	267	226	300	300	300 0.0%
5203	Telecommunications	6,130	6,080	6,000	6,000	6,000 0.0%
5401	Office Supplies	6,724	4,996	6,500	6,500	6,500 0.0%
5407	Supplies	137	-	200	200	200 0.0%
5411	Books and subscriptions	40,314	39,056	33,000	33,000	33,000 0.0%
5413	Miscellaneous	2,797	4,791	1,500	1,500	1,500 0.0%
5414	Other grants	33,397	12,269	5,500	5,500	5,500 0.0%
5500	Professional Development	670	-	-	-	- 0.0%
5501	Travel (mileage)	-	-	-	-	- 0.0%
5504	Travel (Conferences & education)	-	-	-	-	- 0.0%
5413	Library Donations - Miscellaneous	-	2,407	1,500	1,500	1,500 0.0%
7004	Library Donations - Town of Lebanon & Honaker	-	2,079	11,500	11,500	11,500 0.0%
	Subtotal	<u>103,988</u>	<u>91,383</u>	<u>83,425</u>	<u>83,425</u>	<u>83,425</u> 0.0%
	<b>Total Library</b>	<u><b>360,926</b></u>	<u><b>381,819</b></u>	<u><b>389,028</b></u>	<u><b>408,080</b></u>	<u><b>416,817</b></u> 2.1%

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Planning Commission (81010)</b>						
Contractual Services:						
3002 Board Member Stipends	15,700	11,600	17,000	17,000	13,000	-23.5%
Subtotal	<u>15,700</u>	<u>11,600</u>	<u>17,000</u>	<u>17,000</u>	<u>13,000</u>	<u>-23.5%</u>
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>	<u>0.0%</u>
<b>Total Planning Commission</b>	<u>15,700</u>	<u>11,600</u>	<u>17,000</u>	<u>17,000</u>	<u>13,000</u>	<u>-23.5%</u>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Industrial Development Authority (81050)</b>						
Other Charges:						
5610 Chamber of Commerce	7,500	7,500	7,500	7,500	7,500	0.0%
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%
Subtotal	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0.0%</u>
<b>Total Industrial Development Authority</b>	<u><b>7,500</b></u>	<u><b>7,500</b></u>	<u>7,500</u>	<u>7,500</u>	<u><b>7,500</b></u>	<u><b>0.0%</b></u>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>PSA Contributions (RC PSA &amp; CWSA)</b>						
<u>Contributions to operations -</u>						
RC - PSA	-	-	-	-	-	0.0%
Dante Sewer	112,262	45,596	130,000	130,000	130,000	0.0%
<b>Total PSA Contributions</b>	<b>112,262</b>	<b>45,596</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>0.0%</b>

DRAFT



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Cumberland Plateau PDC (81060)</b>						
Other Charges						
6002 Appropriation CP-PDC	35,000	35,000	35,000	35,000	<u>35,000</u>	0.0%
<b>Total Cumberland Plateau PDC</b>	<u>35,000</u>	<u>35,000</u>	35,000	35,000	<u>35,000</u>	0.0%

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Cumberland Plateau Reg Housing Auth (81090)</b>						
Other Charges						
5608 Appropriation	-	-	1,800	1,800	<u>1,800</u>	0.0%
<b>Total Cumberland Plateau RHA</b>	-	-	1,800	1,800	<u>1,800</u>	0.0%

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

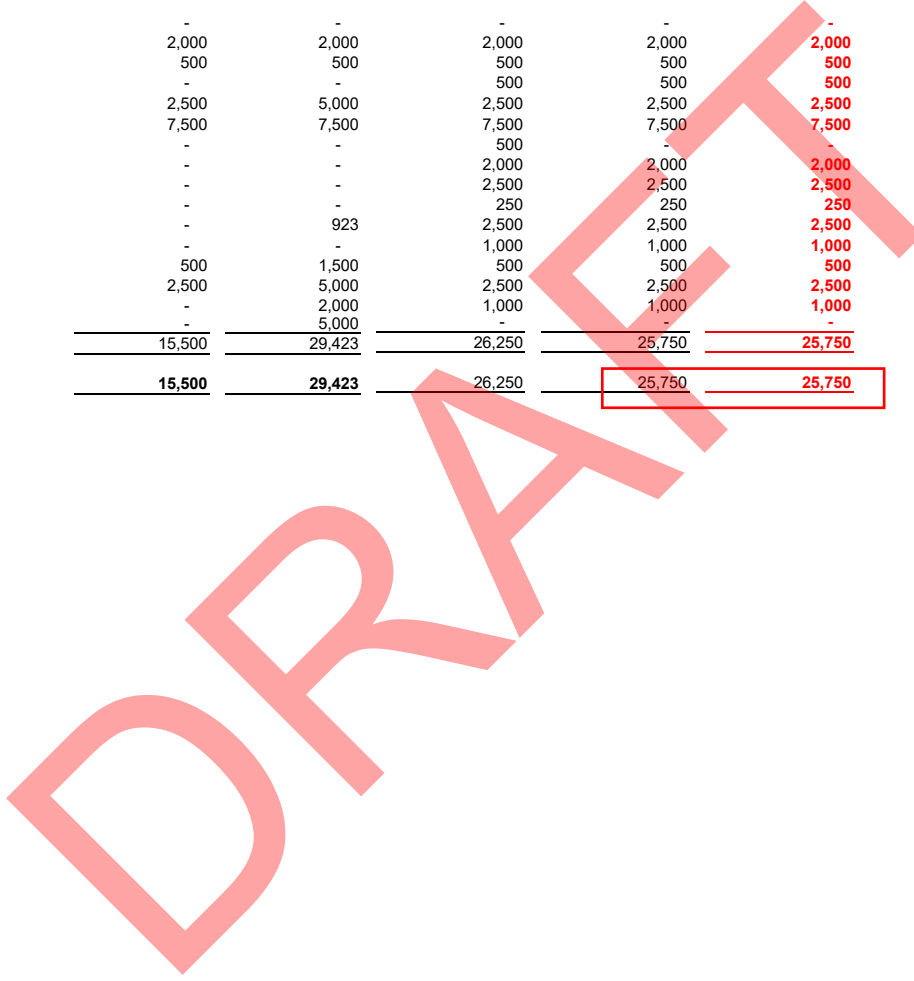
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Highway Safety Commission (81080)</b>						
Other Charges						
3002 Committee Stipends	4,600	4,650	4,650	4,650	-	-100.0%
<b>Total Highway Safety Commission</b>	<b>4,600</b>	<b>4,650</b>	<b>4,650</b>	<b>4,650</b>	<b>-</b>	<b>-100.0%</b>

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

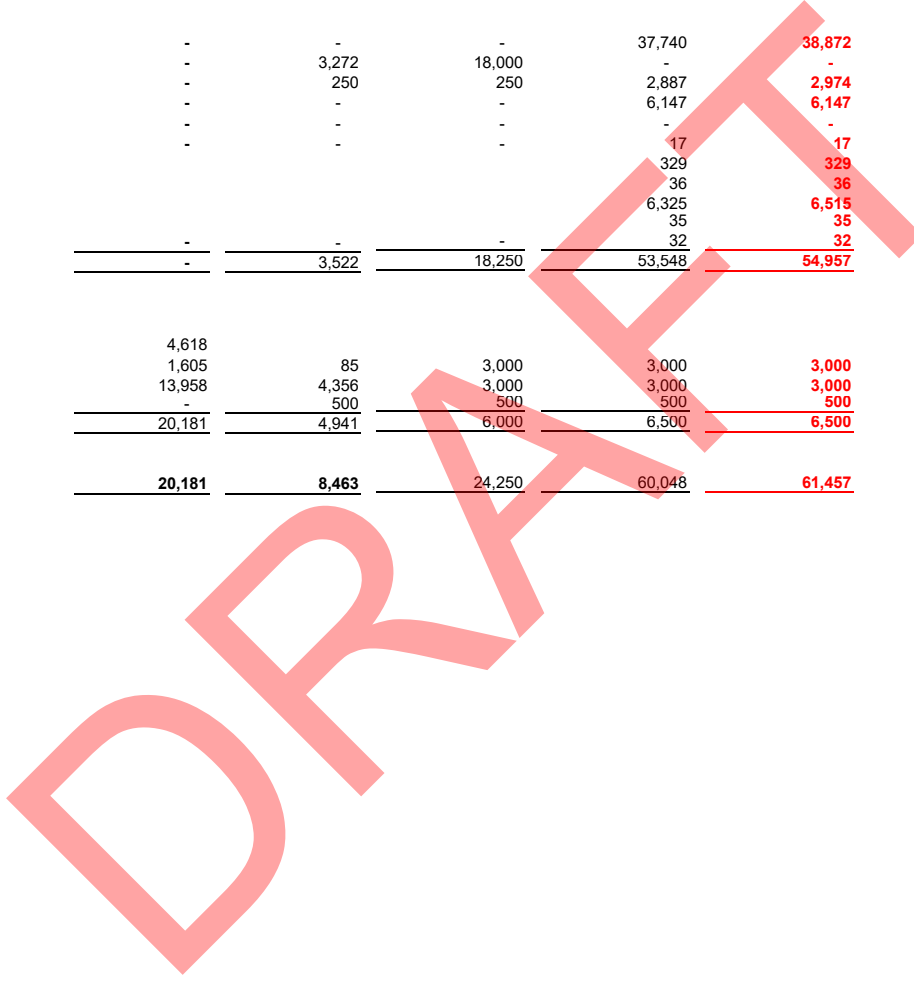
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Contributions (91000)</b>						
5000 Expenditure Refunds	-	-	-	-	-	0.0%
5084 RC Search & Rescue	2,000	2,000	2,000	2,000	2,000	0.0%
5085 SWCC Festival	500	500	500	500	500	0.0%
5086 Dolly Parton Imagination Library	-	-	500	500	500	0.0%
5088 Second Harvest aka Feeding America SW VA	2,500	5,000	2,500	2,500	2,500	0.0%
5091 Russell County Fair Association	7,500	7,500	7,500	7,500	7,500	0.0%
5096 Honaker Red Bud Festival	-	-	500	-	-	0.0%
5099 Town's Annual Fire Works Donation	-	-	2,000	2,000	2,000	0.0%
5102 Health Wagon	-	-	2,500	2,500	2,500	0.0%
5108 Russell County Diabetes	-	-	250	250	250	0.0%
8026 VFW - Contributions for Veterans' Funerals	-	923	2,500	2,500	2,500	0.0%
8027 Clinch River Valley Initiative	-	-	1,000	1,000	1,000	0.0%
8028 Clinch River Days Festival	500	1,500	500	500	500	0.0%
8030 Heart of Appalachia Tourism	2,500	5,000	2,500	2,500	2,500	0.0%
8031 SWVA EMS Council	-	2,000	1,000	1,000	1,000	0.0%
8032 Fallen Warrior Donation	-	5,000	-	-	-	0.0%
Subtotal	<u>15,500</u>	<u>29,423</u>	<u>26,250</u>	<u>25,750</u>	<u>25,750</u>	0.0%
<b>Total Contributions</b>	<u>15,500</u>	<u>29,423</u>	<u>26,250</u>	<u>25,750</u>	<u>25,750</u>	0.0%



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Tourism (81040)</b>						
Personnel Services						
1001 Salaries & wages	-	-	-	37,740	38,872	3.0%
1003 Part-time wages	-	3,272	18,000	-	-	0.0%
2001 FICA	-	250	250	2,887	2,974	3.0%
2005 Health care	-	-	-	6,147	6,147	0.0%
2006 Group life insurance	-	-	-	-	-	0.0%
2007 Health insurance credit	-	-	-	17	17	0.0%
2008 Dental Insurance	-	-	-	329	329	0.0%
2010 Vision Insurance	-	-	-	36	36	0.0%
2210 VRS Hybrid Plan	-	-	-	6,325	6,515	3.0%
2500 Local Disability Plan	-	-	-	35	35	0.0%
2011 Workmen's compensation	-	-	-	32	32	0.0%
Subtotal	-	3,522	18,250	53,548	54,957	2.6%
Contractual Services:						
3002 Professional services	-	-	-	-	-	-
3005 Maintenance service contracts	4,618	-	-	-	-	-
3006 Printing & binding	1,605	85	3,000	3,000	3,000	0.0%
3007 Advertising	13,958	4,356	3,000	3,000	3,000	0.0%
3008 Tourism Donations	-	500	500	500	500	0.0%
Subtotal	20,181	4,941	6,000	6,500	6,500	0.0%
<b>Total Tourism</b>	<b>20,181</b>	<b>8,463</b>	<b>24,250</b>	<b>60,048</b>	<b>61,457</b>	<b>2.3%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

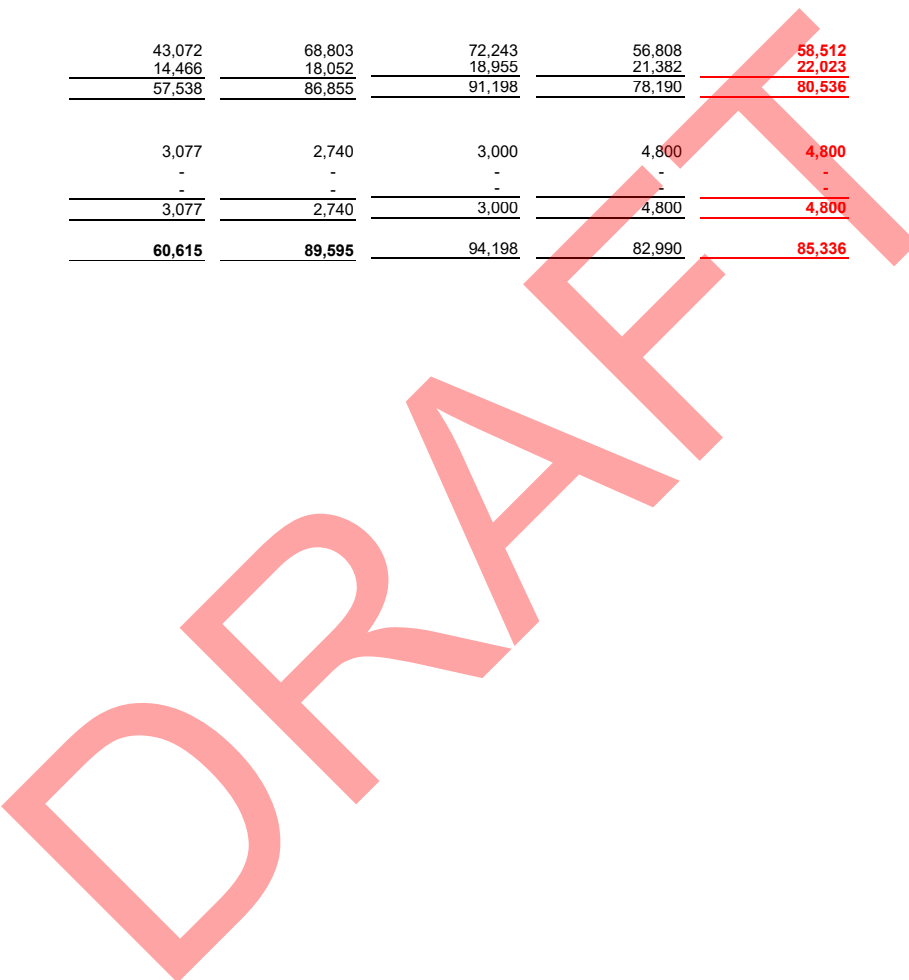
		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Clinch Valley Soil/Water Conservation (82030)</b>							
Other Charges:							
5607	Appropriation	7,500	7,500	10,500	10,500	10,500	0.0%
5801	Dues & Association Memberships - Black Diamond	-	-	-	-	-	0.0%
	Subtotal	<u>7,500</u>	<u>7,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>0.0%</u>
	<b>Total Clinch Valley Soil/Water Conservation District</b>	<u>7,500</u>	<u>7,500</u>	10,500	10,500	10,500	0.0%

DRAFT

# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

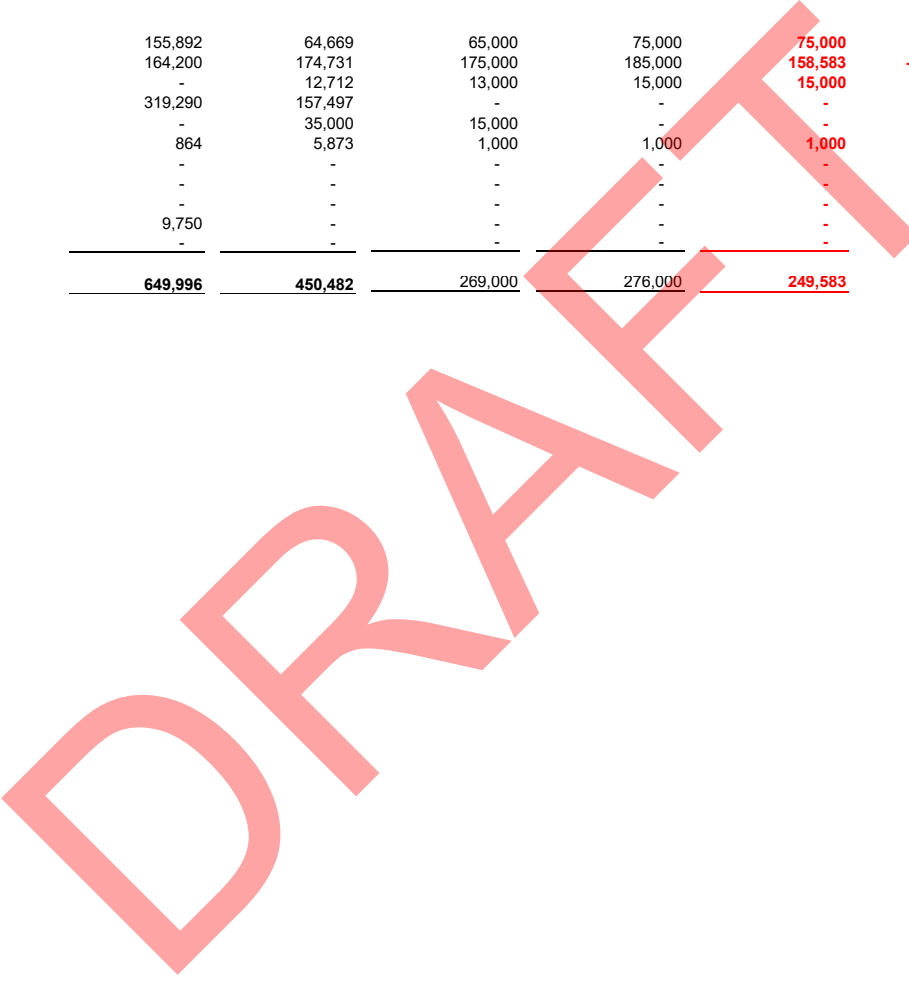
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>VPI Extension Service (83050)</b>						
Personnel Services						
1003 Wages - Part-time (Grant)	43,072	68,803	72,243	56,808	58,512	3.0%
2003 Fringe Benefits Paid - VPI	14,466	18,052	18,955	21,382	22,023	3.0%
Subtotal	<u>57,538</u>	<u>86,855</u>	<u>91,198</u>	<u>78,190</u>	<u>80,536</u>	3.0%
Other Charges:						
5203 Telecommunications - Local/Long Distance/Internet	3,077	2,740	3,000	4,800	4,800	0.0%
5401 Office Supplies	-	-	-	-	-	0.0%
5504 Travel (Conferences & Education)	-	-	-	-	-	0.0%
Subtotal	<u>3,077</u>	<u>2,740</u>	<u>3,000</u>	<u>4,800</u>	<u>4,800</u>	0.0%
<b>Total VPI Extension Service Office</b>	<u><b>60,615</b></u>	<u><b>89,595</b></u>	<u><b>94,198</b></u>	<u><b>82,990</b></u>	<u><b>85,336</b></u>	<b>2.8%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

		Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Nondepartmental (99000)</b>							
Nondepartmental							
1012	Line of Duty Act Premium	155,892	64,669	65,000	75,000	75,000	0.0%
1013	Workers' compensation	164,200	174,731	175,000	185,000	158,583	-14.3%
1014	Bank Fees	-	12,712	13,000	15,000	15,000	0.0%
5000	Expenditure refunds	319,290	157,497	-	-	-	0.0%
5200	CIFA Director Fees	-	35,000	15,000	-	-	0.0%
5203	Telecommunications Mobile	864	5,873	1,000	1,000	1,000	0.0%
5414	Retirement supplement	-	-	-	-	-	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>649,996</b>	<b>450,482</b>	<b>269,000</b>	<b>276,000</b>	<b>249,583</b>	<b>-9.6%</b>

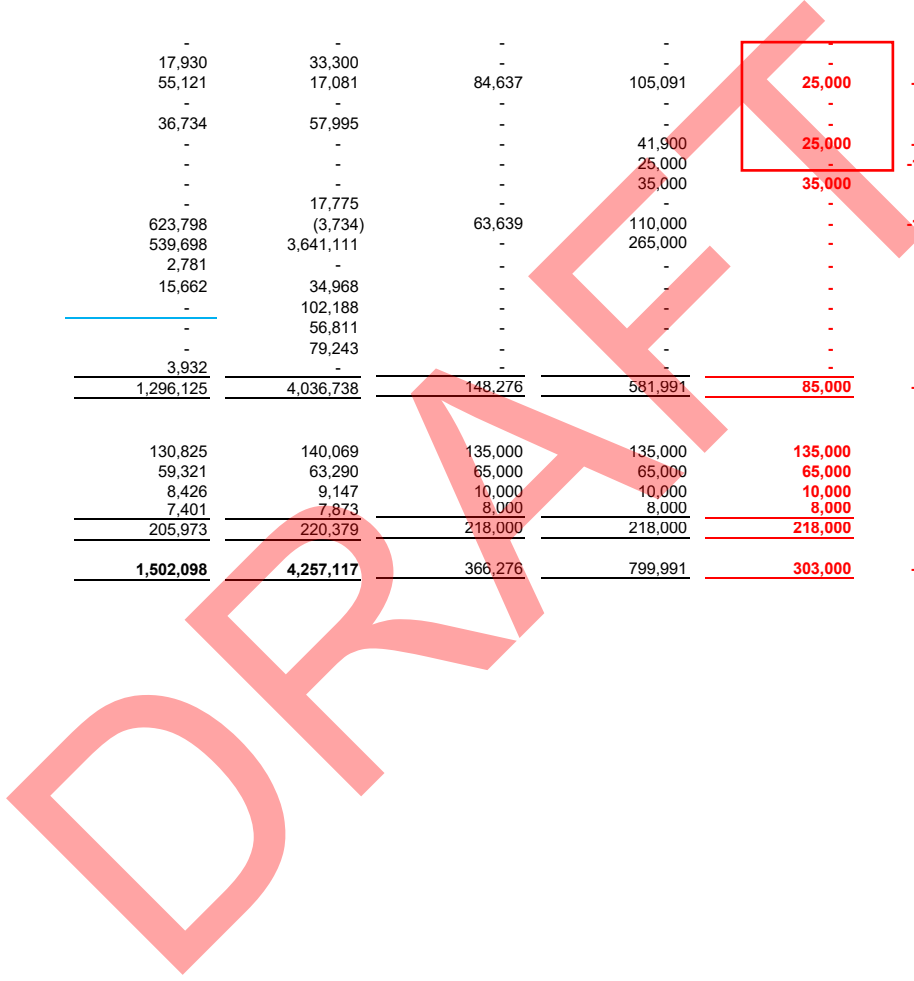




# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
Budget Expenditures  
FYE 6/30/2025

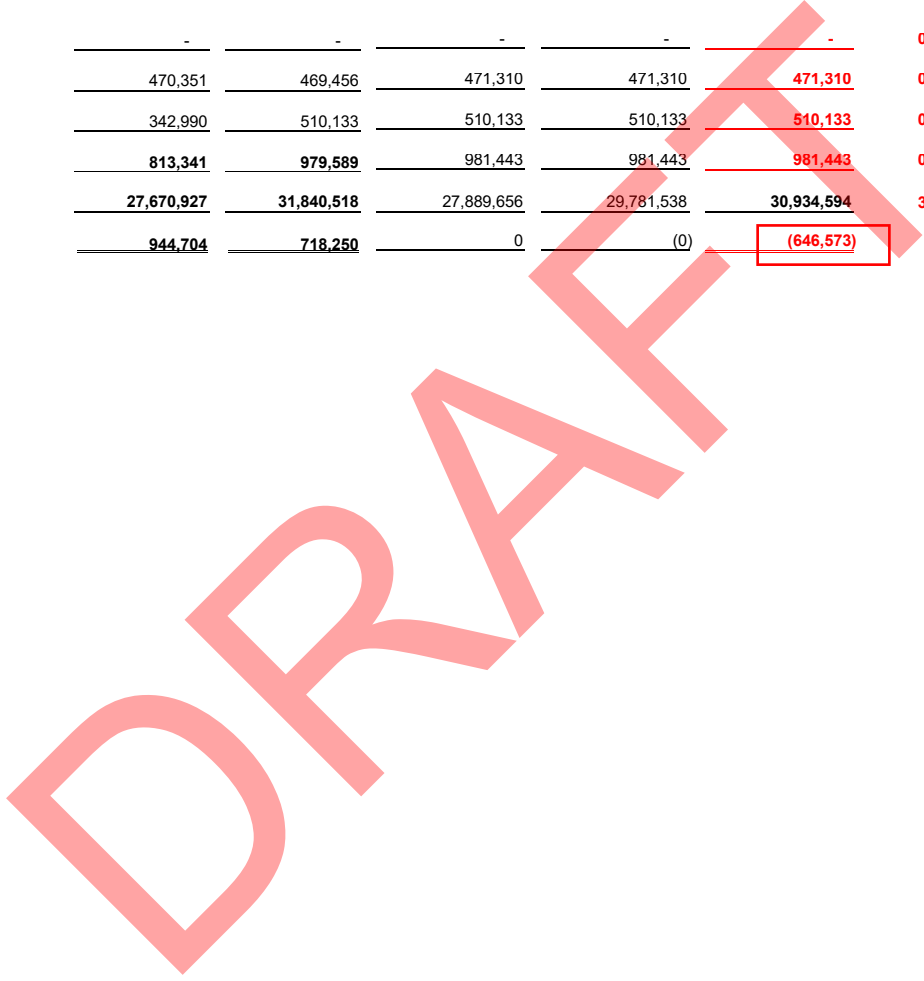
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Capital Outlay and Fund Transfers</b>						
<b>Capital Outlay (94010)</b>						
5413 Capital Equipment	-	-	-	-	-	0.0%
7054 Fairground Project	17,930	33,300	-	-	-	0.0%
7056 Maintenance Building	55,121	17,081	84,637	105,091	25,000	-76.2%
8004 Vehicle Replacement	-	-	-	-	-	0.0%
8020 Belfast Water Project Phase II DHCD	36,734	57,995	-	-	-	0.0%
8023 Landfill Projects	-	-	-	41,900	25,000	-40.3%
8024 Laurel Bed Lake Project - VECDA Grant	-	-	-	25,000	-	-100.0%
8025 Sprearhead Trails - Ranger & Trail Maintenance	-	-	-	35,000	35,000	0.0%
8026 RC Recovery	-	17,775	-	-	-	0.0%
8027 Other Capital Projects	623,798	(3,734)	63,639	110,000	-	-100.0%
8029 Courthouse Project	539,698	3,641,111	-	265,000	-	0.0%
8030 Dante Depot Revitalization Project	2,781	-	-	-	-	0.0%
8031 Capital (Roofing)	15,662	34,968	-	-	-	0.0%
8032 Sun Disposal Site	-	102,188	-	-	-	0.0%
8033 Destination Center	-	56,811	-	-	-	0.0%
8034 Ary Lee Campground	-	79,243	-	-	-	0.0%
9000 Insurance Repairs	3,932	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>1,296,125</b>	<b>4,036,738</b>	<b>148,276</b>	<b>581,991</b>	<b>85,000</b>	<b>-85.4%</b>
<b>Transfers to Other Funds (98600)</b>						
1100 Sales Tax Transfer to Town of Lebanon	130,825	140,069	135,000	135,000	135,000	0.0%
1101 Sales Tax Transfer to Town of Honaker	59,321	63,290	65,000	65,000	65,000	0.0%
1102 Sales Tax Transfer to Town of Cleveland	8,426	9,147	10,000	10,000	10,000	0.0%
1103 Sales Tax Transfer to Town of St. Paul	7,401	7,873	8,000	8,000	8,000	0.0%
	<b>205,973</b>	<b>220,379</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>0.0%</b>
<b>Total Capital Outlay &amp; Fund Transfers</b>	<b>1,502,098</b>	<b>4,257,117</b>	<b>366,276</b>	<b>799,991</b>	<b>303,000</b>	<b>-62.1%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

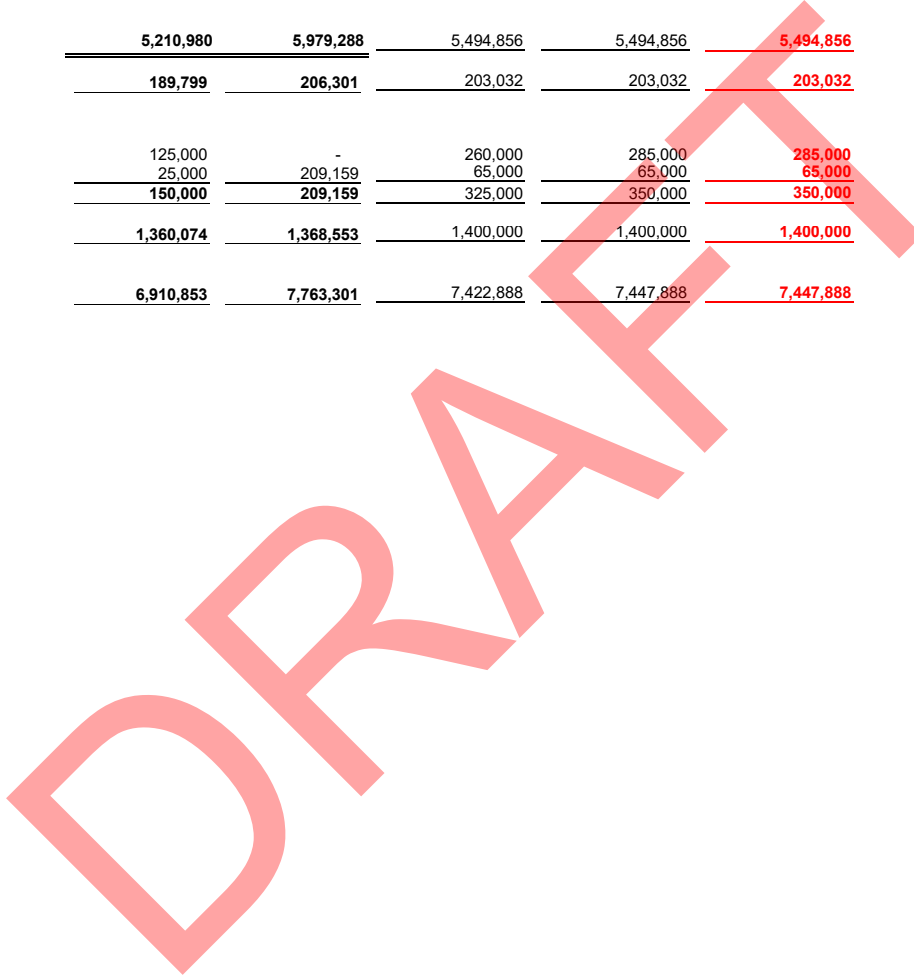
	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Debt Service (95010)</b>						
County - Dante Sewer Pumps						
9120 Principal & Interest	-	-	-	-	-	0.0%
<u>RC-IDA</u>						
9125 Principal & Interest	470,351	469,456	471,310	471,310	471,310	0.0%
<u>RC-PSA</u>						
9130 Principal & Interest	342,990	510,133	510,133	510,133	510,133	0.0%
<b>Total Debt Service</b>	<b>813,341</b>	<b>979,589</b>	981,443	981,443	981,443	0.0%
<b>Total General Fund</b>	<b>27,670,927</b>	<b>31,840,518</b>	27,889,656	29,781,538	30,934,594	3.9%
<b>Surplus (Deficit) in General Fund</b>	<b>944,704</b>	<b>718,250</b>	0	(0)	(646,573)	



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Special Revenue Funds:</b>						
Virginia Public Assistance Fund (FUND 201)	5,210,980	5,979,288	5,494,856	5,494,856	5,494,856	0.0%
SWVA ASAP Fund (FUND 202)	189,799	206,301	203,032	203,032	203,032	0.0%
Coal Road Fund (FUND 203)						
Expenditures:						
Maintenance of Highways, Streets, Bridges and Sidewalks	125,000	-	260,000	285,000	285,000	0.0%
Contribution to VCEDA	25,000	209,159	65,000	65,000	65,000	0.0%
<b>Total Coal Road Fund</b>	<b>150,000</b>	<b>209,159</b>	<b>325,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>
Comprehensive Services Act Fund (FUND 204)	1,360,074	1,368,553	1,400,000	1,400,000	1,400,000	0.0%
<b>Total Special Revenue Funds</b>	<b>6,910,853</b>	<b>7,763,301</b>	<b>7,422,888</b>	<b>7,447,888</b>	<b>7,447,888</b>	<b>0.0%</b>



# FY 2024/2025 BUDGETED EXPENDITURES

County of Russell  
 Budget Expenditures  
 FYE 6/30/2025

	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Budgeted Expenditures FYE 6/30/24	Proposed Expenditures FYE 6/30/25	
<b>Enterprise Funds:</b>						
<b>Russell County Canneries (83990)</b>						
Total Expenditures	43,448	35,006	25,000	25,000	25,000	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%
Total Expenditures	93,020	84,578	74,572	74,572	74,572	0.0%
<b>Total Primary Government</b>	<b>34,674,800</b>	<b>39,688,397</b>	<b>35,387,116</b>	<b>37,303,998</b>	<b>38,457,054</b>	<b>3.1%</b>

