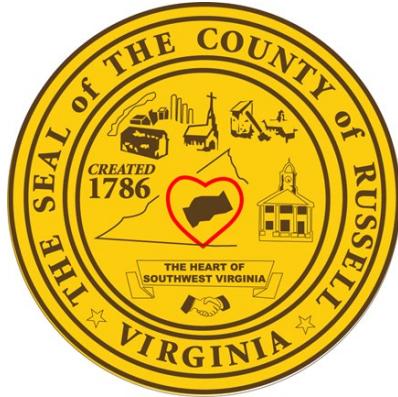


COUNTY OF RUSSELL, VIRGINIA



Russell County Board of Supervisors COUNTY FINANCIAL BUDGET FISCAL YEAR 2025-2026



As Adopted on

25 Core Operations - 55 Departments or Programs

FY 2026 Major Budget Increases

- **Southwestern Virginia Regional Jail Increase (Mandatory)** - **\$580,246 Increase**
- **RC DSS – Foster Care & CSA Services Increase (Mandatory)** - **\$238,894 Increase**
- **2025 County Operation Inflationary Cost (Mandatory)** - **\$195,000 Increase**
(Electricity, Employee Health, Property, Auto, Facilities Insurance)
- **RC Disposal & Transfer Station Increase (Contractual)** - **\$125,735 Increase**
- **RC School Board – \$1,151,789 Increase**

FY 2026 Total Budget Request - \$2,291,664

Southwest VA Regional Jail Authority

Preliminary Detailed Budget

Year Ending June 30, 2026

	Actual Yr. Ending June 30, 2021	Actual Yr. Ending June 30, 2022	Actual Yr. Ending June 30, 2023	Actual Yr. Ending June 30, 2024	Budget Yr. Ending June 30, 2025	Budget Yr. Ending June 30, 2026	Increase (Decrease)
REVENUES							
Federal Funding							
Federal - Per Diems	2,370,030.00	1,922,732.66	3,214,559.86	2,598,917.88	2,372,500.00	1,779,375.00	(593,125.00)
Grants-Federal							-
Total Federal Revenue	2,370,030.00	1,922,732.66	3,214,559.86	2,598,917.88	2,372,500.00	1,779,375.00	(593,125.00)
State Funding							
Commonwealth Reimb - Salaries	16,380,565.32	18,341,748.63	20,691,262.04	22,402,162.45	24,303,448.00	24,551,981.00	248,533.00
Commonwealth Reimb - Other	657,360.73	323,167.38	222,813.95	68,044.50	120,000.00	120,000.00	-
Commonwealth Reimb - Per Diems	3,336,320.76	3,070,035.78	2,284,080.22	3,179,438.40	2,915,190.00	3,050,761.00	135,571.00
Commonwealth Reimb - DOC inmate		-	-	-	-	-	-
Grants-State		-	-	-	-	-	-
Total State Revenue	20,374,246.81	21,734,951.79	23,198,156.21	25,649,645.35	27,338,638.00	27,722,742.00	384,104.00
Local Contributions							
Beginning Balance Bond		-	-	-	-	-	-
Buchanan County	1,590,770.72	1,423,314.09	1,658,160.60	1,495,989.02	1,663,683.96	2,364,430.07	700,746.11
Dickenson County	954,462.44	715,262.56	1,027,785.50	989,592.11	1,085,011.28	1,127,651.27	42,639.99
Lee County	1,802,873.48	1,258,694.29	1,644,456.80	1,801,256.64	1,866,219.40	2,637,248.93	771,029.53
City of Norton	212,102.76	91,988.57	123,334.28	101,929.46	115,734.54	127,315.47	11,580.93
Russell County	1,908,924.84	1,509,818.99	2,192,609.08	1,623,975.52	1,736,018.05	2,237,114.61	501,096.56
Scott County	1,749,847.80	1,681,457.87	2,370,758.56	1,719,009.12	1,851,752.59	2,637,248.93	785,496.34
Smyth County	2,333,131.71	1,297,957.38	1,603,345.66	1,835,879.61	1,953,020.30	2,764,564.39	811,544.09
Tazewell County	3,446,669.88	2,832,973.83	3,700,027.80	3,376,673.79	3,804,772.89	4,092,282.82	287,509.93
Washington County	2,986,095.35	2,514,783.85	3,055,948.88	2,341,971.24	2,546,159.80	3,564,833.03	1,018,673.23
Wise County	2,492,207.44	1,514,343.02	2,137,793.84	2,430,575.88	2,792,095.69	2,455,369.69	(336,726.00)
City of Bristol		-	2,603,723.28	2,912,531.99	3,153,766.12	4,365,101.67	1,211,335.55
Local Contribution - Pr Yr Adj		-	-	-	-	-	-
Transferred Proceeds - Bond		-	-	-	-	-	-
Total Local Contributions	19,477,086.42	14,840,594.45	22,117,944.28	20,629,384.38	22,568,234.62	28,373,160.87	5,804,926.25
Other Revenues							
Other Revenues	130,321.34	87,149.35	132,821.73	98,507.15	40,000.00	40,000.00	-
Social Security Incentive Pmt	105,000.00	82,600.00	101,600.00	109,930.87	92,000.00	92,000.00	-
Inmate Daily Fee	360,554.79	256,509.53	218,577.20	212,448.24	216,000.00	216,000.00	-
Interest Income	23,106.12	1,803.92	46,047.59	1,356,714.91	325,000.00	325,000.00	-
Administrative Pack	52,566.60	39,909.52	39,598.51	35,395.54	40,000.00	40,000.00	-
Inmate Postage	1,808.04	1,212.70	842.23	884.58	1,000.00	1,000.00	-
Work Release	224.20	71.17	20.08	38.52	-	-	-
Weekender Fees	12,240.24	7,007.74	6,529.77	8,130.04	8,000.00	8,000.00	-
Drug Test - Inmate	300.00	296.27	963.42	2,230.03	-	-	-
Home Monitoring	-	-	-	-	-	-	-
Restitution - Property Damage	7,861.60	7,127.66	6,741.74	4,546.99	-	-	-
Inmate - Medical Co-Pay	151,404.55	92,520.60	99,026.65	90,988.69	90,000.00	90,000.00	-
Donations	-	-	1.00	-	-	-	-
Inmate - Indigent	9,291.44	5,329.67	5,399.88	4,648.14	6,000.00	6,000.00	-
Rebates & Refunds	159,888.47	474,822.66	368,157.20	710,244.77	100,000.00	100,000.00	-
Vending	267.36	246.03	302.73	337.17	500.00	500.00	-

Southwest VA Regional Jail Authority
Preliminary Detailed Budget
Year Ending June 30, 2026

	Actual Yr. Ending June 30, 2021	Actual Yr. Ending June 30, 2022	Actual Yr. Ending June 30, 2023	Actual Yr. Ending June 30, 2024	Budget Yr. Ending June 30, 2025	Budget Yr. Ending June 30, 2026	Increase (Decrease)
Phone Commissions	-	1,231,919.70	1,055,316.52	1,084,184.32	1,000,000.00	-	(1,000,000.00)
Video Visitation		306,323.91	244,480.33	282,173.60	250,000.00	-	(250,000.00)
Commissary Commissions	1,367,611.06	1,062,352.63	914,885.63	911,814.82	850,000.00	875,000.00	25,000.00
Chuck Wagon Commissions	209,219.21	181,880.52	146,012.28	105,672.59	115,000.00	115,000.00	-
Tablet Application	21,011.89	52,211.42	46,111.61	63,125.81	50,000.00	-	(50,000.00)
Inmate Per Diem - Other	1,078,506.00	1,183,781.59	300,412.52	507.00	-	-	-
Total Other Revenue	3,691,182.91	5,075,076.59	3,733,848.62	5,082,523.78	3,183,500.00	1,908,500.00	(1,275,000.00)
Debt Service - Local Contribut		-	-	-	-	-	-
Buchanan County-Debt Service	418,368.60	425,511.69	366,162.36	343,366.25	358,865.25	479,432.62	120,567.37
Dickenson County-Debt Service	251,021.16	213,833.74	226,960.11	227,135.71	234,042.55	228,652.48	(5,390.07)
Lee County-Debt Service	474,151.04	376,297.22	363,136.16	413,432.67	402,553.19	534,751.77	132,198.58
City of Norton-Debt Service	55,782.48	27,500.75	27,235.20	23,395.32	24,964.54	25,815.60	851.06
Russell County-Debt Service	502,042.28	451,373.05	484,181.56	372,742.29	374,468.09	453,617.02	79,148.93
Scott County-Debt Service	460,205.44	502,685.94	523,521.32	394,554.84	399,432.62	534,751.77	135,319.15
Smyth County-Debt Service	613,607.25	388,035.25	354,058.22	421,379.49	421,276.60	560,567.38	139,290.78
Tazewell County-Debt Service	432,314.19	338,320.77	302,613.48	322,456.38	352,624.11	276,595.74	(76,028.37)
Washington County-Debt Service	882,829.40	751,815.73	674,828.08	537,539.96	549,219.86	722,836.88	173,617.02
Wise County-Debt Service	655,444.12	452,725.55	472,077.04	557,876.90	602,269.50	497,872.34	(104,397.16)
City of Bristol - Debt Service		-	605,226.96	668,497.67	680,283.69	885,106.38	204,822.69
Total Debt Service - Local	4,745,765.96	3,928,099.69	4,400,000.49	4,282,377.48	4,400,000.00	5,200,000.00	800,000.00
Carryover - Previous Year	-	-	-	-	-	-	-
TOTAL REVENUES	50,658,312.10	47,501,455.18	56,664,509.46	58,242,848.87	59,862,872.63	64,983,777.87	5,120,905.25

Southwest VA Regional Jail Authority

Preliminary Detailed Budget

Year Ending June 30, 2026

	Actual Yr. Ending June 30, 2021	Actual Yr. Ending June 30, 2022	Actual Yr. Ending June 30, 2023	Actual Yr. Ending June 30, 2024	Budget Yr. Ending June 30, 2025	Budget Yr. Ending June 30, 2026	Increase (Decrease)
EXPENSES							-
Salary/Benefits Expenses							-
Salary Expenses							-
Salaries	15,851,147.33	17,510,871.86	19,281,509.63	20,504,106.73	23,169,466.95	23,980,398.29	810,931.34
Overtime	196,086.53	267,974.17	378,925.22	707,229.23	105,600.00	155,000.00	49,400.00
Academy	-	-	-	-	-	-	-
Part Time	5,286.88	6,865.63	11,865.00	13,426.07	33,000.00	33,000.00	-
Total Salaries	16,052,520.74	17,785,711.66	19,672,299.85	21,224,762.03	23,308,066.95	24,168,398.29	860,331.34
Benefits							-
FICA	946,753.73	1,059,819.16	1,174,363.79	1,270,511.14	1,445,100.15	1,498,440.69	53,340.54
Medicare	221,630.14	240,915.70	275,043.65	297,262.88	337,966.97	350,441.78	12,474.80
VRS	1,480,312.89	1,529,261.72	1,889,848.61	1,971,908.02	2,764,117.41	2,860,861.52	96,744.11
VRS Hybrid-Defined Contribution	11,525.26	11,961.98	14,735.95	15,485.32	15,421.00	15,421.00	-
VRS Hybrid-Defined Benefit	114,521.70	124,533.86	143,783.71	155,031.23	132,284.30	133,421.52	1,137.22
Hybrid Disability Program	6,642.75	7,322.94	8,267.84	9,110.25	8,243.00	8,243.00	-
VRS Hybrid-Voluntary Contribution Match	4,209.26	5,655.25	8,501.97	13,128.35	5,487.00	5,487.00	-
Life Insurance	207,245.38	215,044.88	255,439.69	266,788.51	310,470.86	321,337.34	10,866.48
Optional Life	2.98	-	-	(1.18)	-	-	-
Health Insurance	4,748,771.00	4,173,873.00	4,576,513.00	4,481,887.00	6,306,372.00	6,936,871.00	630,499.00
Health Insurance - Cobra/Retir	-	-	-	-	-	-	-
Unemployment Benefits Federal	-	-	-	-	-	-	-
Unemployment Benefits State	25,804.30	29,544.24	14,420.26	12,168.85	34,400.00	34,400.00	-
Other Benefits	-	-	-	-	-	-	-
Total Benefits	7,767,419.39	7,397,932.73	8,360,918.47	8,493,280.37	11,359,862.68	12,164,924.84	805,062.16
Total Salary/Benefits	23,819,940.13	25,183,644.39	28,033,218.32	29,718,042.40	34,667,929.63	36,333,323.13	1,665,393.50
Services/Contracts							
Professional Contracted Srvc							
Advertising	1,183.60	1,047.36	2,586.50	2,462.76	7,000.00	7,000.00	-
Audit	23,325.00	24,700.00	25,500.00	25,500.00	33,000.00	33,000.00	-
Professional Services	42,200.00	83,978.49	193,772.51	35,977.71	58,500.00	58,500.00	-
Banking Services	8,289.00	6,018.80	4,250.00	6,013.45	5,000.00	5,000.00	-
Employee Drug Testing	5,075.00	3,632.00	4,660.00	8,255.00	6,250.00	9,250.00	3,000.00
Employee Physicals	19,777.00	22,595.00	21,167.00	26,688.00	28,500.00	31,000.00	2,500.00
Employee Training	14,442.00	21,572.61	11,167.90	28,551.80	26,200.00	34,000.00	7,800.00
Financial Mgmt System	11,065.53	12,444.82	46,674.39	14,876.59	25,000.00	25,000.00	-
IT Services	53,659.00	156,574.12	68,307.99	68,735.09	65,000.00	65,000.00	-
Jail Mgmt System	49,417.18	42,429.14	44,588.00	47,789.55	65,000.00	65,000.00	-
Payroll Services	67,037.97	91,246.60	82,263.10	72,531.03	88,000.00	88,000.00	-
Legal	8,765.37	12,763.50	52,118.83	16,903.30	50,000.00	50,000.00	-
Printing	-	-	-	-	-	-	-
Programs Contracts	-	1,500.00	-	-	2,000.00	2,000.00	-
Pre-Trial Services	240,000.00	252,000.00	277,200.00	577,200.00	594,516.00	594,516.00	-
Rebate to Jurisdiction							
Time Keeping System	1,700.00	-	-	-	-	-	-
Total Professional Srvc	545,936.65	732,502.44	834,256.22	931,484.28	1,053,966.00	1,067,266.00	13,300.00
Medical Services							-
Dental Services - Inside	-	-	-	-	-	-	-
Dental Services - Outside	-	-	-	-	-	-	-
Medical Lab Services	-	-	-	-	-	-	-

Southwest VA Regional Jail Authority

Preliminary Detailed Budget

Year Ending June 30, 2026

	Actual Yr. Ending June 30, 2021	Actual Yr. Ending June 30, 2022	Actual Yr. Ending June 30, 2023	Actual Yr. Ending June 30, 2024	Budget Yr. Ending June 30, 2025	Budget Yr. Ending June 30, 2026	Increase (Decrease)
Medical Services - Inside	5,940,881.60	7,550,358.95	7,779,603.46	8,392,882.39	8,862,031.00	11,356,349.99	2,494,318.99
Medical Services - Outside		-	-	-	-	-	-
Mental Health Services - Inside	-	-	-	-	-	-	-
Mental Health Services - Outside	-	-	-	-	-	-	-
Total Medical Services	5,940,881.60	7,550,358.95	7,779,603.46	8,392,882.39	8,862,031.00	11,356,349.99	2,494,318.99
Other Contracted Services							-
Maintenance Contracts	-	-	-	-	-	-	-
Lawn Service	-	-	-	-	-	-	-
Pest Control	9,160.00	9,120.00	9,120.00	9,120.00	10,800.00	11,400.00	600.00
Other Contracted Services	226,462.22	104,167.45	200,173.53	527,483.86	155,000.00	155,000.00	-
Vehicle Services	67,066.16	112,090.50	114,346.32	119,964.88	114,000.00	114,000.00	-
Waste Management	27,905.74	41,370.72	56,493.18	56,735.28	56,900.00	73,500.00	16,600.00
Security System Srvc Contract	583,819.41	82,461.34	228,037.93	547,187.29	40,500.00	40,500.00	-
HVAC Srvc Contract	17,507.60	1,311.04	12,983.46	5,291.26	52,000.00	52,000.00	-
Kitchen Equipment Srvc Cont.	4,558.63	4,406.14	23,053.88	11,843.85	30,000.00	30,000.00	-
Total Other Contracted Srvc	936,479.76	354,927.19	644,208.30	1,277,626.42	459,200.00	476,400.00	17,200.00
Total Services/Contracts	7,423,298.01	8,637,788.58	9,258,067.98	10,601,993.09	10,375,197.00	12,900,015.99	2,524,818.99
Operational Support							
Support Services							
Cellular Telephone Service	-	-	-	-	-	-	-
Pager Service	-	-	-	-	-	-	-
Copier, Lease	31,978.91	38,076.97	39,337.18	43,819.90	34,500.00	52,100.00	17,600.00
Communication Srvc (Radios)	11,574.90	1,295.00	69,859.25	68,417.45	10,100.00	11,500.00	1,400.00
Long Distance	3.68	-	-	-	-	-	-
Postage Machine, Lease	1,019.67	1,081.91	1,737.15	1,481.46	1,400.00	2,300.00	900.00
Rent	208.00	-	-	-	650.00	650.00	-
Fees and Permits	3,797.66	4,459.25	4,317.00	9,388.19	3,640.00	6,200.00	2,560.00
Total Support Srvcs	48,582.82	44,913.13	115,250.58	123,107.00	50,290.00	72,750.00	22,460.00
Insurance							
Insurance - Inmate	1,312,500.00	116,584.99	204,278.86	526,406.13	1,050,000.00	600,000.00	(450,000.00)
Insurance - Inmate Carryover				-	-	-	-
Insurance - Crime	10,775.00	10,775.00	12,775.00	12,775.00	2,500.00	2,500.00	-
Insurance- Liability	45,308.00	44,448.00	47,345.00	46,237.00	33,000.00	33,000.00	-
Insurance- Real and Per Prop	50,945.00	51,805.00	55,969.00	55,969.00	85,000.00	85,000.00	-
Insurance- Vehicle	47,062.00	47,062.00	47,923.00	47,923.00	75,000.00	75,000.00	-
Insurance - Worker's Comp	449,883.00	448,444.00	599,832.00	603,695.00	660,000.00	660,000.00	-
Total Insurance	1,916,473.00	719,118.99	968,122.86	1,293,005.13	1,905,500.00	1,455,500.00	(450,000.00)
Utilities							
Electrical	661,597.89	680,347.43	869,886.11	1,007,874.80	1,060,000.00	1,140,000.00	80,000.00
Natural Gas	150,055.82	211,133.38	233,219.21	127,572.27	250,000.00	250,000.00	-
Propane	155,603.85	206,626.73	163,598.66	164,777.06	160,000.00	160,000.00	-
Sewer	867,557.43	669,498.56	774,461.18	922,210.85	930,000.00	1,015,000.00	85,000.00
Telephone	10,151.05	5,414.01	2,881.43	2,833.87	7,000.00	7,000.00	-
Telecommunications	97,206.94	108,596.79	107,370.06	106,324.76	109,000.00	125,000.00	16,000.00
Telephone - Inmate	-	-	-	-	-	-	-
Water	663,712.59	549,648.55	589,260.66	697,136.25	673,000.00	748,000.00	75,000.00
Total Utilities	2,605,885.57	2,431,265.45	2,740,677.31	3,028,729.86	3,189,000.00	3,445,000.00	256,000.00
Travel							
Travel - Airline	-	3,080.08	-	1,341.00	-	-	-

Southwest VA Regional Jail Authority

Preliminary Detailed Budget

Year Ending June 30, 2026

	Actual Yr. Ending June 30, 2021	Actual Yr. Ending June 30, 2022	Actual Yr. Ending June 30, 2023	Actual Yr. Ending June 30, 2024	Budget Yr. Ending June 30, 2025	Budget Yr. Ending June 30, 2026	Increase (Decrease)
Travel - Lodging	23,920.22	46,431.91	28,090.85	40,188.87	52,100.00	52,100.00	-
Travel - Meals	10,100.36	13,372.66	16,290.37	10,291.30	25,600.00	25,600.00	-
Travel - Mileage	304.85	717.73	-	174.23	450.00	450.00	-
Travel Pre-Trial							
Total Travel	34,325.43	63,602.38	44,381.22	51,995.40	78,150.00	78,150.00	-
Total Operational Support	4,605,266.82	3,258,899.95	3,868,431.97	4,496,837.39	5,222,940.00	5,051,400.00	(171,540.00)
Operational Supplies							
Inmate Supplies							
Bedding - Linens	65,750.60	94,141.05	87,707.38	79,565.94	86,500.00	86,500.00	-
Hygiene	69,296.73	59,469.08	88,070.40	67,758.63	61,500.00	67,000.00	5,500.00
Indigent	143,903.06	104,760.68	114,725.31	178,409.95	171,000.00	194,000.00	23,000.00
Library	618.82	1,042.60	1,173.00	791.95	1,600.00	1,600.00	-
Programs	-	1,151.16	40.00	2,201.67	13,500.00	8,500.00	(5,000.00)
Uniforms - Inmate	158,810.46	161,510.93	169,523.04	262,727.82	192,000.00	192,000.00	-
Other Inmate Supplies	54,506.56	73,362.18	51,803.43	129,595.25	63,500.00	63,500.00	-
Total Inmate - Supplies	492,886.23	495,437.68	513,042.56	721,051.21	589,600.00	613,100.00	23,500.00
Office Supplies							-
Books & Subscriptions	13,488.16	12,534.17	13,960.96	12,733.71	11,400.00	11,400.00	-
Memberships/Dues	3,772.00	5,611.26	8,871.00	8,980.44	15,950.00	15,950.00	-
Office Supplies	91,684.66	87,573.04	129,363.30	160,411.30	107,500.00	107,500.00	-
Paper	7,475.00	7,380.00	8,380.00	8,380.00	10,400.00	10,400.00	-
Postage	15,995.90	9,682.10	1,360.41	7,460.05	15,400.00	15,400.00	-
Total Office Supplies	132,415.72	122,780.57	161,935.67	197,965.50	160,650.00	160,650.00	-
Medical Supplies							
Medication - OTC	-	-	-	-	-	-	-
Medication - Prescription	-	-	-	-	-	-	-
Medical Supplies	30,216.84	25,919.09	28,059.68	36,675.13	-	-	-
Total Medical Supplies	30,216.84	25,919.09	28,059.68	36,675.13	-	-	-
Food Services							
Food	2,129,741.78	2,309,768.39	2,352,070.56	2,740,042.36	2,878,025.00	3,133,068.75	255,043.75
Kitchen Supplies	88,716.82	105,879.75	124,232.62	100,674.21	105,120.00	105,120.00	-
Total Food Service	2,218,458.60	2,415,648.14	2,476,303.18	2,840,716.57	2,983,145.00	3,238,188.75	255,043.75
Facility & Maint Supplies							
Janitorial Service	160,542.68	209,546.28	162,457.08	171,105.51	131,000.00	145,000.00	14,000.00
Laundry-Housekeeping	46,856.24	34,528.18	52,149.18	81,450.71	90,000.00	90,000.00	-
Maintenance Supplies	424,229.19	538,716.29	499,735.05	411,578.81	445,311.00	455,000.00	9,689.00
Fuel	93,777.14	151,682.40	186,793.91	170,068.67	189,100.00	189,100.00	-
IT Supplies	106,160.66	19,013.79	20,601.91	32,194.46	54,000.00	54,000.00	-
Total Facility & Maint Supplie	831,565.91	953,486.94	921,737.13	866,398.16	909,411.00	933,100.00	23,689.00
Correctional Supplies							-
Ammunition	496.60	58,004.49	19,358.20	20,480.95	40,000.00	40,000.00	-
Other Correctional Supplies	320,423.68	299,028.20	90,955.26	132,382.36	210,000.00	210,000.00	-
Total Correctional Supplies	320,920.28	357,032.69	110,313.46	152,863.31	250,000.00	250,000.00	-
Employee							
Education - Employee	130,901.00	131,360.00	153,911.00	153,676.00	169,500.00	169,500.00	-
Uniforms - Employee	105,334.99	98,754.71	123,170.06	180,776.21	126,500.00	126,500.00	-
Total Employee	236,235.99	230,114.71	277,081.06	334,452.21	296,000.00	296,000.00	-
Total Operation Supplies	4,262,699.57	4,600,419.82	4,488,472.74	5,150,122.09	5,188,806.00	5,491,038.75	302,232.75
Equipment Replacement							

Southwest VA Regional Jail Authority
Preliminary Detailed Budget
Year Ending June 30, 2026

	Actual Yr. Ending June 30, 2021	Actual Yr. Ending June 30, 2022	Actual Yr. Ending June 30, 2023	Actual Yr. Ending June 30, 2024	Budget Yr. Ending June 30, 2025	Budget Yr. Ending June 30, 2026	Increase (Decrease)
Building	613,057.26	147,331.27	81,387.15	1,100,662.28	-	-	-
Firearms/Correction Equipment	-	-	372,786.15	190,759.00	-	-	-
Information Technology	29,553.10	80,864.32	116,385.98	24,053.78	-	-	-
Kitchen	139,962.31	110,858.94	489,344.97	187,538.80	3,000.00	3,000.00	-
Medical	38,709.63	15,888.84	11,719.17	31,817.67	-	-	-
Office	6,016.10	-	10,443.00	-	-	-	-
Radios	43,949.32	42,870.45	-	-	5,000.00	5,000.00	-
Vehicles	446,969.40	262,994.00	61,812.94	434,417.32	-	-	-
Total Equipment Replacement	1,318,217.12	660,807.82	1,143,879.36	1,969,248.85	8,000.00	8,000.00	-
Equipment New							
Building	317,181.81	98,539.00	360,993.12	357,461.93	-	-	-
Correctional			56,063.50	185,289.16			
Firearms	-	11,549.50	-	-	-	-	-
Information Technology	-	19,730.57	26,680.00	-	-	-	-
Kitchen	-	30,220.96	-	20,658.57	-	-	-
Medical	-	10,964.88	-	-	-	-	-
Office	70.59	-	-	-	-	-	-
Radios	-	-	-	-	-	-	-
Vehicles	72,600.69	-	-	7,519.00	-	-	-
Total Equipment New	389,853.09	171,004.91	443,736.62	570,928.66	-	-	-
Debt Service							
Energize VA Loan Fund - Principal	-	-	-	-	-	-	-
Energize VA Loan Fund - Interest	-	-	-	-	-	-	-
Total Loan Fund	-						
Debt Service Principal	2,271,764.79	2,790,000.00	3,259,004.04	2,991,759.52	2,790,000.00	3,520,000.00	730,000.00
Debt Service Interest	2,333,381.60	1,573,909.93	1,307,341.23	1,360,864.26	1,610,000.00	1,680,000.00	70,000.00
Total Debt Service	4,605,146.39	4,363,909.93	4,566,345.27	4,352,623.78	4,400,000.00	5,200,000.00	800,000.00
Aid to Locality Reimbursement	-	-	-	-	-	-	-
Construction							
Building	-	-	-	-	-	-	-
Equipment							
Utilities							
Site Work							
Total Construction	-						
TOTAL EXPENDITURES	46,424,421.13	46,876,475.40	51,802,152.26	56,859,796.26	59,862,872.63	64,983,777.87	5,120,905.24

Projected Local Contributions
Year Ending June 30, 2026 Projected Budget

Operating	Projected Inmate Count	Increase (Decrease)	Year Ending June 30, 2025	Year Ending June 30, 2026	Increase (Decrease)
		Previous Year	Budget	Budget	FY25 to FY26

Local Reimbursements:

County of Buchanan	130	16	1,663,683.96	2,364,430.07	700,746.11
County of Dickenson	62	(13)	1,085,011.28	1,127,651.27	42,639.99
County of Lee	145	8	1,866,219.40	2,637,248.93	771,029.53
City of Norton	7	(1)	115,734.54	127,315.47	11,580.93
County of Russell	123	(1)	1,736,018.05	2,237,114.61	501,096.56
County of Scott	145	14	1,851,752.59	2,637,248.93	785,496.34
County of Smyth	152	12	1,953,020.30	2,764,564.39	811,544.09
County of Tazewell	225	(32)	3,804,772.89	4,092,282.82	287,509.93
County of Washington	196	18	2,546,159.80	3,564,833.03	1,018,673.23
County of Wise	135	(50)	2,792,095.69	2,455,369.69	(336,726.00)
City of Bristol	240	18	3,153,766.12	4,365,101.67	1,211,335.55
Total Local Inmates	1,560	(9)	\$ 22,568,234.62	\$ 28,373,160.87	5,804,926.25

Locality Inmate Per Diem \$ 39.40 \$ 49.69

Federal Inmates	75
Total Inmates	1,635

Projected Local Contributions
Year Ending June 30, 2026 Projected Budget

Debt Service

Local Reimbursements:

County of Buchanan	130	16	358,865.25	479,432.62	120,567.37
County of Dickenson	62	(13)	234,042.55	228,652.48	(5,390.07)
County of Lee	145	8	402,553.19	534,751.77	132,198.58
City of Norton	7	(1)	24,964.54	25,815.60	851.06
County of Russell	123	(1)	374,468.09	453,617.02	79,148.93
County of Scott	145	14	399,432.62	534,751.77	135,319.15
County of Smyth	152	12	421,276.60	560,567.38	139,290.78
County of Tazewell	75	(32)	352,624.11	276,595.74	(76,028.37)
County of Washington	196	18	549,219.86	722,836.88	173,617.02
County of Wise	135	(50)	602,269.50	497,872.34	(104,397.16)
City of Bristol	240	40	680,283.69	885,106.38	204,822.69
Totals	1410	12	4,400,000.00	5,200,000.00	800,000.00

Inmate Per Diem

\$ 8.62 \$ 10.08

Notes: Tazewell only pays debt service on the inmates held in the three new facilities.

Bristol pays debt service on a minimum of 200 inmates.

FY 2025/2026 COUNTY FINANCIAL BUDGET

SUMMARY

General Administration	\$2,488,949
Judicial Administration	\$3,430,825
Public Safety	\$2,735,402
Environmental Control	\$8,604,799
General Services	\$1,355,837
Health and Welfare	\$1,526,196
Education	\$11,267,164
Parks, Recreation & Cultural	\$655,249
Community Development	\$465,645
Non-Departmental	\$263,493
Capital Outlay & Transfers to Other Funds	\$303,000
Debt Service	<u>\$1,112,916</u>
FY2026 Total Budget	<u>\$34,209,475</u>

Russell County's Full-Fund Employees

Full-Time Employees

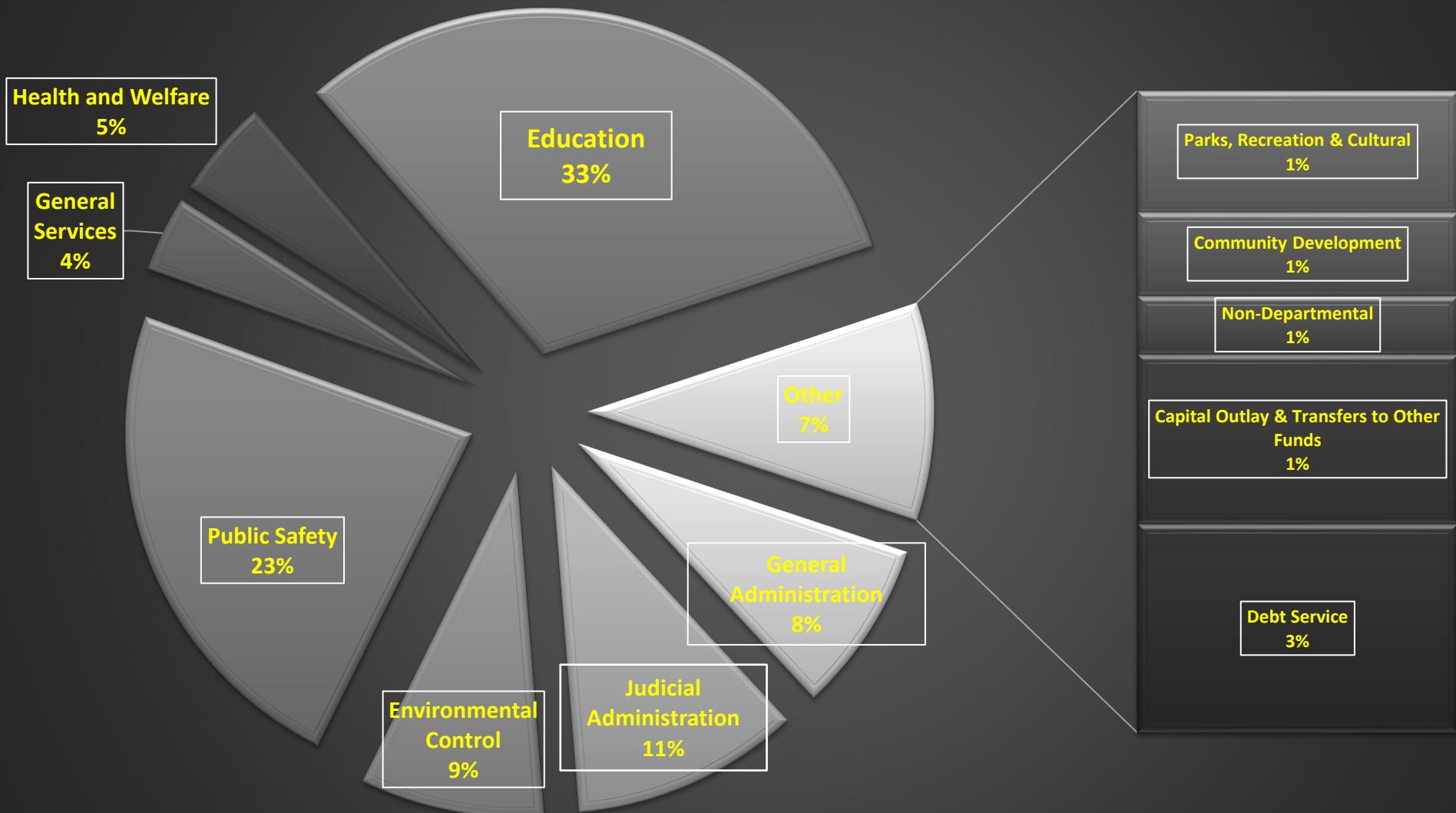
Landfill & Disposal Operations -	7
Administration -	4
Registrar -	2
Treasurer -	2
Tax Coordinator -	1
Judge Secretary -	1
Court Bailiffs	2
Community Work Prog. Coord. -	1
Animal Control -	3
Building Inspector -	2
Emergency Management -	2
Building Maintenance -	3
Housekeeping -	2
Tourism -	1
Conference Center -	1
Library -	4
E911 Services -	5
Assessors -	<u>2</u>

Part-Time Employees

Litter Control -	1
Court Bailiffs -	4
E911 Dispatch -	2
Community Work Program -	2
Disposal Sites & Landfill Operations -	20
Library -	7
	36

Russell County

FY 2025/2026 County-Wide Budget



RATE

COUNTY OF RUSSELL, - REAL ESTATE 2025 -

TX390R

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ASSESSOR

2025 REASSESSMENT VALUE OF ALL LAND, LOTS, BUILDING AND IMPROVEMENTS, AND STANDING TIMBER TREES IN COUNTY OF RUSSELL, VA
AS ASSESSED BY

	LAND	IMP	MINERAL	TOTAL	TAX
*** DISTRICT TOTALS ***					
ALL DISTRICTS	555,400	821,400		1,376,800	
LEBANON	110,600	504,600		615,200	
CASTLEWOOD	316,527,200	586,046,600		902,573,800	
NEW GARDEN	107,620,100	227,503,900		335,124,000	
TOWN OF CLEVELAND	87,405,800	188,710,400	308,302	276,424,502	
TOWN OF HONAKER	646,500	3,773,100		4,419,600	
TOWN OF LEBANON	11,228,200	46,599,000		57,827,200	
TOWN OF ST PAUL	65,450,300	270,219,900		335,670,200	
LEBANON MINERAL LAND	3,233,900	15,354,400		18,588,300	
ALL DISTRICTS	10,000			10,000	
DISABLED VETERANS	48,200	276,500	102,910	427,610	
	237,400	33,100		270,500	

593,073,600 1,339,842,900 411,212 1,933,327,712

ASSESSOR

2025 REASSESSMENT VALUE OF ALL LAND, LOTS, BUILDING AND IMPROVEMENTS, AND STANDING TIMBER TREES IN COUNTY OF RUSSELL, VA
AS ASSESSED BY

	LAND	IMP	MINERAL	TOTAL	TAX
***** CLASS TOTALS *****					
*					*
* 1.	248,623,800	*			
*					
* 2.	1,059,855,310	*			
*					
* 3.	17,672,002	*			
*					
* 4.	212,527,100	*			
*					
* 5.	266,535,200	*			
*					
* 6.	127,922,600	*			
*					
* 7.		*			
*					
* 8.		*			
*					
* 9.		*			
*					
* I.	191,700	*			
*					

2025 GENERAL REASSESSMENT
RUSSELL COUNTY, VIRGINIA
Professional Assessor Certification

Pursuant to Section 58.1-3252 of the code of Virginia, I, Fred W. Pearson, the duly appointed Professional Assessor for RUSSELL COUNTY, VIRGINIA, have made a general reassessment of all real estate in Russell County, Virginia.

In accordance with the requirements of Section 58.1-3300 of the code of Virginia, the following reassessment book has been prepared in the form of a land book.

I, Fred W. Pearson, Professional Assessor for Russell County, Virginia, do solemnly swear and certify that in the making of this book, I have to the best of my knowledge and ability, complied with the law prescribing the duties of a Professional Assessor, and further solemnly swear and certify that no real estate assessment by me has been omitted and that there are no errors on its face.

Given under my hand this 24 day of March, 2025.

Fred W Pearson

Fred W. Pearson
Professional Assessor

Given under my hand this 24 day of March, 2025.

Miranda N. Berry
Notary Public

My commission expires June 30, 2025.



Class	Real Estate Description (22,424 Parcels)	2018 Real Estate Values	2024 Real Estate Values		Percentage Increase Per Class	2018 Real Estate Reassessment Values	2024 Real Estate Reassessment Values						
00	Miscellaneous	\$138,400	\$191,700	38.51%									
10	Single Family	\$181,566,085	\$248,623,800	36.93%									
20	Single Family County	\$785,676,485	\$1,059,855,310	34.90%									
30	Multi-Family Apartments	\$13,139,200	\$17,672,002	34.50%	36.21%								
40	Commercial/Industrial	\$177,093,900	\$212,527,100	20.01%	20.01%								
50	Agriculture 20-100 Acres	\$230,398,495	\$266,535,200	15.68%									
60	Agriculture Over 100 Acres	\$97,942,500	\$127,922,600	30.61%	23.15%	\$1,485,955,065	\$1,933,327,712						
70	Tax Exempt	\$4,802,100	\$5,081,300	5.81%		\$151,350,200	\$190,024,781						
71	Federal Non-Taxable	\$2,372,700	\$2,767,000	16.62%		\$1,334,604,865	\$1,743,302,931						
72	State Non-Taxable	\$28,621,800	\$31,876,100	11.37%		\$0.63/100	0.4823/100						
73	Regional Non-Taxable	\$8,090,500	\$10,672,300	31.91%		\$8,408,011	\$8,407,950						
74	Local Non-Taxable	\$114,248,700	\$113,381,800	-0.76%		1% Current Rate							
75	Multiple Non-Taxable	\$500	\$500	0.00%		\$84,080							
76	Religious Non-Taxable	\$38,278,525	\$46,484,400	21.44%		\$8,492,091	\$8,402,720						
77	Charitable Non-Taxable	\$274,700	\$366,600	33.45%		BASE RATE LEVEL							
78	Educational Non-Taxable	\$60,848,800	\$68,214,200	12.10%									
79	Other Non-Taxable	\$1,641,800	\$1,853,300	12.88%	14.48%	Base Rate Revenue Level	\$8,402,720						
				23.46%		Regional Jail Increase	\$580,246						
		\$1,745,135,190	\$2,214,025,212			RC DSS - Foster Care & CSA Increase	\$238,894						
		\$468,890,022				Operational Inflationary Cost	\$195,000						
						RC Disposal & Transfer Station Increase	\$125,735						
						RC School Board Increase	\$1,151,789						
						Projected Budget Increase	\$2,291,664						
						Total (Base & Budget Increase)	\$10,694,384						
						Minimum Base Tax Rate Needed	\$10,703,880						
							\$0.614/100						

FY 2025/2026 BUDGET REVENUE

County of Russell
 Governmental Funds
 Budgeted Revenue
 FYE 6/30/2026

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Actual Revenue FYE 6/30/24	Budgeted Revenue FYE 6/30/25	Proposed Revenue FYE 6/30/26
General Fund:					
Revenue from Local Sources:					
General Property Taxes:					
11010 Real Property Tax	7,811,611	8,340,624	8,088,293	8,106,560	8,106,560 0.0%
11015 Mineral Tax	627,606	979,780	759,121	850,000	850,000 0.0%
11020 Personal PSC Tax	1,911,437	1,692,574	1,681,211	1,745,262	1,745,262 0.0%
11030 Personal Property Tax	4,115,574	5,613,182	5,366,633	4,878,423	4,878,423 0.0%
11030 Mobile Home Tax	80,614	78,131	80,743	86,000	86,000 0.0%
11040 Machinery and Tools Tax	1,036,563	1,028,750	1,045,177	1,050,000	1,050,000 0.0%
11050 Merchants Capital	46,120	45,678	57,022	55,000	55,000 0.0%
11060-0001 Penalties	130,870	233,091	285,006	285,000	285,000 0.0%
11060-0002 Interest	309,286	288,771	305,046	310,000	310,000 0.0%
Total General Property Taxes	16,069,681	18,300,581	17,668,252	17,366,245	17,366,245 0.0%
Other Local Taxes:					
12000-0001 Local Sales and Use Tax	2,422,492	2,587,227	2,694,028	2,795,365	2,898,014 3.7%
12000-0010 Coal & Gas Severance Tax	464,220	560,680	198,267	375,000	375,000 0.0%
12011-0001 Food & Meal Tax	168,202	176,656	180,260	160,000	160,000 0.0%
12020-0010 Consumers' Utility Tax	530,253	518,619	483,058	530,000	530,000 0.0%
12020-0015 E911 Tax	118,118	106,894	108,317	93,000	93,000 0.0%
12020-0020 Consumption Taxes	72,914	69,985	100,358	63,000	63,000 0.0%
12060-0001 Bank Stock Tax	31,353	32,840	-	31,000	31,000 0.0%
12070-0001 Recordation's and Wills	32,876	25,329	31,594	33,500	33,500 0.0%
12070-0003 Grantee Tax	111,032	79,100	105,338	110,000	110,000 0.0%
12080-0001 Cigarette Decals	116,526	96,625	100,325	92,000	92,000 0.0%
12130-5804 Treasurer Misc. Income	-	25,289	20,528	15,000	15,000 0.0%
Total Other Local Taxes	4,067,986	4,279,244	4,022,073	4,297,865	4,400,514 2.4%
Permits, Privilege Fees, & Regulatory Licenses:					
13020-5802 Electoral Candidate Late Filing Fee	-	(900)	(291)	-	- 0.0%
13030-0004 Land Use Permits	1,236	1,077	976	1,000	1,000 0.0%
13030-0005 Transfer Fees	1,042	961	897	1,200	1,200 0.0%
13030-0007 Erosion and Sediment Plans	450	150	150	750	750 0.0%
13030-0008 Building Permits	23,314	17,196	29,871	30,000	30,000 0.0%
13030-0009 Building Permit HVAC	5,759	5,960	4,575	7,500	7,500 0.0%
13030-0010 Electrical Permits	9,358	9,720	13,266	15,000	15,000 0.0%
13030-0013 Building & Electrical 2% State Fee	822	694	1,000	800	800 0.0%
13030-0014 Building Permit Plumbing	1,346	1,275	1,790	2,000	2,000 0.0%
13030-0036 Animal Licenses	966	1,044	1,073	1,000	1,000 0.0%
Total Permits, Privileges Fees, & Reg. Licenses	44,293	37,177	53,307	59,250	59,250 0.0%
Fines and Forfeitures:					
14000 Court Fines & Forfeitures	12,453	5,640	4,528	11,250	11,250 0.0%
Revenue from Use of Funds & Property:					
15010 Revenue from Use of Money	38,750	411,650	614,908	615,000	615,000 0.0%
15020 Revenue from Use of Property	45,395	12,386	-	75,000	75,000 0.0%
Total Revenue Use of Funds & Property	84,145	424,036	614,908	690,000	690,000 0.0%
Charges for Services:					
16010-0003 Charges for Law Enforcement	2,162	1,658	2,723	2,200	2,200 0.0%
16010-0008 Jail Admission Fee	4,011	3,929	3,533	5,000	5,000 0.0%
16010-0011 Courthouse Security Fees	27,860	25,276	24,513	27,000	27,000 0.0%
16010-0012 Blood Test/DNA Test	801	799	579	-	- 0.0%
16010-0014 Other Service Charges	800	-	-	-	- 0.0%
16010-0015 Courthouse Construction	10,707	9,888	10,370	10,000	10,000 0.0%
16010-0016 Civil Penalty General District Court	-	580	100	-	- 0.0%
16010-0017 Animal Control Fee's	-	-	125	-	- 0.0%
16020-0001 Commonwealth's Attorney Fees	3,939	3,714	3,999	6,500	6,500 0.0%
16020-0002 Community Work Program	3,460	6,341	5,489	3,500	3,500 0.0%
16020-0003 Community Work Recycling Revenue	-	1,801	368	-	- 0.0%
16030-0003 Courthouse Maintenance Fees	6,976	6,313	6,817	6,500	6,500 0.0%
16080-0006 Disposal Fees	181,339	222,128	204,297	195,000	195,000 0.0%
Total Charges for Services	242,055	282,427	262,913	255,700	255,700 0.0%

FY 2025/2026 BUDGET REVENUE

County of Russell
 Governmental Funds
 Budgeted Revenue
 FYE 6/30/2026

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Actual Revenue FYE 6/30/24	Budgeted Revenue FYE 6/30/25	Proposed Revenue FYE 6/30/26	
Miscellaneous Revenue:						
16150-0001 Library Fee & Fines	4,383	4,491	3,539	2,200	2,200	0.0%
16150-0005 Library Other Revenues	3,015	-	2,267	1,500	1,500	0.0%
16150-0006 Library Donations	3,918	3,922	3,613	3,500	3,500	0.0%
16150-0011 Town Support - Library (Lebanon & Honaker)	6,500	5,750	6,000	9,000	9,000	0.0%
18030-0017 CSA Void Checks	-	-	25,210	-	-	0.0%
18990-0001 Animal Shelter - Miscellaneous	2,020	1,050	2,760	-	-	0.0%
18990-0006 Sale of Surplus Property	-	-	190,350	-	-	0.0%
18990-0007 Sales of Real Estate	7,362	52,245	79,876	-	-	0.0%
18890-0013 Race Program Donations	-	345	-	-	-	0.0%
18890-0014 Freedom of Information Act Chg	-	-	161	-	-	0.0%
18890-0017 Sale of Vehicles	408,650	-	437,250	250,000	-	0.0%
18990-0022 Revenue - Miscellaneous	-	-	-	50	50	0.0%
18990-0024 Sale of Maps & Ordinances	55	-	-	-	-	0.0%
18990-0026 Tax Collection Fees	26,754	22,559	26,430	20,000	20,000	0.0%
18990-0027 Returned Check Fees	50	100	104	-	-	0.0%
18990-0033 Conference Center	16,945	20,217	19,280	20,000	20,000	0.0%
18990-0034 Sheriffs Domestic Violence Donation	(189)	-	-	-	-	0.0%
18990-0042 Animal Shelter Donations	17,558	8,420	12,247	-	-	0.0%
18990-0044 Sheriff Calendar Fund	(857)	-	-	-	-	0.0%
18990-0046 Regional IDA	-	-	-	-	-	0.0%
18990-0051 Sheriffs Department Misc. Revenue	94,247	25,750	1,863	5,000	5,000	0.0%
18990-0052 School Resources Officers	197,809	279,517	443,412	445,000	445,000	0.0%
18990-0054 Sheriff - CITAC	167,023	211,342	116,397	170,000	170,000	0.0%
18990-0056 Cleveland Campground Shelter Project	-	-	12,698	-	-	0.0%
18990-0057 Pauper Funeral	-	-	-	-	-	0.0%
18990-0060 Non Judicial Sale of Real Estate	10,167	12,386	7,417	-	-	0.0%
18990-0061 RACE Program Repayment	8,911	5,509	1,656	-	-	0.0%
18990-0062 Russell Co Recovery Program	-	-	-	-	-	0.0%
18990-0063 Sheriff - Project Lifesaver	-	-	-	-	-	0.0%
18990-0064 Sheriff - Special Projects	7,849	(44,557)	2,143	-	-	0.0%
18990-0065 RACE Program Scholarship	-	-	-	-	-	0.0%
18990-0066 Animal Shelter Grant	-	1,000	-	-	-	0.0%
18990-0068 Donations - Miscellaneous	-	500	60	-	-	0.0%
18890-0069 Swords Creek Community Center	-	-	120	-	-	0.0%
18890-0070 AEP Grant - Cleveland Fire Department	-	-	10,600	-	-	0.0%
18890-0071 Petty Cash - Treasurer Office	-	-	(91)	-	-	0.0%
18990-0200 Tourism Revenue	10,300	-	15,250	-	-	0.0%
18990-0201 Tourism Scholarship Donations	300	1,226	329	-	-	0.0%
18990-0202 Tourism Picture Tribute Wall	350	-	150	-	-	0.0%
18990-0203 CIFA Director Funding	80,000	-	-	-	-	0.0%
18999-0072 Arty Lee Campground Rental	-	-	300	-	-	0.0%
Total Miscellaneous Revenue	1,073,120	611,772	1,421,391	926,250	676,250	0.0%
Recovered Costs:						
19000-0003 Recovered Cost - DSS	148,661	28,069	(28,069)	280,150	280,150	0.0%
19000-0004 Recovered Cost - Industrial Development	36,292	38,778	36,145	35,000	35,000	0.0%
19000-0007 Recovered Costs (Miscellaneous)	4,712	200,758	1,790	8,000	8,000	0.0%
19000-0008 Recovered Cost - Health Department	-	-	-	-	-	0.0%
19000-0009 Recovered Cost - SWVA Regional Jail	396,893	363,193	763,707	-	-	0.0%
19000-0012 Recovered Cost - PSA Fuel	76,424	66,719	72,844	75,000	75,000	0.0%
19000-0013 Recovered Cost - Insurance	18,688	-	-	-	-	0.0%
19000-0020 Recovered Cost - In-State Transport	1,922	10,147	77,068	6,771	6,771	0.0%
19000-0025 Recovered Cost - Landfill	-	-	-	-	-	0.0%
Total Recovered Costs	683,592	707,664	923,485	404,921	404,921	0.0%
Total Local Revenue	22,277,325	24,648,541	24,970,857	24,011,481	23,864,130	-0.6%

FY 2025/2026 BUDGET REVENUE

County of Russell
 Governmental Funds
 Budgeted Revenue
 FYE 6/30/2026

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Actual Revenue FYE 6/30/24	Budgeted Revenue FYE 6/30/25	Proposed Revenue FYE 6/30/26
Revenue from the Commonwealth:					
Noncategorical Aid:					
22010-0005 Mobile Home Titling Tax	67,964	86,571	100,061	100,000	100,000 0.0%
22010-0006 State Recordation Tax	-	-	-	15,000	15,000 0.0%
22010-0007 DMV Stops	17,728	23,691	20,827	21,000	21,000 0.0%
22010-0008 Rolling Stock Tax	131,363	132,096	143,684	144,000	144,000 0.0%
22010-0010 Motor Vehicle Rental Tax	2,136	2,745	2,990	1,750	1,750 0.0%
22010-0011 ATV Sales Tax	19,742	18,897	15,693	15,000	15,000 0.0%
22010-0012 Commonwealth - Misc. Revenue	-	-	9	-	- 0.0%
22010-0013 Communications Tax	615,703	600,955	567,946	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	3,465	5,780	6,560	6,500	6,500 0.0%
22010-0019 TAC Payments for Collections	-	(147)	-	-	- 0.0%
22010-0020 Comm. of Revenue Misc. Revenue	175	50	50	-	- 0.0%
22010-0021 Games of Skill Distribution Tax	427	-	-	2,000	2,000 0.0%
22010-0022 Cigarette Postage Fee's Reimbursed	-	97	44	-	- 0.0%
22010-0030 Dist. Regional Improvement Commission (Casino)	-	-	625,470	976,000	976,000 0.0%
Total Noncategorical Aid	2,295,706	2,307,641	2,920,337	3,373,253	3,373,253 0.0%
Categorical Aid: Shared Expenses					
23010-0001 Commonwealth's Attorney	408,998	424,943	465,608	499,603	521,737 4.4%
23020-0001 Sheriff	1,683,213	1,714,291	1,845,102	1,950,129	2,026,115 3.9%
23030-0001 Commissioner of the Revenue	167,931	178,636	191,777	200,737	210,230 4.7%
23040-0001 Treasurer	135,385	143,058	153,395	159,885	168,735 5.5%
23060-0001 Registrar/Electoral Board	71,532	76,167	101,716	102,000	102,000 0.0%
23070-0005 Clerk of the Circuit Court	414,926	399,551	415,016	525,628	533,301 1.5%
Total Shared Expenses	2,881,985	2,936,646	3,172,614	3,437,982	3,562,118 3.6%
Other Categorical Aid:					
23010-0004 Victim Witness Grant	114,623	63,591	64,118	65,100	65,100 0.0%
23010-0006 Commonwealth Attorney State Forfeited Asset	435	220	531	-	- 0.0%
23010-0010 Commonwealth Attorney Fed Forfeiture Fund	32	60	56	-	- 0.0%
24010-0001 Health Department	48,818	2,487	64,592	162,046	65,000 0.0%
24040-0002 EMS Grants	7,500	-	3,045	7,500	7,500 0.0%
24040-0003 EMS/Two For Life Grant	37,400	-	120,678	65,000	65,000 0.0%
24040-0004 School Resource Officer State Grant	-	49,079	242,213	404,000	404,000 0.0%
24040-0005 Edward Byrne Grant (Sheriff)	2,310	2,623	-	2,500	2,500 0.0%
24040-0006 Domestic Violence Against Women Grant	11,852	26,553	25,627	34,165	34,165 0.0%
24040-0007 Litter Control Grants	16,225	19,456	25,440	22,430	22,430 0.0%
24040-0008 Homeland Security	-	6,734	1,180	7,500	7,500 0.0%
24040-0009 Library State Aid	90,859	113,367	128,518	148,965	148,965 0.0%
24040-0011 Sheriff DMV Transfer Grant	-	-	-	-	- 0.0%
24040-0013 Fire Program Funds	96,419	84,680	95,029	108,000	108,000 0.0%
24040-0014 Community Work Program Grant	60,743	75,250	44,498	61,000	61,000 0.0%
24040-0015 Sheriff Naloxone Grant	-	-	-	-	- 0.0%
24040-0018 Danie Depot Revitalization Project	-	70,000	297,001	-	- 0.0%
24040-0019 Law Enforcement Equipment Grant	2,492	5,323	250,352	-	- 0.0%
24040-0023 Dept. of Housing Community Development	57,995	-	-	-	- 0.0%
24040-0024 DOH Cleveland Sewer Treatment Plant	-	-	-	-	- 0.0%
24040-0026 VCEDA Grant - Laural Bed Lake Study	-	-	-	-	- 0.0%
24040-0027 Emergency Mgmt EOC Equipment Grant	49,545	9,975	28,750	-	- 0.0%
24040-0028 Three Rivers Destination Center	50,000	-	-	-	- 0.0%
24040-0029 Arty Lee Campground	200,513	-	-	-	- 0.0%
24040-0031 Dantie Steam Building Planning Grant	-	56,789	-	-	- 0.0%
24040-0032 Land Use Grant - Dept. of Forestry	-	5,240	-	-	- 0.0%
24040-0033 E911 Next Generation Equipment Grant	-	151,180	15,940	-	- 0.0%
24040-0035 Dantie Trail System Grant	-	-	187,529	-	- 0.0%
24040-1004 Tourism RMLP Grant	-	-	3,682	-	- 0.0%
24040-0141 Library Save The Children Grant	-	1,500	-	-	- 0.0%
41010-0001 Insurance Recoveries	57,593	110,261	83,569	17,752	22,000 0.0%
41010-0015 GIS	100	100	-	150	150 0.0%
41010-0020 Miscellaneous Revenue	86,614	67,620	103,078	105,000	105,000 0.0%
41010-0021 Wellspring Foundation Disaster Grant	-	-	-	500,000	500,000 0.0%
41010-0050 Transfer to GF from School	149,572	356,177	136,593	-	- 0.0%
41010-0061 Transfer to GF from CARES	-	-	-	-	- 0.0%
41020-0001 Courthouse Restoration Fund	3,852,215	8,305,120	3,177,568	350,000	350,000 0.0%
33000-0002 Coronavirus Emerg Supplement Grant	95,265	-	-	-	- 0.0%
Total Other Categorical Aid	5,089,120	9,583,385	5,099,587	2,061,108	1,118,310 -45.7%
Total Categorical Aid	7,971,105	12,520,031	8,272,201	5,499,090	4,680,428 -14.9%
Total Revenue Commonwealth	10,266,811	14,827,768	11,192,538	8,872,343	8,053,681 -9.2%
Total General Fund	32,558,768	39,476,309	36,166,391	32,883,824	31,917,811 -2.9%
General Fund Balance	718,250	1,317,119	1,142,398	45,496	(2,291,664)

FY 2025/2026 BUDGET REVENUE

County of Russell
 Governmental Funds
 Budgeted Revenue
 FYE 6/30/2026

Fund, Major and Minor Revenue Source	Actual Revenue FYE 6/30/22	Actual Revenue FYE 6/30/23	Actual Revenue FYE 6/30/24	Budgeted Revenue FYE 6/30/25	Proposed Revenue FYE 6/30/26	
Special Revenue Funds:						
Coal Road Fund:						
Revenue from local sources:						
Coal Road Taxes	464,219	601,408	261,930	150,000	150,000	0.0%
Revenue from Use of Money	4,599	-	-	-	-	
Total Coal Road Fund	468,818	601,408	261,930	150,000	150,000	0.0%
Dante Sewer Fund	49,572	-	-	49,572	49,572	0.0%
Revenue from the Commonwealth - Public Assistance	5,857,639	6,280,284	6,019,254	5,414,842	5,414,842	0.0%
Revenue from the Commonwealth - Comprehensive Services	1,284,641	2,228,534	2,548,195	1,400,000	1,400,000	0.0%
SWVA ASAP Fund (Grant)	203,032	158,334	179,172	203,032	203,032	0.0%
Opioid Settlement Fund	-	-	654,948	173,651	190,000	0.0%
Total General and Special Funds	40,422,470	48,744,869	45,829,890	40,101,270	39,135,257	-2.4%
Enterprise Fund (Canneries)						
Revenue From Sales	6,607	6,746	5,549	5,869	25,000	326.0%
Total Primary Government	40,429,077	48,751,615	45,835,439	40,107,139	39,160,257	-2.4%

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

General Fund:

Board of Supervisors (11010)

Personnel Services

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
1001	Compensation of Members	52,000	52,000	52,000	54,700	54,700	0.0%
2001	FICA	2,886	2,886	2,513	3,400	3,400	0.0%
2005	Health care	29,877	29,877	47,453	47,453	47,453	0.0%
2008	Dental Insurance	-	-	1,618	1,618	1,618	0.0%
2011	Workmen's compensation	-	-	120	120	120	0.0%
	Subtotal	<u>84,763</u>	<u>84,763</u>	<u>103,704</u>	<u>107,291</u>	<u>107,291</u>	<u>0.0%</u>

Contractual Services

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
3002	Professional services - Legal	79,478	67,954	49,243	75,000	75,000	0.0%
3007	Advertising	6,434	5,173	4,637	2,500	2,500	0.0%
	Subtotal	<u>85,912</u>	<u>73,127</u>	<u>53,880</u>	<u>77,500</u>	<u>77,500</u>	<u>0.0%</u>

Other Charges

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
5203	Telecommunications	-	138	-	-	-	0.0%
5413	Other Projects	7,373	10,907	19,897	5,000	5,000	0.0%
5501	Travel (mileage)	1,252	5,426	4,464	7,000	7,000	0.0%
5504	Travel (conferences and education)	10,048	19,310	19,942	15,000	15,000	0.0%
5801	Dues & association memberships	9,563	8,154	8,212	5,500	5,500	0.0%
9910	Board Contingency	33,630	-	21,100	-	-	0.0%
	Subtotal	<u>61,866</u>	<u>43,935</u>	<u>73,615</u>	<u>32,500</u>	<u>32,500</u>	<u>0.0%</u>

Total Board of Supervisors

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
		<u>232,541</u>	<u>201,825</u>	<u>231,199</u>	<u>217,291</u>	<u>217,291</u>	<u>0.0%</u>

10%
Department
Reduction
of Other
Charges

\$3,250

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
County Administrator (12010)							
Personnel Services							
1001 Salaries & wages	205,019	218,955	258,072	265,814	273,789	3.0%	
1003 Part-time	44,216	31,301	26,323	26,000	26,000	0.0%	
2001 FICA	18,539	18,648	21,359	20,335	20,945	3.0%	
2002 VRS	26,820	32,523	36,908	38,015	39,156	3.0%	
2005 Health care	17,938	18,450	19,473	19,473	19,473	0.0%	
2006 Group life insurance	1,101	1,166	1,323	1,325	1,325	0.0%	
2007 Health insurance credit	530	540	581	581	581	0.0%	
2008 Dental Insurance	938	965	1,027	1,027	1,027	0.0%	
2010 Vision Insurance	77	80	101	101	101	0.0%	
Subtotal	<u>315,178</u>	<u>322,628</u>	<u>365,167</u>	<u>372,671</u>	<u>382,396</u>	<u>2.6%</u>	
Contractual Services:							
3002 Professional services	-	-	-	-	-	0.0%	
3005 Maintenance service contracts	6,767	6,870	7,338	8,700	8,700	0.0%	
3007 Advertising	34	-	-	-	-	0.0%	
Subtotal	<u>6,801</u>	<u>6,870</u>	<u>7,338</u>	<u>8,700</u>	<u>8,700</u>	<u>0.0%</u>	
Other Charges:							
5201 Postal services	573	2,117	2,376	1,200	1,500	25.0%	
5203 Telecommunications - Local/Long Distance	10,794	7,930	7,966	8,000	8,000	0.0%	
5401 Office supplies	10,485	11,141	14,940	15,700	15,700	0.0%	
5408 Vehicle repairs and fuel	2,430	20,066	32,522	32,000	32,000	0.0%	
5411 Books & subscriptions	524	-	361	150	150	0.0%	
5413 Other utilities and supplies	1,641	1,961	2,176	1,300	1,300	0.0%	
5414 County Web-Page Development	9,242	9,705	12,033	12,000	12,000	0.0%	
5501 Travel (mileage)	-	-	-	-	-	0.0%	
5504 Travel (conferences and education)	-	-	-	-	-	0.0%	
5801 Dues & Association Memberships	180	-	100	-	-	0.0%	
Subtotal	<u>35,869</u>	<u>52,920</u>	<u>72,474</u>	<u>70,350</u>	<u>70,650</u>	<u>0.4%</u>	\$7,065
Capital Outlay:							
7002 Furniture/Fixtures	-	-	-	-	-	0.0%	
Total County Administrator	357,848	382,418	444,979	451,721	461,746	2.2%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

Independent Auditor (12080)

Contractual Services:

3002 Professional services - Accounting Services
3002 Professional services - Annual Audit

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
3002 Professional services - Accounting Services	17,600	28,175	21,925	22,000	22,000	0.0%
3002 Professional services - Annual Audit	52,650	-	67,700	68,000	68,000	0.0%
Total Independent Auditor	70,250	28,175	89,625	90,000	90,000	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Commissioner of the Revenue (12090)							
Personnel Services:							
1001	Salaries & wages	285,748	306,363	319,722	329,314	339,193	3.0%
1003	Part-time wages	3,138	-	-	-	-	0.0%
2001	FICA	20,346	22,190	23,444	25,192	25,948	3.0%
2002	VRS	23,613	28,260	30,089	31,000	31,925	3.0%
2005	Health care	39,973	30,746	30,745	31,000	31,000	0.0%
2006	Group life insurance	1,543	1,617	1,724	1,750	1,750	0.0%
2007	Health insurance credit	78	78	84	-	-	0.0%
2008	Dental Insurance	3,078	2,822	2,822	2,850	2,850	0.0%
2010	Vision Insurance	256	243	241	143	143	0.0%
2011	Workmen's compensation	-	-	-	-	-	0.0%
2210	VRS Hybrid Plan	13,990	16,824	17,999	18,000	18,535	3.0%
2500	Virginia Disability Program	881	949	1,016	1,050	1,050	0.0%
	Subtotal	392,644	410,092	427,886	440,299	452,394	2.7%
Other Charges:							
5201	Postal Services	-	-	-	6,500	6,500	0.0%
5203	Telecommunications	-	-	4,918	5,000	5,000	0.0%
5401	Office expenses - supplement	22,900	25,844	34,134	25,000	25,000	0.0%
	Subtotal	22,900	25,844	39,052	36,500	36,500	0.0%
	Total Commissioner of the Revenue	415,544	435,936	466,938	476,799	488,894	2.5%

10%
Department
Reduction
of Other
Charges

\$3,650

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Real Estate Assessment (12100)							
Personnel Services							
1001 Salary & wages		84,519	92,210	95,925	98,803	101,767	3.0%
2001 FICA		6,316	6,912	7,031	7,558	7,785	3.0%
2002 VRS		10,728	13,110	13,984	14,919	15,367	3.0%
2005 Health care		-	-	6,151	6,200	6,200	0.0%
2006 Group life insurance		440	470	502	507	507	0.0%
2007 Health insurance credit		212	218	232	235	235	0.0%
2008 Dental Insurance		658	658	811	815	815	0.0%
2010 Vision Insurance		72	72	72	75	75	0.0%
Subtotal		<u>102,945</u>	<u>113,650</u>	<u>124,708</u>	<u>129,112</u>	<u>132,751</u>	<u>2.8%</u>
Contractual Services							
3002 Professional services - Assessor's Contract		2,150	-	-	421,000	-	-100.0%
3005 Maintenance services contracts		579	-	-	119,000	2,500	-97.9%
3006 Printing & binding		-	1,000	-	45,000	2,500	-94.4%
Subtotal		<u>2,729</u>	<u>1,000</u>	<u>-</u>	<u>585,000</u>	<u>5,000</u>	<u>-99.1%</u>
Other Charges							
5201 Postal services		106	516	3,030	400	400	0.0%
5203 Telecommunications		1,566	1,447	1,447	1,200	1,200	0.0%
5401 Office supplies		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	0.0%
Subtotal		<u>1,720</u>	<u>1,963</u>	<u>4,477</u>	<u>2,945</u>	<u>2,945</u>	<u>0.0%</u>
Capital Outlay							
7002 Furniture & fixtures		-	-	-	-	-	0.0%
Total Real Estate Assessment		107,394	116,613	129,185	717,057	140,696	-80.4%

10%
Department
Reduction
of Other
Charges

\$295

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Treasurer's Office (12130)							
Personnel Services							
1001 Salaries & wages		265,036	294,194	302,309	324,231	333,958	3.0%
2001 FICA		17,918	19,853	20,743	24,814	25,548	3.0%
2002 VRS		26,845	29,595	29,032	30,000	30,900	3.0%
2005 Health care		61,498	70,728	71,756	81,000	81,000	0.0%
2006 Group life insurance		1,431	1,546	1,589	1,750	1,750	0.0%
2007 Health insurance credit		-	-	-	-	-	0.0%
2008 Dental Insurance		2,536	2,746	3,422	3,450	3,450	0.0%
2010 Vision Insurance		277	286	273	350	350	0.0%
2011 Workmen's compensation		-	-	-	-	-	0.0%
2210 VRS Hybrid Plan		8,033	13,517	15,264	21,560	21,560	0.0%
2500 Virginia Disability Program		507	763	862	910	910	0.0%
Subtotal		<u>384,081</u>	<u>433,228</u>	<u>445,250</u>	<u>488,065</u>	<u>499,426</u>	<u>2.3%</u>
Contractual Services							
3005 Maintenance service contracts		7,881	1,548	2,904	2,900	2,900	0.0%
3007 Advertising		-	232	113	230	230	0.0%
Subtotal		<u>7,881</u>	<u>1,780</u>	<u>3,017</u>	<u>3,130</u>	<u>3,130</u>	<u>0.0%</u>
Other Charges							
5201 Postal services		2,283	19,816	15,238	17,501	17,501	0.0%
5203 Telecommunications		5,147	5,364	8,431	5,100	5,100	0.0%
5401 Office supplies		2,519	4,996	4,062	4,800	4,800	0.0%
5402 Cigarette Stamps		4,543	3,407	3,407	3,500	3,500	0.0%
5501 Travel (mileage)		-	-	-	-	-	0.0%
5504 Travel (conference & education)		-	175	-	200	200	0.0%
5801 Dues & association memberships		525	695	719	600	600	0.0%
5802 Tax tickets		42,685	27,828	29,587	30,000	30,000	0.0%
5803 Credit card fees & expenses		-	-	-	-	-	0.0%
Subtotal		<u>57,702</u>	<u>62,281</u>	<u>61,444</u>	<u>61,701</u>	<u>61,701</u>	<u>0.0%</u>
Capital Outlay							
7002 Furniture & fixtures		-	-	705	-	-	0.0%
Total Treasurer's Office		<u>449,664</u>	<u>497,289</u>	<u>510,416</u>	<u>552,896</u>	<u>564,257</u>	<u>2.1%</u>

10%
Department
Reduction
of Other
Charges

\$6,170

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Procurement Officer and Data Processing (12300)							
Personnel Services							
1001 Salaries & wages		45,948	49,055	51,165	52,700	54,281	3.0%
2001 FICA		3,059	3,298	3,509	4,032	4,152	3.0%
2002 VRS		6,047	7,208	7,705	7,958	8,196	3.0%
2005 Health care		12,302	12,302	12,302	12,300	12,300	0.0%
2006 Group life insurance		248	258	276	236	236	0.0%
2007 Health insurance credit		119	120	128	112	112	0.0%
2008 Dental Insurance		636	636	636	591	591	0.0%
2010 Vision Insurance		44	44	44	43	43	0.0%
Subtotal		<u>68,403</u>	<u>72,921</u>	<u>75,765</u>	<u>77,971</u>	<u>79,912</u>	<u>2.5%</u>
Contractual Services							
3002 Professional services		51,123	78,003	67,479	50,000	50,000	0.0%
3005 Maintenance service contracts		50,236	41,931	50,093	75,000	75,000	0.0%
Subtotal		<u>101,359</u>	<u>119,934</u>	<u>117,572</u>	<u>125,000</u>	<u>125,000</u>	<u>0.0%</u>
Other Charges							
5401 Office supplies		-	-	439	250	250	0.0%
Subtotal		<u>-</u>	<u>-</u>	<u>439</u>	<u>250</u>	<u>250</u>	<u>0.0%</u>
Capital Outlay							
7002 Equipment Replacements		34,633	45,326	35,507	25,000	25,000	0.0%
Subtotal		<u>34,633</u>	<u>45,326</u>	<u>35,507</u>	<u>25,000</u>	<u>25,000</u>	<u>0.0%</u>
Total Procurement Office		<u>204,395</u>	<u>238,181</u>	<u>229,283</u>	<u>228,221</u>	<u>230,162</u>	<u>0.9%</u>

10%
Department
Reduction
of Other
Charges

\$25

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Electoral Board & Officials (13010)							
Personnel Services							
1003 Part-time Wages		-	-	-	-	-	0.0%
1008 Compensation of members		9,292	9,717	10,363	9,200	9,200	0.0%
2001 FICA		-	-	-	-	-	0.0%
Subtotal		<u>9,292</u>	<u>9,717</u>	<u>10,363</u>	<u>9,200</u>	<u>9,200</u>	0.0%
Contractual Services							
3002 Professional services		97,474	61,089	107,395	60,000	60,000	0.0%
3004 Repair & maintenance services		-	510	85	2,500	2,500	0.0%
3006 Printing & binding		-	-	-	800	800	0.0%
3007 Advertising		250	-	-	500	500	0.0%
Subtotal		<u>97,724</u>	<u>61,599</u>	<u>107,480</u>	<u>63,800</u>	<u>63,800</u>	0.0%
Other Charges							
5201 Postal services		2,382	-	8,851	8,800	8,800	0.0%
5203 Telecommunications		999	-	-	750	750	0.0%
5401 Office supplies		3,752	3,941	8,673	1,500	1,500	0.0%
5413 Other expenses		-	-	-	-	-	0.0%
5501 Travel (mileage)		886	920	-	-	-	0.0%
5504 Travel (conferences & education)		-	-	2,140	-	-	0.0%
5801 Dues & association memberships		-	-	-	-	-	0.0%
Subtotal		<u>8,019</u>	<u>4,861</u>	<u>19,664</u>	<u>11,050</u>	<u>11,050</u>	0.0%
Capital Outlay							
7002 Voting Machines		6,324	1,711	-	-	-	0.0%
8002 Lease/rent		-	-	-	-	-	0.0%
Subtotal		<u>6,324</u>	<u>1,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Electoral Board & Officials		121,359	77,888	137,507	84,050	84,050	0.0%

10%
 Department
 Reduction
 of Other
 Charges

\$1,105

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
General Registrar (13020)						
Personnel Services:						
1001 Salaries & wages	106,450	115,414	120,908	124,951	128,700	3.0%
1003 Part-time wages	-	-	-	-	-	0.0%
2001 FICA	7,738	8,423	8,893	9,559	9,846	3.0%
2002 VRS	-	-	-	-	-	0.0%
2005 Health care	12,302	12,302	12,302	12,875	12,302	-4.5%
2006 Group life insurance	574	599	637	637	637	0.0%
2007 Health insurance credit	5	-	-	-	-	0.0%
2008 Dental Insurance	636	636	636	748	748	0.0%
2009 Unemployment insurance	-	44	-	-	-	0.0%
2010 Vision Insurance	44	-	44	73	73	0.0%
2011 Workmen's compensation	883	-	216	216	216	0.0%
2210 VRS Hybrid Plan	14,000	16,714	17,778	18,311	18,861	3.0%
2500 Virginia Local Disability Program	-	943	1,003	1,003	1,003	0.0%
Subtotal	<u>142,632</u>	<u>155,075</u>	<u>162,417</u>	<u>168,373</u>	<u>172,385</u>	<u>2.4%</u>
Contractual Services:						
3002 Professional services	600	230	780	1,000	1,000	0.0%
3004 Repair & maintenance services	-	-	-	300	300	0.0%
3005 Maintenance service contracts	2,540	1,794	2,174	2,500	2,500	0.0%
3006 Printing & binding	-	-	315	500	500	0.0%
3007 Advertising	432	627	1,185	400	400	0.0%
Subtotal	<u>3,572</u>	<u>2,651</u>	<u>4,454</u>	<u>4,700</u>	<u>4,700</u>	<u>0.0%</u>
Other Charges:						
5201 Postal services	495	68	72	100	100	0.0%
5203 Telecommunications	4,710	4,703	4,607	4,800	4,800	0.0%
5401 Office supplies	1,325	766	3,448	2,300	2,300	0.0%
5413 Other utilities	1,740	1,090	493	500	500	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
5504 Travel (conferences and education)	-	-	-	-	-	0.0%
5801 Dues & Association Memberships	324	1,176	1,120	1,120	1,120	0.0%
Subtotal	<u>8,594</u>	<u>7,803</u>	<u>9,740</u>	<u>8,820</u>	<u>8,820</u>	<u>0.0%</u>
Capital Outlay:						
7002 Furniture/Fixtures	6,705	-	-	-	-	0.0%
8002 Rent/lease	-	-	-	-	-	0.0%
Subtotal	<u>6,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total General Registrar	161,503	165,529	176,611	181,893	185,905	2.2%

10%
Department
Reduction
of Other
Charges

\$882

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Circuit Court (21010)						
Personnel Services:						
0006 Court Cost (Witness Mileage)	1,198	-	7,897	2,500	2,500	0.0%
1001 Salaries & wages	52,550	55,959	58,516	60,271	62,080	3.0%
1003 Part-time wages	-	-	-	8,000	8,000	0.0%
1008 Jury commr. fees	3,030	5,700	13,530	8,500	8,500	0.0%
2001 FICA	4,063	4,334	4,542	4,611	4,749	3.0%
2002 VRS	6,916	8,277	8,813	9,077	9,349	3.0%
2005 Health care	-	-	-	4,600	4,600	0.0%
2006 Group life insurance	284	297	316	465	465	0.0%
2007 Health insurance credit	137	137	146	263	263	0.0%
2008 Dental Insurance	-	-	-	148	148	0.0%
2010 Vision Insurance	-	-	-	19	19	0.0%
2210 VRS Hybrid Plan	-	-	-	3,153	3,153	0.0%
2011 Workmen's compensation	-	-	-	194	194	0.0%
Subtotal	<u>68,178</u>	<u>74,704</u>	<u>93,760</u>	<u>101,801</u>	<u>104,020</u>	2.2%
Contractual Services:						
3005 Maintenance service contracts	1,641	319	68	1,800	1,800	0.0%
Subtotal	<u>1,641</u>	<u>319</u>	<u>68</u>	<u>1,800</u>	<u>1,800</u>	0.0%
Other Charges:						
5203 Telecommunications	2,570	2,193	2,677	2,100	2,100	0.0%
5401 Office supplies	633	1,246	497	3,500	3,500	0.0%
5501 Travel (mileage)	-	-	-	-	-	0.0%
Subtotal	<u>3,203</u>	<u>3,439</u>	<u>3,174</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%
Total Circuit Court	73,022	78,462	97,002	109,201	111,420	2.0%

10%
Department
Reduction
of Other
Charges

\$560

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
General District Court (21020)						
Personnel Services:						
1003 Part-time wages	2,167	-	-	-	-	0.0%
2001 FICA	166	-	-	-	-	0.0%
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>2,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Contractual Services:						
3005 Maintenance service contracts	2,512	3,723	3,280	3,300	2,500	-24.2%
Subtotal	<u>2,512</u>	<u>3,723</u>	<u>3,280</u>	<u>3,300</u>	<u>2,500</u>	<u>-24.2%</u>
Other Charges:						
5203 Telecommunications	4,895	5,327	5,568	5,600	4,800	-14.3%
5401 Office supplies	2,872	2,772	3,722	3,000	2,500	-16.7%
5413 Other expenses (video conferencing)	-	93	99	500	500	0.0%
Subtotal	<u>7,767</u>	<u>8,192</u>	<u>9,389</u>	<u>9,100</u>	<u>7,800</u>	<u>-14.3%</u>
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total General District Court	12,612	11,915	12,669	12,400	10,300	-16.9%

10%
Department
Reduction
of Other
Charges

\$780

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Special Magistrates (21030)						
Other Charges:						
5203 Telecommunications	6,069	5,569	5,388	6,200	6,200	0.0%
5401 Office supplies	962	272	-	1,000	1,000	0.0%
Subtotal	<u>7,031</u>	<u>5,841</u>	<u>5,388</u>	<u>7,200</u>	<u>7,200</u>	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/lease	-	-	-	-	-	0.0%
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Special Magistrates	7,031	5,841	5,388	7,200	7,200	0.0%

Probation Office (21050)

10%
 Department
 Reduction
 of Other
 Charges

 \$720

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Juvenile & Domestic Relations Court (21050)						
Contractual Services:						
3002 Professional services	4,400	550	-	6,600	6,600	0.0%
3005 Maintenance service contracts	-	-	-	-	-	0.0%
3009 Purchase of services	169,308	146,532	88,752	197,052	197,052	0.0%
Subtotal	<u>173,708</u>	<u>147,082</u>	<u>88,752</u>	<u>203,652</u>	<u>203,652</u>	0.0%
Other Charges:						
5103 Water/sewer services	-	-	-	-	-	0.0%
5203 Telecommunications	4,572	4,732	4,493	4,300	4,300	0.0%
5413 Postage	126	100	380	380	380	0.0%
Subtotal	<u>4,698</u>	<u>4,732</u>	<u>4,593</u>	<u>4,680</u>	<u>4,680</u>	0.0%
Capital Outlay:						
7002 Furniture/Fixtures	-	-	-	-	-	0.0%
8002 Rent/lease	-	-	-	-	-	0.0%
Subtotal	-	-	-	-	-	0.0%
Total Probation Office	178,406	151,814	93,345	208,332	208,332	0.0%

10%
 Department
 Reduction
 of Other
 Charges

\$468

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Clerk's Office (21060)							
Personnel Services:							
1001 Salaries & wages	401,119	405,869	430,015	442,915	456,203	3.0%	
1003 Part-time wages	-	-	-	-	-	0.0%	
2001 FICA	27,744	28,273	30,759	33,883	34,900	3.0%	
2002 VRS	38,428	40,942	41,214	46,350	46,350	0.0%	
2005 Health care	86,400	78,711	66,629	92,000	92,000	0.0%	
2006 Group life insurance	2,122	2,115	2,292	2,100	2,100	0.0%	
2007 Health insurance credit	-	-	-	-	-	0.0%	
2008 Dental Insurance	4,117	3,720	2,987	4,100	4,100	0.0%	
2010 Vision Insurance	342	316	268	288	288	0.0%	
2011 Workmen's compensation	-	-	-	388	388	0.0%	
2210 VRS Hybrid Plan	13,269	18,045	22,705	22,705	23,386	3.0%	
2500 Disability Program	837	1,018	1,282	1,282	1,282	0.0%	
Subtotal	574,378	579,009	598,151	646,011	660,997	2.3%	
Contractual Services:							
3002 Professional services (Audit)	1,253	1,485	4,323	4,300	4,300	0.0%	
3005 Maintenance service contracts	215	216	106	750	750	0.0%	
3005 Contractual Services - SAGE Grant	-	-	-	-	-	0.0%	
3006 Printing & binding (record docum.)	1,628	1,694	2,302	3,500	3,500	0.0%	
3007 Advertising	-	-	-	-	-	0.0%	
Subtotal	3,096	3,395	6,731	8,550	8,550	0.0%	
Other Charges:							
5201 Postal services	7,105	5,093	5,237	7,100	7,100	0.0%	
5203 Telecommunications	5,900	5,752	6,198	5,900	5,900	0.0%	
5306 Bond premium	-	-	-	-	-	0.0%	
5401 Office supplies	4,145	4,637	7,482	4,200	4,200	0.0%	
5504 Travel (conferences and education)	-	-	-	-	-	0.0%	
5801 Dues & Association Memberships	-	-	-	-	-	0.0%	
5902 Technology Trust Fund	9,276	8,060	7,545	9,500	9,500	0.0%	
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%	
Subtotal	26,426	23,542	26,462	26,700	26,700	0.0%	\$2,670
Total Clerk's Office	603,900	605,946	631,344	681,261	696,247	2.2%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Sheriff - Civil & Court Security (21070)							
Personnel Services							
1001	Salaries & wages - Regular Hours	907,338	1,011,598	976,336	1,066,634	1,098,633	3.0%
2001	FICA	64,761	72,706	70,658	81,598	84,045	3.0%
2002	VRS	98,664	129,490	127,218	128,000	128,000	0.0%
2005	Health care	132,979	132,461	132,903	133,000	133,000	0.0%
2006	Group life insurance	4,205	4,646	4,634	4,650	4,650	0.0%
2007	Health insurance credit	-	-	-	3,900	3,900	0.0%
2008	Dental Insurance	8,311	8,164	7,907	8,000	8,000	0.0%
2010	Vision Insurance	666	673	636	650	650	0.0%
2210	VRS Hybrid Plan	3,809	-	-	4,495	4,495	0.0%
2011	Workmen's compensation	240	-	-	-	-	0.0%
9999	Other - Audit Adjustments	-	-	-	-	-	0.0%
Total Sheriff-Civil & Court Security		1,220,973	1,359,738	1,320,292	1,430,927	1,465,373	2.4%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Commonwealth's Attorney (22010)

Personnel Services

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	% Change
1001 Salaries & wages	539,176	565,360	609,421	627,704	646,535	3.0%
1003 Part-time wages	107,965	138,830	137,132	141,246	145,483	3.0%
2001 FICA	47,702	51,738	55,245	58,825	60,589	3.0%
2002 VRS	57,079	68,646	74,404	76,636	78,935	3.0%
2005 Health care	47,447	58,724	59,749	61,000	61,000	0.0%
2006 Group life insurance	2,876	2,981	3,249	1,536	1,536	0.0%
2007 Health insurance credit	149	153	163	110	110	0.0%
2008 Dental Insurance	3,330	3,311	3,693	3,710	3,710	0.0%
2010 Vision Insurance	301	312	359	247	247	0.0%
2210 VRS Hybrid Plan	13,013	14,495	16,219	16,500	16,500	0.0%
2011 Workmen's compensation	821	-	-	287	287	0.0%
2500 Virginia Local Disability Program	-	818	915	650	650	0.0%
Subtotal	<u>819,859</u>	<u>905,368</u>	<u>960,549</u>	<u>988,450</u>	<u>1,015,583</u>	2.7%

Other Charges:

3005 Maintenance & Service Contracts	948	-	-	-	-	0.0%
5201 Postal Services	195	146	-	-	-	0.0%
5203 Telecommunications	8	-	-	-	-	0.0%
5401 Office expense - supplement	12,621	14,988	17,050	15,000	15,000	0.0%
5417 Other expenses	-	-	-	-	-	0.0%
5900 State Asset Forfeiture Expenses	-	-	-	-	-	0.0%
5903 Federal Justice Forfeiture Expenses	38,922	18,036	26,128	-	-	0.0%
Subtotal	<u>52,694</u>	<u>33,170</u>	<u>43,178</u>	<u>15,000</u>	<u>15,000</u>	0.0%

Community Worker Program:

5415 Program Supplies	41,285	34,685	45,367	40,000	40,000	0.0%
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Total Commonwealth's Attorney

913,838 **973,223** **1,049,094** **1,043,450** **1,070,583** **2.6%**

\$1,500

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Victim Witness Grant (22020)							
Personnel Services							
1001	Salaries & wages	47,868	49,096	47,690	49,121	50,594	3.0%
2001	FICA	3,443	3,683	3,488	3,758	3,870	3.0%
2002	VRS	-	-	-	-	-	0.0%
2005	Health care	5,123	1,537	6,148	6,148	6,148	0.0%
2006	Group life insurance	238	215	216	220	220	0.0%
2007	Health insurance credit	115	99	100	120	120	0.0%
2008	Dental Insurance	871	708	329	328	328	0.0%
2010	Vision Insurance	66	56	36	36	36	0.0%
2011	Workers' compensation	366	-	-	370	370	0.0%
2210	VRS Hybrid Plan	5,808	5,989	6,024	6,740	6,740	0.0%
2500	Virginia Local Disability Program	-	338	340	340	340	0.0%
	Subtotal	<u>63,898</u>	<u>61,721</u>	<u>64,371</u>	<u>67,180</u>	<u>68,767</u>	<u>2.4%</u>
Other Charges:							
5401	Office supplies	881	2,162	458	936	936	0.0%
5504	Travel (Conferences & education)	1,477	695	-	-	-	0.0%
9999	Other - Audit Adjustments	-	-	-	-	-	0.0%
	Subtotal	<u>2,358</u>	<u>2,857</u>	<u>458</u>	<u>936</u>	<u>936</u>	<u>0.0%</u>
Capital Outlay:							
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	Total Victim Witness	<u>66,256</u>	<u>64,578</u>	<u>64,829</u>	<u>68,116</u>	<u>69,703</u>	<u>2.3%</u>

10%
Department
Reduction
of Other
Charges

\$94

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Sheriff - Law Enforcement (31020)							
Personnel Services							
1001 Salaries & wages - Regular hours	1,424,218	1,547,386	1,731,905	1,783,862	1,837,378	3.0%	
2001 FICA	102,566	110,212	124,437	136,465	140,559	3.0%	
2002 VRS	157,117	192,192	237,729	285,240	293,797	3.0%	
2005 Health care	180,979	240,076	282,305	293,000	293,000	0.0%	
2006 Group life insurance	6,447	6,891	8,613	8,700	8,700	0.0%	
2007 Health insurance credit	-	-	-	-	-	0.0%	
2008 Dental Insurance	9,817	11,893	13,799	14,000	14,000	0.0%	
2009 Unemployment insurance	-	-	-	-	-	0.0%	
2010 Vision Insurance	783	942	1,137	1,150	1,150	0.0%	
2011 Workmen's compensation	-	-	-	-	-	0.0%	
Subtotal	1,881,927	2,109,592	2,399,925	2,522,417	2,588,584	2.6%	
Contractual Services:							
3002 Professional services	2,376	-	400	-	-	0.0%	
3004 Repair & maintenance services	-	-	-	-	-	0.0%	
3005 Maintenance service contracts	20,608	22,283	32,188	25,000	25,000	0.0%	
3009 Purchase of services	150	4,030	100	-	-	0.0%	
Subtotal	23,134	26,313	32,688	25,000	25,000	0.0%	
Other Charges:							
5101 Electricity	36,799	33,496	36,218	37,000	37,000	0.0%	
5103 Water/Sewer	5,086	3,855	3,212	6,500	6,500	0.0%	
5201 Postal services	3,322	2,446	2,378	3,400	3,400	0.0%	
5203 Telecommunications - Mobile	92,875	88,582	103,085	72,000	72,000	0.0%	
5401 Office supplies	11,553	12,697	11,230	12,000	12,000	0.0%	
5408 Vehicle Contract/Equip/ Fuel Supplies	500,900	562,845	573,557	525,000	525,000	0.0%	
5409 Police Supplies	68,482	75,294	52,445	38,000	38,000	0.0%	
5410 Uniforms/Wearing apparel	20,433	28,538	30,177	25,000	25,000	0.0%	
5413 Sheriff 29th District Task Force	-	-	-	-	-	0.0%	
5501 TOG Fund	11,700	300	-	-	-	0.0%	
5503 Transport of Prisoners	39,074	31,040	42,989	47,000	47,000	0.0%	
5504 Travel (conferences and education)	40,320	-	-	-	-	0.0%	
5505 TDO Off-Duty Transports	-	24,630	57,285	68,000	68,000	0.0%	
5600 Police academy	-	300	23,684	15,000	15,000	0.0%	
5801 Dues & Association Memberships	-	2,439	2,601	2,800	2,800	0.0%	
5900 Restitution Fund Expenses	13,702	14,405	3,487	-	-	0.0%	
5901 Sheriff State Forfeited Expenses	-	6,870	1,423	-	-	0.0%	
5902 Sheriff Federal Forfeited Expenses	-	4,783	878	-	-	0.0%	
5903 Sheriff Seized Expenses	661	32,438	-	-	-	0.0%	
5904 Sheriff Federal Justice Forfeited Expenses	42,167	6,358	-	-	-	0.0%	
Subtotal	887,074	931,316	944,649	851,700	851,700	0.0%	20,780
Total Sheriff - Law Enforcement	2,792,135	3,112,936	3,453,410	3,428,117	3,494,284	1.9%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Litter Control (31030)						
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%
Total Litter Control	-	-	-	-	-	0.0%
Dare Program (91000)						
5060 Contribution	382	3,000	-	3,000	3,000	0.0%
9999 Other - Audit Adjustments	-	-	-	-	-	0.0%
Subtotal	382	3,000	-	3,000	3,000	0.0%
Total Dare Program	382	3,000	-	3,000	3,000	0.0%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Volunteer Fire Department (32020)						
Contractual Services:						
3009 Purchase of services	—	—	—	—	—	0.0%
Other Charges:						
5604 Contributions to fire departments						
- Lebanon	26,600	36,600	42,000	42,000	42,000	0.0%
- Cleveland	26,600	36,600	42,000	42,000	42,000	0.0%
- Dante	26,600	36,600	33,133	42,000	42,000	0.0%
- Honaker	26,600	36,600	42,000	42,000	42,000	0.0%
- St. Paul	3,700	13,700	7,550	7,550	7,550	0.0%
- Belfast/Rosedale	26,600	36,600	42,000	42,000	42,000	0.0%
- Copper Creek/Moccasin * 1.5	39,900	49,900	61,850	61,850	61,850	0.0%
- Castlewood	26,600	36,600	38,600	42,000	42,000	0.0%
Subtotal	203,200	283,200	309,133	321,400	321,400	0.0%
Capital Outlay:						
8002 Annual Lease Payment	3,900	3,900	3,900	3,900	3,900	0.0%
9000 Fire Program Grant	96,219	93,877	54,302	96,000	96,000	0.0%
Subtotal	100,119	97,777	58,202	99,900	99,900	0.0%
Total Volunteer Fire Department	303,319	380,977	367,335	421,300	421,300	0.0%

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Rescue Squads / 911 Calls (32030)							
Other Charges:							
5413	Other expenses	-	-	-	-	-	0.0%
5604	Contributions to Rescue Squads						
	- New Garden	31,375	41,374	49,063	49,063	49,063	0.0%
	- Lebanon	31,375	41,374	49,063	49,063	49,063	0.0%
	- Cleveland	32,875	42,874	49,063	49,063	49,063	0.0%
	- Castlewood	31,375	41,374	49,063	49,063	49,063	0.0%
	- Dante	32,875	42,874	49,063	49,063	49,063	0.0%
5606	Four for Life	37,396	-	89,960	89,960	89,960	0.0%
5607	911 Calls	-	-	-	-	-	0.0%
5608	EMS Council						0.0%
	Subtotal	197,271	209,870	335,275	335,275	335,275	0.0%
Total Rescue Squad/911 Calls							
		197,271	209,870	335,275	335,275	335,275	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Forestry Service (32040)						
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%
Total Forestry Service	-	12,239	12,239	12,240	12,240	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Sheriff - Regional Jail (33010)

Contractual Services:

3009	Purchase of services	1,845,835	2,192,609	1,750,873	1,736,018	2,316,264	33.4%
	Subtotal	<hr/> 1,845,835	<hr/> 2,192,609	<hr/> 1,750,873	<hr/> 1,736,018	<hr/> 2,316,264	<hr/> 33.4%

Other Charges

5413	Other expenses - Jail Grant	-	-	-	-	-	0.0%
	Subtotal	<hr/> -	<hr/> 0.0%				

Debt service

1006	Debt appropriation	478,550	484,182	372,308	374,468	464,468	24.0%
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Total Sheriff - Regional Jail

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
	1,845,835	2,192,609	1,750,873	1,736,018	2,316,264	33.4%
	<hr/> 1,845,835	<hr/> 2,192,609	<hr/> 1,750,873	<hr/> 1,736,018	<hr/> 2,316,264	<hr/> 33.4%
	-	-	-	-	-	0.0%
	478,550	484,182	372,308	374,468	464,468	24.0%
	<hr/> 2,324,385	<hr/> 2,676,791	<hr/> 2,123,181	<hr/> 2,110,486	<hr/> 2,780,732	<hr/> 31.8%

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Building Inspector (34010)						
Personnel Services						
1001 Salaries & wages	89,694	114,928	85,156	87,711	90,342	3.0%
2001 FICA	6,557	8,104	5,854	6,710	6,911	3.0%
2002 VRS	11,804	5,992	4,839	5,225	5,380	3.0%
2005 Health care	6,148	17,136	17,576	17,600	17,600	0.0%
2006 Group life insurance	484	462	460	460	460	0.0%
2007 Health insurance credit	233	214	213	213	213	0.0%
2008 Dental Insurance	636	904	871	871	871	0.0%
2010 Vision Insurance	44	68	66	66	66	0.0%
2011 Workmen's compensation	-	-	-	-	-	0.0%
2210 VRS Hybrid Plan	-	6,903	7,986	8,210	8,460	3.0%
2500 Virginia Local Disability Program	-	390	451	451	451	0.0%
Subtotal	115,600	155,101	123,472	127,517	130,754	2.5%
Other Charges:						
5201 Postal services	68	47	32	200	200	0.0%
5203 Telecommunications	1,838	1,767	1,628	1,900	1,900	0.0%
5401 Office supplies	3,599	4,193	5,684	2,700	2,700	0.0%
5408 Vehicle/Equipment Supplies	1,427	80	904	800	800	0.0%
5411 Books & subscriptions	-	1,650	-	100	100	0.0%
5413 Program Service Fee	-	3,995	3,995	3,995	3,995	0.0%
5504 Travel (conferences and education)	-	-	-	-	-	0.0%
5801 Dues & Association Memberships	-	20	60	75	75	0.0%
Subtotal	6,932	11,752	12,303	9,770	9,770	0.0%
Total Building Inspector	122,532	166,853	135,775	137,287	140,524	2.4%

10%
Department
Reduction
of Other
Charges

\$977

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Sheriff - Enhanced 911 (32050)							
Personnel Services							
1001 Salaries & wages	193,226	201,181	434,596	447,634	461,063	3.0%	
1003 Part-time wages	-	1,073	29,522	34,244	35,271	3.0%	
2001 FICA	14,030	14,568	34,024	37,075	37,075	0.0%	
2002 VRS	21,881	16,210	49,296	51,115	52,650	3.0%	
2005 Health care	30,464	27,310	49,643	49,643	49,643	0.0%	
2006 Group life insurance	1,013	1,018	2,344	2,344	2,344	0.0%	
2007 Health insurance credit	-	7	-	-	-	0.0%	
2008 Dental Insurance	1,819	1,199	2,870	2,870	2,870	0.0%	
2010 Vision Insurance	126	128	255	255	255	0.0%	
2210 VRS Hybrid Plan	2,805	12,167	16,062	15,600	15,600	0.0%	
2011 Workmen's compensation	177	-	-	680	680	0.0%	
2500 Virginia Local Disability Program	-	664	907	664	664	0.0%	
Subtotal	265,541	275,525	619,519	642,124	658,115	2.5%	
Contractual Services:							
3002 Professional services (MSAG)	1,951	3,045	-	8,500	8,500	0.0%	
3005 Maintenance service contracts	122,942	136,975	48,038	42,000	42,000	0.0%	
Subtotal	124,893	140,020	48,038	50,500	50,500	0.0%	
Other Charges:							
5101 Electrical services	-	-	-	-	-	0.0%	
5203 Telecommunications	17,580	17,531	13,436	22,000	22,000	0.0%	
5401 Office supplies	3,740	2,302	1,524	2,000	2,000	0.0%	
5408 Vehicle equipment supplies	166	1,247	24,215	24,500	24,500	0.0%	
5413 Other expenses (install signage)	1,182	2,053	3,266	7,500	7,500	0.0%	
7006 Grant Funds	-	-	28,750	-	-	0.0%	
7007 E911 Center Insurance Claim	-	-	3,044	-	-	0.0%	
Subtotal	22,668	23,133	74,235	56,000	56,000	0.0%	\$5,600
Capital Outlay:							
7002 Furniture/Fixtures	522	11,337	-	-	-	0.0%	
Subtotal	523	11,337	-	-	-	0.0%	
Total Enhanced 911	413,625	450,015	741,792	748,624	764,615	2.1%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Medical Examiner (35030)

Contractual Services:

3001 Professional health services

Total Medical Examiner

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
3001 Professional health services	-	380	580	400	400	0.0%
Total Medical Examiner	-	380	580	400	400	0.0%

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Emergency Management (35050)							
Personnel Services							
1001 Salaries & wages	56,151	57,494	60,150	113,955	117,373	3.0%	
1003 Part-time wages	324	-	17,131	-	-	0.0%	
2001 FICA	4,202	4,282	5,864	8,718	8,979	3.0%	
2002 VRS	7,109	8,508	9,059	17,162	17,676	3.0%	
2005 Health care	6,148	6,148	6,148	14,500	14,500	0.0%	
2006 Group life insurance	292	305	325	300	300	0.0%	
2007 Health insurance credit	140	141	150	140	140	0.0%	
2008 Dental Insurance	329	329	329	330	330	0.0%	
2010 Vision Insurance	36	36	36	36	36	0.0%	
2011 Workmen's Compensation	-	-	-	-	-	0.0%	
Subtotal	74,731	77,243	99,192	155,140	159,335	2.7%	
Contractual Services:							
3002 EMS Drug Program	-	-	-	5,000	5,000	0.0%	
3003 EMS Responding Program	-	-	-	6,000	6,000	0.0%	
3005 Maintenance service contracts	-	-	-	-	-	0.0%	
Subtotal	-	-	-	11,000	11,000	0.0%	
Other Charges:							
5201 Postal services	113	66	70	150	150	0.0%	
5203 Telecommunications	2,158	1,949	1,939	2,200	2,200	0.0%	
5401 Office supplies	1,752	1,797	2,532	1,500	1,500	0.0%	
5408 Vehicle repairs supplies	181	1,509	207	1,500	1,500	0.0%	
5413 Other expenses	1,912	1,420	2,019	2,000	2,000	0.0%	
5501 Travel (mileage)	-	-	219	-	-	0.0%	
5504 Travel (conferences and education)	-	-	-	-	-	0.0%	
5801 Dues & Association Memberships	-	-	-	-	-	0.0%	
5906 Emergency Operations Ctr (Grant)	2,500	-	-	10,000	10,000	0.0%	
5909 LEMP (Grant)	9,083	-	-	7,500	7,500	0.0%	
7000 Emergency supplies	40	6,262	1,359	2,500	2,500	0.0%	
9999 Grants	-	-	-	-	-	0.0%	
Subtotal	17,739	13,003	8,345	27,350	27,350	0.0%	\$2,735
Capital Outlay:							
7002 Furniture/Fixtures	-	-	-	-	-	0.0%	
7006 Grant Funds	-	-	-	5,000	5,000	0.0%	
Subtotal	-	-	-	5,000	5,000	0.0%	
Total Emergency Management	92,470	90,246	107,537	198,490	202,685	2.1%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Solid Waste, Landfill, & Transfer Station (42400)							
Personnel Services:							
1003	Salaries & wages Part Time	473,199	546,214	610,246	628,553	647,410	3.0%
2001	FICA	34,433	39,944	45,215	48,084	49,527	3.0%
2002	VRS	9,309	12,366	13,825	14,240	14,667	3.0%
2005	Health care	54,549	57,405	54,470	55,000	55,000	0.0%
2006	Group life insurance	1,144	1,342	1,451	1,450	1,450	0.0%
2007	Health insurance credit	551	621	672	680	680	0.0%
2008	Dental Insurance	1,384	1,417	1,368	1,385	1,385	0.0%
2010	Vision Insurance	161	173	192	200	200	0.0%
2210	VRS Hybrid Plan	18,583	25,061	26,627	27,426	28,249	3.0%
2500	Disability Program	1,194	1,415	1,503	1,500	1,500	0.0%
	Subtotal	594,507	685,958	755,669	778,518	800,067	2.8%
Contractual Services:							
3003	Recycling center	-	-	-	30,000	30,000	0.0%
3004	Repair & maintenance services	23,992	199	2,453	15,000	15,000	0.0%
3005	Maintenance service contracts	-	-	-	-	-	0.0%
3008	Uniform rental	-	53	-	-	-	0.0%
3009	Purchase of services	-	-	-	26,000	26,000	0.0%
	Subtotal	23,992	252	2,453	71,000	71,000	0.0%
Other Charges:							
5201	Postal Services	-	-	110	100	100	0.0%
5203	Telecommunications	1,285	423	-	2,500	2,500	0.0%
5401-01	Office supplies - Litter Grant	-	-	-	-	-	0.0%
5401	Office supplies	1,698	2,643	2,118	3,000	3,000	0.0%
5407	Repair & maintenance supplies	30,718	19,161	17,314	15,000	15,000	0.0%
5408	Vehicle repair & Fuel Supplies	565,100	104,915	721,120	195,000	195,000	0.0%
5413	Gravel & Supplies for SW Sites	3,931	5,811	7,718	5,000	5,000	0.0%
5414	Litter Grant - Supplies	16,562	10,225	11,720	11,000	11,000	0.0%
5504	Travel (conferences and education)	-	594	-	-	-	0.0%
5801	Dues & Association Memberships	-	-	-	-	-	0.0%
	Subtotal	619,294	143,772	760,100	231,600	231,600	0.0%
Capital Outlay:							
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
8002	Rent/Lease	-	-	-	5,000	5,000	0.0%
	Subtotal	-	-	-	5,000	5,000	0.0%
Total Solid Waste, Landfill, & Transfer Station Services							
		1,237,793	829,982	1,518,122	1,086,118	1,107,667	2.0%

10%
Department
Reduction
of Other
Charges

\$23,160

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

Transfer Station Contract Services (42010)

Contractual Services:

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
3002	Professional services - CPWMA	915,450	910,256	1,012,833	1,325,000	1,450,735	9.5%
3009	Purchase of Services	-	-	(16,875)	-	-	0.0%
3090	Professional services - Engrs, Permits, Insp.	135,000	35,563	25,078	50,000	50,000	0.0%
3140	Stormwater - Leachate	-	23,148	55,940	110,000	110,000	0.0%
5413	Supplies for Solid Waste	-	5,100	-	-	-	0.0%
8002	Rent/Lease	14,000	12,600	15,600	14,000	14,000	0.0%
	Subtotal	1,064,450	986,667	1,092,576	1,499,000	1,624,735	8.4%
<hr/>							
Total Transfer Station Contract							
1,064,450							

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	Change %
Animal Control & Sheltering Services (35010)						
Personnel Services						
1001 Salaries & wages	26,376	25,960	39,154	40,329	41,538	3.0%
2001 FICA	2,016	1,977	2,987	3,085	3,178	3.0%
2002 VRS	-	-	-	-	-	0.0%
2005 Health care	-	-	-	-	-	0.0%
2006 Group life insurance	11	135	188	188	188	0.0%
2007 Health insurance credit	5	62	87	87	87	0.0%
2008 Dental Insurance	55	329	329	329	329	0.0%
2010 Vision Insurance	6	36	36	36	36	0.0%
2210 VRS Hybrid	274	3,759	5,239	5,350	5,510	3.0%
2500 Hybrid VLDP	17	212	296	296	296	0.0%
Subtotal	<u>28,760</u>	<u>32,470</u>	<u>48,316</u>	<u>49,700</u>	<u>51,162</u>	<u>2.9%</u>
Contractual Services:						
3002 Professional services	-	81	25	-	-	0.0%
Other Charges:						
5203 Telecommunications - Radio Maintenance	168	2,800	2,728	2,750	2,750	0.0%
5401 Office Supplies	2,764	1,831	2,967	2,500	2,500	0.0%
5402 Food supplies	8,145	558	69	1,000	1,000	0.0%
5404 Medical supplies	62,238	107,595	160,513	165,000	165,000	0.0%
5405 Janitorial supplies	2,585	5,292	3,907	3,500	3,500	0.0%
5408 Vehicle equipment supplies	3,627	3,317	131	5,000	5,000	0.0%
5410 Uniforms	-	155	528	-	-	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%
5905 Humane Society Grant	-	-	8,808	9,500	9,500	0.0%
7000 Supplies	-	-	765	-	-	0.0%
Subtotal	<u>79,750</u>	<u>121,548</u>	<u>180,416</u>	<u>189,750</u>	<u>189,750</u>	<u>0.0%</u>
Capital Outlay:						
7002 Furniture/Fixtures	-	729	-	500	500	0.0%
Subtotal	<u>-</u>	<u>729</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>0.0%</u>
Total Animal Control & Sheltering Services	108,510	154,828	228,757	239,950	241,412	0.6%

10%
Department
Reduction
of Other
Charges

2,475

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
General Properties (43020)							
Personnel Services							
1001 Salaries & wages	253,678	272,669	287,160	295,775	304,648	3.0%	
2001 FICA	18,640	20,093	21,162	22,627	23,306	3.0%	
2002 VRS	12,121	14,507	10,868	11,194	11,530	3.0%	
2005 Health care	18,444	18,956	27,671	27,700	27,700	0.0%	
2006 Group life insurance	1,092	1,155	1,470	1,500	1,500	0.0%	
2007 Health insurance credit	526	535	681	700	700	0.0%	
2008 Dental Insurance	1,951	1,951	1,586	1,600	1,600	0.0%	
2010 Vision Insurance	197	197	176	200	200	0.0%	
2210 VRS Hybrid Plan	14,484	17,700	30,134	31,038	31,969	3.0%	
2500 Virginia Local Disability Program	914	999	1,700	1,700	1,700	0.0%	
Subtotal	<u>322,047</u>	<u>348,762</u>	<u>382,608</u>	<u>394,034</u>	<u>404,853</u>	<u>2.7%</u>	
Contractual Services:							
3002 Professional services	-	-	-	-	-	0.0%	
3004 Repair & maintenance services	25,491	11,946	12,088	63,000	63,000	0.0%	
3008 Laundry/Aratex rental	29,218	5,585	10,053	30,000	30,000	0.0%	
3009 Purchase of services	2,155	3,737	5,101	25,000	25,000	0.0%	
Subtotal	<u>56,864</u>	<u>21,268</u>	<u>27,242</u>	<u>118,000</u>	<u>118,000</u>	<u>0.0%</u>	
Other Charges:							
5101 Electricity (all buildings)	236,950	289,477	399,927	520,000	520,000	0.0%	
5102 Heating	19,719	15,377	19,594	18,000	18,000	0.0%	
5103 Water/Sewer	51,920	26,927	27,996	29,000	29,000	0.0%	
5203 Telecommunications	-	262	-	500	500	0.0%	
5208 Insurance recoveries (liability)	-	-	-	-	-	0.0%	
5301 Boiler insurance	-	-	-	2,142	2,142	0.0%	
5303 Flood insurance	5,146	673	-	2,200	2,200	0.0%	
5305 Motor vehicle insurance	46,238	46,668	51,292	51,292	51,292	0.0%	
5308 General liability insurance	51,659	51,788	64,645	82,250	82,250	0.0%	
5405 Janitorial supplies	8,717	8,210	10,937	20,000	20,000	0.0%	
5407 Repair/maintenance supplies	34,972	19,740	22,908	35,000	35,000	0.0%	
5408 Vehicle repair supplies	51,478	51,654	68,975	71,000	71,000	0.0%	
5413 Miscellaneous	286	-	-	-	-	0.0%	
5504 Travel (conferences & education)	-	-	-	-	-	0.0%	
Subtotal	<u>507,085</u>	<u>510,776</u>	<u>666,274</u>	<u>831,384</u>	<u>831,384</u>	<u>0.0%</u>	<u>12,600</u>
Capital Outlay:							
7002 Furniture/Fixtures	-	-	-	-	-	0.0%	
8002 Rent/lease	2,387	100	160	1,600	1,600	0.0%	
Subtotal	<u>2,387</u>	<u>100</u>	<u>160</u>	<u>1,600</u>	<u>1,600</u>	<u>0.0%</u>	
Total General Properties	888,383	880,906	1,076,284	1,345,018	1,355,837	0.8%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Local Health Department (51020)

Other Charges:

5601 Local contribution to Health Department

Total Local Health Department

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
5601 Local contribution to Health Department	369,395	369,175	369,485	369,395	369,395	0.0%
Total Local Health Department	369,395	369,175	369,485	369,395	369,395	0.0%

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Cumberland Mountain Community Services Board (52050)

Other Charges:

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
5602 County contribution	39,996	39,996	39,996	40,000	40,000	0.0%
9999 Other - Audit Adjustments - Grant Match	-	-	-	-	-	0.0%
Subtotal	39,996	39,996	39,996	40,000	40,000	0.0%
Total Cumberland Mountain CSB	39,996	39,996	39,996	40,000	40,000	0.0%

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

Social Services (53010)

5605 Local contribution to Social Services
5609 Local contribution to CSA Administration
5610 Local contribution to CSA Purchase of Service
6001 Pauper Funerals

Total Department of Social Services

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	Change %
5605 Local contribution to Social Services	556,000	589,918	616,649	658,000	658,000	0.0%
5609 Local contribution to CSA Administration	-	-	-	2,520	2,520	0.0%
5610 Local contribution to CSA Purchase of Service	265,657	265,657	265,657	370,306	370,306	0.0%
6001 Pauper Funerals	-	-	1,600	-	-	0.0%
Total Department of Social Services	821,657	855,575	883,906	1,030,826	1,030,826	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Appalachian Agency for Senior Citizens (53050)						
Other Charges:						
5203 Telecommunications	3,009	2,020	3,884	2,500	2,500	0.0%
5408 Local Match - AASC/Public Transit.	5,000	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	32,275	32,275	32,275	32,275	32,275	0.0%
Total App. Agency for Senior Citizens	86,484	85,495	87,359	85,975	85,975	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
County School Board Contributions (94020)						
Other Charges:						
6000-01 Other - Contribution - Operations	8,024,781	8,024,781	8,141,566	9,034,434	10,134,434	12.2%
6000-02 Other - Contribution - Debt Service	1,076,536	1,076,536	1,076,536	899,529	899,529	0.0%
6001 Contributions to Employee Insurance	-	-	-	-	-	0.0%
Total Contributions to School Board	9,101,317	9,101,317	9,218,102	9,933,963	11,033,963	11.1%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
SVCC Contribution (64010)							
1003	RACE Program Salary	4,125	1,125	-	-	-	0.0%
2001	FICA	261	74	-	-	-	0.0%
5607	Appropriation	89,690	91,949	173,492	91,949	91,949	0.0%
5608	RACE Educational Program	141,252	186,642	70,322	141,252	141,252	0.0%
Total SVCC		235,328	278,591	243,814	233,201	233,201	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Recreation Parks (71040)							
Other Charges:							
5101	Electrical	39,676	46,995	70,156	75,000	75,000	0.0%
5103	Water & Sewer	7,360	9,293	9,164	9,500	9,500	0.0%
5404	Castlewood capital development	-	-	-	-	-	0.0%
5405	Honaker capital development	-	-	-	-	-	0.0%
5406	Lebanon capital development	-	-	-	-	-	0.0%
5407	Repair/maintenance supplies	3,523	13,202	171	7,500	7,500	0.0%
5600	Finney Community Center	341	4,299	4,584	1,500	1,500	0.0%
5601	Lebanon Park	2,385	12,993	23,091	4,000	4,000	0.0%
5602	Honaker Park	8,510	10,919	6,992	4,000	4,000	0.0%
5603	Castlewood Park	105	5,570	13,215	4,000	4,000	0.0%
5604	Dante Park	427	594	4,027	4,000	4,000	0.0%
5605	Cleveland Park	3,079	4,557	5,771	4,000	4,000	0.0%
5606	Drill Community Center	1,158	241	643	1,500	1,500	0.0%
5607	Oak Grove Community Center	1,131	791	733	1,500	1,500	0.0%
5608	Castlewood Community Center	219	308	697	1,500	1,500	0.0%
5609	Dante Community Center	4,086	1,393	658	1,500	1,500	0.0%
5610	Lebanon Community Center	-	-	-	-	-	0.0%
5610	Swords creek Community Center	-	22,641	11,529	1,500	1,500	0.0%
5611	Elk Garden Community Center	-	1,500	492	1,500	1,500	0.0%
	Subtotal	72,000	135,296	151,923	122,500	122,500	0.0%
	Total Recreation Park Centers	72,000	135,296	151,923	122,500	122,500	0.0%

10%
Department
Reduction
of Other
Charges

\$12,250

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Conference Center (72010)							
1001	Salaries & wages	29,983	32,357	33,387	34,389	35,420	3.0%
2001	FICA	2,006	2,187	2,315	2,631	2,710	3.0%
2002	VRS	3,946	4,722	5,028	5,179	5,334	3.0%
2005	Health care	6,148	6,148	6,148	6,148	6,148	0.0%
2006	Group life insurance	162	169	180	180	180	0.0%
2007	Health insurance credit	78	78	83	83	83	0.0%
2008	Dental Insurance	329	329	329	329	329	0.0%
2010	Vision Insurance	36	36	36	36	36	0.0%
	Subtotal	42,688	46,026	47,506	48,974	50,240	2.6%
3001	Contractual Services	413	-	-	2,000	2,000	0.0%
3004	Repair & maintenance services	338	-	-	500	500	0.0%
3007	Advertising	-	-	-	1,000	1,000	0.0%
3008	Laundry/Aratex rental	3,999	4,277	7,006	5,000	5,000	0.0%
3009	Purchase of services	825	1,838	1,028	2,000	2,000	0.0%
	Subtotal	5,575	6,115	8,034	10,500	10,500	0.0%
Other Charges:							
5101	Electricity	-	-	-	-	-	0.0%
5102	Heating	-	-	-	-	-	0.0%
5103	Water/Sewer	-	-	-	-	-	0.0%
5203	Telecommunications	749	645	695	1,000	1,000	0.0%
5405	Janitorial supplies	1,130	1,486	3,166	2,500	2,500	0.0%
5407	Repair/maintenance supplies	2,728	2,875	6,768	2,500	2,500	0.0%
5413	Miscellaneous	-	-	-	-	-	0.0%
5504	Travel (conferences & education)	-	-	-	-	-	0.0%
	Subtotal	4,607	5,006	10,629	6,000	6,000	0.0%
7002	Furniture/Fixtures	-	-	-	-	-	0.0%
	Total Conference Center	52,870	57,147	66,169	65,474	66,740	1.9%

10%
Department
Reduction
of Other
Charges

\$600

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26
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FY 2025/2026 BUDGETED EXPENDITURES

**County of Russell
Budget Expenditures
FYE 6/30/2026**

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26
Cultural - Old Courthouse (72020)					
Personnel Services					
1001 Salaries & wages	8,892	10,712	11,145	11,479	11,824
2001 FICA	680	819	853	878	905
Subtotal	<u>9,572</u>	<u>11,531</u>	<u>11,998</u>	<u>12,358</u>	<u>12,728</u>
Contractual Services:					
3002 Professional services (caretaker)	-	-	-	900	900
Other Charges:					
5203 Telecommunications	970	947	872	570	570
5407 Repair & maintenance supplies	506	2,630	801	3,500	3,500
Subtotal	<u>1,476</u>	<u>3,577</u>	<u>1,673</u>	<u>4,070</u>	<u>4,070</u>
Total Cultural - Old Courthouse	11,048	15,108	13,671	17,328	17,698
					2.1%

10%
Department
Reduction
of Other
Charges

\$407

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Library (73010)							
Personnel Services							
1001 Salaries & Wages	145,843	160,834	176,524	181,820	187,274	3.0%	
1003 Salaries & wages - part-time	74,555	82,738	84,151	86,676	89,276	3.0%	
2001 FICA	15,837	17,495	19,062	20,540	21,156	3.0%	
2002 VRS	12,867	15,629	16,762	8,100	8,100	0.0%	
2005 Health care	31,625	36,019	33,970	33,970	33,970	0.0%	
2006 Group life insurance	788	847	917	917	917	0.0%	
2007 Health insurance credit	379	392	425	425	425	0.0%	
2008 Dental Insurance	1,662	1,857	1,747	1,857	1,857	0.0%	
2010 Vision Insurance	156	174	162	162	162	0.0%	
2210 VRS Hybrid Plan	6,325	7,990	8,815	21,250	21,250	0.0%	
2500 Local Disability Plan	399	451	498	498	498	0.0%	
Subtotal	<u>290,436</u>	<u>324,426</u>	<u>343,033</u>	<u>356,214</u>	<u>364,885</u>	2.4%	
Contractual Services							
3002 Professional Services	19,479	14,799	16,883	17,425	17,425	0.0%	
Other Charges							
5201 Postal services	226	252	266	300	300	0.0%	
5203 Telecommunications	6,080	6,767	6,158	6,000	6,000	0.0%	
5401 Office Supplies	4,996	4,597	9,656	6,500	6,500	0.0%	
5407 Supplies	-	1,868	2,485	200	200	0.0%	
5411 Books and subscriptions	39,056	49,109	45,727	33,000	33,000	0.0%	
5413 Miscellaneous	4,791	4,006	2,911	1,500	1,500	0.0%	
5414 Other grants	12,269	30,098	18,427	5,500	5,500	0.0%	
5500 Professional Development	-	-	1,516	-	-	0.0%	
5501 Travel (mileage)	-	-	-	-	-	0.0%	
5504 Travel (Conferences & education)	-	-	-	-	-	0.0%	
5413 Library Donations - Miscellaneous	2,407	-	-	1,500	1,500	0.0%	
7003 Capital Outlay	-	-	-	-	-	0.0%	
7002 Furniture/Fixtures	-	-	-	-	-	0.0%	
7004 Library Donations - Town of Lebanon & Honaker	2,079	490	-	11,500	11,500	0.0%	
Subtotal	<u>91,383</u>	<u>114,734</u>	<u>104,029</u>	<u>83,425</u>	<u>83,425</u>	0.0%	\$8,343
Total Library	381,819	439,160	447,062	439,639	448,310	2.0%	

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Planning Commission (81010)						
Contractual Services:						
3002 Board Member Stipends	11,600	13,950	10,850	8,000	8,000	0.0%
Subtotal	<hr/> 11,600	<hr/> 13,950	<hr/> 10,850	<hr/> 8,000	<hr/> 8,000	0.0%
Other Charges:						
5401 Office supplies	-	-	-	-	-	0.0%
5413 Other expenses	-	-	-	-	-	0.0%
5503 Travel (subsistence & lodging)	-	-	-	-	-	0.0%
Subtotal	<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -	0.0%
Total Planning Commission	11,600	13,950	10,850	8,000	8,000	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

Industrial Development Authority (81050)

5610 Chamber of Commerce
9999 IDA Property & Legal Services
Subtotal

Total Industrial Development Authority

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
5610 Chamber of Commerce	7,500	7,500	7,500	7,500	7,500	0.0%
9999 IDA Property & Legal Services	-	-	-	-	70,000	0.0%
Subtotal	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>77,500</u>	0.0%
Total Industrial Development Authority	7,500	7,500	7,500	7,500	77,500	0.0%

10%
Department
Reduction
of Other
Charges

\$7,750

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
PSA Contributions (RC PSA & CWSA)						
Contributions to operations -						
RC - PSA						
Dante Sewer	45,596	57,812	109,554	130,000	130,000	0.0%
Total PSA Contributions	45,596	57,812	109,554	130,000	130,000	0.0%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
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%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Cumberland Plateau Reg Housing Auth (81090)						
Other Charges						
5608 Appropriation	-	1,800	1,800	1,800	1,800	0.0%
Total Cumberland Plateau RHA	-	1,800	1,800	1,800	1,800	0.0%

10%
Department
Reduction
of Other
Charges

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

Highway Safety Commission (81080)

Other Charges

3002 Committee Stipends

Total Highway Safety Commission

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
	4,650	4,750	2,500	-	-	0.0%
	4,650	4,750	2,500	-	-	0.0%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Contributions (91000)						
5000 Expenditure Refunds	-	-	38	-	-	0.0%
5061 Heart of Appalachia Tourism	-	5,000	5,000	-	-	0.0%
5084 RC Search & Rescue	2,000	1,907	-	2,000	2,000	0.0%
5085 SWCC Festival	500	-	500	-	-	0.0%
5086 Dolly Parton Imagination Library	-	-	-	500	500	0.0%
5088 Second Harvest aka Feeding America SW VA	5,000	3,125	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	500	500	500	0.0%
5099 Town's Annual Fire Works Donation	-	1,500	-	2,000	2,000	0.0%
5102 Health Wagon	-	-	-	-	-	0.0%
5108 Russell County Diabetes	-	-	-	250	250	0.0%
8021 Spearhead Trails	-	-	-	-	-	0.0%
8023 Crooked Road	-	-	-	-	-	0.0%
8026 VFW - Contributions for Veterans' Funerals	923	-	-	2,500	2,500	0.0%
8027 Clinch River Valley Initiative	-	-	-	1,000	1,000	0.0%
8028 Clinch River Days Festival	1,500	-	-	500	500	0.0%
8030 Heart of Appalachia Tourism	5,000	-	-	2,500	2,500	0.0%
8031 SWVA EMS Council	2,000	1,000	1,970	1,000	1,000	0.0%
8032 Fallen Warrior Donation	5,000	-	-	-	-	0.0%
8033 Shop With A Cop Program	-	-	3,000	-	-	0.0%
Subtotal	29,423	20,532	21,008	22,750	22,750	0.0%
Total Contributions	29,423	20,532	21,008	22,750	22,750	0.0%

10%
 Department
 Reduction
 of Other
 Charges

 \$2,275

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Tourism (81040)							
Personnel Services							
1001	Salaries & wages	-	35,318	39,705	40,896	42,123	3.0%
1003	Part-time wages	3,272	-	-	-	-	0.0%
2001	FICA	250	2,562	2,876	3,129	3,222	3.0%
2005	Health care	-	4,099	6,148	6,148	6,148	0.0%
2006	Group life insurance	-	135	214	214	214	0.0%
2007	Health insurance credit	-	62	99	99	99	0.0%
2008	Dental Insurance	-	219	329	329	329	0.0%
2010	Vision Insurance	-	24	36	36	36	0.0%
2210	VRS Hybrid Plan	-	3,759	5,980	6,515	6,515	0.0%
2500	Local Disability Plan	-	212	338	35	35	0.0%
2011	Workmen's compensation	-	-	-	32	32	0.0%
	Subtotal		<u>3,522</u>	<u>46,390</u>	<u>55,725</u>	<u>57,433</u>	<u>58,753</u>
							2.3%
Contractual Services:							
3002	Professional services	-	443	-	-	-	0.0%
3005	Maintenance service contracts	-	2,583	433	3,000	3,000	0.0%
3006	Printing & binding	85	1,420	4,568	3,000	3,000	0.0%
3007	Advertising	4,356	1,000	1,000	500	500	0.0%
3008	Tourism Donations	500	1,000	6,001	6,500	6,500	0.0%
	Subtotal		<u>4,941</u>	<u>5,446</u>	<u>6,001</u>	<u>6,500</u>	<u>6,500</u>
							\$650
	Total Tourism		<u>8,463</u>	<u>51,836</u>	<u>61,726</u>	<u>63,933</u>	<u>65,253</u>
							2.1%

10%
Department
Reduction
of Other
Charges

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Clinch Valley Soil/Water Conservation (82030)						
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>	0.0%
Total Clinch Valley Soil/Water Conservation District	<u>7,500</u>	<u>7,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	0.0%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
VPI Extension Service (83050)							
Personnel Services							
1003 Wages - Part-time (Grant)		68,803	49,571	43,949	73,015	88,205	20.8%
2003 Fringe Benefits Paid - VPI		18,052	15,603	14,335	21,200	21,836	3.0%
Subtotal		<u>86,855</u>	<u>65,174</u>	<u>58,284</u>	<u>94,215</u>	<u>110,041</u>	<u>16.8%</u>
Other Charges:							
5203 Telecommunications - Local/Long Distance/Internet		2,740	2,731	2,732	4,800	4,800	0.0%
5401 Office Supplies		-	-	-	-	-	0.0%
5504 Travel (Conferences & Education)		-	-	-	-	-	0.0%
Subtotal		<u>2,740</u>	<u>2,731</u>	<u>2,732</u>	<u>4,800</u>	<u>4,800</u>	<u>0.0%</u>
Total VPI Extension Service Office		<u>89,595</u>	<u>67,905</u>	<u>61,016</u>	<u>99,015</u>	<u>114,841</u>	<u>16.0%</u>

10%
 Department
 Reduction
 of Other
 Charges

\$480

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Nondepartmental (99000)							
1012	Line of Duty Act Premium	64,669	61,195	78,530	78,530	78,530	0.0%
1013	Workers' compensation	174,731	195,179	168,963	168,963	168,963	0.0%
1014	Bank Fees	12,712	20,063	19,087	15,000	15,000	0.0%
5000	Expenditure refunds	157,497	168,267	151,538	-	-	0.0%
5200	CIFA Director Fees	35,000	80,000	-	-	-	0.0%
5203	Telecommunications Mobile	5,873	4,677	27,350	1,000	1,000	0.0%
5414	Retirement supplement	-	-	-	-	-	0.0%
5501	RC Personal Property Tax Refund	-	360,650	-	-	-	0.0%
5700	CWSA Recovery	-	-	-	-	-	0.0%
9912	DSS Retirement	-	-	-	-	-	0.0%
9913	Misc. Refund of Taxes and Interest	-	-	-	-	-	0.0%
9999	Appropriated Reserve	-	-	-	-	-	0.0%
Total Nondepartmental		450,482	890,031	445,468	263,493	263,493	0.0%

10%
Department
Reduction
of Other
Charges

DRAFT

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

		Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Capital Outlay and Fund Transfers							
Capital Outlay (94010)							
5413	Capital Equipment	-	-	-	-	-	0.0%
7054	Fairground Project	33,300	-	-	-	-	0.0%
7056	Maintenance Building	17,081	13,402	13,136	25,000	25,000	0.0%
7061	Sheriff's Office - E911 Renovations	-	33,654	9,045	-	-	0.0%
8020	Belfast Water Project Phase III DHCD Grant	57,995	-	2,098	-	-	0.0%
8021	LOLE Block Grant	-	2,800	895	-	-	0.0%
8023	Landfill Projects	-	-	-	25,000	25,000	0.0%
8024	Laurel Bed Lake Project - VECDA Grant	-	-	25,000	-	-	0.0%
8025	Spreaderhead Trails - Ranger & Trail Maintenance	-	-	35,000	35,000	35,000	0.0%
8026	RC Recovery Grant	17,775	22,246	783	-	-	0.0%
8027	Other Capital Projects	(3,734)	500	(1,200)	-	-	0.0%
8029	Courthouse Project - Escrow Account	3,641,111	8,734,499	3,368,346	316,000	-	-100.0%
8030	Dante Depot Revitalization Project Grant	-	-	262,698	-	-	0.0%
8031	Capital (Roofing)	34,968	74,029	5,063	-	-	0.0%
8032	Sun Disposal Site Project	102,188	55,877	4,406	-	-	0.0%
8033	Destination Center Grant	56,811	24,741	137,789	-	-	0.0%
8034	Ary Lee Campground Grant	79,243	15,101	2,481	-	-	0.0%
8035	Dante Steam Building Restoration Grant	-	48,462	28,978	-	-	0.0%
8036	Dante Trail Project - VA Energy Grant	-	76,450	105,685	-	-	0.0%
8037	Project Jonah - Pure Salmon	-	18,305	1,302	-	-	0.0%
8038	Finney Disposal Site Project	-	3,000	-	-	-	0.0%
8039	Cleveland Campground Shelter Project	-	841	5,086	-	-	0.0%
8040	Old Courthouse Roof Project	-	-	46,600	-	-	0.0%
8041	ARPA Law Enforcement Equipment Grant	-	-	524,814	-	-	0.0%
8042	AEP Grant - Cleveland Fire Department	-	-	21,200	-	-	0.0%
8066	Honaker Library	-	-	-	-	-	0.0%
8067	Honaker Press Box Renovation - Insurance Recovery	-	27,554	-	-	-	0.0%
9000	Insurance Repairs	-	-	-	-	-	0.0%
Total Capital Outlay		4,036,738	9,151,461	4,599,205	401,000	85,000	-78.8%
Transfers to Other Funds (98600)							
1100	Sales Tax Transfer to Town of Lebanon	140,069	149,120	159,849	135,000	135,000	0.0%
1101	Sales Tax Transfer to Town of Honaker	63,290	67,059	67,205	65,000	65,000	0.0%
1102	Sales Tax Transfer to Town of Cleveland	9,147	9,661	8,536	10,000	10,000	0.0%
1103	Sales Tax Transfer to Town of St. Paul	7,873	8,408	9,081	8,000	8,000	0.0%
Total Capital Outlay & Fund Transfers		4,257,117	9,385,709	4,843,876	619,000	303,000	-51.1%

10%
Department
Reduction
of Other
Charges

\$8,500

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	
Debt Service (95010)						
<u>County - Dante Sewer Pumps</u>						
9120 Principal & Interest	—	—	—	—	—	0.0%
<u>RC-IDA</u>						
9125 Principal & Interest	469,456	491,950	467,523	571,300	571,300	0.0%
<u>RC-PSA</u>						
9130 Principal & Interest	510,133	396,999	541,616	541,616	541,616	0.0%
Total Debt Service	979,589	888,949	1,009,139	1,112,916	1,112,916	0.0%
Total General Fund	31,840,518	38,159,190	35,023,993	32,838,328	34,209,475	4.2%
General Fund Balance	718,250	1,317,119	1,142,398	45,496	(2,291,664)	

10%
 Department
 Reduction
 of Other
 Charges

 \$138,815

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FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Special Revenue Funds:

	Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26	Change %
Virginia Public Assistance Fund (FUND 201)	<u>5,979,288</u>	<u>6,278,197</u>	<u>6,094,538</u>	<u>6,094,538</u>	<u>6,094,538</u>	0.0%
SWVA ASAP Fund (FUND 202)	<u>206,301</u>	<u>176,836</u>	<u>151,865</u>	<u>203,032</u>	<u>203,032</u>	0.0%
Coal Road Fund (FUND 203)						
Expenditures:						
Maintenance of Highways, Streets, Bridges and Sidewalks						
Contribution to VCEDA						
Total Coal Road Fund	<u>209,159</u>	<u>294,278</u>	<u>97,265</u>	<u>462,000</u>	<u>285,000</u>	-38.3%
65,000				<u>65,000</u>	<u>65,000</u>	0.0%
527,000				<u>350,000</u>	<u>350,000</u>	-33.6%
Comprehensive Services Act Fund (FUND 204)	<u>1,368,553</u>	<u>2,573,707</u>	<u>3,052,814</u>	<u>3,052,814</u>	<u>3,052,814</u>	0.0%
Total Special Revenue Funds	<u>7,763,301</u>	<u>9,323,018</u>	<u>9,396,482</u>	<u>9,877,384</u>	<u>9,700,384</u>	-1.8%

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FY 2025/2026 BUDGETED EXPENDITURES

**County of Russell
Budget Expenditures
FYE 6/30/2026**

10%
Department
Reduction
of Other
Charges

Enterprise Funds:

Russell County Canneries (83990)
Total Expenditures

Actual Expenditures	Actual Expenditures	Actual Expenditures	Budgeted Expenditures	Proposed Expenditures
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	FYE 6/30/26

Dante Sewer Fund:

Personnel Services:
1001 Salaries and Wages

Contractual Services:
3002 Dante Sewer Loan

Other Charges:

5101	Utilities
5405	Materials and supplies
5401	Office expenses
5407	Repairs & maintenance

Opioid Settlement Fund

- **117,200** **125,000** **125,000** **0.0**

Total Expenditures

84,581 **47,703** **164,831** **199,575** **199,575** **0.0**

Total Primary Government

39,688,400 **47,529,911** **44,585,306** **42,915,287** **44,109,434** **2,841**

FY 2025/2026 BUDGETED EXPENDITURES

County of Russell
Budget Expenditures
FYE 6/30/2026

10%
Department
Reduction
of Other
Charges

Actual Expenditures FYE 6/30/22	Actual Expenditures FYE 6/30/23	Actual Expenditures FYE 6/30/24	Budgeted Expenditures FYE 6/30/25	Proposed Expenditures FYE 6/30/26
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DRAFT