

CITY OF EMPORIA

APPROVED OPERATING GENERAL AND UTILITY FUND BUDGETS

FISCAL YEAR 2024-2025

July 1, 2024





CITY OF EMPORIA

Memorandum

June 4, 2024

TO: Honorable Mayor and City Council

THROUGH: William E. Johnson, III, City Manager

FROM: Alicia M. Hargrove, Director of Finance

SUBJECT: Proposed FY' 2024-2025 General and Utility Fund Budgets

ITEM: 24-40

As we developed the FY'25 budget we were faced with some financial uncertainties resulting from COVID19, however the financial picture is beginning to look better. The proposed City Manager's recommended general and utility fund budgets total \$53,297,961. The general fund budget totals \$34,973,202 and the utility fund budget totals \$18,324,759. This includes General Fund Capital Projects in the amount of \$9,424,651 and for the Utility Fund \$7,044,819. I am pleased to present to you this year's City Manager's recommended budget document and supporting information/data. The current economic condition of our city presented a dual challenge for our governmental jurisdiction:

- to properly control the utilization of the resources entrusted to local government by its citizens; and
- to meet City Council priorities; and
- to maximize the public services provided with these resources.

The recommended FY' 2024-2025 budget represents, in my judgement, a sincere effort to meet this challenge. This budget will seek to improve the level of quality municipal services and programs which meet the needs, desires, and resources of the community. In the proposed budget, we have funded limited capital improvement projects throughout the City. This budget not only reflects a commitment to our citizens but also a commitment to our employees.

This recommended budget funds the Greensville County Public Schools with level funding in the amount of \$4,296,704, which is the City's share of the total requested \$12,545,020. The 1% state sales tax for education is \$1,313,877. The total funding allotted to schools will be \$5,610,581 for FY'25.

In this budget we will continue to utilize other means of funding such as federal and state grants.

SUMMARY OF THE FY 2024-2025 BUDGET

The proposed FY 2024-2025 General Fund Budget may be summarized as follows:

Revenues:

General Property Taxes	\$ 7,205,532
Other Local Taxes	9,482,650
License, Permits and Privilege Fees	19,000
Fines and Forfeitures	725,500
Use of Money and Property	292,000
Charges for Services	957,300
Miscellaneous Revenue	147,100
Recovered Costs	252,115
Shared Local Revenues	488,655
Non-Categorical State Aid	597,800
Categorical State Aid	4,289,273
Federal Revenue	1,342,388
Other Financing Sources	<u>9,173,889</u>
TOTAL REVENUES	<u>\$34,973,202</u>

Expenditures:

Legislative	\$ 261,459
Constitutional Officers	849,903
General Government	12,154,203
Public Safety	8,926,055
Public Works	4,857,643
Health and Social Services	651,357
Education	5,717,568
Parks, Recreation and Cultural	220,669
Community Development	48,900
Debt Service	<u>1,285,444</u>
TOTAL EXPENDITURES	<u>\$ 34,973,202</u>

The proposed FY'25 General Fund budget totals \$34,973,202. Departmental requests total \$39,827,479. This will allow the city to continue to provide outstanding customer service.

Personal property tax will be calculated at 100% of assessed property values for FY'25, in fiscal year 2025.

The proposed budget supports goals and priorities identified in your adopted Strategic Plan and the City's 2015-2035 Comprehensive Plan, as well as adhering to the City's adopted Financial Policy Guidelines.

Primary impacts to the proposed General Fund Operating Budget include:

Revenues:

- Increase of \$357,291 Real Estate Tax Revenue
- Increase of \$334,357 in Personal Property Tax
- Increase of \$158,131 for Meals Tax
- Decrease of \$100,000 for Court Fines
- Decrease of \$73,000 for Sanitation Fees
- Increase Gaming Machine Fees \$800,000 (New Revenue Source)

Expenditures:

- Increase of \$81,840 for Health Insurance – rate increase of 8.4%.
- Pay Increase of 2.5%-5% for all City Employees \$383,934
- Full -Time Position in Building and Grounds \$48,000
- Decrease in Temporary Position Funding Building and Grounds \$25,000
- Increase Funding Part-time Position-Accounting and Finance \$25,000
- New ERP Software \$ 98,000
- Reduction in Building Department Part-time \$25,000
- CAP 205 Army Corp of Engineers Study \$75,000

Many requested departmental operating and capital expenditures have been reduced and/or delayed to help absorb these increases.

Expenditures included in the proposed General Fund Capital Budget are as follows:

Public Safety-

- Sheriff Replacement Vehicle- (\$55,000 lease purchase)
- Police Marked Cars (4)-(\$208,000 lease purchase)
- Police Unmarked Cars (2): (\$90,000 lease purchase)
- Replace Animal Control Vehicle: (\$35,000 lease purchase)
- New Police Station (\$7,500,000 loans)

General Government-

- Economic Development Director's Vehicle Replacement (\$42,000 lease purchase)
- Sitework Norwood: Road Development (\$55,000 cash)

Public Services-

- Ford 550 Bucket Truck (\$158,000- Carryover from FY23) lease purchase

- South Main Street Storm Drains (\$85,000 grant match/cash)
- Sidewalks Purdy Road and Route 58 (\$415,504 cash)
- Slope Mower (\$220,000 lease purchase)
- Residential Trash Truck (\$400,147 lease purchase)
- Sanitation Pickup Truck (\$35,000 lease purchase)
- Public Works Director's Vehicle Replacement (\$42,000 lease purchase)
- Grounds Crew Vehicle Replacement (\$35,000 lease purchase)

Utility Fund Budget

SUMMARY OF THE FY 2024-2025 BUDGET

The proposed FY 2024-2025 Utility Fund Budget may be summarized as follows:

Revenues:

Charges for Services	\$4,967,951
Penalties	180,000
Interest Income	55,000
Miscellaneous Revenue	3,000
Non Revenue Receipts	\$13,118,808
TOTAL REVENUES	<u>\$18,324,759</u>

Expenditures:

Administration and Billing	\$ 524,718
Water Treatment Plant	2,820,873
Water Distribution	2,163,863
Wastewater Treatment Plant	801,733
Sewage Collection	3,840,263
Non-Departmental	335,596
Debt Service	<u>\$ 7,837,713</u>
TOTAL EXPENDITURES	<u>\$18,324,759</u>

The proposed FY25 Utility Fund budget totals \$18,324,759. Departmental requests total \$18,427,613. The minimum monthly residential utility bill will increase by \$2.56 with the proposed water rate increase of 5% and a sewer rate increase of 5%.

The proposed water and sewer rate increases are primarily attributed to debt service costs associated with the replacement of water and sewer lines and installation of an upgraded water intake. There is currently a 25% mark-up on all water and sewer materials according to the industry. Staff intend to pursue grant funding to cover engineering costs associated with upgrading water and sewer lines along Southampton Street which are needed to provide water and sewer services to the Norwood Property. We must repair and update Adams Street, Laurel Street, Park/Center Street, and West End Blvd. sewer lines.

Primary impacts to the proposed Utility Operating Budget include:

Revenues:

- Increase of \$131,742 for Water Sales (5% increase on rates)
(Total increase \$1.24 on minimum bill)
- Increase of \$98,160 for Sewer Sales (5% increase on rates)
(Total increase \$1.32 on minimum bill)
- Increase of \$80,000 for increases Penalty Fee from \$15 to \$25
- Increase of \$38,000 for increases On/Off fee from \$60 to \$100
- Increase in interest earned \$38,000.
- Increase of \$129,000 from General Fund Money Market Interest

Expenditures:

- Increase of \$17,745 for Health Insurance – rate increase of 8.4%.
- Pay Increase of 2.5%-5% for all City Employees \$77,687
- Increase New Position-Utility Division \$56,000
- Water Treatment Chemical Shed- (\$30,000 cash)

Expenditures included in the proposed Utility Fund Capital Budget are as follows:

Water Distribution

- Water Line Replacement- West End Blvd (\$1,600,000) bonds/cash/grants
- New Vehicle- Split with Sewage Collection (\$21,000 lease purchase)

Water Treatment Plant

- Water Intake upgrade (\$1,000,000) bond/cash/grants
- Basin Rehab Project (\$143,511) cash
- Membrane Replacement (\$625,000) grant

Sewage Collection

- New Vehicle- Split with Sewage Collection (\$21,000 lease purchase)
- Sewer Main Replacement- Adams Street (\$661,325)
- Sewer Main Replacement- Laurel Steet (\$1,187,890)
- Sewer Main Replacement- Park Ave./Center Street- Engineering (\$224,000)
- Sewer Main Replacement-West End Blvd.-Replacement (\$1,561,093)

-All these projects will be funded by bonds/grants/cash.

The proposed FY'25 rates are as follows:

Proposed FY'25 Water Rates

Minimum 2,000 gallons	\$ 26.08
Next 48,000/1,000	\$ 12.10
Next 3,950,000/1,000	\$ 7.35
Over 4,000,000/1,000	\$ 5.59

Proposed FY'25 Sewer Rates

Minimum 2,000 gallons	\$27.73
Next 48,000/1,000	\$10.37
Next 950,000/1,000	\$ 7.93
Over 1,000,000/1,000	\$ 6.16

Conclusion

In conclusion, the programs outlined in the attached budget document are attainable and worthy of your serious consideration. Although this was a difficult budget process, I believe this budget will allow the city to continue to provide outstanding customer service to our citizens. We will also be able to continue our efforts in Economic Development, and enhancing our gateways, while continuing to maintain a safe place to live, work and play. My sincere appreciation goes to all Department Heads for their careful effort put forth in composing their respective departmental budgets. A special thanks to Alicia Hargrove, Director of Finance and Lori Jarratt, Assistant to the City Manager who assisted in putting this document together and making various changes to assist me in balancing this budget.

It is imperative that staff, as well as the Mayor and City Council, continue to monitor and adjust as necessary the 5-year financial forecast to identify the financial needs of the City over the next 5 years. Also, we must create a solid fund balance for our Enterprise Fund.

Recommendation

I recommend you adopt the proposed FY'25 General and Utility Fund budgets and FY'25-29 Capital Improvement Plan (CIP).

Respectfully submitted,


William E. Johnson, III
City Manager

Ordinance

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of Emporia, Virginia that:

DIVISION 5. RATES; CHARGES; BILLS

Sec. 78-261 (1) through (3) be amended and re-enacted to read as follows:

Sec. 78-261. Schedule of rates—Designated; billing generally.

The rates for sewage services supplied by the city shall be based upon the amount of water metered to the premises, as follows:

(1)	Minimum 2,000 gallons...	\$27.73
(2)	Next 48,000/1,000.....	\$ 10.37
(3)	Next 950,000/1,000.....	\$ 7.93
(4)	Over 1,000,000/1,000.....	\$ 6.16

This ordinance shall become effective July 1, 2024.

Adopted: June 4, 2024

City of Emporia, Virginia

By Carolyn S. Carey, Mayor
Dr. Carolyn Carey, Mayor

Attest:

Jessie S. Wilkins
City Clerk

Form Approved:

E. D. [Signature]
City Attorney

Ordinance

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of Emporia, Virginia that:

DIVISION 3. RATES; CHARGES; BILLS

Sec. 78-91 (1) through (3) be amended and re-enacted to read as follows:

Sec. 78-91. Schedule of rates—Designated; billing generally.

The rates for water and allied services supplied by the city shall be as follows:

(1)	Minimum 2,000 gallons...	\$26.08
(2)	Next 48,000/1,000.....	\$12.10
(3)	Next 3,950,000/1,000.....	\$ 7.35
(4)	Over 4,000,000/1,000.....	\$ 5.59

This ordinance shall become effective July 1, 2024.

Adopted: June 04, 2024

City of Emporia, Virginia

By Dr. Carolyn S. Carey, Mayor
Dr. Carolyn Carey, Mayor

Attest:

Jessie S. Wilkins
City Clerk

Form Approved:

E. A. [Signature]
City Attorney

Ordinance

An Ordinance To Adopt The 2024-2025 Operating Budget For The City of Emporia, Virginia And To Appropriate The Funds For The Same

BE IT ORDAINED by the Council of the City of Emporia, Virginia as follows:

Section 1. That the City Council hereby approves and adopts the document entitled “City of Emporia, Operating Budget For Fiscal Year 2024-2025.”

Section 2. In order to provide the requisite funds for said operating budget, the sum of \$53,338,962 is hereby appropriated to the following fund accounts for the fiscal year beginning July 1, 2024, and ending June 30, 2025

Fund	Amount
General Fund	\$34,973,203.00
Electronic Summons Fund	41,000.00
Utility Fund	<u>18,324,759.00</u>
<i>Total</i>	\$53,338,962.00

Section 3. The City Manager is hereby authorized and directed to do all things necessary to implement said budget to include executing all purchase orders of any amounts and making all payments and disbursements consistent with the purpose and intent of this budget.

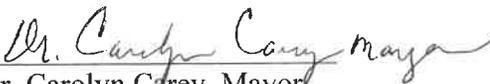
Section 4. The City Manager shall present to Council monthly a list of disbursements made for the previous month for Council’s review and examination.

Section 5. The City Manager is hereby authorized to make the appropriate transfers among the various budgetary accounts within each fund.

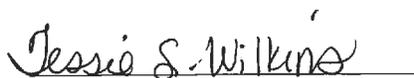
Section 6. This ordinance shall become effective July 1, 2024.

Adopted: June 04, 2024

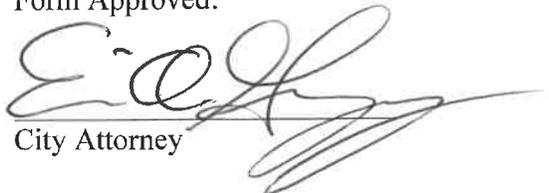
City of Emporia, Virginia

By 
Dr. Carolyn Carey, Mayor

Attest:


City Clerk

Form Approved:


City Attorney

Resolution

A Resolution To Set The Dollar Amount For The
Greensville County School Budget For Fiscal Year
2024-2025

WHEREAS, the Greensville County School Board has, on March 26, 2024, presented the budget for the 2024-2025 fiscal year; and

WHEREAS, the Code of Virginia, 1950, section 22.1-93, states that the governing body of a municipality shall approve an annual budget for educational purposes by May 15 or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall occur later;

NOW, THEREFORE, BE IT RESOLVED that the Emporia City Council approves a budget consisting of \$12,545,020 in local funds of which \$4,296,704 is projected to be the City of Emporia's share and 1% state tax for education in the amount of \$1,313,877. For total allocation of \$5,610,581.

Adopted:

City of Emporia, Virginia

By Dr. Carolyn S. Carey
Dr. Carolyn Carey, Mayor

Attest:

Jessie S. Wilkins
City Clerk

Form Approved:

Eric A. Gregory
City Attorney

	GENERAL FUND REVENUE ESTIMATES								
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
DESCRIPTION	Budget			Projection	Request	Recommends	Approved		
Local Revenues									
General Property Taxes									
Current Real Estate	3,495,546	3,416,690	3,495,546	3,431,683	3,852,837	3,852,837	3,852,837	10.2%	
Delinquent Real Estate		678	0	0	0	0	0	#DIV/0!	
Public Service Real Estate	206,959	266,761	266,761	266,761	266,761	266,761	266,761	0.0%	
Delinquent Public Service Real Estate			0	0	0	0	0	#DIV/0!	
Public Service Personal Property	1,000	622	1,000	1,000	1,000	1,000	1,000	0.0%	
Personal Property - Motor Vehicles/Other	2,155,643	2,103,001	2,155,643	2,179,872	2,490,000	2,490,000	2,490,000	15.5%	
Delinquent Pers. Prop. - Motor Vehicles/Other	180,000	16,978	180,000	15,000	30,000	30,000	30,000	-83.3%	
Personal Property - Machinery & Tools	467,980	495,477	467,980	467,980	484,934	484,934	484,934	3.6%	
Delinquent Pers. Prop. - Machinery & Tools	19,000	0	19,000	0	19,000	19,000	19,000	0.0%	
Penalties	38,000	29,029	38,000	88,000	38,000	38,000	38,000	0.0%	
Interest	23,000	28,470	23,000	32,000	23,000	23,000	23,000	0.0%	
<i>Total</i>	6,587,128	6,357,706	6,646,930	6,482,295	7,205,532	7,205,532	7,205,532	8.4%	
Other Local Taxes									
Sales Tax	2,000,000	2,521,760	2,769,150	2,488,552	2,769,150	2,769,150	2,769,150	0.0%	
Utility Tax	400,000	390,443	400,000	393,256	400,000	400,000	400,000	0.0%	
Business License Tax	790,000	855,985	850,000	850,000	850,000	850,000	850,000	0.0%	
Franchise Tax	39,000	0	39,000	39,000	39,000	39,000	39,000	0.0%	
Motor Vehicle Licenses	115,000	109,731	115,000	115,000	115,000	115,000	115,000	0.0%	
Bank Stock Tax	185,000	216,745	200,000	200,000	200,000	200,000	200,000	0.0%	
Recordation	1,500	671	1,500	874	1,500	1,500	1,500	0.0%	
Grantor Tax	28,000	33,802	28,000	36,500	28,000	28,000	28,000	0.0%	
Lodging Tax	1,450,000	1,436,552	1,500,000	1,424,783	1,500,000	1,500,000	1,500,000	0.0%	
Meals Tax	2,050,000	2,390,548	2,441,869	2,515,824	2,700,000	2,740,000	2,600,000	6.5%	
Communication Sales Tax	200,000	186,269	180,000	176,810	180,000	180,000	180,000	0.0%	
Gaming Revenue Tax			0	450,000	1,000,000	1,000,000	800,000	#DIV/0!	Rosie's Gaming Tax
<i>Total</i>	7,258,500	8,142,505	8,524,519	8,690,599	9,782,650	9,822,650	9,482,650	11.2%	
Licenses and Permits									
Animal Tags	1,800	1,890	1,800	3,000	1,800	1,800	1,800	0.0%	
Planning and Zoning Permits	1,750	3,075	1,850	3,000	1,850	1,850	1,850	0.0%	
Building Permits	13,000	20,339	15,000	15,000	15,000	15,000	15,000	0.0%	
Other Permits	350	300	350	13,500	350	350	350	0.0%	
Yard Sale	0	5	0	0	0	0	0	#DIV/0!	
<i>Total</i>	16,900	25,609	19,000	34,500	19,000	19,000	19,000	0.0%	
Fines and Forfeitures									
Court Fines	1,300,150	450,399	700,000	490,000	600,000	600,000	600,000	-14.3%	
Drug Forfeitures	25,000	6,161	25,000	0	0	0	0	-100.0%	
Interest from the County	7,000	3,622	7,000	4,500	7,000	7,000	7,000	0.0%	
Courthouse Maintenance Fees	23,000	11,286	18,500	11,600	12,000	12,000	12,000	-35.1%	
Courthouse Security Fees	105,000	103,704	118,000	105,000	105,000	105,000	105,000	-11.0%	
Jail Admission Fees	1,500	386	1,500	420	1,500	1,500	1,500	0.0%	
<i>Total</i>	1,461,650	575,558	870,000	611,520	725,500	725,500	725,500	-16.6%	

General Fund Revenue Estimates - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Use of Money and Property									
Interest on Bank Deposits	0	6,120	0	16,500	17,000	17,000	17,000	#DIV/0!	
Interest on Investments	160,000	9,985	160,000	165,313	275,000	275,000	275,000	71.9%	
Interest on SNAP Account	2,212	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	162,212	16,105	160,000	181,813	292,000	292,000	292,000	82.5%	
Charges for Services									
Law Library	1,600	1,366	1,600	1,700	1,600	1,600	1,600	0.0%	
\$4 for Life	15,062	19,875	0	5,149	5,000	5,000	5,000	#DIV/0!	
Animal Control	0	187	200	200	200	200	200	0.0%	
Sanitation Fees	962,000	937,183	1,000,000	909,031	927,000	927,000	927,000	-7.3%	
Weed Cutting/Demolition	18,000	15,061	18,000	7,500	18,000	18,000	18,000	0.0%	
Bulk Waste Charges	0		0	500	500	500	500	#DIV/0!	
Health Services Refund	0	35,460	0	0	0	0	0	#DIV/0!	
Opioid	0	12,871	0	3,500	0	0	0	#DIV/0!	
Miscellaneous	1,500	2,159	1,500	0	1,500	1,500	1,500	0.0%	
Management Services	3,000	0	3,000	0	3,000	3,000	3,000	0.0%	
Fiscal Agent Services	500	0	500	0	500	500	500	0.0%	
<i>Total</i>	1,001,662	1,024,163	1,024,800	927,580	957,300	957,300	957,300	-6.6%	
Miscellaneous Revenue									
Sale of Materials & Supplies	2,500	879	2,500	600	2,500	2,500	2,500	0.0%	
SCDHC Rent		3,600	0	3,600	3,600	3,600	3,600	#DIV/0!	
Sale of Property & Land	0	2	0	172,874	84,000	84,000	84,000	#DIV/0!	
Insurance Refunds	0	4,429	5,000	48,443	5,000	5,000	5,000	0.0%	
Miscellaneous	5,000	38,242	5,000	11,200	5,000	5,000	5,000	0.0%	
Recovered Cost - Tax Collection	30,000	17,879	30,000	30,000	30,000	30,000	30,000	0.0%	
Expenditure Refunds	0	292	0	10,390	0	0	0	#DIV/0!	
Credit/Debit Card Fees	5,000	13,832	5,000	15,000	10,000	10,000	10,000	100.0%	
BOA Pcard Rebate	7,585	8,810	7,585	6,905	7,000	7,000	7,000	-7.7%	
<i>Total</i>	50,085	87,965	55,085	299,012	147,100	147,100	147,100	167.0%	
Recovered Costs									
Recovered Cost - Children's Services Act	2,125	2,125	2,125	2,125	2,125	2,125	2,125	0.0%	
Recovered Cost - Court Services	30,958	342	30,958	30,958	30,958	30,958	30,958	0.0%	
Recovered Cost - County	58,400	10,250	58,400	58,400	58,400	58,400	58,400	0.0%	
Recovered Cost - Vendors	10,500	16	10,500	0	10,500	10,500	10,500	0.0%	
Recycled Materials	8,300	6,951	8,300	8,500	8,300	8,300	8,300	0.0%	
Recovered Cost - EDA	119,803		119,803	6,950	103,835	103,835	103,835	-13.3%	
Recovered Cost - Other Localities (VJCCCA)	37,497		37,497	74,994	37,497	37,497	37,497	0.0%	
Recovered Cost - Extradition of Prisoners	500		500	0	500	500	500	0.0%	
Community Event Donations		778	0	0	0	0	0	#DIV/0!	
EGRA Park Reno		25,152	0	200,000	0	0	0	#DIV/0!	
VA Housing Community Impact Grant	0	0	0	20,000	0	0	0	#DIV/0!	
<i>Total</i>	268,083	45,614	268,083	401,927	252,115	252,115	252,115	-6.0%	
Local Revenues Totals									
	16,806,220	16,275,226	17,568,417	17,629,247	19,381,197	19,421,197	19,081,197	8.6%	

General Fund Revenue Estimates - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Non-categorical State Aid									
Mobile Home Titling Taxes		150	0	3,411	0	0	0	#DIV/0!	
Recordation Taxes	6,480	0	6,480	0	6,480	6,480	6,480	0.0%	
Railroad Rolling Stock Taxes	11,000	11,639	11,000	12,792	11,000	11,000	11,000	0.0%	
PPTRA Reimbursement	648,653	570,320	648,653	570,320	570,320	570,320	570,320	-12.1%	
Auto Rental Taxes	18,000	4,102	18,000	6,230	10,000	10,000	10,000	-44.4%	
ATV/Moped Sales Tax	0	242	0	0	0	0	0	#DIV/0!	
<i>Total</i>	684,133	586,453	684,133	589,342	597,800	597,800	597,800	-12.6%	
Shared Expenses - Local Offices									
Sheriff	168,620	175,503	175,009	175,000	216,136	216,136	216,136	23.5%	
Commissioner of the Revenue	88,514	92,054	97,993	98,639	103,349	103,349	103,349	5.5%	
Treasurer	65,056	68,087	73,743	72,867	95,431	95,431	95,431	29.4%	
Registrar/Electoral Board	35,950	58,109	57,000	58,109	73,739	73,739	73,739	29.4%	
<i>Total</i>	358,140	393,753	403,745	404,615	488,655	488,655	488,655	21.0%	
Categorical State Aid									
DCJS Sexual Assault Grant-State (VSGP)	0	18,824	42,000	42,000	42,000	76,975	76,975	83.3%	
Emergency Services-State	0	0	80,000	0	0	0	0	-100.0%	
Victim Witness	27,890	31,968	31,350	33,263	33,263	33,263	33,263	6.1%	
Assistance to Localities - HB 599	220,148	188,613	220,148	264,508	277,733	277,733	277,733	26.2%	
DJJ VJCCCA Grant	63,101	146,184	63,101	87,972	65,000	65,000	65,000	3.0%	
DCJS Sexual Assault Grant-Federal	322,000	149,896	322,000	322,000	252,000	195,420	195,420	-39.3%	
CANP Grant	36,590	16,647	36,590	36,590	38,990	32,208	32,208	-12.0%	
E-911 - Wireless Board	45,000	49,887	45,000	50,700	50,000	50,000	50,000	11.1%	
US Dept of Homeland Security Grant	10,285	10,285	0	0	0	0	0	#DIV/0!	Previous location of (LEMPG)
DCJS ARPA Funds	0	68,452	0	25,523	183,479	40,466	40,466	#DIV/0!	
CAC ARPA Funds	0	14,563	0	15,636	10,000	10,000	10,000	#DIV/0!	
DSS ARPA	0	0	0	10,983	27,406	110,000	110,000	#DIV/0!	
DCJS SASP					15,013	15,013	15,013	#DIV/0!	
Go Virginia 4 Match (GOVA4)	335,000	0	0	0	0	0	0	#DIV/0!	
LOLE BLOCK GRANT		10,187	0	12,500	0	0	0	#DIV/0!	
Fire Programs	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
Emergency Services-Federal		0	10,285	10,285	10,285	10,285	10,285	0.0%	Local Emergency Management Performance Grant (LEMPG)
Street Maintenance	1,146,467	1,379,301	1,191,416	1,544,328	1,543,365	1,543,365	1,543,365	29.5%	
Litter Control	5,000	9,570	9,570	12,513	10,000	10,000	10,000	4.5%	
Tobacco Region Revitalization Commission	0	46,482	0	0	0	0	0	#DIV/0!	
VDSS-Family Violence Prevention Program	125,410	134,704	125,410	125,410	156,174	155,172	155,172	23.7%	
VDSS Child Advocacy Services-State	207,953	175,306	258,434	258,434	225,596	214,655	214,655	-16.9%	
New Victim Services Grant					31,489	31,489	31,489	#DIV/0!	new grant (FVSAU)
Arts Grant	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0.0%	
Victim Witness Grant-Federal	82,986	87,482	73,150	69,852	69,852	69,852	69,852	-4.5%	
Education (State Sales Tax)	1,261,704	1,439,807	1,260,552	1,272,265	1,260,552	1,260,552	1,313,877	4.2%	
<i>Total</i>	3,924,034	4,012,657	3,803,506	4,229,261	4,336,697	4,235,948	4,289,273	12.8%	

	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Non-categorical Federal Aid									
CIG Program Income	0	1,780	0	2,053	0	0	0	#DIV/0!	
VDOT - E. Atlantic Street Revenue Sharing	356,723	0	178,000	230,231	0	0	0	-100.0%	
VDOT State of Good Repair Funds	757,154	0	0	0	0	0	0	#DIV/0!	
DHCD- South Main St. Planning Grant	0	30,000	0	0	0	0	0	#DIV/0!	
DHCD - South Main Street Project - Phase I	0	0	0	400,000	950,000	950,000	950,000	#DIV/0!	
DCJS ARPA Equip and Tech Grant	750,000	319,856	0	377,199	200,000	200,000	200,000	#DIV/0!	Part-time positions
CSLFRF- COVID Recovery Funds/ARPA	2,566,491	2,773,282	122,000	83,500	192,386	192,388	192,388	57.7%	Spend by end of December 2024
<i>Total</i>	4,430,368	3,124,918	300,000	1,092,982	1,342,386	1,342,388	1,342,388	347.5%	
Intergovernmental Revenues Totals									
	9,396,675	8,117,781	5,191,384	6,316,201	6,765,538	6,664,791	6,718,116	29.4%	
Non-Revenue Receipts									
Appropriated Fund Balance	152,165	0	130,216	175,000	257,600	673,104	673,105	416.9%	CDBG S. Main St. Grant Match
Transfer in from Utility Fund		0	0	0	0	0	0	#DIV/0!	
Witness Reimbursement - State		0	0	0	0	0	0	#DIV/0!	
Proceeds from Bond Issue	3,918,087	0	0	0	11,270,625	11,270,625	7,131,638	#DIV/0!	Police Station and Reno of City Hall
Proceeds from Capital Leases	483,741	419,538	158,000	0	1,369,146	1,369,147	1,369,147	766.5%	Vehicles for Sheriff, Police, Animal Control, Public Works, Sanitation, Econ. Dev. and Grounds; Slope Mower; Bucket Truck, Trash Truck
Proceeds from Loan	0	0	0	0				#DIV/0!	
Energy Savings - GO BAN Series 2020	118,196	124,704	0	0	0	0	0	#DIV/0!	
<i>Total</i>	4,672,189	544,242	288,216	175,000	12,897,371	13,312,876	9,173,890	3083.0%	
Grand Totals									
	30,875,084	24,937,248	23,048,017	24,120,448	39,044,106	39,398,864	34,973,203	51.7%	

	General Fund Expenditure Summary								
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Description									
City Council	330,770	284,112	323,107	147,576	266,459	266,459	261,459	-19.1%	
City Manager	747,211	728,968	716,222	720,595	818,268	818,268	783,990	9.5%	
City Attorney	160,000	113,077	172,325	122,000	184,000	184,000	284,000	64.8%	
Commissioner of Revenue	352,293	309,836	363,985	385,891	399,658	399,658	398,685	9.5%	
Treasurer	153,247	164,105	174,215	197,276	206,585	206,585	206,585	18.6%	
Information Technology	46,260	0	261,187	184,582	270,222	329,132	328,196	25.7%	
Finance	232,300	236,200	245,045	243,441	425,383	291,533	287,246	17.2%	
General Registrar	214,226	229,464	221,432	215,073	274,345	246,056	244,634	10.5%	
Courts and other Shared Services	3,032,488	2,960,628	2,938,855	2,938,855	2,985,185	2,884,437	2,884,437	-1.9%	
Sheriff	324,457	304,350	349,414	339,155	443,544	469,039	469,039	34.2%	
Police	6,130,103	5,344,663	4,954,400	4,912,847	5,474,711	5,474,712	5,393,065	8.9%	
Fire	45,700	49,306	46,500	46,500	47,200	47,200	47,200	1.5%	
Building Inspections	185,254	186,041	195,568	189,198	196,366	196,366	198,237	1.4%	
Emergency Services	108,625	105,687	124,655	126,358	133,518	133,518	132,314	6.1%	
Facilities Management/Code Enforcement	482,027	431,292	567,245	486,126	12,214,255	12,143,695	8,006,458	1311.5%	
Public Works	4,337,246	2,822,599	3,340,695	3,395,859	5,070,577	4,862,710	4,857,643	45.4%	
Health and Social Services	607,511	305,676	590,226	593,439	651,357	587,357	651,357	10.4%	
Education	5,650,058	35,448	5,639,734	5,639,734	6,687,015	6,668,515	5,717,568	1.4%	
Library	113,950	108,739	150,850	149,850	142,500	142,500	142,500	-5.5%	
Planning and Zoning	0	0	166,965	156,291	200,204	201,204	199,766	19.6%	
Planning Commission	1,200	0	9,100	9,100	9,100	16,800	16,800	84.6%	
Development Services	4,033,456	579,764	2,084,199	869,140	1,838,794	1,843,794	1,842,212	-11.6%	
Airport	64,800	64,800	64,800	99,040	64,800	64,800	64,800	0.0%	
Parks and Recreation	81,000	64,579	123,939	123,939	135,925	135,925	135,925	9.7%	
Arts and Culture	14,000	14,000	14,000	14,000	14,000	14,000	14,000	0.0%	
Extension Service	55,115	0	68,144	68,144	70,744	70,744	70,744	3.8%	
Civic and Community Organizations	44,306	42,218	46,384	43,648	76,600	76,600	76,600	65.1%	
Non-Departmental	514,871	935,464	1,272,658	1,045,744	1,079,573	1,079,573	1,257,745	-1.2%	
Total General Fund Expenditures	28,062,474	16,421,016	25,225,849	23,463,401	40,380,885	39,855,179	34,973,203	38.6%	

City Council									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	45,923	40,839	49,666	13,796	14,486	14,486	14,486	-70.8%	
Boards and Commissions	59,400	59,400	59,400		59,400	59,400	59,400	0.0%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	105,323	100,239	109,066	13,796	73,886	73,886	73,886	-32.3%	
Fringe Benefits									
FICA	8,057	6,811	8,344	1,041	5,653	5,653	5,653	-32.3%	
VRS Retirement	5,506	4,431	4,714	1,517	1,613	1,613	1,613	-65.8%	
ICMA Retirement	0	404	1,242	0	0	0	0	-100.0%	
Medical Insurance	20,068	25,090	21,634	1,741	10,875	10,875	10,875	-49.7%	8.4% Increase
Group Life Insurance	615	537	666	138	195	195	195	-70.7%	
Disability Insurance	245	23	274	49	101	101	101	-63.1%	
Workers' Compensation Insurance	<u>29</u>	<u>43</u>	<u>40</u>	<u>3</u>	<u>9</u>	<u>9</u>	<u>9</u>	-77.5%	
<i>Total</i>	34,520	37,339	36,914	4,489	18,446	18,446	18,446	-50.0%	
Contractual Services									
Accounting and Auditing Services	82,500	58,280	47,500	45,500	47,500	47,500	47,500	0.0%	
Professional Services	62,299	53,790	73,299	48,199	73,299	73,299	73,299	0.0%	Audit services
Repairs and Maintenance	0	0	0	0	0	0	0	#DIV/0!	
Maintenance Service Contracts	0	1,082	500	148	500	500	500	0.0%	
Printing and Binding	5,000	2,390	5,000	2,125	5,000	5,000	5,000	0.0%	
Advertising	<u>3,000</u>	<u>3,604</u>	<u>3,500</u>	<u>2,351</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	0.0%	
<i>Total</i>	152,799	119,146	129,799	98,323	129,799	129,799	129,799	0.0%	
Communications									
Postal Services	200	138	200	200	200	200	200	0.0%	
Telecommunications	<u>12,300</u>	<u>10,228</u>	<u>12,300</u>	<u>9,695</u>	<u>12,300</u>	<u>12,300</u>	<u>12,300</u>	0.0%	
<i>Total</i>	12,500	10,366	12,500	9,895	12,500	12,500	12,500	0.0%	
Travel									
Mileage	1,000	583	1,000	1,000	1,000	1,000	1,000	0.0%	
Subsistence and Lodging	5,000	3,514	5,000	4,763	5,000	5,000	5,000	0.0%	
Convention and Education	<u>10,500</u>	<u>6,477</u>	<u>10,500</u>	<u>9,952</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	0.0%	
<i>Total</i>	16,500	10,574	16,500	15,715	16,500	16,500	16,500	0.0%	
Miscellaneous									
Dues and Memberships	3,000	210	10,000	938	10,000	10,000	5,000	-50.0%	
Miscellaneous	<u>1,000</u>	<u>1,164</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%	
<i>Total</i>	4,000	1,374	11,000	1,938	11,000	11,000	6,000	-45.5%	
Supplies and Equipment									
Office Supplies	0	2,708	2,000	1,092	2,000	2,000	2,000	0.0%	
Books and Subscriptions	300	1,933	500	500	500	500	500	0.0%	
Other Operating Supplies	800	50	800	800	800	800	800	0.0%	
Furniture and Fixtures	0	383	0	0	0	0	0	#DIV/0!	
EDP Equipment	<u>4,028</u>	<u>0</u>	<u>4,028</u>	<u>1,028</u>	<u>1,028</u>	<u>1,028</u>	<u>1,028</u>	-74.5%	
<i>Total</i>	5,128	5,074	7,328	3,420	4,328	4,328	4,328	-40.9%	
Total City Council	330,770	284,112	323,107	147,576	266,459	266,459	261,459	-19.1%	

City Manager									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	348,851	322,482	297,161	318,919	334,865	334,865	328,528	10.6%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	348,851	322,482	297,161	318,919	334,865	334,865	328,528	10.6%	
Fringe Benefits									
FICA	26,687	22,948	22,733	23,182	25,617	25,617	25,132	10.6%	
VRS Retirement	38,809	35,907	30,190	30,843	37,271	37,271	36,566	21.1%	
ICMA Retirement	5,052	5,587	5,440	5,440	5,712	5,712	5,576	2.5%	
Medical Insurance	33,232	45,346	45,716	45,715	49,555	49,555	49,555	8.4%	8.4% Increase
Group Life Insurance	4,675	3,990	3,982	4,055	4,488	4,488	4,403	10.6%	
Disability Insurance	1,780	1,577	1,546	1,626	1,731	1,731	1,700	10.0%	
Workers' Compensation Insurance	225	221	229	164	215	215	215	-6.1%	
Manager's Deferred Compensation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
Tuition Assistance	2,500	0	2,500	0	2,500	2,500	2,500	0.0%	
<i>Total</i>	117,960	120,576	117,336	116,025	132,089	132,089	130,648	11.3%	
Contractual Services									
Professional Health Services	2,500	2,306	2,500	100	2,500	2,500	2,500	0.0%	
Professional Services	50,000	29,921	50,000	40,000	75,000	75,000	50,000	0.0%	Pay for Performance
Repairs and Maintenance	600	0	600	200	600	600	600	0.0%	
Maintenance Service Contracts	3,000	9,359	3,000	4,500	0	0	0	-100.0%	Moved to IT -FY25
Printing and Binding	500	0	500	500	500	500	500	0.0%	
Advertising	4,000	3,240	4,000	2,000	4,000	4,000	4,000	0.0%	
<i>Total</i>	60,600	44,826	60,600	47,300	82,600	82,600	57,600	-5.0%	
Communications									
Postal Services	1,500	5,459	1,500	300	500	500	500	-66.7%	
Messenger Services	150	0	150	50	150	150	150	0.0%	
Telecommunications	6,000	9,982	6,000	6,000	500	500	500	-91.7%	Moved Internet to IT-FY25 This is CM Cell Phone
Internet Service	2,300	210	2,300	0	0	0	0	-100.0%	Moved to IT- FY25
<i>Total</i>	9,950	15,651	9,950	6,350	1,150	1,150	1,150	-88.4%	
Travel									
General Liability Insurance (75%)	150,000	158,160	162,909	173,721	191,323	191,323	191,323	17.4%	
Mileage and Other Transportation Costs	150	309	150	150	150	150	150	0.0%	
Subsistence and Lodging	1,000	1,171	1,000	1,300	1,500	1,500	1,500	50.0%	
Convention and Education	9,500	11,157	9,500	9,000	12,000	12,000	10,500	10.5%	
Moving Expense	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	160,650	170,797	173,559	184,171	204,973	204,973	203,473	17.2%	
Miscellaneous									
Dues and Memberships	5,000	4,576	5,000	3,000	5,000	5,000	5,000	0.0%	
Miscellaneous	150	1,054	150	1,000	150	150	150	0.0%	
Employee Holiday Bonus	13,350	13,221	21,766	20,310	22,741	22,741	22,741	4.5%	
Employee Appreciation	20,000	20,364	20,000	15,000	20,000	20,000	20,000	0.0%	
<i>Total</i>	38,500	39,215	46,916	39,310	47,891	47,891	47,891	2.1%	

City Manager - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Supplies and Equipment									
Office Supplies	6,000	5,771	6,000	3,000	6,000	6,000	6,000	0.0%	
Vehicle and Power Equipment Supplies	1,500	2,737	1,500	1,500	2,000	2,000	2,000	33.3%	
Books and Subscriptions	500	333	500	500	500	500	500	0.0%	
Other Operating Supplies	1,200	1,635	1,200	500	1,200	1,200	1,200	0.0%	
Furniture and Fixtures	0	1,722	0	0	2,000	2,000	2,000	#DIV/0!	
EDP Equipment	<u>1,500</u>	<u>3,223</u>	<u>1,500</u>	<u>3,020</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	100.0%	
<i>Total</i>	10,700	15,421	10,700	8,520	14,700	14,700	14,700	37.4%	
Capital Expenditures									
Motor Vehicles	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Total City Manager	747,211	728,968	716,222	720,595	818,268	818,268	783,990	9.5%	

Legal Services									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Salaries and Wages									
City Attorney Retainer	60,000	65,085	72,000	72,000	84,000	84,000	84,000	16.7%	
<i>Total</i>	60,000	65,085	72,000	72,000	84,000	84,000	84,000	16.7%	
Contractual Services									
Legal Services	100,000	47,991	100,000	50,000	100,000	100,000	200,000	100.0%	
<i>Total</i>	100,000	47,991	100,000	50,000	100,000	100,000	200,000	100.0%	
Travel									
Convention and Education								#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Miscellaneous									
Dues and Memberships			325	0	0	0	0	-100.0%	
<i>Total</i>	0	0	325	0	0	0	0	-100.0%	
Supplies and Equipment									
Books and Subscriptions	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Total Legal Services	160,000	113,077	172,325	122,000	184,000	184,000	284,000	64.8%	

Commissioner of the Revenue									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	198,622	201,275	211,688	216,426	223,959	223,959	223,153	5.4%	
Part-time Wages	19,461	11,746	15,010	12,000	15,761	15,761	15,761	5.0%	
Board of Equalization	200	109	200	200	200	200	200	0.0%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	218,283	213,130	226,898	228,626	239,920	239,920	239,114	5.4%	
Fringe Benefits									
FICA	16,699	16,013	17,358	16,287	18,339	18,339	18,277	5.3%	
VRS Retirement	23,815	23,964	25,238	25,806	25,024	25,024	24,934	-1.2%	
Medical Insurance	30,102	31,182	30,102	30,102	32,625	32,625	32,625	8.4%	8.4% Increase
Group Life Insurance	2,662	2,681	2,821	2,884	3,013	3,013	3,002	6.4%	
Disability Insurance	542	467	595	536	630	630	626	5.2%	
Workers' Compensation Insurance	<u>140</u>	<u>120</u>	<u>173</u>	<u>145</u>	<u>157</u>	<u>157</u>	<u>157</u>	-9.2%	
<i>Total</i>	73,960	74,427	76,287	75,759	79,788	79,788	79,621	4.4%	
Contractual Services									
Professional Services	35,000	0	35,000	51,726	48,000	48,000	48,000	37.1%	Reassessment contract
Repairs and Maintenance	350	0	350	350	350	350	350	0.0%	
Maintenance Service Contracts	2,500	2,551	2,500	8,480	9,000	9,000	9,000	260.0%	
Printing and Binding	1,500	250	1,500	1,500	1,500	1,500	1,500	0.0%	
Advertising	<u>1,850</u>	<u>0</u>	<u>1,850</u>	<u>1,850</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-45.9%	
<i>Total</i>	41,200	2,801	41,200	63,906	59,850	59,850	59,850	45.3%	
Communications									
Postal Services	3,800	3,283	4,500	4,500	5,000	5,000	5,000	11.1%	Increase in Postage
Telecommunications	<u>1,800</u>	<u>1,712</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	0.0%	
<i>Total</i>	5,600	4,995	6,300	6,300	6,800	6,800	6,800	7.9%	
Travel									
Mileage and Other Transportation Costs	500	382	500	500	500	500	500	0.0%	
Convention and Education	<u>4,000</u>	<u>1,709</u>	<u>4,000</u>	<u>4,000</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	12.5%	
<i>Total</i>	4,500	2,091	4,500	4,500	5,000	5,000	5,000	11.1%	
Miscellaneous									
Dues and Memberships	<u>1,100</u>	<u>405</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	0.0%	
<i>Total</i>	1,100	405	1,100	1,100	1,100	1,100	1,100	0.0%	
Supplies and Equipment									
Office Supplies	5,500	4,344	5,500	5,000	5,000	5,000	5,000	-9.1%	
Books and Subscriptions	650	692	700	700	700	700	700	0.0%	
EDP Equipment	<u>1,500</u>	<u>6,951</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.0%	
<i>Total</i>	7,650	11,987	7,700	5,700	7,200	7,200	7,200	-6.5%	
Total Commissioner of Revenue	352,293	309,836	363,985	385,891	399,658	399,658	398,685	9.5%	

Treasurer									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	63,311	63,881	99,964	105,988	109,918	109,918	109,918	10.0%	
Part-time Wages	28,148	11,356	0	840	0	0	0	#DIV/0!	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	91,459	75,237	99,964	106,828	109,918	109,918	109,918	10.0%	
Fringe Benefits									
FICA	6,997	6,270	7,648	8,085	8,409	8,409	8,409	10.0%	
VRS Retirement	7,591	7,602	11,986	11,701	12,234	12,234	12,234	2.1%	
ICMA Retirement	0	0	328	374	1,376	1,376	1,376	319.5%	
Medical Insurance	20,068	10,037	10,034	18,389	21,750	21,750	21,750	116.8%	8.4% Increase
Group Life Insurance	848	850	1,340	1,278	1,473	1,473	1,473	9.9%	
Disability Insurance	328	113	363	285	402	402	402	10.7%	
Workers' Compensation Insurance	<u>56</u>	<u>47</u>	<u>77</u>	<u>60</u>	<u>73</u>	<u>73</u>	<u>73</u>	-5.2%	
<i>Total</i>	35,888	24,919	31,776	40,172	45,717	45,717	45,717	43.9%	
Contractual Services									
Professional Services	500	9,516	2,000	2,000	2,000	2,000	2,000	0.0%	
Repairs and Maintenance	500	140	500	500	500	500	500	0.0%	
Maintenance Service Contracts	5,900	12,761	8,000	8,921	10,000	10,000	10,000	25.0%	
Printing and Binding	475	445	475	475	0	0	0	-100.0%	
Advertising	<u>2,000</u>	<u>3,555</u>	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-50.0%	
<i>Total</i>	9,375	26,417	12,975	13,896	13,500	13,500	13,500	4.0%	
Communications									
Postal Services	5,000	4,190	5,000	5,000	5,000	5,000	5,000	0.0%	
Telecommunications	<u>2,700</u>	<u>2,797</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	0.0%	
<i>Total</i>	7,700	6,987	7,700	7,700	7,700	7,700	7,700	0.0%	
Travel									
Mileage and Other Transportation Costs	350	395	350	350	350	350	350	0.0%	
Convention and Education	<u>2,000</u>	<u>1,941</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.0%	
<i>Total</i>	2,350	2,336	2,850	2,850	2,850	2,850	2,850	0.0%	
Miscellaneous									
Dues and Memberships	1,100	479	1,100	1,100	1,100	1,100	1,100	0.0%	
Credit/Debit Card Fees	0	17,636	11,000	18,000	18,000	18,000	18,000	63.6%	increased fees
Bank Fees	<u>0</u>	<u>2,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	1,100	20,892	12,100	19,100	19,100	19,100	19,100	57.9%	
Supplies and Equipment									
Office Supplies	3,400	5,115	5,000	5,000	6,000	6,000	6,000	20.0%	
Merchandise for Resale	475	234	350	230	300	300	300	-14.3%	
Furniture and Fixtures	500	428	500	500	500	500	500	0.0%	
EDP Equipment	<u>1,000</u>	<u>1,540</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%	
<i>Total</i>	5,375	7,317	6,850	6,730	7,800	7,800	7,800	13.9%	
Total Treasurer	153,247	164,105	174,215	197,276	206,585	206,585	206,585	18.6%	

Information Technology									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages			49,482	50,213	52,724	52,724	51,970	5.0%	
Employee Bonus			0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	49,482	50,213	52,724	52,724	51,970	5.0%	
Fringe Benefits									
FICA			3,786	3,073	4,034	4,034	3,976	5.0%	
VRS Retirement			5,439	5,554	5,869	5,869	5,785	6.4%	
ICMA Retirement			495	502	1,846	1,846	1,819	267.5%	
Medical Insurance			8,700	10,397	9,428	9,428	9,428	8.4%	8.4% Increase
Group Life Insurance			664	673	707	707	697	5.0%	
Disability Insurance			273	241	281	281	278	1.8%	
Workers' Compensation Insurance			38	30	33	33	33	-13.2%	
Tuition Assistance			0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	19,395	20,469	22,198	22,198	22,016	13.5%	
Contractual Services									
Maintenance Service Contracts			125,000	105,000	150,000	208,910	208,910	67.1%	\$12,146 year 2 of 4 website, SmiForce year 1 of 3 \$11,800, HostGator \$75, 31,900 BAITech support, 49,944 Pliant Cloud, \$150 Zoom, \$99,295 New ERP
<i>Total</i>	0	0	125,000	105,000	150,000	208,910	208,910	67.1%	
Internal Services									
Data Processing			44,560	0	0	0	0	-100.0%	
<i>Total</i>	0	0	44,560	0	0	0	0	-100.0%	
Communications									
Postal Services			100	100	100	100	100	0.0%	
Messenger Services			100	100	100	100	100	0.0%	
Telecommunications	0		750	600	9,200	9,200	9,200	1126.7%	Comcast business Internet, Comcast desk phones, and cell phone
Internet Service			5,400	1,000	2,000	2,000	2,000	-63.0%	
<i>Total</i>	0	0	6,350	1,800	11,400	11,400	11,400	79.5%	
Travel									
Cyber Insurance	1,700		0	0	0	0	0	0.0%	This is no longer a separate policy-Included in Gen. Liability
Mileage and Other Transportation Costs			200	200	400	400	400	100.0%	
Subsistence and Lodging			1,000	0	2,000	2,000	2,000	100.0%	
Convention and Education	0		1,000	1,000	2,500	2,500	2,500	150.0%	
<i>Total</i>	1,700		2,200	1,200	4,900	4,900	4,900	122.7%	

	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Miscellaneous									
Dues and Memberships			500	200	500	500	500	0.0%	
Miscellaneous			500	500	500	500	500	0.0%	
<i>Total</i>	0	0	1,000	700	1,000	1,000	1,000	0.0%	
Supplies and Equipment									
Office Supplies	0		1,000	1,000	2,000	2,000	2,000	100.0%	
Repairs and Maintenance	0		2,000	1,000	2,000	2,000	2,000	0.0%	
Vehicle and Power Equipment Supplies			0	0	3,500	3,500	3,500	#DIV/0!	
Books and Subscriptions			200	200	500	500	500	150.0%	
EDP Equipment			10,000	3,000	20,000	20,000	20,000	100.0%	Computer, network, printer, and camera needs
Data Processing Equipment Lease	44,560	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	44,560	0	13,200	5,200	28,000	28,000	28,000	112.1%	
Capital Expenditures									
Motor Vehicles	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Total Information Technology	46,260	0	261,187	184,582	270,222	329,132	328,196	25.7%	

Finance									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	159,282	160,801	164,061	164,061	172,265	172,265	168,711	2.8%	
Part-time Wages	0	0	0	0	26,250	26,250	26,250	#DIV/0!	Moved position from Inspections (ADD IN BRIGHT)
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	159,282	160,801	164,061	164,061	198,515	198,515	194,961	18.8%	
Fringe Benefits									
FICA	12,185	11,525	12,551	11,455	15,187	15,187	14,915	18.8%	
VRS Retirement	19,098	18,996	19,671	19,671	19,174	19,174	18,778	-4.5%	
Medical Insurance	11,600	16,651	20,074	20,073	21,766	21,766	21,766	8.4%	8.4% Increase
Group Life Insurance	2,134	2,127	2,199	2,198	2,309	2,309	2,261	2.8%	
Disability Insurance	749	716	864	786	904	904	887	2.7%	
Workers' Compensation Insurance	102	84	125	102	128	128	128	2.4%	
<i>Total</i>	45,868	50,099	55,484	54,286	59,468	59,468	58,735	5.9%	
Contractual Services									
Professional Services	5,000	4,749	5,000	4,000	8,000	8,000	8,000	60.0%	Services needed to update chart of accounts and GL
Repairs and Maintenance	250	87	250	0	0	0	0	-100.0%	
Maintenance Service Contracts	4,400	12,505	5,000	8,664	141,850	8,000	8,000	60.0%	
Printing and Binding	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	9,650	17,340	10,250	12,664	149,850	16,000	16,000	56.1%	
Communications									
Postal Services	1,500	1,053	1,500	1,780	2,000	2,000	2,000	33.3%	
Messenger Services	0	0	0	0	0	0	0	#DIV/0!	
Telecommunications	1,000	892	1,200	1,200	1,200	1,200	1,200	0.0%	
<i>Total</i>	2,500	1,945	2,700	2,980	3,200	3,200	3,200	18.5%	
Travel									
Mileage and Other Transportation Costs	250	149	250	150	250	250	250	0.0%	
Subsistence and Lodging	0	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Convention and Education	8,000	688	4,000	3,000	4,000	4,000	4,000	0.0%	
<i>Total</i>	8,250	837	5,250	4,150	5,250	5,250	5,250	0.0%	
Miscellaneous									
Dues and Memberships	1,050	505	1,100	1,100	1,100	1,100	1,100	0.0%	
<i>Total</i>	1,050	505	1,100	1,100	1,100	1,100	1,100	0.0%	
Supplies and Equipment									
Office Supplies	4,000	4,084	6,000	4,000	5,000	5,000	5,000	-16.7%	
Books and Subscriptions	200	0	200	200	200	200	200	0.0%	
Furniture and Fixtures	0	0	0	0	800	800	800	#DIV/0!	
EDP Equipment	1,500	591	0	0	2,000	2,000	2,000	#DIV/0!	AP printer and Verizon hotspot
<i>Total</i>	5,700	4,675	6,200	4,200	8,000	8,000	8,000	29.0%	
Total Finance	232,300	236,200	245,045	243,441	425,383	291,533	287,246	17.2%	

General Registrar									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	71,388	71,308	74,958	76,456	120,396	80,279	79,133	5.6%	
Part-time Wages	27,040	27,895	30,284	23,296	13,792	33,792	33,792	11.6%	
Boards & Commissions	4,700	4,966	4,700	4,700	4,700	4,700	4,700	0.0%	
Poll Workers	13,000	10,370	13,000	13,000	16,200	16,200	16,200	24.6%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	116,128	114,539	122,942	117,452	155,088	134,971	133,825	8.9%	
Fringe Benefits									
FICA	8,884	7,844	9,406	7,563	11,864	10,325	10,238	8.8%	
VRS Retirement	7,175	7,876	7,301	8,456	13,401	8,936	8,808	20.6%	
ICMA Retirement	1,428	1,425	1,687	1,529	4,214	2,810	2,770	64.2%	
Medical Insurance	10,034	10,114	10,034	10,034	21,750	21,750	21,750	116.8%	8.4% Increase
Group Life Insurance	929	955	1,005	1,025	1,614	1,076	1,061	5.6%	
Disability Insurance	369	321	398	366	650	424	418	5.0%	
Unemployment Benefits	0	0	0	0	0	0	0	#DIV/0!	
Workers' Compensation Insurance	<u>64</u>	<u>66</u>	<u>79</u>	<u>67</u>	<u>84</u>	<u>84</u>	<u>84</u>	6.3%	
<i>Total</i>	28,883	28,601	29,910	29,041	53,577	45,405	45,129	50.9%	
Contractual Services									
Repairs and Maintenance	200	0	500	500	500	500	500	0.0%	
Maintenance Service Contracts	20,000	29,354	34,500	34,500	34,500	34,500	34,500	0.0%	
Printing and Binding	5,160	1,975	6,000	6,000	1,000	1,000	1,000	-83.3%	
Advertising	<u>800</u>	<u>0</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	0.0%	
<i>Total</i>	26,160	31,329	41,800	41,800	36,800	36,800	36,800	-12.0%	
Communications									
Postal Services	500	1,584	1,500	1,500	3,000	3,000	3,000	100.0%	
Telecommunications	<u>700</u>	<u>1,903</u>	<u>3,600</u>	<u>3,600</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	-16.7%	
<i>Total</i>	1,200	3,487	5,100	5,100	6,000	6,000	6,000	17.6%	
Leases and Rentals									
Lease/Rent of Building	<u>12,375</u>	<u>12,375</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	0.0%	
<i>Total</i>	12,375	12,375	15,000	15,000	15,000	15,000	15,000	0.0%	
Travel									
Convention and Education	<u>1,400</u>	<u>1,906</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	0.0%	
<i>Total</i>	1,400	1,906	1,400	1,400	1,400	1,400	1,400	0.0%	
Miscellaneous									
Dues and Memberships	480	200	480	480	480	480	480	0.0%	
Miscellaneous	1,200	3,007	1,500	1,500	2,500	2,500	2,500	66.7%	
COVID	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	1,680	3,207	1,980	1,980	2,980	2,980	2,980	50.5%	
Supplies and Equipment									
Office Supplies	1,800	2,140	1,800	1,800	2,000	2,000	2,000	11.1%	
Furniture & Fixtures	600	4,574	500	500	500	500	500	0.0%	
EDP Equipment	<u>24,000</u>	<u>27,306</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%	
<i>Total</i>	26,400	34,020	3,300	3,300	3,500	3,500	3,500	6.1%	

<i>Total General Registrar</i>	214,226	229,464	221,432	215,073	274,345	246,056	244,634	10.5%	
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Courts and Other Shared Services									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
County of Greenville Administrative Fees	50,000	48,482	50,000	50,000	50,000	50,000	50,000	0.0%	
Circuit Court	28,728	37,377	31,507	31,507	36,215	36,215	36,215	14.9%	
Buildings and Grounds - Courthouse	363,199	363,199	386,998	386,998	427,242	427,242	427,242	10.4%	
Circuit Court Clerk	61,773	61,773	63,344	63,344	75,926	75,926	75,926	19.9%	
Commonwealth Attorney	87,118	87,118	126,266	126,266	147,290	147,290	147,290	16.7%	
Greenville County Sheriff	0	0	0	0	0	0	0	#DIV/0!	
Southside Regional Jail Authority	942,569	896,388	794,100	794,100	540,000	540,000	540,000	-32.0%	
Southside Community Corrections Pretrial Services	8,000	0	0	0	0	0	0	#DIV/0!	
School Resource Officers	26,460	26,460	36,774	36,774	39,715	39,715	39,715	8.0%	
Shared Services - Year End Adjustment	0	0	0	0	0	0	0	#DIV/0!	
Courthouse Security	35,443	35,443	41,821	41,821	61,117	61,117	61,117	46.1%	
Circuit Court Capital Projects	0	0	0	0	0	0	0	#DIV/0!	
Magistrate	1,174	1,300	1,300	1,300	1,300	1,300	1,300	0.0%	
J&D/Gen. District Court Clerk	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	
Juvenile Detention - Crater Youth Care Commission	142,359	138,240	139,015	139,015	164,792	164,792	164,792	18.5%	
General District/J&D Court	18,975	17,850	17,850	17,850	17,850	17,850	17,850	0.0%	
6th Judicial Circuit Court Contribution	5,600	5,600	5,600	5,600	5,600	5,600	5,600	0.0%	
Law Library	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.0%	
Victim Witness Program (State)	27,890	31,385	33,263	33,263	33,263	33,263	33,263	0.0%	
Victim Witness Program (Federal)	82,986	69,633	69,852	69,852	69,852	69,852	69,852	0.0%	
VDSS Child Advocacy Services (CAC)	207,953	218,547	217,295	217,295	225,596	214,655	214,655	-1.2%	
VDSS - Victim of Crimes Acts (Family Violence)	125,410	147,259	152,214	152,214	156,174	155,174	155,174	1.9%	
Sexual Assault Federal	322,000	295,014	252,000	252,000	252,000	195,420	195,420	-22.5%	
Sexual Assault State	0	39,832	42,000	42,000	42,000	76,975	76,975	83.3%	
DCJS CY SASP					15,013	15,013	15,013	#DIV/0!	Previously included with Sexual Assault Grant
Juvenile Justice (VJCCCA)	109,515	94,149	109,515	109,515	109,515	109,515	109,515	0.0%	
DCJS ARPA	96,000	89,300	42,740	42,740	183,479	40,466	40,466	-5.3%	
CAC ARPA	30,000	21,303	55,000	55,000	10,000	10,000	10,000	-81.8%	
VDSS - CANP GRANT	36,590	36,590	36,590	36,590	38,990	32,208	32,208	-12.0%	
DSS ARPA	24,359	0	24,359	24,359	27,406	110,000	110,000	351.6%	
Fire Services	158,547	158,547	169,612	169,612	215,009	215,009	215,009	26.8%	
6th District Court Services	<u>35,340</u>	<u>35,340</u>	<u>35,340</u>	<u>35,340</u>	<u>35,340</u>	<u>35,340</u>	<u>35,340</u>	0.0%	
Total Courts and Other Shared Services	3,032,488	2,960,628	2,938,855	2,938,855	2,985,185	2,884,437	2,884,437	-1.9%	

Emporia Sheriff									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	174,236	180,274	189,755	195,112	227,693	223,498	223,498	17.8%	
Overtime - Selective	32,000	9,618	20,000	10,000	15,000	15,000	15,000	-25.0%	
Part-time Wages	16,588	12,206	19,500	15,600	0	29,704	29,704	52.3%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	222,824	202,098	229,255	220,712	242,693	268,202	268,202	17.0%	
Fringe Benefits									
FICA	17,046	15,041	17,538	15,668	18,567	20,518	20,518	17.0%	
VRS Retirement	20,891	21,579	22,752	23,394	25,343	24,876	24,876	9.3%	
ICMA Retirement	0	0	0	0	1,225	0	0	#DIV/0!	
Medical Insurance	20,068	28,156	30,102	30,102	43,500	43,500	43,500	44.5%	8.4% Increase
Group Life Insurance	2,267	2,415	2,543	2,615	3,052	2,995	2,995	17.8%	
Disability Insurance	711	466	800	532	1,049	833	833	4.1%	
Line of Duty Act Insurance	3,000	2,920	3,010	2,193	2,205	2,205	2,205	-26.7%	
Workers' Compensation Insurance	6,375	5,915	8,873	6,778	7,589	7,589	7,589	-14.5%	
<i>Total</i>	70,358	76,492	85,618	81,281	102,530	102,516	102,516	19.7%	
Contractual Services									
Professional Health Services	750	2,780	750	750	750	750	750	0.0%	
Repairs and Maintenance	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Maintenance Service Contracts	600	0	600	600	600	600	600	0.0%	
Advertising	125	0	125	125	125	125	125	0.0%	
<i>Total</i>	2,475	2,780	2,475	2,475	2,475	2,475	2,475	0.0%	
Communications									
Postal Services	300	342	350	350	350	350	350	0.0%	
Telecommunications	6,500	7,085	6,500	6,500	6,500	6,500	6,500	0.0%	
<i>Total</i>	6,800	7,427	6,850	6,850	6,850	6,850	6,850	0.0%	
Leases and Rentals									
Lease/Rent of Buildings	3,900	3,900	3,900	3,900	3,900	3,900	3,900	0.0%	
<i>Total</i>	3,900	3,900	3,900	3,900	3,900	3,900	3,900	0.0%	
Travel									
Convention and Education	0	6	0	0	0	0	0	#DIV/0!	
Extradition of Prisoners	1,000	586	1,000	3,000	3,000	3,000	3,000	200.0%	
<i>Total</i>	1,000	592	1,000	3,000	3,000	3,000	3,000	200.0%	
Miscellaneous									
Dues and Memberships	2,200	528	2,616	2,737	4,142	4,142	4,142	58.3%	CCJA & VSA dues increasing
Drug Seizure Expenditures	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	2,200	528	2,616	2,737	4,142	4,142	4,142	58.3%	

Emporia Sheriff - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Supplies and Equipment									
Office Supplies	900	1,050	1,200	1,200	1,200	1,200	1,200	0.0%	
Vehicle and Power Equipment Supplies	6,500	7,633	8,000	8,000	8,000	8,000	8,000	0.0%	
Police Supplies	5,000	1,440	6,000	6,000	6,000	6,000	6,000	0.0%	
Uniforms and Wearing Apparel	1,500	410	1,500	2,000	2,000	2,000	2,000	33.3%	
Communications Equipment	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>5,754</u>	<u>5,754</u>	<u>5,754</u>	475.4%	Body/In Car Camera (Previously paid with ARPA funding)
<i>Total</i>	14,900	10,533	17,700	18,200	22,954	22,954	22,954	29.7%	
Capital Expenditures									
Motor Vehicles	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	#DIV/0!	New vehicle requested
<i>Total</i>	0	0	0	0	55,000	55,000	55,000	#DIV/0!	
Total Emporia Sheriff	324,457	304,350	349,414	339,155	443,544	469,039	469,039	34.2%	

Police - Administration, Dispatching and Patrol									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	2,215,080	1,789,057	1,946,643	1,872,181	2,051,232	2,051,232	1,996,567	2.6%	
Salaries and Wages - Dispatch	394,701	419,725	507,544	513,450	551,126	551,126	540,353	6.5%	
Overtime - Regular	200,000	203,571	220,000	220,000	220,000	220,000	220,000	0.0%	
Overtime - Selective	220,000	97,558	220,000	220,000	220,000	220,000	220,000	0.0%	
Overtime - Dispatch	30,000	57,635	30,000	30,000	55,000	55,000	55,000	83.3%	Kelly Day compensation
Employee Bonus	<u>20,000</u>	<u>10,000</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	3,079,781	2,577,546	2,924,187	2,875,631	3,097,358	3,097,358	3,031,920	3.7%	
Fringe Benefits									
FICA	235,603	188,866	223,701	203,624	236,949	236,949	231,942	3.7%	
VRS Retirement	245,968	242,980	284,077	278,634	287,802	287,802	280,519	-1.3%	
ICMA Retirement	9,596	5,069	9,085	6,330	23,401	23,401	22,868	151.7%	
Medical Insurance	387,210	369,191	413,540	421,374	421,374	421,375	421,375	1.9%	8.4% Increase
Group Life Insurance	27,586	29,948	32,665	30,937	34,650	34,650	33,774	3.4%	
Disability Insurance	12,574	8,486	15,045	9,728	15,597	15,597	15,200	1.0%	
Line of Duty Act Insurance	19,000	16,784	17,290	18,277	19,845	19,845	19,845	14.8%	
Unemployment Benefits	0	0	0	0	0	0	0	#DIV/0!	
Workers' Compensation Insurance	<u>61,623</u>	<u>66,686</u>	<u>91,882</u>	<u>70,457</u>	<u>81,138</u>	<u>81,138</u>	<u>81,138</u>	-11.7%	
<i>Total</i>	999,160	928,010	1,087,285	1,039,361	1,120,756	1,120,757	1,106,661	1.8%	
Contractual Services									
Professional Health Services	15,950	7,300	16,150	16,150	16,150	16,150	16,150	0.0%	
Repairs and Maintenance	14,000	12,961	14,000	14,000	14,000	14,000	14,000	0.0%	
Maintenance Service Contracts	358,197	315,973	297,935	297,935	333,254	333,254	333,254	11.9%	
Printing and Binding	<u>500</u>	<u>272</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.0%	
<i>Total</i>	388,647	336,506	328,585	328,585	363,904	363,904	363,904	10.7%	
Communications									
Postal Services	300	181	300	300	300	300	300	0.0%	
Messenger Service	150	185	150	150	150	150	150	0.0%	
Telecommunications	<u>100,651</u>	<u>63,253</u>	<u>100,651</u>	<u>100,651</u>	<u>111,067</u>	<u>111,067</u>	<u>111,067</u>	10.3%	
<i>Total</i>	101,101	63,619	101,101	101,101	111,517	111,517	111,517	10.3%	
Travel									
Convention and Education	24,000	19,469	28,450	28,450	30,650	30,650	30,650	7.7%	
Extradition of Prisoners	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	24,000	19,469	28,450	28,450	30,650	30,650	30,650	7.7%	
Miscellaneous									
Dues and Memberships	29,874	21,638	33,432	33,432	40,063	40,063	40,063	19.8%	
Special Operations	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%	
Drug Seizure Expenditures	10,000	7,429	10,000	10,000	10,000	10,000	10,000	0.0%	
Electronic Summons Expenditures	0	40,471	0	0	0	0	0	#DIV/0!	Moved to separate fund (Fund 204)
DCJS CESF Law Enforcement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	40,874	70,538	44,432	44,432	51,063	51,063	51,063	14.9%	

Police - Administration, Dispatching and Patrol - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Supplies and Equipment									
Office Supplies	9,500	9,548	9,500	9,500	9,500	9,500	9,500	0.0%	
Vehicle and Power Equipment Supplies	105,000	81,938	105,000	105,000	105,000	105,000	105,000	0.0%	
Police Supplies	334,218	311,176	26,120	26,120	28,500	28,500	28,500	9.1%	
Uniforms and Wearing Apparel	14,000	18,913	17,000	17,000	19,000	19,000	19,000	11.8%	
Books and Subscriptions	1,000	360	2,000	2,000	2,000	2,000	2,000	0.0%	
Canine Supplies	0	0	0	0	0	0	0	#DIV/0!	
Bike Patrol Supplies	500	0	500	500	500	500	500	0.0%	
Citizens Police Academy Supplies	2,000	0	2,000	2,000	2,000	2,000	2,000	0.0%	
Community Youth Program	2,000	1,824	4,000	4,000	4,000	4,000	4,000	0.0%	
Furniture and Fixtures	9,500	5,660	72,560	72,560	13,000	13,000	13,000	-82.1%	
Communications Equipment	391,500	370,405	16,100	16,200	7,360	7,360	7,360	-54.3%	
EDP Equipment	158,000	143,081	62,590	62,590	24,240	24,240	24,240	-61.3%	
<i>Total</i>	1,027,218	942,905	317,370	317,470	215,100	215,100	215,100	-32.2%	
Capital Expenditures									
Motor Vehicles and Equipment	328,782	284,087	0	53,137	298,000	298,000	298,000	#DIV/0!	6 Police Cars(marked and unmarked)
<i>Total</i>	328,782	284,087	0	53,137	298,000	298,000	298,000	#DIV/0!	
Total Admin., Dispatching and Patrol	5,989,563	5,222,680	4,831,410	4,788,166	5,288,348	5,288,349	5,208,815	7.8%	

Police - Animal Control									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	46,375	46,281	48,694	48,694	58,863	58,863	58,023	19.2%	
Overtime	11,400	3,435	6,000	3,000	6,000	6,000	6,000	0.0%	
Part-time Wages	25,983	25,441	27,283	28,010	28,647	28,647	28,647	5.0%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	83,758	75,157	81,977	79,704	93,510	93,510	92,670	13.0%	
Fringe Benefits									
FICA	6,407	5,721	6,272	5,868	7,154	7,154	7,090	13.0%	
VRS Retirement	5,560	5,543	5,839	5,838	6,552	6,552	6,458	10.6%	
ICMA	0	0	0	0	0	0	0	#DIV/0!	
Medical Insurance	10,034	10,114	10,034	10,034	12,571	12,571	12,571	25.3%	8.4% Increase
Group Life Insurance	621	620	653	653	789	789	778	19.1%	
Disability Insurance	245	208	269	200	319	319	315	17.1%	
Workers' Compensation Insurance	2,490	2,720	3,488	2,685	3,368	3,368	3,368	-3.4%	
<i>Total</i>	25,357	24,926	26,555	25,278	30,753	30,753	30,580	15.2%	
Contractual Services									
Professional Health Services	250	130	250	250	250	250	250	0.0%	
Repairs and Maintenance	100	40	100	100	100	100	100	0.0%	
<i>Total</i>	350	170	350	350	350	350	350	0.0%	
Communications									
Telecommunications	4,000	4,685	4,000	4,844	4,900	4,900	4,900	22.5%	
<i>Total</i>	4,000	4,685	4,000	4,844	4,900	4,900	4,900	22.5%	
Travel									
Convention and Education	700	727	700	350	1,000	1,000	1,000	42.9%	
<i>Total</i>	700	727	700	350	1,000	1,000	1,000	42.9%	
Miscellaneous									
Dues and Memberships	100	0	100	100	100	100	100	0.0%	
<i>Total</i>	100	0	100	100	100	100	100	0.0%	
Supplies and Equipment									
Office Supplies	500	6	500	400	400	400	400	-20.0%	
Food Supplies	750	1,124	750	2,055	2,100	2,100	3,000	300.0%	
Agricultural Supplies	700	453	700	300	2,700	2,700	700	0.0%	
Medical and Lab Supplies	7,500	8,335	8	6,000	8,000	8,000	8,000	99900.0%	
Housekeeping and Janitorial Supplies	500	796	500	700	700	700	700	40.0%	
Repair and Maintenance Supplies	250	0	250	0	250	250	250	0.0%	
Vehicle and Power Equipment Supplies	3,000	4,543	3,000	3,000	3,000	3,000	3,000	0.0%	
Animal Control Supplies	2,000	815	2,000	1,000	2,000	2,000	2,000	0.0%	
Uniforms and Wearing Apparel	1,500	246	1,500	500	1,500	1,500	1,500	0.0%	
Machinery and Equipment	100	0	100	100	100	100	100	0.0%	
EDP Equipment	9,475	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	26,275	16,318	9,308	14,055	20,750	20,750	19,650	111.1%	

Police - Animal Control - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Capital Expenditures									
Motor Vehicles and Equipment	0	0	0	0	35,000	35,000	35,000	#DIV/0!	Replace Animal Control Vehicle
<i>Total</i>	0	0	0	0	35,000	35,000	35,000	#DIV/0!	
Total Animal Control	140,540	121,983	122,990	124,681	186,363	186,363	184,250	49.8%	

Fire	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Contributions to Firefighters									
PPT Reimbursement	13,000	17,846	16,500	16,500	17,200	17,200	17,200	4.2%	
<i>Total</i>	13,000	17,846	16,500	16,500	17,200	17,200	17,200	4.2%	
Insurance									
Motor Vehicle Insurance	2,700	1,460	0	0	0	0	0	#DIV/0!	
<i>Total</i>	2,700	1,460	0	0	0	0	0	#DIV/0!	
Supplies and Equipment									
Fire Program Fund Purchases	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
<i>Total</i>	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
Capital Expenditures									
Motor Vehicles and Equipment	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Total Fire	45,700	49,306	46,500	46,500	47,200	47,200	47,200	1.5%	

Building Inspections									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	114,691	119,353	123,861	130,132	123,735	123,735	125,209	1.1%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	114,691	119,353	123,861	130,132	123,735	123,735	125,209	1.1%	
Fringe Benefits									
FICA	8,774	9,039	9,476	9,991	9,466	9,466	9,579	1.1%	
VRS Retirement	13,751	13,823	13,889	13,594	13,772	13,772	13,936	0.3%	
ICMA Retirement	719	398	963	350	1,351	1,351	1,445	50.1%	
Medical Insurance	20,068	20,476	20,068	12,100	21,750	21,750	21,750	8.4%	8.4% Increase
Group Life Insurance	1,537	1,590	1,660	1,556	1,659	1,659	1,678	1.1%	
Disability Insurance	597	540	667	557	667	667	674	1.0%	
Workers' Compensation Insurance	567	671	784	616	666	666	666	-15.1%	
<i>Total</i>	46,013	46,537	47,507	38,763	49,331	49,331	49,728	4.7%	
Contractual Services									
Professional Services	3,700	1,663	2,500	1,000	2,500	2,500	2,500	0.0%	
Repairs and Maintenance	1,200	62	1,200	0	1,200	1,200	1,200	0.0%	
Maintenance Service Contracts	1,250	4,189	4,000	4,200	4,200	4,200	4,200	5.0%	
Printing and Binding	300	125	300	300	300	300	300	0.0%	
Advertising	300	0	300	0	200	200	200	-33.3%	
<i>Total</i>	6,750	6,039	8,300	5,500	8,400	8,400	8,400	1.2%	
Communications									
Postal Services	100	145	100	50	100	100	100	0.0%	
Telecommunications	2,300	2,399	2,300	2,400	2,400	2,400	2,400	4.3%	
<i>Total</i>	2,400	2,544	2,400	2,450	2,500	2,500	2,500	4.2%	
Travel									
Convention and Education	5,000	2,559	5,000	4,500	5,000	5,000	5,000	0.0%	
<i>Total</i>	5,000	2,559	5,000	4,500	5,000	5,000	5,000	0.0%	
Miscellaneous									
Dues and Memberships	600	561	600	500	600	600	600	0.0%	
Miscellaneous	300	733	500	500	500	500	500	0.0%	
<i>Total</i>	900	1,294	1,100	1,000	1,100	1,100	1,100	0.0%	
Supplies and Equipment									
Office Supplies	1,800	1,622	1,500	1,500	1,500	1,500	1,500	0.0%	
Vehicle and Power Equipment Supplies	4,000	2,243	3,000	2,000	3,000	3,000	3,000	0.0%	
Uniforms and Wearing Apparel	400	577	600	600	600	600	600	0.0%	
Books and Subscriptions	1,000	97	600	1,000	600	600	600	0.0%	
Other Operating Supplies	300	703	600	603	600	600	600	0.0%	
Furniture and Fixtures	0	0	600	350	0	0	0	-100.0%	
EDP Equipment	2,000	2,473	500	800	0	0	0	-100.0%	
<i>Total</i>	9,500	7,715	7,400	6,853	6,300	6,300	6,300	-14.9%	
Capital Expenditures									
Motor Vehicles	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	

Total Building Inspections	185,254	186,041	195,568	189,198	196,366	196,366	198,237	1.4%	
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Emergency Services and Risk Management									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final Budget	Actual	Budget	Year-End Projection	Department Request	Manager Recommends	Council Approved	Over 2023-24	
Personal Services									
Salaries and Wages	61,503	61,401	64,580	64,579	67,809	67,809	66,840	3.5%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	61,503	61,401	64,580	64,579	67,809	67,809	66,840	3.5%	
Fringe Benefits									
FICA	4,705	4,713	4,941	4,957	5,188	5,188	5,114	3.5%	
VRS Retirement	6,144	6,778	6,452	7,142	7,548	7,548	7,440	15.3%	
ICMA Retirement	1,230	919	1,292	969	2,374	2,374	2,340	81.1%	
Medical Insurance	0	0	0	0	0	0	0	#DIV/0!	8.4% Increase
Group Life Insurance	824	823	866	865	909	909	896	3.5%	
Disability Insurance	430	276	470	310	491	491	485	3.2%	
Line of Duty Act Insurance	3,000	2,188	2,255	2,193	2,205	2,205	2,205	-2.2%	
Workers' Compensation Insurance	39	39	49	40	44	44	44	-10.2%	
<i>Total</i>	16,372	15,736	16,325	16,476	18,759	18,759	18,524	13.5%	
Contractual Services									
Professional Services	0	0	15,000	15,000	15,000	15,000	15,000	0.0%	
Repairs & Maintenance	500	0	500	500	500	500	500	0.0%	
Maintenance Service Contracts	7,200	14,361	7,300	7,813	8,000	8,000	8,000	9.6%	
Printing and Binding	100	0	100	100	500	500	500	400.0%	
Advertising	500	248	500	500	500	500	500	0.0%	
<i>Total</i>	8,300	14,609	23,400	23,913	24,500	24,500	24,500	4.7%	
Communications									
Postal Services	50	0	50	50	50	50	50	0.0%	
Telecommunications	3,000	1,270	3,000	3,000	3,000	3,000	3,000	0.0%	
<i>Total</i>	3,050	1,270	3,050	3,050	3,050	3,050	3,050	0.0%	
Travel									
Subsistence & Lodging	0	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Convention and Education	2,500	44	1,500	1,500	1,500	1,500	1,500	0.0%	
<i>Total</i>	2,500	44	2,500	2,500	2,500	2,500	2,500	0.0%	
Miscellaneous									
Dues and Memberships	200	380	400	400	500	500	500	25.0%	
Chowan River Basin Flood Taskforce	9,000	9,000	10,000	11,040	12,000	12,000	12,000	20.0%	
<i>Total</i>	9,200	9,380	10,400	11,440	12,500	12,500	12,500	20.2%	
Supplies and Equipment									
Office Supplies	500	803	500	500	500	500	500	0.0%	
Medical and Lab Supplies	4,000	629	0	0	0	0	0	#DIV/0!	
Vehicle and Powered Equip. Supplies	1,500	870	1,000	1,000	1,000	1,000	1,000	0.0%	
Books and Subscriptions	1,200	945	1,200	1,200	1,200	1,200	1,200	0.0%	
Other Operating Supplies	0	0	0	0	0	0	0	#DIV/0!	
Local Emerg. Planning Comm Supplies	500	0	500	500	500	500	500	0.0%	
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	0	0	1,200	1,200	1,200	1,200	1,200	0.0%	
<i>Total</i>	7,700	3,247	4,400	4,400	4,400	4,400	4,400	0.0%	
Capital Expenditures									
Motor Vehicles	0	0	0	0	0	0	0	#DIV/0!	

<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Total Emergency Services and Risk Managem	108,625	105,687	124,655	126,358	133,518	133,518	132,314	6.1%	

Facilities Management/Code Enforcement									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	123,569	125,934	137,018	137,017	143,869	143,869	142,863	4.3%	
Part-time Wages	0	0	0	0	0	0	0	#DIV/0!	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	123,569	125,934	137,018	137,017	143,869	143,869	142,863	4.3%	
Fringe Benefits									
FICA	9,453	8,979	10,482	9,555	11,006	11,006	10,930	4.3%	
VRS Retirement	14,816	14,801	15,940	16,125	16,013	16,013	15,901	-0.2%	
ICMA Retirement	550	288	490	326	1,199	1,199	1,199	144.7%	
Medical Insurance	31,667	33,731	31,668	31,667	34,321	34,321	34,321	8.4%	8.4% Increase
Group Life Insurance	1,656	1,686	1,837	1,836	1,928	1,928	1,915	4.2%	
Disability Insurance	664	589	572	657	795	795	790	38.1%	
Workers' Compensation Insurance	<u>1,207</u>	<u>1,247</u>	<u>1,548</u>	<u>1,243</u>	<u>1,349</u>	<u>1,349</u>	<u>1,349</u>	-12.9%	
<i>Total</i>	60,013	61,321	62,537	61,409	66,611	66,611	66,405	6.2%	
Contractual Services									
Professional Services	1,500	1,041	81,190	8,000	10,000	10,000	10,000	-87.7%	
Repairs and Maintenance	94,745	51,842	77,000	77,000	139,400	68,840	68,840	-10.6%	
Maintenance Service Contracts	53,700	48,052	56,750	56,750	53,600	53,600	53,600	-5.6%	
Printing and Binding	200	32	200	200	300	300	300	50.0%	
Advertising	600	931	1,000	1,000	1,000	1,000	1,000	0.0%	
Laundry and Dry Cleaning	4,800	7,796	7,000	7,000	9,000	9,000	9,000	28.6%	
Nuisance Abatement	10,000	11,334	25,000	15,000	10,000	10,000	10,000	-60.0%	
Demolition and Removal	3,500	5,428	4,000	4,000	7,500	7,500	7,500	87.5%	
Street Light Upgrade/Improvements	<u>8,000</u>	<u>4,888</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	-16.7%	
<i>Total</i>	177,045	131,344	258,140	174,950	235,800	165,240	165,240	-36.0%	
Utilities									
Electric Services	30,000	48,387	50,000	50,000	60,000	60,000	60,000	20.0%	
Heating Services	8,000	17,300	15,000	15,000	17,000	17,000	17,000	13.3%	
Water and Sewer Services	5,200	4,946	5,800	5,800	6,000	6,000	6,000	3.4%	
Refuse Services	<u>1,600</u>	<u>1,380</u>	<u>2,000</u>	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	25.0%	
<i>Total</i>	44,800	72,013	72,800	72,800	85,500	85,500	85,500	17.4%	
Communications									
Postal Services	600	1,290	600	800	600	600	600	0.0%	
Telecommunications	<u>5,000</u>	<u>7,762</u>	<u>5,000</u>	<u>5,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	20.0%	
<i>Total</i>	5,600	9,052	5,600	5,800	6,600	6,600	6,600	17.9%	
Travel									
Subsistence and Lodging	500	0	500	2,000	1,000	1,000	1,000	100.0%	
Convention and Education	<u>250</u>	<u>454</u>	<u>200</u>	<u>200</u>	<u>300</u>	<u>300</u>	<u>300</u>	50.0%	
<i>Total</i>	750	454	700	2,200	1,300	1,300	1,300	85.7%	

Facilities Management/Code Enforcement - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Miscellaneous									
Dues and Memberships	200	242	200	200	300	300	300	50.0%	
<i>Total</i>	200	242	200	200	300	300	300	50.0%	
Supplies and Equipment									
Office Supplies	300	1,067	1,000	1,000	1,200	1,200	1,200	20.0%	
Medical and Lab Supplies	2,500	4,010	3,000	3,000	3,500	3,500	3,500	16.7%	
Housekeeping and Janitorial Supplies	8,000	12,304	10,000	10,000	12,000	12,000	12,000	20.0%	
Repair and Maintenance Supplies	4,000	3,591	5,000	6,500	6,000	6,000	6,000	20.0%	
Vehicle and Power Equipment Supplies	2,500	2,919	3,500	3,500	4,000	4,000	4,000	14.3%	
Uniforms and Wearing Apparel	500	311	500	500	750	750	750	50.0%	
Gateway Entrance Sign	45,000	5,610	5,000	5,000	7,500	7,500	7,500	50.0%	
Furniture and Fixtures	250	0	250	250	300	300	300	20.0%	
EDP Equipment	7,000	1,120	2,000	2,000	3,000	3,000	3,000	50.0%	
<i>Total</i>	70,050	30,932	30,250	31,750	38,250	38,250	38,250	26.4%	
Capital Expenditures									
Motor Vehicles	0	0	0	0	0	0	0	#DIV/0!	
Renovation to City Hall	0	0	0	0	3,770,625	3,770,625	0	#DIV/0!	
Moving Expense for City Hall Renovation	0	0	0	0	365,400	365,400	0	#DIV/0!	
New Police Department	0	0	0	0	7,500,000	7,500,000	7,500,000	#DIV/0!	
<i>Total</i>	0	0	0	0	11,636,025	11,636,025	7,500,000	#DIV/0!	
Total Facilities Mgmt./Code Enforcement	482,027	431,292	567,245	486,126	12,214,255	12,143,695	8,006,458	1311.5%	

Public Works Administration									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	115,330	115,096	121,097	170,477	201,222	201,222	197,841	63.4%	Moved 2 employees 100% to GF
Part-Time	3,000	1,851	5,250	5,242	5,513	5,513	5,513	5.0%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	118,330	116,947	126,347	175,718	206,735	206,735	203,354	60.9%	
Fringe Benefits									
FICA	8,823	8,283	9,666	11,930	15,816	15,816	15,557	60.9%	
VRS Retirement	13,828	13,784	14,520	20,440	22,397	22,397	24,029	65.5%	
Medical Insurance	16,616	18,739	16,617	26,945	30,638	30,638	30,638	84.4%	8.4% Increase
Group Life Insurance	1,545	1,542	1,623	2,285	2,697	2,697	2,652	63.4%	
Disability Insurance	595	518	684	817	1,076	1,076	1,060	55.0%	
Workers' Compensation Insurance	618	683	880	897	997	997	997	13.3%	
<i>Total</i>	42,025	43,549	43,990	63,314	73,621	73,621	74,933	70.3%	
Contractual Services									
Repairs and Maintenance	200	432	200	200	1,000	1,000	1,000	400.0%	
Maintenance Service Contracts	500	461	500	500	600	600	600	20.0%	
Laundry and Dry Cleaning	600	455	600	600	600	600	600	0.0%	
<i>Total</i>	1,300	1,348	1,300	1,300	2,200	2,200	2,200	69.2%	
Communications									
Postal Services	10	0	50	50	50	50	50	0.0%	
Messenger Services	50	0	50	50	50	50	50	0.0%	
Telecommunications	4,500	4,313	4,500	4,500	5,000	5,000	5,000	11.1%	
<i>Total</i>	4,560	4,313	4,600	4,600	5,100	5,100	5,100	10.9%	
Travel									
Convention and Education	5,500	1,046	5,500	5,500	5,500	5,500	5,500	0.0%	
<i>Total</i>	5,500	1,046	5,500	5,500	5,500	5,500	5,500	0.0%	
Miscellaneous									
Dues and Memberships	500	249	500	500	500	500	500	0.0%	
<i>Total</i>	500	249	500	500	500	500	500	0.0%	
Supplies and Equipment									
Office Supplies	1,400	1,447	1,400	1,400	1,400	1,400	1,400	0.0%	
Repairs and Maintenance Supplies	0	0	0	0	0	0	0	#DIV/0!	
Vehicle and Power Equipment Supplies	2,000	3,436	3,500	3,500	4,000	4,000	4,000	14.3%	
Uniforms and Wearing Apparel	150	75	150	150	150	150	150	0.0%	
Communications Equipment	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	0	1,179	4,500	4,500	4,500	4,500	4,500	0.0%	
<i>Total</i>	3,550	6,137	9,550	9,550	10,050	10,050	10,050	5.2%	
Capital Expenditures									
Motor Vehicles	0	0	0	0	42,000	42,000	42,000	#DIV/0!	Replace Director's Vehicle
Public Service Building Replacement Architect/Design	270,000	29,557	0	0	0	0	0	#DIV/0!	
<i>Total</i>	270,000	29,557	0	0	42,000	42,000	42,000	#DIV/0!	
Total Public Works Administration	445,765	203,146	191,787	260,482	345,706	345,706	343,637	79.2%	

Street Maintenance									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	288,222	265,616	322,359	322,197	339,390	339,390	338,152	4.9%	
Overtime	17,500	13,357	17,500	13,000	17,500	17,500	17,500	0.0%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	305,722	278,973	339,859	335,197	356,890	356,890	355,652	4.6%	
Fringe Benefits									
FICA	23,388	20,947	26,000	24,168	27,303	27,303	27,208	4.6%	
VRS Retirement	28,793	29,911	35,367	36,403	37,775	37,775	37,637	6.4%	
ICMA Retirement	2,689	1,672	3,285	2,396	8,845	8,845	8,845	169.3%	
Medical Insurance	70,237	59,805	85,289	85,288	92,436	92,436	92,436	8.4%	8.4% Increase
Group Life Insurance	3,862	3,333	4,320	4,318	4,548	4,548	4,532	4.9%	
Disability Insurance	1,380	1,126	1,671	1,400	1,748	1,748	1,744	4.4%	
Unemployment Benefits	0	0	0	0	0	0	0	#DIV/0!	
Workers' Compensation Insurance	14,817	12,617	13,500	7,843	11,921	11,921	11,921	-11.7%	
<i>Total</i>	145,166	129,411	169,432	161,816	184,576	184,576	184,323	8.8%	
Contractual Services									
Professional Services	60,000	58,731	70,000	70,000	70,000	70,000	70,000	0.0%	
Repairs and Maintenance	20,000	41,748	20,000	20,000	45,000	45,000	45,000	125.0%	
Maintenance Service Contracts				0	2,000	2,000	2,000	#DIV/0!	
Advertising	300	507	507	0	0	0	0	-100.0%	
Laundry and Dry Cleaning	5,500	7,663	5,500	7,000	7,000	7,000	7,000	27.3%	
Street Paving	262,000	215,935	300,000	300,000	300,000	300,000	300,000	0.0%	
Pavement Markings	20,000	23,462	25,000	25,000	25,000	25,000	25,000	0.0%	
<i>Total</i>	367,800	348,046	421,007	422,000	449,000	449,000	449,000	6.6%	
Utilities									
Electric Services	112,000	112,740	100,000	100,000	110,000	110,000	110,000	10.0%	
<i>Total</i>	112,000	112,740	100,000	100,000	110,000	110,000	110,000	10.0%	
Communications									
Telecommunications	2,000	2,029	2,000	2,000	2,000	2,000	2,000	0.0%	
<i>Total</i>	2,000	2,029	2,000	2,000	2,000	2,000	2,000	0.0%	
Travel									
Subsistence & Lodging	500	0	500	500	500	500	500	0.0%	
Convention and Education	1,500	249	1,500	1,500	1,500	1,500	1,500	0.0%	
<i>Total</i>	2,000	249	2,000	2,000	2,000	2,000	2,000	0.0%	
Supplies and Equipment									
Office Supplies	0	0	0	0	0	0	0	#DIV/0!	
Repairs & Maintenance	80,000	78,328	80,000	80,000	80,000	80,000	80,000	0.0%	
Vehicle and Powered Equip. Supplies	55,000	47,322	55,000	55,000	55,000	55,000	55,000	0.0%	
Uniforms & Wearing Apparel	1,500	447	1,500	1,500	1,500	1,500	1,500	0.0%	
Machinery and Equipment	28,950	0	0	24,782	220,000	220,000	220,000	#DIV/0!	Slope Mower
EDP Equipment	18,000	0	0	15,725	0	0	0	#DIV/0!	
<i>Total</i>	183,450	126,097	136,500	177,007	356,500	356,500	356,500	161.2%	

Street Maintenance - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Capital Expenditures									
Motor Vehicles	158,000	40,750	158,000	158,000	158,000	158,000	158,000	0.0%	Carryover- Bucket Truck
58 West sidewalk project (local match)					415,504	415,504	415,504	#DIV/0!	
Traffic Signal Upgrade/Replacement				0	0	0	0	#DIV/0!	
Halifax Street Bridge Replacement		-	0	0	0	0	0	#DIV/0!	
South Main Street Revitalization (Storm Drains)	85,000	0	0	0	235,000	85,000	85,000	#DIV/0!	
VDOT State of Good Repair	<u>757,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	1,000,154	40,750	158,000	158,000	808,504	658,504	658,504	316.8%	
Total Street Maintenance	2,118,292	1,038,295	1,328,798	1,358,020	2,269,471	2,119,471	2,117,980	59.4%	

Sanitation									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	341,008	299,407	408,396	379,245	404,966	404,966	404,514	-1.0%	
Overtime	20,000	23,174	20,000	25,000	20,000	20,000	20,000	0.0%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	361,008	322,581	428,396	404,245	424,966	424,966	424,514	-0.9%	
Fringe Benefits									
FICA	26,087	24,213	32,773	29,203	32,510	32,510	32,476	-0.9%	
VRS Retirement	38,445	34,748	45,937	44,862	45,073	45,073	45,023	-2.0%	
ICMA Retirement	2,442	1,621	3,031	1,862	5,457	5,457	5,457	80.0%	
Medical Insurance	84,967	70,785	85,288	95,322	103,311	103,311	103,311	21.1%	8.4% Increase
Group Life Insurance	4,570	3,599	5,473	5,168	5,427	5,427	5,421	-1.0%	
Disability Insurance	4,107	1,487	2,153	1,522	1,873	1,873	1,873	-13.0%	
Workers' Compensation Insurance	20,345	10,039	30,707	28,606	26,597	26,597	26,597	-13.4%	
<i>Total</i>	180,963	146,492	205,362	206,545	220,248	220,248	220,158	7.2%	
Contractual Services									
Inmate Labor	2,500	0	0	0	0	0	0	#DIV/0!	
Repairs and Maintenance	30,000	16,849	30,000	30,000	30,000	30,000	30,000	0.0%	
Advertising	3,000	2,220	3,000	3,000	3,000	3,000	3,000	0.0%	
Laundry and Dry Cleaning	6,000	6,944	6,000	7,500	7,500	7,500	7,500	25.0%	
Service from other Govt. Entities - Landfill Fee	275,000	233,863	300,000	300,000	325,000	325,000	325,000	8.3%	
<i>Total</i>	316,500	259,876	339,000	340,500	365,500	365,500	365,500	7.8%	
Communications									
Telecommunications	1,000	1,050	1,200	1,200	1,200	1,200	1,200	0.0%	
<i>Total</i>	1,000	1,050	1,200	1,200	1,200	1,200	1,200	0.0%	
Travel									
Convention and Education	750	0	750	750	750	750	750	0.0%	
<i>Total</i>	750	0	750	750	750	750	750	0.0%	
Supplies and Equipment									
Litter Prevention and Recycling	5,000	7,999	9,570	9,570	0	0	0	-100.0%	
Repair and Maintenance Supplies	85,000	38,661	85,000	85,000	85,000	85,000	85,000	0.0%	
Vehicle and Power Equipment Supplies	115,000	155,775	115,000	115,000	115,000	115,000	115,000	0.0%	
Uniforms and Wearing Apparel	800	143	950	950	950	950	950	0.0%	
Machinery & Equipment	0	0	0	0	24,000	0	0	#DIV/0!	
EDP Equipment	0	0	0	0	0	0	0	#DIV/0!	
Dumpsters	0	34,016	50,000	50,000	50,000	50,000	50,000	0.0%	
<i>Total</i>	205,800	236,594	260,520	260,520	274,950	250,950	250,950	-3.7%	
Capital Expenditures									
Motor Vehicles and Equipment	58,240	58,240	0	0	455,147	455,147	455,147	#DIV/0!	Trash Truck and Pickup Truck
<i>Total</i>	58,240	58,240	0	0	455,147	455,147	455,147	#DIV/0!	
Total Sanitation	1,124,261	1,024,833	1,235,228	1,213,760	1,742,761	1,718,761	1,718,219	39.1%	

Fleet Maintenance									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	132,062	131,816	137,782	138,665	148,096	148,096	147,296	6.9%	
Overtime	4,500	1,957	4,500	3,500	4,500	4,500	4,500	0.0%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	136,562	133,773	142,282	142,165	152,596	152,596	151,796	6.7%	
Fringe Benefits									
FICA	10,103	9,795	10,953	9,995	11,674	11,674	11,613	6.0%	
VRS Retirement	13,193	15,452	16,061	16,275	16,484	16,484	16,395	2.1%	
ICMA Retirement	2,641	358	566	377	1,386	1,386	1,386	144.9%	
Medical Insurance	31,667	33,311	31,668	31,667	34,321	34,321	34,321	8.4%	8.4% Increase
Group Life Insurance	1,770	1,766	1,859	1,858	1,985	1,985	1,974	6.2%	
Disability Insurance	579	593	770	665	816	816	812	5.5%	
Workers' Compensation Insurance	2,138	1,949	2,254	1,776	2,029	2,029	2,029	-10.0%	
<i>Total</i>	62,091	63,224	64,131	62,613	68,695	68,695	68,530	6.9%	
Contractual Services									
Repairs and Maintenance	40	62	40	40	5,040	5,040	5,040	12500.0%	Shop Door
Maintenance Service Contracts	6,000	5,998	6,000	6,000	6,000	6,000	6,000	0.0%	
Laundry and Dry Cleaning	2,500	1,297	2,500	2,500	2,500	2,500	2,500	0.0%	
<i>Total</i>	8,540	7,357	8,540	8,540	13,540	13,540	13,540	58.5%	
Communications									
Telecommunications	1,400	1,346	1,400	1,400	1,400	1,400	1,400	0.0%	
<i>Total</i>	1,400	1,346	1,400	1,400	1,400	1,400	1,400	0.0%	
Travel									
Convention and Education	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
<i>Total</i>	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Supplies and Equipment									
Office Supplies	500	246	550	550	550	550	550	0.0%	
Vehicle and Power Equipment Supplies	16,000	14,917	16,000	16,000	16,000	16,000	16,000	0.0%	
Uniforms and Wearing Apparel	225	150	225	225	225	225	225	0.0%	
<i>Total</i>	16,725	15,313	16,775	16,775	16,775	16,775	16,775	0.0%	
Capital Expenditures									
Machinery and Equipment	13,600	3,246	13,500	13,500	49,367	13,500	13,500	0.0%	
Motor Vehicles	40,000	39,400	0	0	0	0	0	#DIV/0!	
<i>Total</i>	53,600	42,646	13,500	13,500	49,367	13,500	13,500	0.0%	
Total Fleet Maintenance	279,918	263,659	247,628	245,993	303,373	267,506	266,541	7.6%	

Grounds Maintenance									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	187,618	145,138	152,151	145,192	183,860	183,860	183,860	20.8%	Requesting additional FT position
Overtime	8,500	4,255	8,500	8,500	8,500	8,500	8,500	0.0%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	196,118	149,393	160,651	153,692	192,360	192,360	192,360	19.7%	
Fringe Benefits									
FICA	14,353	11,395	12,283	11,102	14,716	14,716	14,716	19.8%	
VRS Retirement	18,743	17,100	17,759	16,847	20,464	20,464	20,464	15.2%	
ICMA Retirement	719	305	473	629	3,405	3,405	3,405	619.9%	
Medical Insurance	40,136	40,456	40,136	30,102	43,500	43,500	43,500	8.4%	8.4% Increase
Group Life Insurance	2,514	1,604	2,038	1,948	2,464	2,464	2,464	20.9%	
Disability Insurance	579	490	648	697	1,051	1,051	1,051	62.2%	
Workers' Compensation Insurance	<u>1,878</u>	<u>2,580</u>	<u>2,716</u>	<u>2,037</u>	<u>2,756</u>	<u>2,756</u>	<u>2,756</u>	1.5%	
<i>Total</i>	78,922	73,930	76,053	63,362	88,356	88,356	88,356	16.2%	
Contractual Services									
Temporary Help Service Fees	22,000	0	25,000	25,000	0	2,000	2,000	-92.0%	Moved \$22,000 to FT position
Repairs and Maintenance	1,000	953	1,000	1,000	1,000	1,000	1,000	0.0%	
Laundry and Dry Cleaning	<u>2,000</u>	<u>1,883</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	0.0%	
<i>Total</i>	25,000	2,836	28,000	28,000	3,000	5,000	5,000	-82.1%	
Communications									
Telecommunications	<u>520</u>	<u>582</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	0.0%	
<i>Total</i>	520	582	600	600	600	600	600	0.0%	
Travel									
Subsistence & Lodging	0	0	0	0	0	0	0	#DIV/0!	
Convention and Education	<u>1,500</u>	<u>654</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.0%	
<i>Total</i>	1,500	654	1,500	1,500	1,500	1,500	1,500	0.0%	
Miscellaneous									
Dues and Memberships	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>	0.0%	
<i>Total</i>	50	0	50	50	50	50	50	0.0%	
Supplies and Equipment									
Agricultural Supplies	21,000	12,669	21,000	21,000	23,000	23,000	23,000	9.5%	
Repair and Maintenance Supplies	7,000	7,585	7,000	7,000	7,000	7,000	7,000	0.0%	
Vehicle and Power Equipment Supplies	35,000	42,762	35,000	35,000	35,000	35,000	35,000	0.0%	
Uniforms and Wearing Apparel	400	226	400	400	400	400	400	0.0%	
Other Operating Supplies	3,500	2,029	7,000	7,000	7,000	7,000	7,000	0.0%	
Machinery and Equipment	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	66,900	65,271	70,400	70,400	72,400	72,400	72,400	2.8%	
Capital Expenditures									
Motor Vehicles	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	#DIV/0!	Replace Ground Crew Vehicle
<i>Total</i>	0	0	0	0	51,000	51,000	51,000		

Total Grounds Maintenance	369,010	292,666	337,254	317,604	409,266	411,266	411,266	21.9%
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Health and Social Services									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Health Related Services									
Repairs and Maintenance			0					#DIV/0!	
State Health Department	81,699	81,699	81,699	81,699	81,699	81,699	81,699	0.0%	
Mental Health Services (District 19)	55,917	55,917	55,917	55,917	71,181	7,181	71,181	27.3%	
Crater District Area Agency on Aging			0	0	8,000	8,000	8,000	#DIV/0!	
<i>Total</i>	137,616	137,616	137,616	137,616	160,880	96,880	160,880	16.9%	
Rescue Squad									
Line of Duty Act Insurance	13,000	11,117	11,449	12,185	12,000	12,000	12,000	4.8%	
Rescue Squad Workers' Compensation Insurance	7,242		6,859	4,187	5,462	5,462	5,462	-20.4%	
PPT Reimbursement	4,000		4,000	4,000	4,000	4,000	4,000	0.0%	
Greensville Volunteer Rescue Squad			0	0	0	0	0	#DIV/0!	
Four-For-Life	15,062		0	5,149	5,149	5,149	5,149	#DIV/0!	
<i>Total</i>	39,304	11,117	22,308	25,521	26,611	26,611	26,611	19.3%	
Social Services									
Social Services	273,648		257,665	257,665	265,333	265,333	265,333	3.0%	
Children's Services Act	156,943	156,943	172,637	172,637	198,533	198,533	198,533	15.0%	
<i>Total</i>	430,591	156,943	430,302	430,302	463,866	463,866	463,866	7.8%	
Total Health and Social Services	607,511	305,676	590,226	593,439	651,357	587,357	651,357	10.4%	

Education	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Greenville County Public Schools									
Local Funding	4,296,931		4,296,704	4,296,704	5,299,824	5,299,824	4,296,704	0.0%	
Sales Tax - Education	1,261,704		1,261,704	1,261,704	1,261,704	1,261,704	1,313,877	4.1%	
Superintendent	500		500	500	500	500	500	0.0%	
<i>Total</i>	5,559,135	0	5,558,908	5,558,908	6,562,028	6,562,028	5,611,081	0.9%	
Southside Virginia Comm. College									
	2,448	2,448	2,388	2,388	2,634	2,634	2,634	10.3%	
Southside Virginia Education Center									
SVEC Operations	45,475		62,438	62,438	87,853	87,853	87,853	40.7%	
EAGLE Scholarship	10,000		0	0	0	0	0	#DIV/0!	
<i>Total</i>	55,475	0	62,438	62,438	87,853	87,853	87,853	40.7%	
The Improvement Assoc. - Headstart									
	33,000	33,000	16,000	16,000	34,500	16,000	16,000	0.0%	
Total Education	5,650,058	35,448	5,639,734	5,639,734	6,687,015	6,668,515	5,717,568	1.4%	

Library	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Meherrin Regional Library									
Library Repairs & Maintenance	3,000	8,387	39,400	39,400	29,000	29,000	29,000	-26.4%	
Maintenance Service Contracts	2,100	1,601	2,500	2,500	3,400	3,400	3,400	36.0%	
Electric Services	5,000	2,840	5,000	5,000	5,000	5,000	5,000	0.0%	
Heating Services	1,000	1,799	2,000	2,000	2,500	2,500	2,500	25.0%	
Water & Sewer Services	350	312	400	400	500	500	500	25.0%	
Refuse Collection	700	154	750	750	800	800	800	6.7%	
Library Operations	99,800	93,272	99,800	99,800	99,800	99,800	99,800	0.0%	
Janitorial Supplies	0	328	0	0	0	0	0	#DIV/0!	
RPR & Maintenance Supplies	2,000	46	1,000	0	1,500	1,500	1,500	50.0%	
Capital	0							#DIV/0!	
<i>Total</i>	113,950	108,739	150,850	149,850	142,500	142,500	142,500	-5.5%	
Total Library	113,950	108,739	150,850	149,850	142,500	142,500	142,500	-5.5%	

Planning and Zoning									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	0	0	77,198	77,197	81,058	81,058	79,900	3.5%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	77,198	77,197	81,058	81,058	79,900	3.5%	
Fringe Benefits									
FICA	0	0	5,906	5,873	6,201	6,201	6,113	3.5%	
VRS Retirement	0	0	8,099	8,538	9,022	9,022	8,893	9.8%	
ICMA	0	0	1,158	772	2,838	2,838	2,797	141.5%	
Medical Insurance	0	0	0	0	5,017	5,017	5,017	#DIV/0!	8.4% Increase
Group Life Insurance	0	0	1,035	1,034	1,087	1,087	1,071	3.5%	
Disability Insurance	0	0	409	370	428	428	422	3.2%	
Workers' Compensation Insurance	0	0	60	48	53	53	53	-11.7%	
<i>Total</i>	0	0	16,667	16,636	24,646	24,646	24,366	46.2%	
Contractual Services									
Professional Services	0	0	45,000	45,000	70,000	70,000	70,000	55.6%	
Repairs and Maintenance	0	0	500	0	500	500	500	0.0%	
Maintenance Service Contracts	0	0	12,000	12,000	12,000	12,000	12,000	0.0%	GIS Maintenance Contract (\$12,227)
Printing & Binding	0	0	500	0	200	200	200	-60.0%	
Advertising	0	0	1,000	600	1,200	1,200	1,200	20.0%	
<i>Total</i>	0	0	59,000	57,600	83,900	83,900	83,900	42.2%	
Communications									
Postal Services	0	0	400	100	300	300	300	-25.0%	
Messenger Services	0	0	200	0	200	200	200	0.0%	
Telecommunications	0	0	1,000	0	1,000	1,000	1,000	0.0%	
<i>Total</i>	0	0	1,600	100	1,500	1,500	1,500	-6.3%	
Travel									
Mileage	0	0	1,000	13	1,000	1,000	1,000	0.0%	
Subsistence and Lodging	0	0	1,500	1,500	2,000	2,000	2,000	33.3%	
Convention and Education	0	0	5,500	2,200	3,000	3,000	3,000	-45.5%	Includes Leadership Institute
<i>Total</i>	0	0	8,000	3,713	6,000	6,000	6,000	-25.0%	
Miscellaneous									
Dues and Memberships	0	0	1,000	700	1,000	1,000	1,000	0.0%	VAZO, RPC, APA
Miscellaneous	0	0	1,000	0	500	500	500	-50.0%	
<i>Total</i>	0	0	2,000	700	1,500	1,500	1,500	-25.0%	
Supplies and Equipment									
Office Supplies	0	0	1,000	300	500	1,000	1,000	0.0%	
Vehicle & Powered Equip. Supp.	0	0	0	45	100	100	100	#DIV/0!	
Books and Subscriptions	0	0	300	0	300	300	300	0.0%	
Furniture and Fixtures	0	0	200	0	200	200	200	0.0%	
EDP Equipment	0	0	1,000	0	500	1,000	1,000	0.0%	
<i>Total</i>	0	0	2,500	345	1,600	2,600	2,600	4.0%	
Total Planning and Zoning	0	0	166,965	156,291	200,204	201,204	199,766	19.6%	

Development Services									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	147,850	153,626	96,097	85,000	89,250	89,250	87,975	-8.5%	
Employee Bonus	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	147,850	153,626	96,097	85,000	89,250	89,250	87,975	-8.5%	
Fringe Benefits									
FICA	11,599	11,602	7,352	6,262	6,828	6,828	6,731	-8.4%	
VRS Retirement	6,370	14,741	10,081	9,401	9,934	9,934	9,792	-2.9%	
ICMA Retirement	1,114	972	1,442	850	3,124	3,124	3,080	113.6%	
Medical Insurance	10,034	7,586	10,034	10,034	10,875	10,875	10,875	8.4%	8.4% Increase
Group Life Insurance	1,825	1,789	1,288	1,139	1,196	1,196	1,179	-8.5%	
Disability Insurance	671	764	501	408	468	468	461	-8.0%	
Worker's Compensation	87	433	73	493	57	57	57	-21.9%	
<i>Total</i>	31,700	37,887	30,771	28,586	32,482	32,482	32,175	4.6%	
Contractual Services									
Professional Services	37,000	101,644	75,000	75,000	75,000	75,000	75,000	0.0%	
Professional Services - Norw	25,000	61,438	0	0	0	0	0	#DIV/0!	
Repairs and Maintenance	1,000	20	1,000	1,000	1,000	1,000	1,000	0.0%	
Maintenance Service Contracts	12,000	6,051	12,000	12,000	9,000	9,000	9,000	-25.0%	
Printing and Binding	2,000	0	2,000	2,000	4,000	4,000	4,000	100.0%	
Advertising	10,000	24,626	12,500	12,500	20,000	20,000	20,000	60.0%	
Marketing & Events - Farmers' Market	5,000	234	7,500	7,500	5,000	5,000	5,000	-33.3%	
<i>Total</i>	92,000	194,013	110,000	110,000	114,000	114,000	114,000	3.6%	
Communications									
Postal Services	800	18	500	500	500	500	500	0.0%	
Messenger Services	100	721	1,000	1,000	0	0	0	-100.0%	
Telecommunications	2,000	1,773	2,000	2,000	1,000	1,000	1,000	-50.0%	
<i>Total</i>	2,900	2,512	3,500	3,500	1,500	1,500	1,500	-57.1%	
Travel									
Mileage and Other Transportation Costs	200	346	500	500	500	500	500	0.0%	
Subsistence and Lodging	3,000	1,525	5,000	5,000	5,000	5,000	5,000	0.0%	
Convention and Education	7,000	4,289	5,000	5,000	5,000	5,000	5,000	0.0%	
Moving Expenses	0	3,277	0	0	0	0	0	#DIV/0!	
<i>Total</i>	10,200	9,437	10,500	10,500	10,500	10,500	10,500	0.0%	
Miscellaneous									
Virginia's Growth Alliance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.0%	
Retail Recruitment Study	75,000	68,333	40,000	40,000	40,000	40,000	40,000	0.0%	
Business Appreciation	1,000	0	10,000	10,000	7,000	7,000	7,000	-30.0%	
Events	12,000	11,578	0	0	15,000	15,000	15,000	#DIV/0!	
Emporia/Greenville Mega Site Project/RIFA	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.0%	
Public Transportation - Operations	50,000	32,927	52,304	52,304	65,212	65,212	65,212	24.7%	

Development Services - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Miscellaneous - Continued									
Virginia Crossroad	2,250	2,250	2,250	2,250	2,250	2,250	2,250	0.0%	
Longwood Small Business Dev. Center	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	
Dues and Memberships	10,000	925	7,500	7,500	7,500	7,500	7,500	0.0%	
Miscellaneous	0	0	0	0	0	0	0	#DIV/0!	
Emporia Redevelopment & Housing Authority	76,000	0	0	25,000	50,000	50,000	50,000	#DIV/0!	F.I.G. increase of \$25,000
Emporia Economic Development Authority	350,000	0	0	25,000	25,000	25,000	25,000	#DIV/0!	Bus/ Apprec. Events, E.Z., B.I.G., and B.I.G.
Total	638,750	178,513	174,554	224,554	274,462	274,462	274,462	57.2%	
Supplies and Equipment									
Office Supplies	1,800	1,939	2,000	2,000	2,000	2,000	2,000	0.0%	
Vehicle and Power Equipment Supplies	2,000	1,300	2,500	2,500	2,000	2,000	2,000	-20.0%	
Books and Subscriptions	500	0	500	500	500	500	500	0.0%	
Furniture and Fixtures	1,000	92	500	500	500	500	500	0.0%	
EDP Equipment	1,500	445	1,500	1,500	0	0	0	-100.0%	
Total	6,800	3,776	7,000	7,000	5,000	5,000	5,000	-28.6%	
Capital Expenditures									
Motor Vehicles				0	54,000	54,000	54,000	#DIV/0!	Director's Vehicle Replacement
South Main Street Phase II			0	0	0	0	0	#DIV/0!	
Norwood Property Engineering			0	0	0	0	0	#DIV/0!	
Public Transportation - Capital	24,810	0	37,495	0	0	0	0	-100.0%	
Norwood Sitework				0	50,000	55,000	55,000	#DIV/0!	
Norwood Waterline	1,600,000	0	0	0	0	0	0	#DIV/0!	
Norwood Sewerline	750,000	0	0	0	0	0	0	#DIV/0!	
CDBG - East Atlantic Street Neighborhood Project				0	0	0	0	#DIV/0!	
Sidewalks - East Atl. Project VDOT Revenue and Grant Ma	713,446	0	264,282	0	0	0	0	-100.0%	
FEMA and Match - E. Atlantic St. Property Acquisition	0	0	0	0	0	0	0	#DIV/0!	
DHCD-Property Acquisition	0	0	0	0	0	0	0	#DIV/0!	
South Main Street (VHDA CIG)	15,000	0	0	0	0	0	0	#DIV/0!	
CDBG - South Main Street Project - Phase I	0	0	1,350,000	400,000	950,000	950,000	950,000	-29.6%	
CDBG - South Main Street Project- Grant Match - Phase I	0	0	0	0	257,600	257,600	257,600	#DIV/0!	
Total	3,103,256	0	1,651,777	400,000	1,311,600	1,316,600	1,316,600	-20.3%	
Total Development Services	4,033,456	579,764	2,084,199	869,140	1,838,794	1,843,794	1,842,212	-11.6%	

Airport	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Lease of Land -Truck Driver Training School	0	0	0	0	4,800	4,800	4,800	#DIV/0!	
Airport	64,800	64,800	64,800	64,800	60,000	60,000	60,000	-7.4%	
Airport Capital	0	0	0	34,240	0	0	0	#DIV/0!	
Total Airport	64,800	64,800	64,800	99,040	64,800	64,800	64,800	0.0%	

Parks and Recreation									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Emporia-Greens. Recreation Assoc.									
EGRA Operations	51,000		51,000	51,000	58,000	58,000	58,000	13.7%	
<i>Total</i>	51,000	0	51,000	51,000	58,000	58,000	58,000	13.7%	
Family YMCA of Emporia-Greens.									
YMCA	30,000	30,000	40,000	40,000	40,000	40,000	40,000	0.0%	
<i>Total</i>	30,000	30,000	40,000	40,000	40,000	40,000	40,000	0.0%	
TopHand Foundation									
TopHand Foundation			15,000	15,000	20,568	20,568	20,568	37.1%	
<i>Total</i>	0	0	15,000	15,000	20,568	20,568	20,568	37.1%	
Community Youth Center, Ltd.									
CYC Operations		34,579	17,939	17,939	17,357	17,357	17,357	-3.2%	
<i>Total</i>	0	34,579	17,939	17,939	17,357	17,357	17,357	-3.2%	
Total Parks and Recreation	81,000	64,579	123,939	123,939	135,925	135,925	135,925	9.7%	

Extension Service	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Temporary Help - Fees	0		0	0	0	0	0	#DIV/0!	
Extension Program Contribution	40,864		55,194	55,194	57,794	57,794	57,794	4.7%	
Shared Expenses with Co. of Greenville	7,238		7,700	7,700	7,700	7,700	7,700	0.0%	
4-H Scholars Program	7,013		5,250	5,250	5,250	5,250	5,250	0.0%	
Total Extension Service	55,115	-	68,144	68,144	70,744	70,744	70,744	3.8%	

Civic and Community Organizations									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Washington Park Association	15,000	0	0	0	27,700	27,700	27,700	#DIV/0!	First year 501-C
Med-Flight	100	400	0	0	0	0	0	#DIV/0!	
Virginia Legal Aid Society			2,600	2,600	2,600	2,600	2,600	0.0%	
American Red Cross	2,500	0	2,500	2,500	2,500	2,500	2,500	0.0%	
Emporia-Greens. Chamber of Commerce	1,500	1,600	2,000	2,000	2,000	2,000	2,000	0.0%	
Emporia-Greens. Literacy Council	2,736	0	2,736	0	0	0	0	-100.0%	
Village View	3,800	3,800	3,800	3,800	3,800	3,800	3,800	0.0%	
Emporia/Greenville Fuller Ctr. Housing	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	
Citizens United To Preserve Training School	10,000	10,000	15,000	15,000	20,000	20,000	20,000	33.3%	
Southside RAM of Virginia		4,000						#DIV/0!	
Crater Planning	4,670	18,418	13,748	13,748	14,000	14,000	14,000	1.8%	
Total Civic and Community Organizations	44,306	42,218	46,384	43,648	76,600	76,600	76,600	65.1%	

Non-Departmental									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Data Processing									
Maintenance Service Contracts	0		0	0	0	0	0	#DIV/0!	Moved to Information Technology Budget
Cyber Insurance	1,700		0	0	0	0	0	#DIV/0!	Moved to Information Technology Budget
Data Processing Equipment Lease	44,560		0	0	0	0	0	#DIV/0!	Moved to Information Technology Budget
<i>Total</i>	46,260	0	0	0	0	0	0	#DIV/0!	
Debt Service									
Greenville County Sheriff's Dept. Debt Service	16,031	17,887	16,271	16,271	16,675	16,675	16,675	2.5%	FY 2028
Greenville County Sheriff's Office Expansion	57,144	17,387	18,256	18,256	18,256	18,256	18,256	0.0%	FY 2039
Commonwealth Attorney's Building Debt Service	35,718	36,802	30,301	30,301	33,239	33,239	33,239	9.7%	FY 2042 (April 1, 2042)
Health Department Debt Service	14,603	13,793	14,822	14,822	15,191	15,191	15,191	2.5%	FY 2028
Extension Office Debt Service	11,319	11,319	1,112	1,112	0	0	0	-100.0%	FY 2025 (September 15, 2024)
GO Refunding Bond Series 2006			99,504	99,504	101,817	101,817	101,817	2.3%	Refunded 2003A GO Bond, FY 2036
GO Bond Series 2012B		0	0	0	0	0	0	#DIV/0!	Bank building renovations, FY 2033 (Refinanced)
GO Refunding Bond Series 2014		0	0	0	0	0	0	#DIV/0!	Refunded 2004B & 2008 Bonds, FY 2035 (Refinanced)
GO Bond Series 2015A			121,681	121,681	119,028	119,028	119,028	-2.2%	Animal Shelter, S. Main and East Atlantic St. Projects, Matures FY34
GO Bond Series 2020A			50,223	50,223	49,961	49,961	49,961	-0.5%	Energy Savings & Refinanced GO Refunding Bond Series 2014 (All Utility)
GO Refunding Bond Series 2020B	123,363		122,654	122,654	121,788	121,788	121,788	-0.7%	Refunded GO Bond Series 2012B (Matures FY33)
2011 USDA RD Loan		0	0	0	0	0	0	#DIV/0!	Fire truck, FY 22 (Matured 11.3.2021)
2015 Note Payable		0	0	0	0	0	0	#DIV/0!	Utility #3 chassis replacement, FY 2023 (Matures 11.17.22)
2016 Lease Purchase Agreement			0	0	0	0	0	#DIV/0!	Animal Control Vehicle & PW Equipment, FY 23 (Matures 4.1.23)
2016 Lease Purchase Agreement			0	0	0	0	0	#DIV/0!	Sheriff, Emergency Svcs. & Code Enfor, FY22 (Matured 9.15.21)
2016 Lease Purchase Agreement	44,560	0	0	0	0	0	0	#DIV/0!	Server Lease -Matured FY22 (10.1.2021)
2018 Lease Purchase Agreement	46,410	0	0	0	0	0	0	#DIV/0!	Police Cars, FY21 (Matured 4.1.21)
2018 Lease Purchase Agreement		0	0	0	0	0	0	#DIV/0!	Police & Sheriff Vehicles, FY22 (Matures 9.6.2021)
2018 Lease Purchase Agreement			5,338	5,338	3,562	3,562	3,562	-33.3%	Public Works equipment, FY 25 (Matures 2.1.25)
2018 Lease Purchase Agreement			10,326	10,326	10,326	10,326	10,326	0.0%	Public Works equipment, FY26 (Matures 9.6.25)
2019 Lease Purchase Agreement			0	0	0	0	0	#DIV/0!	Police and Sheriff vehicles FY23 (Matures 11.5.22)
2019 Lease Purchase Agreement			51,189	51,189	51,190	51,190	51,190	0.0%	Sanitation Truck & Dump Truck FY27 (Matures 11.5.26)
2020 Lease Purchase Agreement			38,675	38,675	38,676	38,676	38,676	0.0%	4 Police & 1 Fleet Maint. Vehicles - FY26 (Matures 10.1.2025)
2020 Lease Purchase Agreement	9,122		71,108	71,108	71,109	71,109	71,109	0.0%	Knuckleboom, Sanitation, & Fleet Maint. Software-FY28 (Matures 10.1.27)
2021 Lease Purchase Agreement	46,410		46,410	46,410	15,470	15,470	15,470	-66.7%	Police Vehicles 3Yrs.-FY25-Matures 10.5.24
2021 Lease Purchase Agreement			37,047	37,047	37,049	37,049	37,049	0.0%	Street, Admin, Sanitation, Fleet 5 yrs.FY27- (Matures 10.5.26)
2021 Lease Purchase Agreement	9,122		9,124	9,124	9,124	9,124	9,124	0.0%	Vacuum Leaf Trailers - 7 Yrs. FY29 (Matures 10.5.28)
2022 Lease Purchase Agreement	46,410		80,615	80,615	80,616	80,616	80,616	0.0%	4 Police Vehicles - 3 years - Matures FY26
2022 Lease Purchase Agreement	8,399		35,496	35,496	35,496	35,496	35,496	0.0%	F550 Truck -5 years - Matures FY28
<i>Total Debt Service</i>	468,611	97,187	860,152	860,152	828,573	828,573	828,573	-100.0%	
Operating/Capital Reserve								#DIV/0!	
Transfers to (from) Other Funds		207,731	0	0	129,000	129,000	129,000	#DIV/0!	Money Market Interest Transferred to UF
Contingency		54,285	290,506	185,592			103,172	-100.0%	
COVID			0					#DIV/0!	
CSLFRF - COVID		576,262	122,000	0	122,000	122,000	122,000	-100.0%	
CAP 205 U.S. Army Corp Engineers				0			75,000	#DIV/0!	
Total Non-Departmental	514,871	935,464	1,272,658	1,045,744	1,079,573	1,079,573	1,257,745	-1.2%	
Grand Total General Fund	28,113,534	16,421,016	25,233,549	23,471,101	40,388,585	39,855,179	34,973,204	38.6%	

Utility Fund Revenue & Expenditure Summary									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
									131,742
Revenues									98,160
Water Sales	2,514,845	2,241,719	2,634,845	2,424,925	2,818,930	2,818,930	2,766,587	5.0%	5% increase
Sewer Service	1,836,804	1,724,917	1,963,204	1,856,865	2,111,875	2,111,875	2,061,364	5.0%	5% increase
Water Taps	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0.0%	
Sewer Taps	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	
Cut-on/Cut-off Fees	40,000	56,880	40,000	61,406	78,000	78,000	78,000	95.0%	Fee increased from \$60 to \$100
Meter Charges	55,000	58,155	55,000	55,000	55,000	55,000	55,000	0.0%	
Rental Income	0	3,600	0	0	0	0	0	#DIV/0!	
Penalties	100,000	134,360	100,000	129,918	180,000	180,000	180,000	80.0%	Fee increased from \$15 to \$25
Interest Earned	34,000	2,380	17,000	50,000	55,000	55,000	55,000	223.5%	
Miscellaneous	3,000	1,675	3,000	2,500	3,000	3,000	3,000	0.0%	
Insurance Refunds		10,000	0	0	0	0	0	#DIV/0!	
Appropriated Fund Balance	658,927	-	30,164	0	0	0	0	-100.0%	
Proceeds from Financing	0	-	0	0	0	0	0	#DIV/0!	
VDH FCAP Grant		5,794		0	0	0	0	#DIV/0!	
Proceeds from Bond Issue	7,529,339	2,320,925	6,282,908	0	7,039,900	7,039,900	7,039,900	12.0%	\$6,039,900 (VDH: Mang.) \$1,000,000 (Intake)
Proceeds from Capital Leases	459,590	230,000	40,000	40,000	42,000	42,000	42,000	5.0%	Pickup Truck: (Sewage Collection and Water Distr.)
Proceeds from Loan	0	-	450,000	0	5,282,908	5,282,908	5,282,908	1074.0%	Water Line and Sewer Line Replacements
Grants					625,000	625,000	625,000	#DIV/0!	Membrane Replacement
2018 WATER/WASTEWATER BOND		1,525,394			0	0	0	#DIV/0!	
Proceeds from GF Loan		2,093,810			0	0	0	#DIV/0!	
CARES ACT Utility Fund Relief Fund	206,791	727,238	0		0	0	0	#DIV/0!	
Municipal Funds for Utility Bills	0	(620)	0		0	0	0	#DIV/0!	
Transfer from General	2,093,810	0	0		129,000	129,000	129,000	#DIV/0!	Money Market Interest
Total Utility Fund Revenue	15,539,106	11,143,226	11,623,121	4,627,615	18,427,614	18,427,613	18,324,759	57.7%	
Expenditures									
Administration and Billing	616,556	607,800	562,114	467,556	484,804	527,459	524,718	-6.7%	
Water Treatment Plant	2,066,932	1,061,483	2,125,071	2,037,682	2,838,779	2,847,779	2,820,873	32.7%	
Water Distribution	737,337	717,819	2,040,446	6,318,262	2,176,807	2,186,807	2,163,863	6.0%	
Wastewater Treatment Plant	722,415	732,323	825,237	762,415	779,954	804,954	801,733	-2.8%	
Sewage Collection	1,797,207	317,503	4,290,308	1,297,730	3,840,263	3,840,263	3,840,263	-10.5%	
Non-Departmental	2,118,542	1,934,842	1,779,945	2,084,315	7,837,713	8,220,352	8,173,309	359.2%	
Total Utility Fund Expenditures	8,058,989	5,371,770	11,623,121	12,967,960	17,958,319	18,427,613	18,324,759	57.7%	

Public Utilities Administration and Billing									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	297,028	263,895	306,531	247,924	249,931	249,931	247,666	-19.2%	
Employee Bonus	0	13,200	0	0	0	0	0	#DIV/0!	
<i>Total</i>	297,028	277,095	306,531	247,924	249,931	249,931	247,666	-19.2%	
Fringe Benefits									
FICA	21,184	19,557	23,450	18,273	19,120	19,120	18,947	-19.2%	
VRS Retirement	30,826	30,914	34,393	28,531	26,349	26,349	26,097	-24.1%	
ICMA Retirement	793	395	778	576	2,117	2,117	2,108	171.0%	
Medical Insurance	48,283	51,605	51,183	43,671	44,655	44,655	44,655	-12.8%	8.4% Increase
Group Life Insurance	3,711	3,499	3,931	3,179	3,173	3,173	3,142	-20.1%	
Disability Insurance	1,334	1,013	1,148	965	1,123	1,123	1,112	-3.1%	
Workers' Compensation Insurance	1,872	1,898	2,531	1,777	1,960	1,960	1,960	-22.6%	
<i>Total</i>	108,003	108,881	117,414	96,973	98,497	98,497	98,021	-16.5%	
Contractual Services									
Professional Services	119,000	118,786	25,000	25,000	25,000	25,000	25,000	0.0%	
Repairs and Maintenance	500	0	500	500	500	500	500	0.0%	
Advertising	0	0	0	0	0	0	0	#DIV/0!	
Maintenance Service Contracts	0	4,429	1,500	3,455	3,500	46,155	46,155	2977.0%	3,600 BAITech support; \$42,555 New ERP System
<i>Total</i>	119,500	123,215	27,000	28,955	29,000	71,655	71,655	165.4%	
Communications									
Postal Services	19,000	19,224	20,000	20,000	20,000	20,000	20,000	0.0%	
Telecommunications	1,525	1,065	1,525	1,525	1,525	1,525	1,525	0.0%	
General Liability Insurance	55,000	53,769	71,500	58,967	64,851	64,851	64,851	-9.3%	increase
<i>Total</i>	75,525	74,058	93,025	80,492	86,376	86,376	86,376	-7.1%	
Miscellaneous									
Miscellaneous	0	8,182	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	8,182	0	0	0	0	0	#DIV/0!	
Supplies and Equipment									
Office Supplies	15,000	15,203	17,144	17,144	20,000	20,000	20,000	16.7%	
Furniture and Fixtures	500	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	1,000	1,166	1,000	1,261	1,000	1,000	1,000	0.0%	
<i>Total</i>	16,500	16,369	18,144	18,405	21,000	21,000	21,000	15.7%	
Capital Expenditures									
Public Service Building Replacement									
<i>Total</i>						0			
Total Administration and Billing	616,556	607,800	562,114	472,749	484,804	527,459	524,718	-7%	

Water Treatment									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	Comments
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	292,887	256,632	294,586	267,229	343,245	343,245	317,799	7.9%	
Overtime	26,000	30,932	26,000	35,000	26,000	35,000	35,000	34.6%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	318,887	287,564	320,586	302,229	369,245	378,245	352,799	10.0%	
Fringe Benefits									
FICA	22,622	21,318	24,546	21,254	28,247	28,247	26,990	10.0%	
VRS Retirement	32,592	29,489	31,797	30,633	35,535	35,535	35,372	11.2%	
ICMA Retirement	4,131	2,629	3,558	2,272	8,521	8,521	8,508	139.1%	
Medical Insurance	63,334	53,810	53,301	41,701	56,071	56,071	56,071	5.2%	8.4% Increase
Group Life Insurance	3,963	3,288	3,952	3,581	4,279	4,279	4,259	7.8%	
Disability Insurance	1,262	1,276	1,625	1,281	1,744	1,744	1,737	6.9%	
Workers' Compensation Insurance	<u>8,320</u>	<u>7,568</u>	<u>10,141</u>	<u>7,591</u>	<u>9,166</u>	<u>9,166</u>	<u>9,166</u>	-9.6%	
<i>Total</i>	136,224	119,378	128,920	108,313	143,563	143,563	142,103	10.2%	
Contractual Services									
Professional Services	60,000	109,924	110,000	120,000	710,000	85,000	85,000	-22.7%	
Repairs and Maintenance	26,550	42,788	16,000	15,000	16,000	641,000	641,000	3906.3%	625,000- Membrane Replacement (grant)
Maintenance Service Contracts	38,700	6,967	20,000	20,000	20,000	20,000	20,000	0.0%	
Printing and Binding	500	1,334	279	0	300	300	300	7.5%	
Advertising	750	370	750	300	750	750	750	0.0%	
Laundry and Dry Cleaning	<u>3,000</u>	<u>3,827</u>	<u>3,750</u>	<u>3,600</u>	<u>3,750</u>	<u>3,750</u>	<u>3,750</u>	0.0%	
<i>Total</i>	129,500	165,210	150,779	158,900	750,800	750,800	750,800	397.9%	
Utilities									
Electric Services	110,000	120,225	120,000	120,000	130,000	130,000	130,000	8.3%	
Heating Services	<u>5,100</u>	<u>7,974</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	0.0%	
<i>Total</i>	115,100	128,199	125,100	125,100	135,100	135,100	135,100	8.0%	
Communications									
Postal Services	500	0	500	500	500	500	500	0.0%	
Messenger Services	500	1,184	800	950	950	950	950	18.8%	
Telecommunications	<u>5,400</u>	<u>5,526</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	0.0%	
<i>Total</i>	6,400	6,710	7,300	7,450	7,450	7,450	7,450	2.1%	
Leases and Rentals									
Equipment Rental	500	102	500	500	500	500	500	0.0%	
Land Rent	<u>60</u>	<u>0</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>	0.0%	Land Lease for Dam
<i>Total</i>	560	102	560	560	560	560	560	0.0%	
Travel									
Convention and Education	<u>6,000</u>	<u>2,128</u>	<u>12,000</u>	<u>5,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	0.0%	Lab tech training and conferences
<i>Total</i>	6,000	2,128	12,000	5,000	12,000	12,000	12,000	0.0%	

Water Treatment - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	Comments
	Budget			Projection	Request	Recommends	Approved		
Miscellaneous									
Dues and Memberships	900	755	900	900	900	900	900	0.0%	
Waterworks Operation Fee	9,500	7,902	9,500	7,902	9,500	9,500	9,500	0.0%	
DEQ Permit Fee	<u>3,200</u>	<u>600</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>	0.0%	
<i>Total</i>	13,600	9,257	13,600	12,002	13,600	13,600	13,600	0.0%	
Supplies and Equipment									
Office Supplies	800	1,144	850	850	850	850	850	0.0%	
Housekeeping and Janitorial Supplies	450	390	450	450	450	450	450	0.0%	
Repair and Maintenance Supplies	20,000	10,142	20,000	20,000	50,000	50,000	50,000	150.0%	\$30,000 for Chemical Shed
Vehicle and Power Equipment Supplies	3,000	1,538	3,000	3,000	3,000	3,000	3,000	0.0%	
Uniforms and Wearing Apparel	700	0	700	700	700	700	700	0.0%	
Books and Subscriptions	200	0	200	200	200	200	200	0.0%	
Other Operating Supplies	0	350	0	0	0	0	0	#DIV/0!	
Chemicals	144,000	169,915	170,000	170,000	180,000	180,000	180,000	5.9%	
Tools	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Machinery and Equipment	25,000	0	25,000	21,000	25,000	25,000	25,000	0.0%	
Furniture and Fixtures	500	0	250	200	250	250	250	0.0%	
Communications Equipment	500	0	250	0	250	250	250	0.0%	
EDP Equipment	<u>1,000</u>	<u>1,015</u>	<u>1,015</u>	<u>1,246</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	23.2%	
<i>Total</i>	197,150	184,494	222,715	218,646	262,950	262,950	262,950	18.1%	
Capital Expenditures									
Motor Vehicles and Equipment	0	0	0	0	0	0	0	#DIV/0!	
Intake Debris Removal Project	1,000,000	14,930	1,000,000	0	1,000,000	1,000,000	1,000,000	0.0%	
Water Basin Rehab Project	<u>143,511</u>	<u>143,511</u>	<u>143,511</u>	<u>143,511</u>	<u>143,511</u>	<u>143,511</u>	<u>143,511</u>	0.0%	
<i>Total</i>	1,143,511	158,441	1,143,511	143,511	1,143,511	1,143,511	1,143,511	0.0%	
Total Water Treatment	2,066,932	1,061,483	2,125,071	1,081,710	2,838,779	2,847,779	2,820,873	32.7%	

Water Distribution									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	Comments
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	151,080	150,774	158,637	166,567	233,604	233,604	212,260	33.8%	fill old vacant position
Overtime	3,000	3,167	3,000		3,000	3,000	3,000	0.0%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	154,080	153,941	161,637	166,567	236,604	236,604	215,260	33.2%	
Fringe Benefits									
FICA	11,558	11,122	12,366	11,999	18,101	18,101	16,468	33.2%	
VRS Retirement	18,115	18,119	19,021	19,971	23,572	23,572	23,625	24.2%	
ICMA Retirement	0	4	0	0	1,348	1,348	1,348	#DIV/0!	
Medical Insurance	33,311	33,866	31,668	31,667	46,892	46,892	46,892	48.1%	8.4% Increase
Group Life Insurance	2,024	2,027	2,126	2,232	2,860	2,860	2,845	33.8%	
Disability Insurance	556	480	610	565	885	885	880	44.3%	
Unemployment Benefits	0	0	0	0	0	0	0	#DIV/0!	
Workers' Compensation Insurance	<u>4,793</u>	<u>3,402</u>	<u>5,218</u>	<u>4,150</u>	<u>5,745</u>	<u>5,745</u>	<u>5,745</u>	10.1%	
<i>Total</i>	70,357	69,020	71,009	70,585	99,403	99,403	97,803	37.7%	
Contractual Services									
Professional Services	70,000	72,146	75,000	66,343	75,000	75,000	75,000	0.0%	
Repairs and Maintenance	20,000	566	20,000	500	20,000	20,000	20,000	0.0%	
Maintenance Service Contracts	0	22,863	35,000	40,891	40,000	50,000	50,000	42.9%	water meter contract fees
Printing and Binding	1,000	0	1,000	500	1,000	1,000	1,000	0.0%	
Advertising	1,500	510	1,500	1,200	1,500	1,500	1,500	0.0%	
Laundry and Dry Cleaning	<u>3,000</u>	<u>3,040</u>	<u>3,000</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	0.0%	
<i>Total</i>	95,500	99,125	135,500	111,934	140,500	150,500	150,500	11.1%	
Utilities									
Electric Services	<u>4,000</u>	<u>892</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%	
<i>Total</i>	4,000	892	4,000	3,000	4,000	4,000	4,000	0.0%	
Communications									
Messenger Services	200	201	200	200	200	200	200	0.0%	
Telecommunications	<u>4,000</u>	<u>3,789</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%	
<i>Total</i>	4,200	3,990	4,200	3,200	4,200	4,200	4,200	0.0%	
Miscellaneous									
Equipment Rental	2,000	2,550	5,000	2,000	5,000	5,000	5,000	0.0%	
Rental, CSX	<u>300</u>	<u>320</u>	<u>400</u>	<u>320</u>	<u>400</u>	<u>400</u>	<u>400</u>	0.0%	
<i>Total</i>	2,300	2,870	5,400	2,320	5,400	5,400	5,400	0.0%	
Travel									
Convention and Education	<u>4,000</u>	<u>3,402</u>	<u>4,000</u>	<u>3,500</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%	
<i>Total</i>	4,000	3,402	4,000	3,500	4,000	4,000	4,000	0.0%	

Water Distribution - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Department	Council	Over 2023-24	
	Budget			Projection	Request	Request	Approved		
Supplies and Equipment									
Office Supplies	500	0	500	250	500	500	500	0.0%	
Repair and Maintenance Supplies	30,000	36,173	30,000	25,000	30,000	30,000	30,000	0.0%	
Vehicle and Power Equipment Supplies	12,000	13,964	12,000	10,000	12,000	12,000	12,000	0.0%	
Uniforms and Wearing Apparel	1,200	331	1,200	1,000	1,200	1,200	1,200	0.0%	
Meter/Meter Setter Replacement	4,000	0	4,000	4,000	4,000	4,000	4,000	0.0%	
Hydrant Replacement	4,000	0	5,000	10,410	12,000	12,000	12,000	140.0%	Increased cost per hydrant
EDP Equipment	0	0	2,000	0	2,000	2,000	2,000	0.0%	
Machinery and Equipment	<u>85,000</u>	<u>152,251</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
<i>Total</i>	136,700	202,719	54,700	50,660	61,700	61,700	61,700	12.8%	
Capital Expenditures									
Communications Equipment	0	0	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	136,000	51,660	0	0	21,000	21,000	21,000	#DIV/0!	
Water Systems Model	130,200	130,200	0	0	0	0	0	#DIV/0!	
Water Meter Replacement								#DIV/0!	
Water Line Replacements - Phase I Engineering								#DIV/0!	
Water Line Replacements - Phase I Construction								#DIV/0!	
Water Line Replacements - Phase II Engineering								#DIV/0!	
Water Line Replacements - Phase II Construction								#DIV/0!	
Water Line Replacements - Phase III Engineering								#DIV/0!	
Water Line - West End Blvd.			1,600,000	0	1,600,000	1,600,000	1,600,000	0.0%	
Water Line Replacement - Southampton St. - Engineering								#DIV/0!	
Water Line Engineering - Brunswick Ave. Jefferson, and South Main								#DIV/0!	
Southampton Water Line Construction								#DIV/0!	
TTHM/HAA5 Removal								#DIV/0!	
Manganese Correction								#DIV/0!	
<i>Total</i>	266,200	181,860	1,600,000	0	1,621,000	1,621,000	1,621,000	1.3%	
Total Water Distribution	737,337	717,819	2,040,446	411,766	2,176,807	2,186,807	2,163,863	6.0%	

Wastewater Treatment									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	246,579	246,149	258,058	271,178	284,739	284,739	282,058	9.3%	
Overtime	5,000	0	5,000		5,000	5,000	5,000	0.0%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	
	251,579	246,149	263,058	271,178	289,739	289,739	287,058	9.1%	
Fringe Benefits									
FICA	18,863	17,504	20,124	18,410	22,166	22,166	21,960	9.1%	
VRS Retirement	27,872	28,692	29,290	31,655	31,692	31,692	31,394	7.2%	
ICMA Retirement	1,693	1,263	1,652	1,388	3,398	3,398	3,398	105.7%	
Medical Insurance	57,287	57,287	53,301	57,229	59,578	59,578	59,578	11.8%	8.4% Increase
Group Life Insurance	3,304	3,298	3,458	3,634	3,816	3,816	3,780	9.3%	
Disability Insurance	445	380	492	443	536	536	536	8.9%	
Workers' Compensation Insurance	<u>2,122</u>	<u>2,132</u>	<u>3,362</u>	<u>2,648</u>	<u>3,129</u>	<u>3,129</u>	<u>3,129</u>	-6.9%	
<i>Total</i>	111,586	110,556	111,679	115,407	124,315	124,315	123,775	10.8%	
Contractual Services									
Professional Services	45,000	42,362	80,000	80,000	65,000	65,000	65,000	-18.8%	
Repairs and Maintenance	60,000	39,718	30,000	30,000	25,000	25,000	25,000	-16.7%	
Maintenance Service Contracts	5,000	2,836	6,000	6,000	6,000	6,000	6,000	0.0%	
Advertising	0	0	0	0	0	0	0	#DIV/0!	
Laundry and Dry Cleaning	3,000	3,362	3,000	3,000	3,000	3,000	3,000	0.0%	
Sludge disposal - Hauling	12,000	6,600	12,000	12,000	12,000	12,000	12,000	0.0%	
Sludge disposal - Landfill Fee	<u>21,000</u>	<u>15,569</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	0.0%	
<i>Total</i>	146,000	110,447	154,000	154,000	134,000	134,000	134,000	-13.0%	
Utilities									
Electric Services	<u>110,000</u>	<u>100,739</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	0.0%	
<i>Total</i>	110,000	100,739	110,000	110,000	110,000	110,000	110,000	0.0%	
Communications									
Postal Services	100	1,040	300	1,300	1,000	1,000	1,000	233.3%	
Messenger Services	500	1,143	1,250	500	500	500	500	-60.0%	
Telecommunications	<u>3,000</u>	<u>3,450</u>	<u>3,500</u>	<u>2,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	0.0%	
<i>Total</i>	3,600	5,633	5,050	4,300	5,000	5,000	5,000	-1.0%	
Travel									
Convention and Education	<u>3,000</u>	<u>7,860</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	0.0%	
<i>Total</i>	3,000	7,860	6,000	6,000	6,000	6,000	6,000	0.0%	
Miscellaneous									
Dues and Memberships	1,200	540	1,200	1,200	1,200	1,200	1,200	0.0%	
DEQ Permit Fee	<u>8,700</u>	<u>8,661</u>	<u>9,000</u>	<u>9,164</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	5.6%	
<i>Total</i>	9,900	9,201	10,200	10,364	10,700	10,700	10,700	4.9%	

Wastewater Treatment - Continued									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Supplies and Equipment									
Office Supplies	700	770	700	700	700	700	700	0.0%	
Agricultural Supplies	400	570	400	400	400	400	400	0.0%	
Medical and Lab Supplies	50	333	50	1,100	500	500	500	900.0%	
Housekeeping and Janitorial Supplies	2,000	267	2,000	1,200	1,500	1,500	1,500	-25.0%	
Repair and Maintenance Supplies	40,000	40,301	40,000	40,000	40,000	40,000	40,000	0.0%	
Vehicle and Power Equipment Supplies	8,000	9,565	9,000	9,000	9,000	9,000	9,000	0.0%	
Uniforms and Wearing Apparel	600	75	600	600	600	600	600	0.0%	
Chemicals	27,000	21,279	30,000	25,000	30,000	30,000	30,000	0.0%	
Tools	1,000	1,186	1,000	1,000	1,000	1,000	1,000	0.0%	
Machinery and Equipment	6,000	6,520	40,000	40,000	15,000	40,000	40,000	0.0%	
Furniture and Fixtures	500	0	500	500	500	500	500	0.0%	
EDP Equipment	<u>500</u>	<u>2,690</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%	
<i>Total</i>	86,750	83,556	125,250	120,500	100,200	125,200	125,200	0.0%	
Capital Expenditures									
Motor Vehicle Equipment	0	58,182	40,000	0	0	0	0	-100.0%	
Paving								#DIV/0!	
UV System Upgrade								#DIV/0!	
Clarifier Sandblasting and Painting								#DIV/0!	
<i>Total</i>	0	58,182	40,000	0	0	0	0	-100.0%	
Total Wastewater Treatment	722,415	732,323	825,237	791,749	779,954	804,954	801,733	-2.8%	

Sewage Collection									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Contractual Services									
Professional Services	25,000	0	25,000	0	25,000	25,000	25,000	0.0%	
Repairs and Maintenance	30,000	14,252	30,000	20,000	30,000	30,000	30,000	0.0%	
Maintenance Service Contracts	2,500	2,157	3,000	3,000	3,500	3,500	3,500	16.7%	
Advertising	1,000	349	1,000	1,000	1,000	1,000	1,000	0.0%	
Laundry and Dry Cleaning	<u>3,000</u>	<u>3,040</u>	<u>3,000</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	0.0%	
<i>Total</i>	61,500	19,798	62,000	26,500	62,500	62,500	62,500	0.8%	
Utilities									
Electric Services	<u>40,000</u>	<u>25,599</u>	<u>40,000</u>	<u>30,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	0.0%	
<i>Total</i>	40,000	25,599	40,000	30,000	40,000	40,000	40,000	0.0%	
Communications									
Messenger Services	200	111	200	0	200	200	200	0.0%	
Telecommunications	<u>7,500</u>	<u>7,635</u>	<u>7,500</u>	<u>7,500</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	6.7%	
<i>Total</i>	7,700	7,746	7,700	7,500	8,200	8,200	8,200	6.5%	
Miscellaneous									
Equipment Rental	0	1,370	5,000	2,000	5,000	5,000	5,000	0.0%	
Rental, CSX	<u>300</u>	<u>320</u>	<u>400</u>	<u>320</u>	<u>400</u>	<u>400</u>	<u>400</u>	0.0%	
<i>Total</i>	300	1,690	5,400	2,320	5,400	5,400	5,400	0.0%	
Travel									
Convention and Education	<u>4,000</u>	<u>1,803</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%	
<i>Total</i>	4,000	1,803	4,000	3,000	4,000	4,000	4,000	0.0%	
Supplies and Equipment									
Office Supplies	300	0	300	150	300	300	300	0.0%	
Repair and Maintenance Supplies	42,354	39,933	24,000	15,000	24,000	24,000	24,000	0.0%	
Vehicle and Power Equipment Supplies	8,000	10,162	10,000	8,000	10,000	10,000	10,000	0.0%	
Uniforms and Wearing Apparel	500	106	1,000	500	1,000	1,000	1,000	0.0%	
Machinery & Equipment	95,590	152,001	0	106,684	26,555	26,555	26,555	#DIV/0!	Replacement of Pumps at Wiggins Road
EDP Equipment	<u>0</u>	<u>2,690</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	0.0%	
<i>Total</i>	146,744	204,892	38,300	130,334	64,855	64,855	64,855	69.3%	
Capital Expenditures									
Motor Vehicles and Equipment	198,590	18,445	0	0	21,000	21,000	21,000	#DIV/0!	
Sanitary Sewer Evaluation	100,000	37,530	450,000	450,000	0	0	0	-100.0%	
Sewer Main Replacements- Adams Street	0	0	661,325	0	661,325	661,325	661,325	0.0%	
Sewer Main Replacements- Laurel Street	0	0	1,187,890	0	1,187,890	1,187,890	1,187,890	0.0%	
Sewer Main Replacements- Pennsylvanie Ave-Engineering	0	0	32,000	0	32,000	32,000	32,000	0.0%	
Sewer Main Replacements- Pennsylvanie Ave-Replacemen	0	0	192,000	0	192,000	192,000	192,000	0.0%	
Sewer Main Replacements- West End Blvd.- Engineering	0	0	48,600	48,600	0	0	0	-100.0%	
Sewer Main Replacements- West End Blvd.- Replacement	0	0	1,561,093	0	1,561,093	1,561,093	1,561,093	0.0%	
Sewer Main Replacements - Phase II Engineering								#DIV/0!	
Sewer Main Replacements - Phase II Construction								#DIV/0!	
Sewer - Southampton Street - Engineering	49,500	0	0	0	0	0	0	#DIV/0!	
Sewer Line Construction - Wiggins Road	482,123	0	0	0	0	0	0	#DIV/0!	
Sewer - Engineering - Brunswick Avenue	169,125	0	0	0	0	0	0	#DIV/0!	
Sewer Line-Southampton -Construction	537,625	0	0	0	0	0	0	#DIV/0!	
Slip Line Sewer Main - Reese St. to Halifax St.								#DIV/0!	

<i>Total</i>	1,536,963	55,975	4,132,908	498,600	3,655,308	3,655,308	3,655,308	-11.6%	
Total Sewage Collection	1,797,207	317,503	4,290,308	698,254	3,840,263	3,840,263	3,840,263	-10.5%	

Non-Departmental									
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2023-24	
	Budget			Projection	Request	Recommends	Approved		
Debt Service									
GO Refunding Bond Series 2006	215,278	215,278	220,197	220,197	225,312	225,312	225,312	2.3%	Refunded 2003A Bonds, FY 2036
USDA Rural Development Bond Series 2012A	69,228	69,228	69,228	69,228	69,228	69,228	69,228	0.0%	Water Treatment Plant Upgrade, FY 2053
USDA Rural Development Bond Series 2013A	360,720	360,720	360,720	360,720	360,720	360,720	360,720	0.0%	Water Treatment Plant Upgrade, FY 2054
GO Refunding Bond Series 2014	38,603	38,603	0	0	0	0	0	#DIV/0!	Refunded 2004B & 2008 Bonds, FY 2035 (Refinanced)
GO Bond Series 2014B	114,859	114,859	114,410	114,410	114,884	114,884	114,884	0.4%	WWTP Upgrade & W. Atlantic Sewer Main Repl. Matures FY35
Water and Wastewater Revenue Bond, Series 2018	415,697	415,697	416,025	416,025	416,005	416,005	416,005	0.0%	2018 Revenue Bonds - Water & Sewer Line Replacements, FY 2039
GO Bond Anticipation Note (BAN) Series 2020A	39,900	39,900	0	0	6,039,900	6,039,900	6,039,900	#DIV/0!	Manganese and Water and Sewer Improvements
GO Bond Series 2020A	478,685	478,685	485,195	485,195	540,840	540,840	540,840	11.5%	Energy Savings, Refunded GO Refunding Bond Series 2014, Matures FY41
2016 Lease Purchase Agreement	7,059	7,059	1,764	1,764	0	0	0	-100.0%	Forklift & Tractor, FY 2024 (FY24 -Matures 9.15.2023)
2021 Lease Purchase Agreement	20,199	20,199	20,199	20,199	20,201	20,201	20,201	0.0%	F250 W &S, Ford Explorer WTP, F250 WWTP, Matures FY27
2022 Loan	35,123	35,123	35,123	35,123	35,122	35,122	35,122	0.0%	Dump Truck -Split, Matures FY28
2022 Loan	<u>15,501</u>	<u>15,501</u>	<u>15,501</u>	<u>15,501</u>	<u>15,501</u>	<u>15,501</u>	<u>15,501</u>	0.0%	Meter Utility Truck and WTP Superintendent Truck, Matures FY28
<i>Total</i>	1,810,852	1,810,852	1,738,362	1,738,362	7,837,713	7,837,713	7,837,713	350.9%	
Operating/Capital Reserve	0	0	24,764	0	0	0	0	-100.0%	
Contingency	307,690	123,990	16,819	0	0	382,639	335,596	1895.3%	
Energy Savings Program	0	0	0	0	0	0	0	#DIV/0!	
Pay Study Increase	0	0	0	0	0	0	0	#DIV/0!	
Total Non-Departmental	2,118,542	1,934,842	1,779,945	1,738,362	7,837,713	8,220,352	8,173,309	359.2%	
Grand Total Utility Fund	8,058,989	5,371,770	11,623,121	5,194,590	17,958,319	18,427,613	18,324,759	57.7%	



CITY OF EMPORIA
CAPITAL IMPROVEMENT PLAN
FY 2025 Through FY 2029

	Total Projects	2024-25	2025-26	2026-27	2027-28	2028-29
SHERIFF'S DEPARTMENT						
Motor Vehicle	55,000	55,000				
SUB-TOTAL	55,000	55,000	0	0	0	0
POLICE DEPARTMENT						
Marked Police cruiser replacement	260,000	52,000	52,000	52,000	52,000	52,000
Marked Police cruiser replacement	260,000	52,000	52,000	52,000	52,000	52,000
Marked Police cruiser replacement	260,000	52,000	52,000	52,000	52,000	52,000
Marked Police cruiser replacement	260,000	52,000	52,000	52,000	52,000	52,000
Unmarked Police cruiser replacement	225,000	45,000	45,000	45,000	45,000	45,000
Unmarked Police cruiser replacement	225,000	45,000	45,000	45,000	45,000	45,000
New Police Department Architect and Design	200,000	200,000				
New Police Department (Building)	7,300,000	7,300,000				
SUB-TOTAL	8,990,000	7,798,000	298,000	298,000	298,000	298,000
POLICE-ANIMAL CONTROL						
Replace Animal Control Vehicle	35,000	35,000				
SUB-TOTAL	35,000	35,000	0	0	0	0
CODE ENFORCEMENT/FACILITIES						
City Hall Renovation with Roof Repairs	0					
SUB-TOTAL	0	0	0	0	0	0
PUBLIC WORKS - STREET DIVISION						
Ford F550 Bucket Truck	158,000	158,000				
South Main Street Storm Drains	85,000	85,000				
Sidewalk Improvements at Purdy Road and Route 58	415,504	415,504				
John Deere Allimo Slope Mower	220,000	220,000				
Ton Asphalt Recycler	85,000		85,000			
Tandem Axle Dump Truck	180,000		180,000			
John Deere Backhoe	145,000		145,000			
Dump Truck (Non CDL)	90,000			90,000		
SUB-TOTAL	1,378,504	878,504	410,000	90,000	0	0
PUBLIC WORKS - SANITATION DIVISION						
Residential Trash Truck	733,147	400,147			333,000	
Sanitation Pick Up Truck	55,000	55,000				
SUB-TOTAL	788,147	455,147	0	0	333,000	0
PUBLIC WORKS-ADMIN						
Public Works Director Vehicle	42,000	42,000				
SUB-TOTAL	42,000	42,000	0	0	0	0
PUBLIC WORKS-GROUNDS						
Grounds Crew Vehicle	51,000	51,000				
SUB-TOTAL	51,000	51,000	0	0	0	0
DEVELOPMENT SERVICES						
Replace Director's Vehicle	55,000	55,000				
Norwood Sitework	55,000	55,000				
Norwood Sewerline	0					
Sidewalks - East Atl. Project VDOT Revenue and Grant Match	0					



City of
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CITY OF EMPORIA
CAPITAL IMPROVEMENT PLAN
FY 2025 Through FY 2029

	Total Projects	2024-25	2025-26	2026-27	2027-28	2028-29
Water Tank	1,000,000		1,000,000			
SUB-TOTAL	1,110,000	110,000	1,000,000	0	0	0
GENERAL FUND TOTAL	\$12,449,651	\$9,424,651	\$1,708,000	\$388,000	\$631,000	\$298,000



**CITY OF EMPORIA
CAPITAL IMPROVEMENT PLAN
FY 2025 Through FY 2029**

	Total Projects	2024-25	2025-26	2026-27	2027-28	2028-29
PUBLIC UTILITIES ADMIN						
New Public Works Building (Architect/Design)	100,000			100,000		
SUB-TOTAL	\$100,000	\$0	\$0	\$100,000	\$0	\$0
WATER TREATMENT						
Intake Debris Removal	1,000,000	1,000,000				
Basin Rehab Project	143,511	143,511				
Membrane Replacement	625,000.00	625,000				
SUB-TOTAL	\$1,768,511	\$1,768,511	\$0	\$0	\$0	\$0
WATER DISTRIBUTION						
Director of PS SUV Replacement - 50%	21,000	21,000				
Water Line Replacement - West End	1,600,000	1,600,000				
Water Line Replacement - Wiggins/Walnut Road	1,620,000		1,620,000			
Engineering of Water Line Replacements - Southampton St.	114,125		114,125			
Water Line Replacement - Southampton St.	1,189,375			1,189,375		
Engineering of Water Line Replacements - Brunswick Ave / South Main / Jefferson	270,875			270,875		
Water Line Replacement - Brunswick Ave / South Main / Jefferson	3,510,000				3,510,000	
Engineering of Water Line Replacements - Halifax St & Cleveland St	120,000			120,000		
58 Water Line Extension	358,313					358,313
Water Line Replacement - Halifax St & Cleveland St	-		1,326,875			
Water Line Replacement - Hicksford, Lee, & VA Ave	2,887,500					2,887,500
SUB-TOTAL	11,691,188	1,621,000	3,061,000	1,580,250	3,510,000	3,245,813
WASTEWATER TREATMENT PLANT						
Update & Expand SCADA	25,000		25,000			
Install VFD's on Oxidation Ditches	90,000			45,000	45,000	
SUB-TOTAL	\$115,000	\$0	\$25,000	\$45,000	\$45,000	\$0
SEWAGE COLLECTION						
Director of PS SUV Replacement - 50%	21,000	21,000				
Sanitary Sewer Evaluation	-					
Engineering of Sewer Line Replacements - Southampton St.	49,500		49,500			
Sewer Main Replacements- Adams Street	661,325	661,325				
Sewer Main Replacements- Laurel Street	1,187,890	1,187,890				
Sewer Main Replacemnts_ Center Street/Park Ave.	1,187,890	224,000				
Sewer Main Replacements- West End Blvd.- Replacement	1,561,093	1,561,093				
Sewer Line Replacement - Southampton St.	1,233,000			1,233,000		
Engineering of Sewer Line Replacements - Brunswick Ave	210,000			210,000		
Sewer Line Replacement - Brunswick Ave	2,680,000				2,680,000	
Engineering of Sewer Line Replacements - Halifax St	120,000			120,000		
58 Sewer Force Main & Pumping Station	1,250,000				1,250,000	
Sewer Line Replacement - Halifax St	1,635,000				1,635,000	
Sewer Line Replacement - Hicksford, Lee, & VA Ave	2,062,500					2,062,500
SUB-TOTAL	13,859,198	3,655,308	49,500	1,563,000	5,565,000	2,062,500
UTILITY FUND TOTAL	27,533,897	7,044,819	3,135,500	3,288,250	9,120,000	5,308,313



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**CITY OF EMPORIA
CAPITAL IMPROVEMENT PLAN
FY 2025 Through FY 2029**

	Total Projects	2024-25	2025-26	2026-27	2027-28	2028-29
TOTAL CITY REQUEST	\$39,983,548	\$16,469,470	\$4,843,500	\$3,676,250	\$9,751,000	\$5,606,313



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**CITY OF EMPORIA
CAPITAL IMPROVEMENT PLAN
FY 2025 Through FY 2029**

	Total Projects	2024-25	2025-26	2026-27	2027-28	2028-29
GREENSVILLE COUNTY-SHARED SERVICES						
Greensville County Schools						
SUB-TOTAL	\$500	\$0	\$0	\$0	\$0	\$0
Total CITY REQUEST AND SHARED SERVICES	\$39,984,048	\$16,469,470	\$4,843,500	\$3,676,250	\$9,751,000	\$5,606,313