

FY 2023/2024 BUDGET REVENUE

County of Russell
 Governmental Funds
 Budgeted Revenue
 FYE 6/30/2024

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/20	Actual Revenue FYE 6/30/21	Actual Revenue FYE 6/30/22	Approved Revenue FYE 6/30/23	Proposed Revenue FYE 6/30/24	
General Fund:						
Revenue from Local Sources:						
General Property Taxes:						
11010 Real Property Tax	7,926,423	8,135,182	7,811,611	8,150,000	8,106,560	-0.5%
11015 Mineral Tax	985,127	865,309	627,606	812,000	850,000	4.7%
11020 Personal PSC Tax	2,094,685	2,046,292	1,911,437	2,095,000	1,850,000	-11.7%
11030 Personal Property Tax	3,656,581	3,963,764	4,115,574	4,050,656	4,087,560	0.9%
11030 Mobile Home Tax	87,719	91,016	80,614	102,500	86,000	-16.1%
11040 Machinery and Tools Tax	957,391	1,010,018	1,036,563	941,301	1,026,348	9.0%
11050 Merchants Capital	45,631	56,469	46,120	55,000	55,000	0.0%
11060-0001 Penalties	116,822	148,884	130,870	140,000	140,000	0.0%
11060-0002 Interest	252,559	344,862	309,286	274,000	274,000	0.0%
Total General Property Taxes	16,122,938	16,661,796	16,069,681	16,620,457	16,475,468	-0.9%
Other Local Taxes:						
12000-0001 Local Sales and Use Tax	2,093,365	2,277,215	2,422,492	2,328,745	2,595,590	11.5%
12000-0010 Coal & Gas Severance Tax	176,145	252,520	464,220	325,000	375,000	15.4%
12011-0001 Food & Meal Tax	-	-	168,202	153,100	160,000	4.5%
12020-0010 Consumers' Utility Tax	527,280	530,844	530,253	530,000	530,000	0.0%
12020-0015 E911 Tax	94,765	98,314	118,118	52,000	52,000	0.0%
12020-0016 911 Grants	-	-	-	-	-	0.0%
12020-0020 Consumption Taxes	72,760	74,530	72,914	67,500	72,000	6.7%
12060-0001 Bank Stock Tax	24,374	29,320	31,353	31,000	31,000	0.0%
12070-0001 Recordation's and Wills	24,498	21,770	32,876	26,500	35,000	32.1%
12070-0003 Grantee Tax	108,074	110,865	111,032	110,000	110,000	0.0%
12080-0001 Cigarette Decals	-	18,824	116,526	122,000	92,000	-24.6%
12130-5804 Treasurer Misc. Income	-	2,645	-	-	-	0.0%
Total Other Local Taxes	3,121,261	3,416,847	4,067,986	3,745,845	4,052,590	8.2%
Permits, Privilege Fees, & Regulatory Licenses:						
13030-0004 Land Use Permits	-	931	1,236	-	-	0.0%
13030-0005 Transfer Fees	871	943	1,042	1,200	1,200	0.0%
13030-0007 Erosion and Sediment Plans	-	350	450	750	750	0.0%
13030-0008 Building Permits	38,422	21,975	23,314	30,000	30,000	0.0%
13030-0009 Building Permit HVAC	-	5,400	5,759	7,500	7,500	0.0%
13030-0010 Electrical Permits	-	10,565	9,358	15,000	15,000	0.0%
13030-0013 Building & Electrical 2% State Fee	-	799	822	800	800	0.0%
13030-0014 Building Permit Plumbing	-	1,988	1,346	2,000	2,000	0.0%
13030-0036 Animal Licenses	1,095	972	966	1,000	1,000	0.0%
Total Permits, Privileges Fees, & Reg. Licenses	40,388	43,923	44,293	58,250	58,250	0.0%
Fines and Forfeitures:						
14000 Court Fines & Forfeitures	9,383	8,187	12,453	11,250	11,250	0.0%
Revenue from Use of Funds & Property:						
15010 Revenue from Use of Money	51,007	34,673	38,750	30,801	35,000	13.6%
15020 Revenue from Use of Property	104,322	88,714	45,395	75,000	75,000	0.0%
Total Revenue Use of Funds & Property	155,329	123,387	84,145	105,801	110,000	4.0%
Charges for Services:						
16010-0001 Jail and Inmate Fees	-	-	-	-	-	0.0%
16010-0003 Charges for Law Enforcement	2,162	2,168	2,162	2,200	2,200	0.0%
16010-0008 Jail Admission Fee	4,176	4,417	4,011	5,000	5,000	0.0%
16010-0011 Courthouse Security Fees	35,150	26,584	27,860	27,000	27,000	0.0%
16010-0012 Blood Test/DNA Test	-	973	801	-	-	0.0%
16010-0014 Other Service Charges	1,224	-	800	-	-	0.0%
16010-0015 Courthouse Construction	14,286	9,469	10,707	10,000	10,000	0.0%
16020-0001 Commonwealth's Attorney Fees	4,654	6,566	3,939	6,500	6,500	0.0%
16020-0002 Community Work Program	5,944	3,124	3,460	3,500	3,500	0.0%
16030-0003 Courthouse Maintenance Fees	9,003	6,699	6,976	6,500	6,500	0.0%
16080-0006 Disposal Fees	198,296	355,276	181,339	195,000	195,000	0.0%
Total Charges for Services	274,895	415,276	242,055	255,700	255,700	0.0%

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Miscellaneous Revenue:							
16150-0001	Library Fee & Fines	5,880	4,370	4,383	2,200	2,200	0.0%
16150-0005	Library Other Revenus	-	1,535	3,015	1,500	1,500	0.0%
16150-0006	Library Donations	4,079	1,765	3,918	3,500	3,500	0.0%
16150-0011	Town Support - Library (Lebanon & Honaker)	7,500	9,000	6,500	9,000	9,000	0.0%
18030-0017	CSA Void Checks	(50)	-	-	-	-	0.0%
18990-0001	Animal Shelter - Miscellaneous	5,175	12,290	2,020	-	-	0.0%
18990-0006	Sale of Surplus Property	192,755	137,380	-	-	-	0.0%
18990-0007	Sales of Real Estate	22,345	42,241	7,362	-	-	0.0%
18890-0013	Race Program Donations	8,433	100	-	-	-	0.0%
18890-0014	Freedom of Information Act Chg	-	-	-	-	-	0.0%
18890-0017	Sale of Vehicles	-	-	408,650	-	-	0.0%
18990-0022	Revenue - Miscellaneous	-	151	-	-	-	0.0%
18990-0024	Sale of Maps & Ordinances	20	48	55	50	50	0.0%
18990-0025	Health & Fitness	16,565	7,439	-	-	-	0.0%
18990-0026	Tax Collection Fees	21,350	22,208	26,754	20,000	20,000	0.0%
18990-0027	Returned Check Fees	-	-	50	-	-	0.0%
18990-0033	Conference Center	17,576	7,180	16,945	15,000	20,000	33.3%
18990-0038	Sheriffs Domestic Violence Donation	(283)	(294)	(189)	-	-	0.0%
18990-0042	Animal Shelter Donations	18,660	6,791	17,558	-	-	0.0%
18990-0044	Sheriff Calendar Fund	(1,659)	-	(857)	-	-	0.0%
18990-0046	Regional IDA	-	-	-	-	-	0.0%
18990-0051	Sheriff's Department Misc. Revenue	8,394	5,861	94,247	5,000	5,000	0.0%
18990-0052	School Resources Officers	215,808	-	197,809	200,000	200,000	0.0%
18990-0054	Sheriff - CITAC	103,430	117,651	167,023	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	2,389	757	10,167	-	-	0.0%
18990-0061	RACE Program Repayment	8,113	6,761	8,911	-	-	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	7,849	-	-	0.0%
18990-0065	RACE Program Scholarship	2,000	-	-	-	-	0.0%
18990-0066	Animal Shelter Grant	-	1,000	-	-	-	0.0%
18990-0200	Tourism Revenue	1,630	14,321	10,300	-	-	0.0%
18990-0201	Tourism Scholarship Donations	500	500	300	-	-	0.0%
18990-0202	Tourism Picture Tribute Wall	-	600	350	-	-	0.0%
18990-0203	CIFA Director Funding	-	-	80,000	-	-	0.0%
	Total Miscellaneous Revenue	662,960	437,407	1,073,120	426,250	431,250	1.2%
Recovered Costs:							
19000-0003	Recovered Cost - DSS	-	-	148,661	279,918	279,918	0.0%
19000-0004	Recovered Cost - Industrial Development	53,170	67,699	36,292	51,500	65,000	26.2%
19000-0007	Recovered Costs (Miscellaneous)	5,821	8,074	4,712	8,000	8,000	0.0%
19000-0008	Recovered Cost - Health Department	-	-	-	-	-	0.0%
19000-0009	Recovered Cost - SWVA Regional Jail	599,560	527,967	396,893	275,000	580,163	111.0%
19000-0012	Recovered Cost - PSA Fuel	16,811	49,332	76,424	65,000	65,000	0.0%
19000-0013	Recovered Cost - Insurance	-	-	18,688	-	-	0.0%
19000-0020	Recovered Cost - In-State Transport	310	-	1,922	-	6,771	0.0%
19000-0025	Recovered Cost - Landfill	2,312	-	-	-	-	0.0%
	Total Recovered Costs	677,984	653,072	683,592	679,418	1,004,852	47.9%
	Total Local Revenue	21,065,138	21,759,895	22,277,325	21,902,971	22,399,360	2.3%

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Revenue from the Commonwealth:						
Noncategorical Aid:						
22010-0004 Commissioner of Revenue - DMV Select	41,510	105,613	-	-	-	0.0%
22010-0005 Mobile Home Titling Tax	89,438	80,483	67,964	80,000	80,000	0.0%
22010-0006 State Recordation Tax	32,659	-	9,024	15,000	15,000	0.0%
22010-0007 DMV Stops	14,432	29,343	17,728	17,500	17,500	0.0%
22010-0008 Rolling Stock Tax	136,059	133,161	131,363	134,500	134,500	0.0%
22010-0010 Motor Vehicle Rental Tax	3,063	2,669	2,136	1,750	1,750	0.0%
22010-0011 ATV Sales Tax	10,643	15,778	19,742	-	-	0.0%
22010-0012 Commonwealth - Misc. Revenue	-	-	-	-	-	0.0%
22010-0013 Communications Tax	713,121	652,106	615,703	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	4,649	1,909	3,465	2,900	2,900	0.0%
22010-0019 TAC Payments for Collections	150	(473)	-	-	-	0.0%
22010-0020 Comm. of Revenue Misc. Revenue	130	255	175	-	-	0.0%
22010-0021 Games of Skill Distribution Tax	-	2,038	427	2,000	2,000	0.0%
22010-0030 Dist. Regional Improvement Commission (Casino)	-	-	-	-	680,000	100.0%
Total Noncategorical Aid	2,482,857	2,468,909	2,295,706	2,343,653	3,025,653	29.1%
Categorical Aid: Shared Expenses						
23010-0001 Commonwealth's Attorney	389,283	388,668	408,998	427,347	450,384	5.4%
23020-0001 Sheriff	1,523,158	1,546,845	1,683,213	1,703,228	1,820,355	6.9%
23030-0001 Commissioner of the Revenue	125,088	128,431	167,931	177,934	190,636	7.1%
23040-0001 Treasurer	117,582	117,630	135,385	144,145	152,498	5.8%
23060-0001 Registrar/Electoral Board	65,063	41,536	71,532	75,000	87,658	16.9%
23070-0005 Clerk of the Circuit Court	352,277	355,760	414,926	462,456	489,807	5.9%
Total Shared Expenses	2,572,451	2,578,870	2,881,985	2,990,110	3,191,338	6.7%
23010-0004 Victim Witness Grant	111,129	-	114,623	115,000	65,100	-43.4%
23010-0005 Commonwealth Attorney Grant	-	-	-	-	-	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	22,660	31,176	48,818	-	-	0.0%
24040-0002 EMS Grants	-	2,724	7,500	7,500	7,500	0.0%
24040-0003 EMS/Two For Life Grant	-	30,605	37,400	35,000	35,000	0.0%
24040-0004 School Resource Officer State Grant	51,027	38,638	-	50,000	50,000	0.0%
24040-0005 Edward Byrne Grant (Sheriff)	2,367	-	2,310	2,500	2,500	0.0%
24040-0006 Domestic Violence Against Women Grant	18,662	23,840	11,852	25,600	25,600	0.0%
24040-0007 Litter Control Grants	11,497	11,637	16,225	12,800	12,800	0.0%
24040-0008 Homeland Security	4,776	-	-	4,800	4,800	0.0%
24040-0009 Library State Aid	84,953	86,116	90,859	113,367	113,367	0.0%
24040-0011 Sheriff DMV Transfer Grant	-	-	-	2,000	2,000	0.0%
24040-0013 Fire Program Funds	86,763	90,786	96,419	96,000	96,000	0.0%
24040-0014 Community Work Program Grant	71,884	48,375	60,743	61,000	61,000	0.0%
24040-0015 Sheriff Naloxone Grant	45,054	-	-	-	-	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 - Lural Bed Lake Study	-	-	-	-	25,000	0.0%
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	70,370	20,428	57,593	18,250	-	0.0%
41010-0015 GIS	2,880	3,150	100	2,900	2,900	0.0%
41010-0020 Miscellaneous Revenue	99,197	77,654	86,614	55,773	55,773	0.0%
41010-0050 Transfer to GF from School	556,482	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%
Total Other Categorical Aid	1,239,701	1,776,237	5,089,120	602,490	559,340	-7.2%
Total Categorical Aid	3,812,152	4,355,107	7,971,105	3,592,600	3,750,678	4.4%
Total Revenue Commonwealth	6,295,009	6,824,016	10,266,811	5,936,253	6,776,331	14.2%
Total General Fund	27,580,414	28,583,926	32,558,768	27,871,456	29,175,691	4.7%
Surplus (Deficit) in General Fund	415,611	958,704	853,652	0	0	

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 FYE 6/30/2024

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/20	Actual Revenue FYE 6/30/21	Actual Revenue FYE 6/30/22	Approved Revenue FYE 6/30/23	Proposed Revenue FYE 6/30/24	
Special Revenue Funds:						
Coal Road Fund:						
Revenue from local sources:						
Coal Road Taxes	178,922	188,040	464,219	325,000	325,000	0.0%
Revenue from Use of Money	-	-	4,599	-	-	0.0%
Total Coal Road Fund	<u>178,922</u>	<u>188,040</u>	<u>468,818</u>	<u>325,000</u>	<u>325,000</u>	<u>0.0%</u>
Workforce Investment Board Fund (Grant)						
Revenue from State/Federal Government	-	-	-	-	-	0.0%
SWVA Workforce Dev Bd. Special Grants	-	-	-	-	-	0.0%
Total Workforce Investment Board Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Dante Sewer Fund	49,572	49,572	49,572	49,572	49,572	0.0%
Revenue from the Commonwealth - Public Assistance	5,793,873	5,184,387	5,857,639	5,494,856	5,494,856	0.0%
Revenue from the Commonwealth - Comprehensive Services	1,485,569	1,384,851	1,284,641	1,400,000	1,400,000	0.0%
SWVA ASAP Fund (Grant)	187,101	192,635	203,032	203,032	203,032	0.0%
Total General and Special Funds	<u>35,275,451</u>	<u>35,583,411</u>	<u>40,422,470</u>	<u>35,343,916</u>	<u>36,648,151</u>	<u>3.7%</u>
Enterprise Fund (Canneries)						
Revenue From Sales	9,377	6,107	6,607	25,000	25,000	0.0%
Total Primary Government	<u>35,284,828</u>	<u>35,589,518</u>	<u>40,429,077</u>	<u>35,368,916</u>	<u>36,673,151</u>	<u>3.7%</u>

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
General Fund:						
Board of Supervisors (11010)						
Personnel Services						
1001 Compensation of Members	54,700	53,575	52,000	54,700	54,700	0.0%
2001 FICA	3,181	3,031	2,886	3,400	3,400	0.0%
2005 Health care	24,141	24,141	29,877	30,000	30,000	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
Subtotal	<u>82,022</u>	<u>80,747</u>	<u>84,763</u>	<u>88,100</u>	<u>88,100</u>	0.0%
Contractual Services						
3002 Professional services - Legal	113,528	79,695	79,478	65,000	75,000	15.4%
3007 Advertising	6,426	3,769	6,434	2,500	2,500	0.0%
Subtotal	<u>119,954</u>	<u>83,464</u>	<u>85,912</u>	<u>67,500</u>	<u>77,500</u>	14.8%
Other Charges						
5203 Telecommunications	-	-	-	-	-	0.0%
5413 Other Projects	8,435	38,802	7,373	5,000	5,000	0.0%
5501 Travel (mileage)	8,310	2,473	1,252	7,000	7,000	0.0%
5504 Travel (conferences and education)	15,074	4,064	10,048	15,000	15,000	0.0%
5801 Dues & association memberships	12,482	8,551	9,563	5,500	5,500	0.0%
9910 Board Contingency	-	-	33,630	-	35,000	0.0%
Subtotal	<u>44,301</u>	<u>53,890</u>	<u>61,866</u>	<u>32,500</u>	<u>67,500</u>	12.0%
Total Board of Supervisors	<u>246,213</u>	<u>218,101</u>	<u>232,541</u>	<u>188,100</u>	<u>233,100</u>	23.9%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
County Administrator (12010)							
Personnel Services							
1001	Salaries & wages	183,004	183,000	205,019	215,270	230,339	7.0%
1003	Part-time	48,894	22,998	44,216	46,427	49,677	7.0%
2001	FICA	16,937	12,208	18,539	20,020	21,421	7.0%
2002	VRS	21,794	18,644	26,820	32,420	34,689	7.0%
2005	Health care	15,175	11,297	17,938	18,000	18,000	0.0%
2006	Group life insurance	969	766	1,101	970	970	0.0%
2007	Health insurance credit	384	368	530	450	450	0.0%
2008	Dental Insurance	703	706	938	703	703	0.0%
2010	Vision Insurance	75	65	77	75	75	0.0%
	Subtotal	<u>287,935</u>	<u>250,052</u>	<u>315,178</u>	<u>334,334</u>	<u>356,324</u>	6.6%
Contractual Services:							
3002	Professional services	-	-	-	-	-	0.0%
3005	Maintenance service contracts	9,193	7,607	6,767	8,700	8,700	0.0%
3007	Advertising	416	-	34	-	-	0.0%
	Subtotal	<u>9,609</u>	<u>7,607</u>	<u>6,801</u>	<u>8,700</u>	<u>8,700</u>	0.0%
Other Charges:							
5201	Postal services	1,350	933	573	1,200	1,200	0.0%
5203	Telecommunications - Local/Long Distance	18,603	17,154	10,794	17,000	17,000	0.0%
5401	Office supplies	7,340	10,811	10,485	10,811	10,811	0.0%
5408	Vehicle repairs and fuel	-	-	2,430	-	-	0.0%
5411	Books & subscriptions	-	-	524	150	150	0.0%
5413	Other utilities and supplies	1,545	1,353	1,641	1,300	1,300	0.0%
5414	County Web-Page Development	8,313	8,806	9,242	7,500	7,500	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conferences and education)	-	-	-	-	-	0.0%
5801	Dues & Association Memberships	-	179	180	-	-	0.0%
	Subtotal	<u>37,151</u>	<u>39,236</u>	<u>35,869</u>	<u>37,961</u>	<u>37,961</u>	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
	Total County Administrator	<u>334,695</u>	<u>296,895</u>	<u>357,848</u>	<u>380,995</u>	<u>402,985</u>	5.8%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
 Budget Expenditures
 FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Independent Auditor (12080)							
Contractual Services:							
3002	Professional services - Accounting Services	43,764	38,715	17,600	17,600	17,600	0.0%
3002	Professional services - Annual Audit	43,765	56,200	52,650	52,650	52,650	0.0%
Total Independent Auditor		87,529	94,915	70,250	70,250	70,250	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Commissioner of the Revenue (12090)							
Personnel Services:							
1001	Salaries & wages	217,575	207,039	285,748	300,035	321,038	7.0%
1003	Part-time wages	11,639	19,178	3,138	-	-	0.0%
2001	FICA	16,654	16,351	20,346	22,953	24,559	7.0%
2002	VRS	16,650	18,555	23,613	25,000	26,750	7.0%
2005	Health care	19,840	19,991	39,973	19,991	19,991	0.0%
2006	Group life insurance	1,131	1,080	1,543	1,080	1,080	0.0%
2007	Health insurance credit	-	9	78	-	-	0.0%
2008	Dental Insurance	1,311	1,483	3,078	1,483	1,483	0.0%
2010	Vision Insurance	148	143	256	143	143	0.0%
2011	Workmen's compensation	-	-	-	-	-	0.0%
2210	VRS Hybrid Plan	8,806	7,630	13,990	7,630	7,630	0.0%
2500	Virginia Disability Program	542	481	881	481	481	0.0%
	Subtotal	<u>294,296</u>	<u>291,940</u>	<u>392,644</u>	<u>378,796</u>	<u>403,155</u>	6.4%
Other Charges:							
5401	Office expenses - supplement	31,532	24,634	22,900	25,000	25,000	0.0%
	Subtotal	<u>31,532</u>	<u>24,634</u>	<u>22,900</u>	<u>25,000</u>	<u>25,000</u>	0.0%
	Total Commissioner of the Revenue	<u>325,828</u>	<u>316,574</u>	<u>415,544</u>	<u>403,796</u>	<u>428,155</u>	6.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Real Estate Assessment (12100)						
Personnel Services						
1001	Salary & wages	77,637	81,387	84,519	88,745	94,957 7.0%
2001	FICA	5,791	6,079	6,316	6,789	7,264 7.0%
2002	VRS	9,084	10,123	10,728	13,365	14,301 7.0%
2005	Health care	-	-	-	-	- 0.0%
2006	Group life insurance	404	418	440	350	350 0.0%
2007	Health insurance credit	163	199	212	175	175 0.0%
2008	Dental Insurance	507	629	658	507	507 0.0%
2010	Vision Insurance	66	72	72	66	66 0.0%
	Subtotal	93,652	98,907	102,945	109,997	117,620 6.9%
Contractual Services						
3002	Professional services - Assessor's Contract	30,202	1,650	2,150	5,000	150,000 2900.0%
3005	Maintenance services contracts	264	2,740	579	2,500	2,500 0.0%
3006	Printing & binding	2,369	800	-	2,500	2,500 0.0%
	Subtotal	32,835	5,190	2,729	10,000	155,000 1450.0%
Other Charges						
5201	Postal services	204	308	106	400	400 0.0%
5203	Telecommunications	1,445	1,325	1,566	1,200	1,200 0.0%
5401	Office supplies	800	441	48	1,200	1,200 0.0%
5408	Vehicle repair & maintenance	-	-	-	100	100 0.0%
5501	Travel (mileage)	-	-	-	-	- 0.0%
5504	Travel (conferences & education)	-	-	-	-	- 0.0%
5801	Dues	45	-	-	45	45 0.0%
	Subtotal	2,494	2,074	1,720	2,945	2,945 0.0%
Capital Outlay						
7002	Furniture & fixtures	-	-	-	-	- 0.0%
	Total Real Estate Assessment	128,981	106,171	107,394	122,942	275,565 124.1%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Treasurer's Office (12130)							
Personnel Services							
1001	Salaries & wages	247,307	249,558	265,036	278,288	297,768	7.0%
1003	Part-time wages	1,405	-	-	-	16,071	0.0%
2001	FICA	16,969	16,836	17,918	21,289	22,779	7.0%
2002	VRS	23,687	24,959	26,845	41,910	44,844	7.0%
2005	Health care	46,034	48,718	61,498	62,000	62,000	0.0%
2006	Group life insurance	1,241	1,343	1,431	1,292	1,292	0.0%
2007	Health insurance credit	-	-	-	-	-	0.0%
2008	Dental Insurance	1,623	2,440	2,536	-	-	0.0%
2010	Vision Insurance	228	277	277	-	-	0.0%
2011	Workmen's compensation	-	-	-	-	-	0.0%
2210	VRS Hybrid Plan	4,228	7,579	8,033	8,200	8,775	7.0%
2500	Virginia Disability Program	260	477	507	-	-	0.0%
	Subtotal	<u>342,982</u>	<u>352,187</u>	<u>384,081</u>	<u>412,979</u>	<u>453,529</u>	9.8%
Contractual Services							
3005	Maintenance service contracts	6,757	6,321	7,881	900	900	0.0%
3007	Advertising	198	-	-	230	230	0.0%
	Subtotal	<u>6,955</u>	<u>6,321</u>	<u>7,881</u>	<u>1,130</u>	<u>1,130</u>	0.0%
Other Charges							
5201	Postal services	16,864	14,785	2,283	17,500	17,500	0.0%
5203	Telecommunications	4,604	3,837	5,147	5,100	5,100	0.0%
5401	Office supplies	5,766	7,294	2,519	4,800	4,800	0.0%
5402	Cigarette Stamps	-	-	4,543	-	-	0.0%
5501	Travel (mileage)	-	-	-	-	-	0.0%
5504	Travel (conference & education)	-	200	-	200	200	0.0%
5801	Dues & association memberships	534	642	525	600	600	0.0%
5802	Tax tickets	24,020	22,530	42,685	25,000	25,000	0.0%
5803	Credit card fees & expenses	19,405	4,133	-	-	-	0.0%
	Subtotal	<u>71,193</u>	<u>53,421</u>	<u>57,702</u>	<u>53,200</u>	<u>53,200</u>	0.0%
Capital Outlay							
7002	Furniture & fixtures	-	-	-	-	-	0.0%
	Total Treasurer's Office	<u>421,130</u>	<u>411,929</u>	<u>449,664</u>	<u>467,309</u>	<u>507,859</u>	8.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Procurement Officer and Data Processing (12300)						
Personnel Services						
1001 Salaries & wages	44,595	44,595	45,948	48,245	51,623	7.0%
2001 FICA	2,915	2,901	3,059	3,690	3,949	7.0%
2002 VRS	5,218	5,706	6,047	7,266	7,774	7.0%
2005 Health care	10,106	10,106	12,302	12,300	12,300	0.0%
2006 Group life insurance	228	236	248	236	236	0.0%
2007 Health insurance credit	90	112	119	112	112	0.0%
2008 Dental Insurance	430	591	636	591	591	0.0%
2010 Vision Insurance	40	43	44	43	43	0.0%
Subtotal	63,621	64,290	68,403	72,483	76,628	5.7%
Contractual Services						
3002 Professional services	31,909	20,210	51,123	25,000	50,000	100.0%
3005 Maintenance service contracts	34,558	51,600	50,236	50,000	75,000	50.0%
Subtotal	66,467	71,810	101,359	75,000	125,000	66.7%
Other Charges						
5401 Office supplies	247	929	-	250	250	0.0%
Subtotal	247	929	-	250	250	0.0%
Capital Outlay						
7002 Equipment Replacements	9,642	30,709	34,633	25,000	25,000	0.0%
Subtotal	9,642	30,709	34,633	25,000	25,000	0.0%
Total Procurement Office	139,977	167,738	204,395	172,733	226,878	31.3%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Electoral Board & Officials (13010)							
Personnel Services							
1003	Part-time Wages	-	-	-	-	-	0.0%
1008	Compensation of members	6,015	8,908	9,292	9,200	9,200	0.0%
2001	FICA	-	-	-	-	-	0.0%
	Subtotal	<u>6,015</u>	<u>8,908</u>	<u>9,292</u>	<u>9,200</u>	<u>9,200</u>	<u>0.0%</u>
Contractual Services							
3002	Professional services	24,977	36,755	97,474	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	250	500	500	0.0%
	Subtotal	<u>25,443</u>	<u>37,066</u>	<u>97,724</u>	<u>28,800</u>	<u>28,800</u>	<u>0.0%</u>
Other Charges							
5201	Postal services	2,160	3,437	2,382	2,500	2,500	0.0%
5203	Telecommunications	514	645	999	750	750	0.0%
5401	Office supplies	5,019	13,565	3,752	1,500	1,500	0.0%
5413	Other expenses	-	-	-	-	-	0.0%
5501	Travel (mileage)	1,918	1,750	886	-	-	0.0%
5504	Travel (conferences & education)	-	-	-	-	-	0.0%
5801	Dues & association memberships	-	-	-	-	-	0.0%
	Subtotal	<u>9,611</u>	<u>19,397</u>	<u>8,019</u>	<u>4,750</u>	<u>4,750</u>	<u>0.0%</u>
Capital Outlay							
7002	Furniture & fixtures	15,676	22,659	6,324	-	-	0.0%
	Subtotal	<u>15,676</u>	<u>22,659</u>	<u>6,324</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	Total Electoral Board & Officials	<u>56,745</u>	<u>88,030</u>	<u>121,359</u>	<u>42,750</u>	<u>42,750</u>	<u>0.0%</u>

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
General Registrar (13020)						
Personnel Services:						
1001	Salaries & wages	84,758	73,600	106,450	111,773	119,597 7.0%
1003	Part-time wages	-	3,060	-	-	- 0.0%
2001	FICA	5,902	5,370	7,738	8,550	9,149 7.0%
2002	VRS	6,398	3,532	-	-	- 0.0%
2005	Health care	14,706	12,406	12,302	12,500	12,500 0.0%
2006	Group life insurance	441	396	574	396	396 0.0%
2007	Health insurance credit	-	-	5	-	- 0.0%
2008	Dental Insurance	684	749	636	748	748 0.0%
2009	Unemployment insurance	-	-	-	-	- 0.0%
2010	Vision Insurance	73	62	44	73	73 0.0%
2210	VRS Hybrid Plan	3,519	6,051	14,000	13,550	14,492 7.0%
2011	Workmen's compensation	216	381	883	216	216 0.0%
	Subtotal	<u>116,697</u>	<u>105,607</u>	<u>142,632</u>	<u>147,806</u>	<u>157,171 6.3%</u>
Contractual Services:						
3002	Professional services	34,868	34,782	600	1,000	1,000 0.0%
3004	Repair & maintenance services	-	-	-	300	300 0.0%
3005	Maintenance service contracts	2,075	2,417	2,540	2,500	2,500 0.0%
3006	Printing & binding	-	-	-	500	500 0.0%
3007	Advertising	173	592	432	400	400 0.0%
	Subtotal	<u>37,116</u>	<u>37,791</u>	<u>3,572</u>	<u>4,700</u>	<u>4,700 0.0%</u>
Other Charges:						
5201	Postal services	260	56	495	100	100 0.0%
5203	Telecommunications	4,500	4,778	4,710	4,800	4,800 0.0%
5401	Office supplies	1,743	4,547	1,325	2,300	2,300 0.0%
5413	Other utilities	1,314	2,087	1,740	500	500 0.0%
5501	Travel (mileage)	25	-	-	-	- 0.0%
5504	Travel (conferences and education)	250	-	-	-	- 0.0%
5801	Dues & Association Memberships	-	250	324	170	170 0.0%
	Subtotal	<u>8,092</u>	<u>11,718</u>	<u>8,594</u>	<u>7,870</u>	<u>7,870 0.0%</u>
Capital Outlay:						
7002	Furniture/Fixtures	-	-	6,705	-	- 0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>6,705</u>	<u>-</u>	<u>- 0.0%</u>
	Total General Registrar	<u>161,905</u>	<u>155,116</u>	<u>161,503</u>	<u>160,376</u>	<u>169,741 5.8%</u>

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Circuit Court (21010)						
Personnel Services:						
0006 Court Cost (Witness Mileage)	1,365	2,226	1,198	1,000	1,000	0.0%
1001 Salaries & wages	72,007	50,720	52,550	55,178	59,040	7.0%
1003 Part-time wages	-	-	-	-	-	0.0%
1008 Jury commr. fees	5,250	840	3,030	6,500	6,500	0.0%
2001 FICA	5,382	3,891	4,063	4,220	4,517	7.0%
2002 VRS	5,856	6,525	6,916	8,310	8,891	7.0%
2005 Health care	2,683	-	-	4,600	4,600	0.0%
2006 Group life insurance	400	269	284	465	465	0.0%
2007 Health insurance credit	162	128	137	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	96,619	64,599	68,178	84,049	88,790	5.6%
Contractual Services:						
3005 Maintenance service contracts	1,204	1,452	1,641	1,800	1,800	0.0%
Subtotal	1,204	1,452	1,641	1,800	1,800	0.0%
Other Charges:						
5203 Telecommunications	2,304	1,914	2,570	2,100	2,100	0.0%
5401 Office supplies	2,361	3,525	633	3,500	3,500	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
Subtotal	4,665	5,439	3,203	5,600	5,600	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
Total Circuit Court	102,488	71,490	73,022	91,449	96,190	5.2%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
General District Court (21020)							
Personnel Services:							
1003	Part-time wages	6,432	6,142	2,167	2,275	2,435	7.0%
2001	FICA	492	470	166	174	186	7.0%
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>6,924</u>	<u>6,612</u>	<u>2,333</u>	<u>2,449</u>	<u>2,621</u>	7.0%
Contractual Services:							
3005	Maintenance service contracts	3,316	3,553	2,512	2,500	2,500	0.0%
	Subtotal	<u>3,316</u>	<u>3,553</u>	<u>2,512</u>	<u>2,500</u>	<u>2,500</u>	0.0%
Other Charges:							
5203	Telecommunications	3,333	3,330	4,895	4,800	4,800	0.0%
5401	Office supplies	2,148	1,436	2,872	2,500	2,500	0.0%
5413	Other expenses (video conferencing)	-	-	-	500	500	0.0%
	Subtotal	<u>5,481</u>	<u>4,766</u>	<u>7,767</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%
	Total General District Court	<u>15,721</u>	<u>14,931</u>	<u>12,612</u>	<u>12,749</u>	<u>12,921</u>	1.3%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Special Magistrates (21030)						
Other Charges:						
5203 Telecommunications	4,734	5,229	6,069	6,100	6,200	1.6%
5401 Office supplies	2,162	842	962	1,000	1,000	0.0%
Subtotal	<u>6,896</u>	<u>6,071</u>	<u>7,031</u>	<u>7,100</u>	<u>7,200</u>	1.4%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/lease	2,600	(325)	-	-	-	0.0%
Subtotal	<u>2,600</u>	<u>(325)</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Special Magistrates	<u>9,496</u>	<u>5,746</u>	<u>7,031</u>	<u>7,100</u>	<u>7,200</u>	1.4%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Probation Services (21050)							
Contractual Services:							
3002	Professional services	6,600	4,950	4,400	6,600	6,600	0.0%
3009	Purchase of services	204,864	201,228	169,308	197,052	197,052	0.0%
	Subtotal	<u>211,464</u>	<u>206,178</u>	<u>173,708</u>	<u>203,652</u>	<u>203,652</u>	0.0%
Other Charges:							
5103	Water/sewer services						
5203	Telecommunications	4,067	4,529	4,572	4,300	4,300	0.0%
5413	Postage	180	38	126	380	380	0.0%
	Subtotal	<u>4,247</u>	<u>4,567</u>	<u>4,698</u>	<u>4,680</u>	<u>4,680</u>	0.0%
Capital Outlay:							
7002	Furniture/Fixtures						
8002	Rent/lease						
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	Total Probation Office	<u>215,711</u>	<u>210,745</u>	<u>178,406</u>	<u>208,332</u>	<u>208,332</u>	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Clerk's Office (21060)							
Personnel Services:							
1001	Salaries & wages	362,998	365,559	401,119	421,175	450,657	7.0%
1003	Part-time wages	-	-	-	-	-	0.0%
2001	FICA	25,163	24,970	27,744	29,500	31,575	7.0%
2002	VRS	35,730	37,585	38,428	42,050	45,000	7.0%
2005	Health care	62,083	69,430	86,400	86,500	86,500	0.0%
2006	Group life insurance	1,868	1,872	2,122	2,100	2,100	0.0%
2007	Health insurance credit	-	6	-	-	-	0.0%
2008	Dental Insurance	2,875	3,911	4,117	4,100	4,100	0.0%
2010	Vision Insurance	288	342	342	288	288	0.0%
2210	VRS Hybrid Plan	6,310	7,754	13,269	13,200	13,200	0.0%
2011	Workmen's compensation	388	488	-	388	388	0.0%
2500	Disability Program	-	-	837	-	-	0.0%
	Subtotal	<u>497,703</u>	<u>511,917</u>	<u>574,378</u>	<u>599,301</u>	<u>633,808</u>	5.8%
Contractual Services:							
3002	Professional services (Audit)	1,152	2,093	1,253	2,200	2,200	0.0%
3005	Maintenance service contracts	1,773	-	215	750	750	0.0%
3006	Printing & binding (record docum.)	3,005	1,921	1,628	3,500	3,500	0.0%
3007	Advertising	-	-	-	-	-	0.0%
	Subtotal	<u>5,930</u>	<u>4,014</u>	<u>3,096</u>	<u>6,450</u>	<u>6,450</u>	0.0%
5201	Postal services	4,227	4,585	7,105	7,100	7,100	0.0%
5203	Telecommunications	8,129	8,093	5,900	5,900	5,900	0.0%
5306	Bond premium	-	-	-	-	-	0.0%
5401	Office supplies	138	6,266	4,145	4,200	4,200	0.0%
5504	Travel (conferences and education)	-	-	-	-	-	0.0%
5801	Dues & Association Memberships	-	-	-	-	-	0.0%
5902	Technology Trust Fund	8,844	7,745	9,276	9,500	9,500	0.0%
9999	Other - Audit Adjustments	-	-	-	-	-	0.0%
	Subtotal	<u>21,338</u>	<u>26,689</u>	<u>26,426</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%
	Total Clerk's Office	<u>524,971</u>	<u>542,620</u>	<u>603,900</u>	<u>632,451</u>	<u>666,958</u>	5.5%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Sheriff - Civil & Court Security (21070)							
Personnel Services							
1001	Salaries & wages - Regular Hours	840,796	709,521	907,338	952,705	1,019,394	7.0%
2001	FICA	59,729	50,410	64,761	72,882	77,984	7.0%
2002	VRS	81,720	76,679	98,664	102,500	109,700	7.0%
2005	Health care	110,130	91,131	132,979	133,000	133,000	0.0%
2006	Group life insurance	-	3,363	4,205	-	-	0.0%
2007	Health insurance credit	3,823	-	-	3,900	3,900	0.0%
2008	Dental Insurance	5,091	6,118	8,311	6,118	6,118	0.0%
2010	Vision Insurance	597	559	666	600	600	0.0%
2210	VRS Hybrid Plan	4,300	4,792	3,809	4,200	4,495	7.0%
2011	Workmen's compensation	265	301	240	-	-	0.0%
Total Sheriff-Civil & Court Security		1,106,451	942,874	1,220,973	1,275,905	1,355,191	6.2%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Commonwealth's Attorney (22010)						
Personnel Services						
1001	453,678	487,741	539,176	566,135	605,764	7.0%
1003	159,873	144,113	107,965	113,363	121,299	7.0%
2001	45,331	46,643	47,702	51,050	54,600	7.0%
2002	48,415	53,953	57,079	85,260	91,228	7.0%
2005	32,671	35,354	47,447	32,671	32,671	0.0%
2006	2,359	2,612	2,876	1,536	1,536	0.0%
2007	110	134	149	110	110	0.0%
2008	2,862	3,110	3,330	2,862	2,862	0.0%
2010	247	298	301	247	247	0.0%
2210	4,665	9,326	13,013	4,665	4,665	0.0%
2011	287	588	821	287	287	0.0%
Subtotal	<u>750,498</u>	<u>783,872</u>	<u>819,859</u>	<u>858,186</u>	<u>915,269</u>	6.7%
Other Charges:						
3005	1,093	2,270	948			
5201	224	61	195			
5203	2,506	2,175	8			
5401	13,796	27,942	12,621	8,900	8,900	0.0%
5417	-	-	-	-	-	0.0%
5900	83	-	-	-	-	0.0%
5903	29,145	28,065	38,922	-	-	0.0%
Subtotal	<u>46,847</u>	<u>60,513</u>	<u>52,694</u>	<u>8,900</u>	<u>8,900</u>	0.0%
Community Worker Program:						
5415	22,794	26,326	41,285	40,000	40,000	0.0%
Total Commonwealth's Attorney	<u>820,139</u>	<u>870,711</u>	<u>913,838</u>	<u>907,086</u>	<u>964,169</u>	6.3%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Victim Witness Grant (22020)						
Personnel Services						
1001 Salaries & wages	47,858	44,799	47,868	50,261	47,000	-6.5%
2001 FICA	3,625	3,383	3,443	3,845	3,596	-6.5%
2002 VRS	5,599	5,324	-	7,569	-	-100.0%
2005 Health care	-	-	5,123	5,200	6,148	0.0%
2006 Group life insurance	249	218	238	218	216	-0.9%
2007 Health insurance credit	101	105	115	105	100	-4.8%
2008 Dental Insurance	253	734	871	253	328	29.6%
2010 Vision Insurance	33	61	66	33	36	9.1%
2011 Workers' compensation	-	336	366	-	-	0.0%
2210 VRS Hybrid Plan	-	-	5,808	6,300	6,740	7.0%
Subtotal	<u>57,718</u>	<u>54,960</u>	<u>63,898</u>	<u>73,785</u>	<u>64,164</u>	-13.0%
Other Charges:						
5401 Office supplies	289	17,380	881	1,000	936	-6.4%
5504 Travel (Conferences & education)	-	200	1,477	-	-	0.0%
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%
Subtotal	<u>289</u>	<u>17,580</u>	<u>2,358</u>	<u>1,000</u>	<u>936</u>	-6.4%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Victim Witness	<u>58,007</u>	<u>72,540</u>	<u>66,256</u>	<u>74,785</u>	<u>65,100</u>	-13.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24		
Sheriff - Law Enforcement (31020)							
Personnel Services							
1001	Salaries & wages - Regular hours	1,335,500	1,335,500	1,424,218	1,495,429	1,600,109	7.0%
2001	FICA	94,703	86,101	102,566	114,400	122,408	7.0%
2002	VRS	131,620	125,829	157,117	225,212	240,976	7.0%
2005	Health care	176,657	139,930	180,979	181,000	181,000	0.0%
2006	Group life insurance	5,850	5,195	6,447	6,500	6,500	0.0%
2007	Health insurance credit	-	-	-	-	-	0.0%
2008	Dental Insurance	7,602	8,309	9,817	9,900	9,900	0.0%
2009	Unemployment insurance	216	-	-	216	216	0.0%
2010	Vision Insurance	788	705	783	785	785	0.0%
2011	Workmen's compensation	-	-	-	-	-	0.0%
	Subtotal	<u>1,752,916</u>	<u>1,701,569</u>	<u>1,881,927</u>	<u>2,033,442</u>	<u>2,161,895</u>	6.3%
Contractual Services:							
3002	Professional services	2,515	2,376	2,376	-	-	0.0%
3004	Repair & maintenance services	-	-	-	-	-	0.0%
3005	Maintenance service contracts	50,786	22,932	20,608	25,000	25,000	0.0%
3009	Purchase of services	558	180	150	-	-	0.0%
	Subtotal	<u>53,859</u>	<u>25,488</u>	<u>23,134</u>	<u>25,000</u>	<u>25,000</u>	0.0%
Other Charges:							
5101	Electricity	51,913	31,441	36,799	37,000	37,000	0.0%
5103	Water/Sewer	8,706	6,453	5,086	6,500	6,500	0.0%
5201	Postal services	2,125	2,627	3,322	3,400	3,400	0.0%
5203	Telecommunications - Mobile	72,171	71,921	92,875	72,000	72,000	0.0%
5401	Office supplies	6,391	16,158	11,553	12,000	12,000	0.0%
5408	Vehicle Equip/ Fuel Supplies	229,208	394,328	500,900	350,000	350,000	0.0%
5409	Police Supplies	34,935	32,777	68,482	38,000	38,000	0.0%
5410	Uniforms/Wearing apparel	27,456	10,539	20,433	25,000	25,000	0.0%
5413	Sheriff 29th District Task Force	-	-	-	-	-	0.0%
5501	TOG Fund	2,485	-	11,700	-	-	0.0%
5503	Transport of Prisoners	38,727	38,866	39,074	40,000	40,000	0.0%
5504	Travel (conferences and education)	8	-	40,320	-	-	0.0%
5600	Police academy	17,338	18,960	-	15,000	15,000	0.0%
5801	Dues & Association Memberships	6,609	5,827	-	-	-	0.0%
5900	Restitution Fund Expenses	-	6,723	13,702	-	-	0.0%
5901	Sheriff State Forfeited Expenses	-	1,200	-	-	-	0.0%
5902	Sheriff Federal Forfeited Expenses	-	-	-	-	-	0.0%
5903	Sheriff Seized Expenses	2,296	-	661	-	-	0.0%
5904	Sheriff Federal Justice Forfeited Expenses	-	-	42,167	-	-	0.0%
	Subtotal	<u>500,368</u>	<u>637,820</u>	<u>887,074</u>	<u>598,900</u>	<u>598,900</u>	0.0%
Capital Outlay:							
7003	Radio & communication	97,899	63,560	-	29,000	29,000	0.0%
7006	Edward Byrne Grant	-	55,266	-	-	-	0.0%
8000	Patrol Vehicles	290,400	-	-	-	-	0.0%
8002	Rent/lease	-	-	-	-	-	0.0%
	Subtotal	<u>388,299</u>	<u>118,826</u>	<u>-</u>	<u>29,000</u>	<u>29,000</u>	0.0%
	Total Sheriff - Law Enforcement	<u>2,695,442</u>	<u>2,483,703</u>	<u>2,792,135</u>	<u>2,686,342</u>	<u>2,814,795</u>	4.8%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Litter Control (31030)						
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	3,490	-	-	-	-	0.0%
5415 Litter grant	1,349	-	-	-	-	0.0%
5416 Pickup Recycle Expense	-	-	-	-	-	0.0%
Total Litter Control	6,573	-	-	-	-	0.0%
Dare Program (91000)						
5060 Contribution	2,987	1,750	382	3,000	3,000	0.0%
9999 Other - Audit Adjustments	-	132	-	-	-	0.0%
Subtotal	<u>2,987</u>	<u>1,882</u>	<u>382</u>	<u>3,000</u>	<u>3,000</u>	<u>0.0%</u>
Total Dare Program	2,987	1,882	382	3,000	3,000	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Volunteer Fire Department (32020)							
Contractual Services:							
3009	Purchase of services	-	-	-	-	-	0.0%
Other Charges:							
5604	Contributions to fire departments						
	- Lebanon	26,600	26,600	26,600	26,600	40,000	50.4%
	- Cleveland	26,600	26,600	26,600	26,600	40,000	50.4%
	- Dante	26,600	26,600	26,600	26,600	40,000	50.4%
	- Honaker	26,600	26,600	26,600	26,600	40,000	50.4%
	- St. Paul	3,700	3,700	3,700	3,700	5,550	50.0%
	- Belfast/Rosedale	26,600	26,600	26,600	26,600	40,000	50.4%
	- Copper Creek/Moccasin * 1.5	39,900	39,900	39,900	39,900	59,850	50.0%
	- Castlewood	26,600	26,600	26,600	26,600	40,000	50.4%
	Subtotal	<u>203,200</u>	<u>203,200</u>	<u>203,200</u>	<u>203,200</u>	<u>305,400</u>	50.3%
Capital Outlay:							
8002	Annual Lease Payment	3,900	3,900	3,900	3,900	3,900	0.0%
9000	Fire Program Grant	86,763	90,786	96,219	96,000	96,000	0.0%
	Subtotal	<u>90,663</u>	<u>94,686</u>	<u>100,119</u>	<u>99,900</u>	<u>99,900</u>	0.0%
Total Volunteer Fire Department		<u>293,863</u>	<u>297,886</u>	<u>303,319</u>	<u>303,100</u>	<u>405,300</u>	33.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Rescue Squads / 911 Calls (32030)							
Other Charges:							
5413	Other expenses	-	-	-	-	-	0.0%
5604	Contributions to Rescue Squads						
	- New Garden	31,375	31,374	31,375	31,375	47,063	50.0%
	- Lebanon	31,375	31,374	31,375	31,375	47,063	50.0%
	- Cleveland	32,875	32,874	32,875	32,875	47,063	43.2%
	- Castlewood	31,375	31,374	31,375	31,375	47,063	50.0%
	- Dante	32,875	32,874	32,875	32,875	47,063	43.2%
5606	Four for Life	30,000	30,606	37,396	30,000	30,000	0.0%
5607	911 Calls	-	-	-	-	-	0.0%
5608	EMS Council	-	-	-	-	-	0.0%
	Subtotal	189,875	190,476	197,271	189,875	265,315	39.7%
	Total Rescue Squad/911 Calls	189,875	190,476	197,271	189,875	265,315	39.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Forestry Service (32040)							
Other Charges:							
5605	Contribution to Forest Fire Ext.	12,239	12,239	-	12,239	12,240	0.0%
	Subtotal	12,239	12,239	-	12,239	12,240	0.0%
	Total Forestry Service	12,239	12,239	-	12,239	12,240	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Sheriff - Regional Jail (33010)							
Contractual Services:							
3009	Purchase of services	1,948,129	1,846,766	1,845,835	1,845,835	1,750,873	-5.1%
	Subtotal	<u>1,948,129</u>	<u>1,846,766</u>	<u>1,845,835</u>	<u>1,845,835</u>	<u>1,750,873</u>	-5.1%
Other Charges							
5413	Other expenses - Jail Grant						
	Subtotal	-	-	-	-	-	0.0%
Debt service							
1006	Debt appropriation	573,955	573,955	478,550	478,550	372,307	-22.2%
Total Sheriff - Regional Jail		<u>2,522,084</u>	<u>2,420,721</u>	<u>2,324,385</u>	<u>2,324,385</u>	<u>2,123,180</u>	-8.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Building Inspector (34010)						
Personnel Services						
1001 Salaries & wages	85,084	85,423	89,694	94,179	100,771	7.0%
2001 FICA	6,130	6,215	6,557	7,205	7,709	7.0%
2002 VRS	9,955	11,138	11,804	14,183	15,176	7.0%
2005 Health care	6,435	4,600	6,148	12,245	12,245	0.0%
2006 Group life insurance	442	460	484	387	387	0.0%
2007 Health insurance credit	179	219	233	229	229	0.0%
2008 Dental Insurance	430	591	636	591	591	0.0%
2010 Vision Insurance	40	44	44	44	44	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
Subtotal	<u>108,695</u>	<u>108,690</u>	<u>115,600</u>	<u>129,063</u>	<u>137,152</u>	6.3%
Other Charges:						
5201 Postal services	234	125	68	200	200	0.0%
5203 Telecommunications	1,767	1,696	1,838	1,900	1,900	0.0%
5401 Office supplies	4,210	7,084	3,599	2,700	2,700	0.0%
5408 Vehicle/Equipment Supplies	857	1,889	1,427	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>7,068</u>	<u>10,794</u>	<u>6,932</u>	<u>9,770</u>	<u>9,770</u>	0.0%
Total Building Inspector	<u>115,763</u>	<u>119,484</u>	<u>122,532</u>	<u>138,833</u>	<u>146,922</u>	5.8%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Sheriff - Enhanced 911 (32050)							
Personnel Services							
1001	Salaries & wages	326,528	215,837	193,226	202,887	217,089	7.0%
1003	Part-time wages	24,588	16,959	-	-	-	0.0%
2001	FICA	25,527	16,853	14,030	15,521	16,607	7.0%
2002	VRS	34,641	25,140	21,881	30,555	32,694	7.0%
2005	Health care	31,501	22,785	30,464	46,264	46,264	0.0%
2006	Group life insurance	1,698	1,161	1,013	1,937	1,937	0.0%
2007	Health insurance credit	-	-	-	-	-	0.0%
2008	Dental Insurance	1,868	1,652	1,819	1,868	1,868	0.0%
2010	Vision Insurance	178	117	126	178	178	0.0%
2210	VRS Hybrid Plan	3,563	2,968	2,805	3,563	3,563	0.0%
2011	Workmen's compensation	219	187	177	219	219	0.0%
	Subtotal	<u>450,311</u>	<u>303,659</u>	<u>265,541</u>	<u>302,992</u>	<u>320,419</u>	5.8%
Contractual Services:							
3002	Professional services (MSAG)	-	288	1,951	8,500	8,500	0.0%
3005	Maintenance service contracts	58,301	62,416	122,942	35,000	35,000	0.0%
	Subtotal	<u>58,301</u>	<u>62,704</u>	<u>124,893</u>	<u>43,500</u>	<u>43,500</u>	0.0%
Other Charges:							
5101	Electrical services	-	-	-	-	-	0.0%
5203	Telecommunications	24,433	22,482	17,580	22,000	22,000	0.0%
5401	Office supplies	891	3,840	3,740	2,000	2,000	0.0%
5408	Vehicle equipment supplies	73	-	166	400	400	0.0%
5413	Other expenses (install signage)	2,684	2,450	1,182	7,500	7,500	0.0%
7006	Grant Funds	-	-	-	-	-	0.0%
7007	E911 Center Insurance Claim	-	-	-	-	-	0.0%
	Subtotal	<u>28,081</u>	<u>28,772</u>	<u>22,668</u>	<u>31,900</u>	<u>31,900</u>	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	865	532	522	-	-	0.0%
	Subtotal	<u>865</u>	<u>532</u>	<u>523</u>	<u>-</u>	<u>-</u>	0.0%
	Total Enhanced 911	<u>537,558</u>	<u>395,667</u>	<u>413,625</u>	<u>378,392</u>	<u>395,819</u>	4.6%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
 Budget Expenditures
 FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Medical Examiner (35030)						
Contractual Services:						
3001 Professional health services	400	560	-	400	400	0.0%
Total Medical Examiner	400	560	-	400	400	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Emergency Management (35050)							
Personnel Services							
1001	Salaries & wages	49,298	39,825	56,151	58,959	63,086	7.0%
1003	Part-time wages	10,247	2,448	324	15,000	15,000	0.0%
2001	FICA	4,452	3,166	4,202	5,658	5,974	5.6%
2002	VRS	5,611	3,385	7,109	8,879	9,501	7.0%
2005	Health care	4,288	2,300	6,148	6,200	6,200	0.0%
2006	Group life insurance	249	139	292	300	300	0.0%
2007	Health insurance credit	101	67	140	140	140	0.0%
2008	Dental Insurance	236	157	329	330	330	0.0%
2010	Vision Insurance	31	18	36	36	36	0.0%
2011	Workmen's Compensation	-	-	-	-	-	0.0%
	Subtotal	<u>74,513</u>	<u>51,505</u>	<u>74,731</u>	<u>95,502</u>	<u>100,566</u>	5.3%
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	85	-	113	150	150	0.0%
5203	Telecommunications	1,641	1,660	2,158	2,200	2,200	0.0%
5401	Office supplies	6,171	3,530	1,752	1,500	1,500	0.0%
5408	Vehicle repairs supplies	-	478	181	1,500	1,500	0.0%
5413	Other expenses	1,244	1,689	1,912	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	2,500	10,000	10,000	0.0%
5909	LEMP (Grant)	-	783	9,083	7,500	7,500	0.0%
7000	Emergency supplies	-	7,139	40	2,500	2,500	0.0%
9999	Grants	<u>35,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	Subtotal	<u>44,778</u>	<u>34,154</u>	<u>17,739</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	0.0%
	Subtotal	<u>-</u>	<u>8,735</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	0.0%
	Total Emergency Management	<u>119,291</u>	<u>94,394</u>	<u>92,470</u>	<u>127,852</u>	<u>132,916</u>	4.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Solid Waste, Landfill, & Transfer Station (42400)						
Personnel Services						
1003	312,582	199,144	473,199	526,800	598,300	13.6%
2001	22,503	14,547	34,433	40,300	45,770	13.6%
2002	5,632	3,456	9,309	9,961	10,658	7.0%
2005	39,212	16,671	54,549	55,000	55,000	0.0%
2006	852	482	1,144	1,200	1,200	0.0%
2007	344	232	551	580	580	0.0%
2008	859	610	1,384	1,385	1,385	0.0%
2010	97	58	161	161	161	0.0%
2210	14,359	8,822	18,583	18,600	18,600	0.0%
2500	-	-	1,194	-	-	0.0%
Subtotal	<u>396,440</u>	<u>244,022</u>	<u>594,507</u>	<u>653,987</u>	<u>731,654</u>	11.9%
Contractual Services:						
3003	-	-	-	30,000	30,000	0.0%
3004	1,138	5,579	23,992	15,000	15,000	0.0%
3005	-	2,203	-	-	-	0.0%
3008	-	-	-	-	-	0.0%
3009	450	-	-	26,000	26,000	0.0%
Subtotal	<u>1,588</u>	<u>7,782</u>	<u>23,992</u>	<u>71,000</u>	<u>71,000</u>	0.0%
Other Charges:						
5203	1,095	1,160	1,285	2,500	2,500	0.0%
5401	841	1,804	1,698	3,000	3,000	0.0%
5407	36,871	12,169	30,718	15,000	15,000	0.0%
5408	198,708	197,062	565,100	195,000	195,000	0.0%
5413	24,010	25,650	3,931	5,000	5,000	0.0%
5414	4,100	9,022	16,562	9,000	9,000	0.0%
5504	-	-	-	-	-	0.0%
5801	-	-	-	-	-	0.0%
Subtotal	<u>265,625</u>	<u>246,867</u>	<u>619,294</u>	<u>229,500</u>	<u>229,500</u>	0.0%
Capital Outlay:						
7002	-	-	-	-	-	0.0%
8002	-	-	-	5,000	5,000	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	0.0%
Total Solid Waste, Landfill, & Transfer Station Services	<u>663,653</u>	<u>498,671</u>	<u>1,237,793</u>	<u>959,487</u>	<u>1,037,154</u>	8.1%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Transfer Station Contract Services (42010)							
Contractual Services:							
3002	Professional services - CPWMA	913,709	935,248	915,450	1,058,761	1,346,560	27.2%
3090	Professional services - Engrs, Permits, Insp.	160,748	149,934	13,598	125,000	125,000	0.0%
	Subtotal	<u>1,074,457</u>	<u>1,085,182</u>	<u>929,048</u>	<u>1,183,761</u>	<u>1,471,560</u>	24.3%
	Total Transfer Station Contract	<u>1,074,457</u>	<u>1,085,182</u>	<u>929,048</u>	<u>1,183,761</u>	<u>1,471,560</u>	24.3%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Animal Control & Sheltering Services (35010)						
Personnel Services						
1001 Salaries & wages	30,069	13,530	26,376	27,695	29,633	7.0%
2001 FICA	2,300	1,035	2,016	2,119	2,267	7.0%
2002 VRS	-	-	-	4,171	4,463	7.0%
2005 Health care	-	-	-	3,800	3,800	0.0%
2006 Group life insurance	-	-	11	65	65	0.0%
2007 Health insurance credit	-	-	5	44	44	0.0%
2008 Dental Insurance	-	-	55	132	132	0.0%
2010 Vision Insurance	-	-	6	126	126	0.0%
2210 VRS Hybrid	-	-	274	274	274	0.0%
2500 Hybrid VLDP	-	-	17	17	17	0.0%
Subtotal	<u>32,369</u>	<u>14,565</u>	<u>28,760</u>	<u>38,442</u>	<u>40,821</u>	6.2%
Contractual Services:						
3002 Professional services	-	16	-	-	-	0.0%
Other Charges:						
5203 Telecommunications - Radio Maintenance	2,759	2,769	168	2,750	2,750	0.0%
5401 Office Supplies	214	2,300	2,764	2,500	2,500	0.0%
5402 Food supplies	11,034	305	8,145	1,000	1,000	0.0%
5404 Medical supplies	94,911	59,636	62,238	50,000	65,000	30.0%
5405 Janitorial supplies	1,684	3,593	2,585	3,500	3,500	0.0%
5408 Vehicle equipment supplies	956	1,829	3,627	5,000	5,000	0.0%
5410 Uniforms	85	-	-	-	-	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	0.0%
7000 Supplies	-	-	-	-	-	0.0%
Subtotal	<u>111,643</u>	<u>70,432</u>	<u>79,750</u>	<u>65,250</u>	<u>80,250</u>	23.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	703	-	500	500	0.0%
Subtotal	<u>-</u>	<u>703</u>	<u>-</u>	<u>500</u>	<u>500</u>	0.0%
Total Animal Control & Sheltering Services	<u>144,012</u>	<u>85,716</u>	<u>108,510</u>	<u>104,192</u>	<u>121,571</u>	16.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24		
General Properties (43020)							
Personnel Services							
1001	Salaries & wages	211,729	197,035	253,678	266,362	285,007	7.0%
2001	FICA	15,279	14,420	18,640	20,377	21,803	7.0%
2002	VRS	11,726	9,758	12,121	15,500	16,580	7.0%
2005	Health care	16,867	11,500	18,444	18,500	18,500	0.0%
2006	Group life insurance	963	905	1,092	1,092	1,092	0.0%
2007	Health insurance credit	389	431	526	516	516	0.0%
2008	Dental Insurance	1,356	1,535	1,951	2,000	2,000	0.0%
2010	Vision Insurance	167	156	197	200	200	0.0%
2210	VRS Hybrid Plan	9,933	12,168	14,484	15,500	15,500	0.0%
2500	Virginia Local Disability Program	611	766	914	611	611	0.0%
	Subtotal	<u>269,020</u>	<u>248,674</u>	<u>322,047</u>	<u>340,658</u>	<u>361,809</u>	6.2%
Contractual Services:							
3002	Professional services	-	216	-	-	-	0.0%
3004	Repair & maintenance services	25,062	33,531	25,491	63,000	63,000	0.0%
3008	Laundry/Aratex rental	34,753	43,271	29,218	30,000	30,000	0.0%
3009	Purchase of services	1,503	1,315	2,155	25,000	25,000	0.0%
	Subtotal	<u>61,318</u>	<u>78,333</u>	<u>56,864</u>	<u>118,000</u>	<u>118,000</u>	0.0%
Other Charges:							
5101	Electricity (all buildings)	213,913	219,718	236,950	255,000	265,000	3.9%
5102	Heating	16,675	24,058	19,719	18,000	18,000	0.0%
5103	Water/Sewer	59,582	57,668	51,920	72,000	72,000	0.0%
5203	Telecommunications	508	65	-	500	500	0.0%
5208	Insurance recoveries (liability)	-	-	-	-	-	0.0%
5301	Boiler insurance	-	-	-	2,142	2,142	0.0%
5303	Flood insurance	1,773	2,129	5,146	2,200	2,200	0.0%
5305	Motor vehicle insurance	55,755	49,082	46,238	55,370	55,370	0.0%
5308	General liability insurance	56,868	53,832	51,659	75,900	75,900	0.0%
5405	Janitorial supplies	23,685	9,457	8,717	20,000	20,000	0.0%
5407	Repair/maintenance supplies	22,948	32,128	34,972	32,000	32,000	0.0%
5408	Vehicle repair supplies	39,770	44,534	51,478	25,000	25,000	0.0%
5413	Miscellaneous	555	3,545	286	-	-	0.0%
5504	Travel (conferences & education)	-	1,829	-	-	-	0.0%
	Subtotal	<u>492,032</u>	<u>498,045</u>	<u>507,085</u>	<u>558,112</u>	<u>568,112</u>	1.8%
Capital Outlay:							
7002	Furniture/Fixtures	1,838	-	-	-	-	0.0%
8002	Rent/lease	530	546	2,387	1,600	1,600	0.0%
	Subtotal	<u>2,368</u>	<u>546</u>	<u>2,387</u>	<u>1,600</u>	<u>1,600</u>	0.0%
	Total General Properties	<u>824,738</u>	<u>825,598</u>	<u>888,383</u>	<u>1,018,370</u>	<u>1,049,521</u>	3.1%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
 Budget Expenditures
 FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Local Health Department (51020)						
Other Charges:						
5601 Local contribution to Health Department	340,420	340,000	369,395	369,395	369,395	0.0%
Total Local Health Department	340,420	340,000	369,395	369,395	369,395	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Cumberland Mountain Community Services Board (52050)						
Other Charges:						
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%
Total Cumberland Mountain CSB	<u>39,996</u>	<u>39,996</u>	<u>39,996</u>	<u>40,000</u>	<u>40,000</u>	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Social Services (53010)						
5605 Local contribution to Social Services	525,000	525,000	556,000	589,918	616,649	4.5%
5609 Local contribution to CSA Administration	-	64,918	-	2,520	2,520	0.0%
5610 Local contribution to CSA Purchase of Service	328,055	263,137	265,657	263,137	263,137	0.0%
6001 Pauper Funerals	800	-	-	-	-	0.0%
Total Department of Social Services	853,855	853,055	821,657	855,575	882,306	3.1%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Appalachian Agency for Senior Citizens (53050)						
Other Charges:						
5203	1,839	2,194	3,009	2,500	2,500	0.0%
5408	-	-	5,000	5,000	5,000	0.0%
5413	46,200	46,200	46,200	46,200	46,200	0.0%
5604	32,275	32,275	32,275	32,275	32,275	0.0%
	<u>80,314</u>	<u>80,669</u>	<u>86,484</u>	<u>85,975</u>	<u>85,975</u>	0.0%
Total App. Agency for Senior Citizens						

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
County School Board Contributions (94020)						
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	1,076,536	1,076,536	1,076,536	1,076,536	1,076,536	0.0%
6001 Contributions to Employee Insurance	-	-	-	-	-	0.0%
	<u>9,101,317</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>
Total Contributions to School Board	<u>9,101,317</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>

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
SVCC Contribution (64010)						
1003 RACE Program Salary	-	-	4,125	4,331	4,634	7.0%
2001 FICA	-	-	261	331	355	7.0%
5607 Appropriation	91,949	94,348	89,690	91,949	91,949	0.0%
5608 RACE Educational Program	273,441	275,297	141,252	141,252	141,252	0.0%
	<u>365,390</u>	<u>369,645</u>	<u>235,328</u>	<u>233,201</u>	<u>238,190</u>	2.1%
Total SVCC						

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Recreation Parks (71040)						
Other Charges:						
5101 Electrical	42,558	36,903	39,676	50,000	50,000	0.0%
5103 Water & Sewer	8,578	7,131	7,360	2,000	2,000	0.0%
5407 Repair/maintenance supplies	3,830	2,559	3,523	7,500	7,500	0.0%
5600 Finney Community Center	29	515	341	1,500	1,500	0.0%
5601 Lebanon Park	2,245	2,504	2,385	4,000	4,000	0.0%
5602 Honaker Park	145	2,826	8,510	4,000	4,000	0.0%
5603 Castlewood Park	4,000	8,375	105	4,000	4,000	0.0%
5604 Dante Park	240	4,233	427	4,000	4,000	0.0%
5605 Cleveland Park	240	3,320	3,079	4,000	4,000	0.0%
5606 Drill Community Center	1,573	584	1,158	1,500	1,500	0.0%
5607 Oak Grove Community Center	-	16,759	1,131	1,500	1,500	0.0%
5608 Castlewood Community Center	945	-	219	1,500	1,500	0.0%
5609 Dante Community Center	1,500	1,870	4,086	1,500	1,500	0.0%
5610 Swords creek Community Center	-	-	-	-	1,500	0.0%
5611 Elk Garden Community Center	-	-	-	1,500	1,500	0.0%
Subtotal	<u>65,883</u>	<u>87,579</u>	<u>72,000</u>	<u>88,500</u>	<u>90,000</u>	1.7%
Total Recreation Park Centers	<u>65,883</u>	<u>87,579</u>	<u>72,000</u>	<u>88,500</u>	<u>90,000</u>	1.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Conference Center (72010)						
1001 Salaries & wages	28,555	28,555	29,983	31,482	33,686	7.0%
2001 FICA	2,107	1,902	2,006	2,408	2,577	7.0%
2002 VRS	3,341	3,723	3,946	4,741	5,073	7.0%
2005 Health care	-	4,600	6,148	4,600	4,600	0.0%
2006 Group life insurance	148	154	162	148	148	0.0%
2007 Health insurance credit	60	73	78	60	60	0.0%
2008 Dental Insurance	314	314	329	314	314	0.0%
2010 Vision Insurance	36	36	36	36	36	0.0%
Subtotal	34,211	39,357	42,688	43,790	46,494	6.2%
3001 Contractual Services	-	-	413	2,000	2,000	0.0%
3004 Repair & maintenance services	75	453	338	500	500	0.0%
3007 Advertising	2,720	571	-	1,000	1,000	0.0%
3008 Laundry/Aratex rental	-	1,844	3,999	3,000	3,000	0.0%
3009 Purchase of services	2,469	1,463	825	2,000	2,000	0.0%
Subtotal	5,264	4,331	5,575	8,500	8,500	0.0%
Other Charges:						
5101 Electricity	-	-	-	-	-	0.0%
5102 Heating	-	-	-	-	-	0.0%
5103 Water/Sewer	-	-	-	-	-	0.0%
5203 Telecommunications	695	1,353	749	1,000	1,000	0.0%
5405 Janitorial supplies	663	1,111	1,130	500	500	0.0%
5407 Repair/maintenance supplies	2,408	537	2,728	2,500	2,500	0.0%
5413 Miscellaneous	-	-	-	-	-	0.0%
5504 Travel (conferences & education)	-	-	-	-	-	0.0%
Subtotal	3,766	3,001	4,607	4,000	4,000	0.0%
7002 Furniture/Fixtures	2,024	1,619	-	-	-	0.0%
Total Conference Center	45,265	48,308	52,870	56,290	58,994	4.8%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24
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FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Cultural - Old Courthouse (72020)							
Personnel Services							
1001	Salaries & wages	7,514	5,994	8,892	9,337	9,990	7.0%
2001	FICA	575	459	680	714	764	7.0%
	Subtotal	<u>8,089</u>	<u>6,453</u>	<u>9,572</u>	<u>10,051</u>	<u>10,754</u>	7.0%
Contractual Services:							
3002	Professional services (caretaker)	-	-	-	900	900	0.0%
Other Charges:							
5203	Telecommunications	581	887	970	570	570	0.0%
5407	Repair & maintenance supplies	238	2,203	506	3,500	3,500	0.0%
	Subtotal	<u>819</u>	<u>3,090</u>	<u>1,476</u>	<u>4,070</u>	<u>4,070</u>	0.0%
	Total Cultural - Old Courthouse	<u>8,908</u>	<u>9,543</u>	<u>11,048</u>	<u>15,021</u>	<u>15,724</u>	4.7%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Library (73010)						
Personnel Services						
1001	Salaries & Wages	143,724	137,446	145,843	153,135	163,855 7.0%
1003	Salaries & wages - part-time	62,860	63,641	74,555	78,283	83,763 7.0%
2001	FICA	15,208	14,523	15,837	17,703	18,943 7.0%
2002	VRS	13,675	12,141	12,867	15,662	17,277 7.0%
2005	Health care	13,800	20,537	31,625	31,625	31,625 0.0%
2006	Group life insurance	756	734	788	800	800 0.0%
2007	Health insurance credit	305	349	379	349	349 0.0%
2008	Dental Insurance	1,182	1,428	1,662	1,165	1,165 0.0%
2010	Vision Insurance	106	148	156	156	156 0.0%
2210	VRS Hybrid Plan	3,336	5,636	6,325	6,325	6,325 0.0%
2500	Local Disability Plan	205	355	399	399	399 0.0%
	Subtotal	<u>255,157</u>	<u>256,938</u>	<u>290,436</u>	<u>305,603</u>	<u>324,655</u> 6.2%
Contractual Services						
3002	Professional Services	15,667	13,552	19,479	17,425	17,425 0.0%
Other Charges						
5201	Postal services	209	267	226	300	300 0.0%
5203	Telecommunications	6,890	6,130	6,080	6,000	6,000 0.0%
5401	Office Supplies	4,170	6,724	4,996	6,500	6,500 0.0%
5407	Supplies	54	137	-	200	200 0.0%
5411	Books and subscriptions	35,921	40,314	39,056	33,000	33,000 0.0%
5413	Miscellaneous	16,187	2,797	4,791	1,500	1,500 0.0%
5414	Other grants	7,148	33,397	12,269	5,500	5,500 0.0%
5500	Professional Development	-	670	-	-	- 0.0%
5501	Travel (mileage)	-	-	-	-	- 0.0%
5504	Travel (Conferences & education)	3,473	-	-	-	- 0.0%
5413	Library Donations - Miscellaneous	-	-	2,407	1,500	1,500 0.0%
7004	Library Donations - Town of Lebanon & Honaker	-	-	2,079	11,500	11,500 0.0%
	Subtotal	<u>89,719</u>	<u>103,988</u>	<u>91,383</u>	<u>83,425</u>	<u>83,425</u> 0.0%
	Total Library	<u>344,876</u>	<u>360,926</u>	<u>381,819</u>	<u>389,028</u>	<u>408,080</u> 4.9%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Planning Commission (81010)							
Contractual Services:							
3002	Board Member Stipends	15,250	15,700	11,600	17,000	17,000	0.0%
	Subtotal	<u>15,250</u>	<u>15,700</u>	<u>11,600</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%
	Total Planning Commission	<u>15,250</u>	<u>15,700</u>	<u>11,600</u>	<u>17,000</u>	<u>17,000</u>	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
 Budget Expenditures
 FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Industrial Development Authority (81050)						
Other Charges:						
5610 Chamber of Commerce	7,514	7,500	7,500	7,500	7,500	0.0%
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%
Subtotal	7,514	7,500	7,500	7,500	7,500	0.0%
Total Industrial Development Authority	7,514	7,500	7,500	7,500	7,500	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
PSA Contributions (RC PSA & CWSA)						
Contributions to operations -						
RC - PSA	-	-	-	-	-	0.0%
Dante Sewer	183,375	112,262	45,596	130,000	130,000	0.0%
Total PSA Contributions	183,375	112,262	45,596	130,000	130,000	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Cumberland Plateau PDC (81060)						
Other Charges						
6002 Appropriation CP-PDC	35,000	35,000	35,000	35,000	35,000	0.0%
Total Cumberland Plateau PDC	35,000	35,000	35,000	35,000	35,000	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
 Budget Expenditures
 FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Cumberland Plateau Reg Housing Auth (81090)						
Other Charges						
5608 Appropriation	-	-	-	1,800	1,800	0.0%
Total Cumberland Plateau RHA	-	-	-	1,800	1,800	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Highway Safety Commission (81080)						
Other Charges						
3002 Committee Stipends	3,400	4,600	4,650	4,650	4,650	0.0%
Total Highway Safety Commission	3,400	4,600	4,650	4,650	4,650	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Contributions (91000)						
5000 Expenditure Refunds	108	-	-	-	-	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	0.0%
5088 Second Harvest aka Feeding America SW VA	2,500	2,500	5,000	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	500	0.0%
5098 American Legion	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	1,000	-	923	2,500	2,500	0.0%
8027 Clinch River Valley Initiative	-	-	-	1,000	1,000	0.0%
8028 Clinch River Days Festival	-	500	1,500	500	500	0.0%
8030 Heart of Appalachia Tourism	2,500	2,500	5,000	2,500	2,500	0.0%
8031 SWVA EMS Council	-	-	2,000	1,000	1,000	0.0%
8032 Fallen Warrior Donation	-	-	5,000	-	-	0.0%
Subtotal	<u>17,108</u>	<u>15,500</u>	<u>29,423</u>	<u>26,250</u>	<u>26,250</u>	0.0%
Total Contributions	<u>17,108</u>	<u>15,500</u>	<u>29,423</u>	<u>26,250</u>	<u>26,250</u>	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Tourism (81040)							
Personnel Services							
1001	Salaries & wages	-	-	-	-	37,740	0.0%
1003	Part-time wages	-	-	3,272	18,000	-	0.0%
2001	FICA	-	-	250	250	2,887	0.0%
2005	Health care	-	-	-	-	6,147	0.0%
2006	Group life insurance	-	-	-	-	-	0.0%
2007	Health insurance credit	-	-	-	-	17	0.0%
2008	Dental Insurance	-	-	-	-	329	0.0%
2010	Vision Insurance	-	-	-	-	36	0.0%
2210	VRS Hybrid Plan	-	-	-	-	6,325	0.0%
2500	Local Disability Plan	-	-	-	-	35	0.0%
2011	Workmen's compensation	-	-	-	-	32	0.0%
	Subtotal	-	-	3,522	18,250	53,548	0.0%
Contractual Services:							
3002	Professional services	-	-	-	-	-	-
3005	Maintenance service contracts	-	4,618	-	-	-	-
3006	Printing & binding	-	1,605	85	3,000	3,000	0.0%
3007	Advertising	6,022	13,958	4,356	3,000	3,000	0.0%
3008	Tourism Donations	-	-	500	500	500	0.0%
	Subtotal	6,022	20,181	4,941	6,000	6,500	8.3%
	Total Tourism	6,022	20,181	8,463	24,250	60,048	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Clinch Valley Soil/Water Conservation (82030)							
Other Charges:							
5607	Appropriation	6,875	7,500	7,500	10,500	10,500	0.0%
5801	Dues & Association Memberships - Black Diamond	-	-	-	-	-	0.0%
	Subtotal	<u>6,875</u>	<u>7,500</u>	<u>7,500</u>	<u>10,500</u>	<u>10,500</u>	<u>0.0%</u>
	Total Clinch Valley Soil/Water Conservation District	<u>6,875</u>	<u>7,500</u>	<u>7,500</u>	10,500	10,500	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
VPI Extension Service (83050)						
Personnel Services						
1003 Wages - Part-time (Grant)	39,591	43,072	68,803	72,243	56,808	-21.4%
2003 Fringe Benefits Paid - VPI	13,256	14,466	18,052	18,955	21,382	12.8%
Subtotal	<u>52,847</u>	<u>57,538</u>	<u>86,855</u>	<u>91,198</u>	<u>78,190</u>	-14.3%
Other Charges:						
5203 Telecommunications - Local/Long Distance/Internet	3,284	3,077	2,740	3,000	4,800	60.0%
5401 Office Supplies	-	-	-	-	-	0.0%
5504 Travel (Conferences & Education)	-	-	-	-	-	0.0%
Subtotal	<u>3,284</u>	<u>3,077</u>	<u>2,740</u>	<u>3,000</u>	<u>4,800</u>	60.0%
Total VPI Extension Service Office	<u>56,131</u>	<u>60,615</u>	<u>89,595</u>	<u>94,198</u>	<u>82,990</u>	-11.9%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

		Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Nondepartmental (99000)							
Nondepartmental							
1012	Line of Duty Act Premium	68,106	155,892	64,669	65,000	75,000	0.0%
1013	Workers' compensation	142,201	164,200	174,731	175,000	185,000	5.7%
1014	Bank Fees	-	-	12,712	13,000	15,000	0.0%
5000	Expenditure refunds	162,491	319,290	157,497	-	-	0.0%
5200	CIFA Director Fees	-	-	35,000	15,000	-	-100.0%
5203	Telecommunications Mobile	-	864	5,873	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%
Total Nondepartmental		373,081	649,996	450,482	269,000	276,000	2.6%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Capital Outlay and Fund Transfers						
Capital Outlay (94010)						
5413 Capital Equipment	2,601	-	-	-	-	0.0%
7054 Fairground Project	58,276	17,930	33,300	-	-	0.0%
7056 Maintenance Building	33,312	55,121	17,081	84,637	109,591	29.5%
8004 Vehicle Replacement	-	-	-	-	-	0.0%
8020 Belfast Water Project Phase II DHCD	-	36,734	57,995	-	-	0.0%
8023 Landfill Projects	-	-	-	-	41,900	0.0%
8024 Laurel Bed Lake Project - VECDA Grant	-	-	-	-	25,000	0.0%
8025 Spearhead Trails - Ranger & Trail Maintenance	-	-	-	-	35,000	0.0%
8026 RC Recovery	-	-	17,775	-	-	0.0%
8027 Other Capital Projects	310,077	623,798	(3,734)	63,639	110,000	72.8%
8029 Courthouse Project	-	539,698	3,641,111	-	-	0.0%
8030 Dante Depot Revitalization Project	13,453	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%
Total Capital Outlay	417,719	1,296,125	4,036,738	148,276	321,491	116.8%
Transfers to Other Funds (98600)						
1100 Sales Tax Transfer to Town of Lebanon	120,269	130,825	140,069	135,000	135,000	0.0%
1101 Sales Tax Transfer to Town of Honaker	54,534	59,321	63,290	65,000	65,000	0.0%
1102 Sales Tax Transfer to Town of Cleveland	7,746	8,426	9,147	10,000	10,000	0.0%
1103 Sales Tax Transfer to Town of St. Paul	6,804	7,401	7,873	8,000	8,000	0.0%
	189,353	205,973	220,379	218,000	218,000	0.0%
Total Capital Outlay & Fund Transfers	607,072	1,502,098	4,257,117	366,276	539,491	47.3%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Debt Service (95010)						
<u>County - Dante Sewer Pumps</u>						
9120 Principal & Interest	-	-	-	-	-	0.0%
<u>RC-IDA</u>						
9125 Principal & Interest	471,310	470,351	469,456	471,310	471,310	0.0%
<u>RC-PSA</u>						
9130 Principal & Interest	515,963	342,990	510,133	510,133	510,133	0.0%
Total Debt Service	987,273	813,341	979,589	981,443	981,443	0.0%
Total General Fund	27,300,798	27,656,927	31,705,116	27,871,456	29,175,691	4.7%
Surplus (Deficit) in General Fund	415,611	958,704	853,652	0	0	

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Special Revenue Funds:						
Virginia Public Assistance Fund (FUND 201)	5,210,980	5,210,980	5,979,288	5,494,856	5,494,856	0.0%
SWVA ASAP Fund (FUND 202)	197,052	189,799	206,301	203,032	203,032	0.0%
Coal Road Fund (FUND 203)						
Expenditures:						
Maintenance of Highways, Streets, Bridges and Sidewalks	125,000	125,000	-	260,000	260,000	0.0%
Contribution to VCEDA	25,000	25,000	209,159	65,000	65,000	0.0%
Total Coal Road Fund	150,000	150,000	209,159	325,000	325,000	0.0%
Comprehensive Services Act Fund (FUND 204)	1,720,700	1,360,074	1,368,553	1,400,000	1,400,000	0.0%
Total Special Revenue Funds	7,278,732	6,910,853	7,763,301	7,422,888	7,422,888	0.0%

FY 2023/2024 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2024

	Actual Expenditures FYE 6/30/20	Actual Expenditures FYE 6/30/21	Actual Expenditures FYE 6/30/22	Approved Expenditures FYE 6/30/23	Proposed Expenditures FYE 6/30/24	
Enterprise Funds:						
Russell County Canneries (83990)						
Total Expenditures	25,000	43,448	35,006	25,000	25,000	0.0%
Dante Sewer Fund:						
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	74,572	93,020	84,578	74,572	74,572	0.0%
Total Primary Government	34,654,102	34,660,800	39,552,995	35,368,916	36,673,151	3.7%