

**TOWN OF ROUND HILL**  
**Draft General Fund Operating Budget FY2025**

Draft as of April 25, 2024

July 1, 2024 to June 30, 2025

**Revenues**

|    | Account Descriptions                 | FY 22 Adopted  | FY 22 Actual   | FY 23 Adopted  | FY 23 Actual   | FY 24 Adopted  | FY 24 as of<br>2/16/2024 | FY 25 Proposed | FY 26 Proposed |
|----|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------------|----------------|----------------|
| 1  | <b>Property Tax</b>                  |                |                |                |                |                |                          |                |                |
| 2  | Real Estate Tax                      | 103,760        | 103,888        | 106,684        | 136,968        | 109,293        | 93,596                   | 109,897        | 115,392        |
| 3  | Personal Property Tax                | 41,000         | 56,668         | 60,000         | 99,848         | 67,000         | 49,164                   | 100,000        | 105,000        |
| 4  | <b>Total Property Tax</b>            | <b>144,760</b> | <b>160,556</b> | <b>166,684</b> | <b>236,816</b> | <b>176,293</b> | <b>142,760</b>           | <b>209,897</b> | <b>220,392</b> |
| 5  | <b>Other Local Taxes</b>             |                |                |                |                |                |                          |                |                |
| 6  | Utility Tax Consumption              | 1,200          | 1,750          | 1,200          | 1,370          | 1,470          | 918                      | 1,470          | 1,470          |
| 7  | Communications Tax                   | 14,500         | 9,991          | 14,500         | 15,360         | 18,668         | 7,059                    | 9,000          | 9,450          |
| 8  | Dominion Power Utility Tax           | 10,000         | 13,214         | 10,000         | 11,019         | 12,751         | 6,535                    | 10,000         | 10,000         |
| 9  | Sales Tax                            | 60,000         | 87,301         | 80,000         | 72,000         | 105,600        | 63,246                   | 87,610         | 91,991         |
| 11 | Cigarette Tax                        | 29,000         | 24,428         | 29,000         | 15,000         | 19,719         | 15,672                   | 19,719         | 20,705         |
| 14 | <b>Total Local Taxes</b>             | <b>114,700</b> | <b>136,683</b> | <b>134,700</b> | <b>114,748</b> | <b>168,208</b> | <b>93,430</b>            | <b>127,799</b> | <b>133,615</b> |
| 15 | <b>Permits, Fees and Licenses</b>    |                |                |                |                |                |                          |                |                |
| 16 | Motor Vehicle Licenses               | 10,000         | 7,261          | 16,000         | 13,190         | 13,850         | 3,072                    | 12,000         | 12,000         |
| 17 | Contractor BPOL                      | 1,300          | 6,891          | 2,000          | 3,118          | 3,274          | 3,879                    | 3,337          | 3,504          |
| 18 | Retail Merchants BPOL                | 2,500          | 3,107          | 2,500          | 2,669          | 5,000          | 3,036                    | 5,000          | 5,250          |
| 19 | Professional Services BPOL           | 2,500          | 4,526          | 2,500          | 6,162          | 6,347          | 7,435                    | 6,664          | 6,998          |
| 20 | Repairs/Pers/Business Svc BPOL       | 4,500          | 3,265          | 4,500          | 1,397          | 1,467          | 3,814                    | 1,540          | 1,617          |
| 21 | Wholesale Merchants BPOL             | 500            | 30             | 500            | -              | -              | -                        |                | -              |
| 22 | Vending Machine BPOL                 | 150            | 100            | 150            | 100            | 103            | 100                      | 105            | 110            |
| 23 | Rental by Owner BPOL                 | 500            | 260            | 500            | 152            | 157            | 159                      | 165            | 173            |
| 24 | Restaurant Sales BPOL                | 1,500          | 3,480          | 1,500          | 2,936          | 10,000         | 3,235                    | 10,500         | 11,025         |
| 25 | Zoning Permits & Applications        | 300            | 2,883          | 750            | 1,100          | 2,000          | 9,000                    | 2,000          | 2,100          |
| 26 | <b>Total Permits, Fees, Licenses</b> | <b>23,750</b>  | <b>31,803</b>  | <b>30,900</b>  | <b>30,824</b>  | <b>41,197</b>  | <b>33,730</b>            | <b>41,312</b>  | <b>42,777</b>  |
| 27 | <b>Revenues from Use of Property</b> |                |                |                |                |                |                          |                |                |
| 28 | Office Space Rental                  | 11,124         | 11,221         | 13,200         | 10,550         | 13,200         | 8,440                    | 14,000         | 14,700         |
| 29 | Cell Antenna Revenue                 | 158,074        | 164,757        | 170,000        | 139,000        | 170,000        | 105,552                  | 167,094        | 167,094        |

|    |   |                      |                     |                      |                     |                      |                                  |                       |                       |
|----|---|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------------------|-----------------------|-----------------------|
| 30 | <b>Total Use of Property</b>                | <b>169,198</b>       | <b>175,978</b>      | <b>183,200</b>       | <b>149,550</b>      | <b>183,200</b>       | <b>113,992</b>                   | <b>181,094</b>        | <b>181,794</b>        |
| 31 | <b>Intergovernmental</b>                    |                      |                     |                      |                     |                      |                                  |                       |                       |
| 32 | Art Grant                                   | 4,500                | 4,500               | 4,500                | 4,500               | 4,500                | 4,500                            | 4,500                 | 4,500                 |
| 33 | Fire Programs                               | 10,000               | 15,000              | 10,000               | 10,000              | 10,000               | -                                | 10,000                | 10,000                |
| 34 | Litter Prevention Grant                     | 1,000                | 1,329               | 1,000                | 1,000               | 1,000                | -                                | 1,000                 | 1,000                 |
| 35 | Personal Property Relief (PPTRA) Reimburse  | 18,613               | 18,613              | 18,613               | 18,613              | 18,613               | 18,646                           | 18,613                | 19,544                |
| 36 | Other Grants                                | 4,000                |                     | -                    | 340,000             |                      |                                  |                       |                       |
| 37 | <b>Total Intergovernmental</b>              | <b>38,113</b>        | <b>39,442</b>       | <b>34,113</b>        | <b>374,113</b>      | <b>34,113</b>        | <b>23,146</b>                    | <b>34,113</b>         | <b>35,044</b>         |
| 38 |   |                      |                     |                      |                     |                      |                                  |                       |                       |
| 39 | <b>Special Events</b>                       |                      |                     |                      |                     |                      |                                  |                       |                       |
| 40 | Hometown Festival                           | 12,000               | 19,551              | 12,000               | 4,000               | 12,000               | -                                | 12,600                | 13,230                |
| 41 | <b>Total Special Events</b>                 | <b>12,000</b>        | <b>19,551</b>       | <b>12,000</b>        | <b>4,000</b>        | <b>12,000</b>        | <b>-</b>                         | <b>12,600</b>         | <b>13,230</b>         |
| 42 | <b>Other</b>                                |                      |                     |                      |                     |                      |                                  |                       |                       |
| 43 | Transfer from Utility Fund Reserves         | 309,738              | 323,791             | 335,680              |                     | 364,417              |                                  | 466,308               | 489,623               |
| 44 | Miscellaneous, Interest & Penalties Income  | -                    | 19,810              | 1,000                | 11,239              | 5,000                | 12,607                           | 5,250                 | 5,513                 |
| 45 | Reimbursable Costs                          | -                    | -                   | 1,500                |                     | 1,500                | -                                | 1,500                 | 1,500                 |
| 46 | Emergency Grant Funding                     |                      |                     |                      | n/a                 |                      |                                  |                       | -                     |
| 47 | Transfer from General Fund Reserves         | 14,053               | -                   | 12,550               | n/a                 | 20,314               | -                                |                       | 57,933                |
| 48 | <b>Total Other</b>                          | <b>323,791</b>       | <b>343,601</b>      | <b>350,730</b>       | <b>11,239</b>       | <b>391,231</b>       | <b>12,607</b>                    | <b>473,058</b>        | <b>554,568</b>        |
| 49 | <b>Total General Fund Revenue</b>           | <b>826,312</b>       | <b>907,614</b>      | <b>912,327</b>       | <b>771,741</b>      | <b>1,006,242</b>     | <b>419,665</b>                   | <b>1,079,872</b>      | <b>1,168,191</b>      |
|    |   |                      |                     |                      |                     |                      |                                  |                       |                       |
|    |   |                      |                     |                      |                     |                      |                                  |                       |                       |
|    |   |                      |                     |                      |                     |                      |                                  |                       |                       |
| 50 |   |                      |                     |                      |                     |                      |                                  |                       |                       |
| 51 | <b>Expenditures</b>                         |                      |                     |                      |                     |                      |                                  |                       |                       |
| 52 | <b>Account Descriptions</b>                 | <b>FY 22 Adopted</b> | <b>FY 22 Actual</b> | <b>FY 23 Adopted</b> | <b>FY 23 Actual</b> | <b>FY 24 Adopted</b> | <b>FY 24 as of<br/>2/16/2024</b> | <b>FY 25 Proposed</b> | <b>FY 26 Proposed</b> |
| 53 | <b>Administration - Salary and Benefits</b> |                      |                     |                      |                     |                      |                                  |                       |                       |
| 54 | Full Time Employee Salaries                 | 296,664              | 285,868             | 332,050              | 286,000             | 363,612              | 222,742                          | 396,956               | 416,804               |
| 55 | Part Time Employee Salaries                 | 114,776              | 119,274             | 127,134              | 121,000             | 149,844              | 80,302                           | 135,001               | 141,751               |
| 56 | Temporary & Seasonal Employee Salaries      |                      |                     | 17,014               | 2,437               | 18,571               | 7,134                            | 18,000                | 18,900                |
| 57 | Subcontractors                              | 10,500               | 7,756               | 12,840               | 8,073               | 15,000               | 7,087                            | 15,000                | 15,750                |
| 58 | Payroll & Human Resources Mgmt              | 460                  |                     | 474                  |                     | 1,100                | 1,079                            | 1,600                 | 1,680                 |
| 59 | Social Security                             | 31,131               | 30,535              | 36,376               | 31,285              | 40,700               | 23,247                           | 42,185                | 44,294                |
| 60 | Retirement                                  | 13,959               | 16,038              | 15,795               | 5,932               | 24,742               | 14,915                           | 26,520                | 27,846                |

|    |   |                      |                     |                      |                     |                      |                                  |                       |                       |
|----|---|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------------------|-----------------------|-----------------------|
| 61 | Life Insurance                              | 3,778                | 5,299               | 4,275                | 2,451               | 4,698                | 2,811                            | 4,890                 | 5,135                 |
| 62 | Health Insurance                            | 45,000               | 29,875              | 33,543               | 32,635              | 50,043               | 43,921                           | 71,544                | 75,121                |
| 63 | Worker's Compensation                       | 420                  | 325                 | 441                  | 278                 | 463                  | 339                              | 486                   | 510                   |
| 64 | <b>Total Adm. Salaries &amp; Benefits</b>   | <b>516,689</b>       | <b>494,969</b>      | <b>579,941</b>       | <b>490,091</b>      | <b>668,772</b>       | <b>403,577</b>                   | <b>712,182</b>        | <b>747,791</b>        |
| 65 | <b>Administration - Operating Expenses</b>  |                      |                     |                      |                     |                      |                                  |                       |                       |
| 66 | Audit & Financial Services                  | 7,000                | 7,293               | 7,000                | 8,165               | 7,000                | 4,500                            | 9,000                 | 9,450                 |
| 67 | Legal Fees                                  | 32,000               | 32,830              | 32,000               | 23,275              | 32,000               | 21,595                           | 28,000                | 29,400                |
| 68 | Board of Zoning Appeals                     | 1,000                | 920                 | 1,000                |                     | 1,000                | 660                              | 1,050                 | 1,103                 |
| 69 | Town Code & Town Plan Amendments            | 1,000                | 2,591               | 1,000                |                     | 1,000                | -                                | 1,050                 | 1,103                 |
| 70 | Public Hearing Notices                      | 2,400                | 3,022               | 2,400                | 952                 | 2,400                | 856                              | 2,520                 | 2,646                 |
| 71 | Local Officials Training & Special Meetings | 4,350                | 2,593               | 4,350                | 1,699               | 4,000                | 2,939                            | 4,000                 | 4,200                 |
| 72 | Dues & Subscriptions                        | 2,125                | 2,161               | 2,612                | 2,799               | 3,000                | 1,725                            | 3,000                 | 3,150                 |
| 73 | Staff Training & Conferences                | 9,000                | 5,127               | 9,000                | 2,742               | 8,000                | 1,834                            | 9,000                 | 9,450                 |
| 74 | Staff Support                               | 2,000                | 882                 | 2,000                | 516                 | 2,250                | 814                              | 2,400                 | 2,520                 |
| 75 | Mileage Reimbursement                       | 1,000                | 586                 | 1,050                | 643                 | 1,100                | 1,057                            | 1,200                 | 1,260                 |
| 76 | Cellular Phone & Tablets                    | 1,932                | 2,000               | 1,900                | 1,000               | 2,100                | 1,987                            | 2,500                 | 2,625                 |
| 77 | Printing                                    | 1,000                | 1,085               | 1,000                | 500                 | 1,000                | 487                              | 1,100                 | 1,155                 |
| 78 | Office Supplies                             | 3,300                | 3,393               | 4,125                | 3,299               | 4,000                | 1,629                            | 4,000                 | 4,200                 |
| 79 | Postage                                     | 1,000                | 867                 | 1,000                | 932                 | 1,000                | 821                              | 1,050                 | 1,103                 |
| 80 | Office Equipment & Furnishings              | 1,200                | 3,802               | 1,200                | 1,386               | 2,500                | 855                              | 2,625                 | 2,756                 |
| 81 | Information Tech & Software Maintenance     | 6,734                | 8,711               | 12,352               | 8,432               | 15,822               | 13,194                           | 25,000                | 26,250                |
| 82 | Election                                    | 2,000                | 1,300               | -                    | 1,260               | 2,000                | -                                | -                     | -                     |
| 83 | GF Retiree Medical Coverage                 | 1,957                | 1,925               | 2,207                | 1,026               | 500                  | 270                              | 525                   | 551                   |
| 84 | Tuition Reimbursement                       | 100                  | -                   | 103                  |                     | 100                  | -                                | 105                   | 110                   |
| 85 | County Tax Collection Fee (1.15%)           | 1,862                | 1,096               | 1,917                | 2,255               | 2,027                | 1,584                            | 2,500                 | 2,625                 |
| 86 | Contingency (2%)                            | 15,000               | 13,306              | 19,635               | 1,472               | 19,413               | 1,182                            | 20,419                | 21,440                |
| 87 | Emergency Expenditures                      | 18,000               | 9,344               | 16,525               |                     | 10,000               | 1,325                            | 10,000                | 10,500                |
| 88 | <b>Total Administration</b>                 | <b>115,960</b>       | <b>104,834</b>      | <b>124,376</b>       | <b>62,353</b>       | <b>122,212</b>       | <b>59,314</b>                    | <b>131,044</b>        | <b>137,596</b>        |
| 89 |   |                      |                     |                      |                     |                      |                                  |                       |                       |
| 90 | <b>Account Descriptions</b>                 | <b>FY 22 Adopted</b> | <b>FY 22 Actual</b> | <b>FY 23 Adopted</b> | <b>FY 23 Actual</b> | <b>FY 24 Adopted</b> | <b>FY 24 as of<br/>2/16/2024</b> | <b>FY 25 Proposed</b> | <b>FY 26 Proposed</b> |
| 91 | <b>Office Building &amp; Grounds</b>        |                      |                     |                      |                     |                      |                                  |                       |                       |
| 92 | Town Office Electric                        | 2,500                | 3,086               | 3,685                | 7,242               | 4,290                | 1,996                            | 4,505                 | 4,730                 |
| 93 | Main Phone/VOIP & Cable System              | 3,000                | 3,000               | 3,708                | 4,000               | 3,000                | 1,890                            | 3,150                 | 3,308                 |
| 94 | Propane                                     | 1,750                | 874                 | 800                  | 291                 | 800                  | 270                              | 270                   | 284                   |

|     |  |                |                |                |                |                  |                |                  |                  |
|-----|--|----------------|----------------|----------------|----------------|------------------|----------------|------------------|------------------|
| 95  | Office Cleaning                        | 4,635          | 4,684          | 4,635          | 4,320          | 4,775            | 3,240          | 5,775            | 6,064            |
| 96  | Security                               | 2,400          | 2,259          | 2,472          | 1,856          | 2,350            | 983            | 2,500            | 2,625            |
| 97  | Town Office Landscaping, Mowing & Snow | 2,000          | 2,800          | 2,800          | 2,500          | 3,000            | 1,859          | 3,200            | 3,360            |
| 98  | Town Office Maintenance                | 500            | 3,024          | 2,000          | 2,702          | 2,000            | 669            | 2,200            | 2,310            |
| 99  | <b>Total Building and Grounds</b>      | <b>16,785</b>  | <b>19,727</b>  | <b>20,100</b>  | <b>22,911</b>  | <b>20,215</b>    | <b>10,906</b>  | <b>21,600</b>    | <b>22,679</b>    |
| 100 | <b>Grant Funding</b>                   |                |                |                |                |                  |                |                  |                  |
| 101 | Fire Department                        | 17,000         | 22,000         | 22,000         | 7,000          | 17,000           | 7,000          | 17,000           | 17,000           |
| 102 | VA Arts Grant                          | 9,000          | 9,000          | 9,000          | 9,000          | 9,000            | 9,000          | 9,000            | 9,000            |
|     | Community Grants                       |                |                |                |                |                  |                | 1,000            | 1,000            |
| 103 | <b>Total Grant Funding</b>             | <b>26,000</b>  | <b>31,000</b>  | <b>31,000</b>  | <b>16,000</b>  | <b>26,000</b>    | <b>16,000</b>  | <b>26,000</b>    | <b>26,000</b>    |
| 104 | <b>Insurance and Liability</b>         |                |                |                |                |                  |                |                  |                  |
| 105 | Insurance for General Fund             | 13,000         | 12,227         | 14,748         | 14,770         | 11,852           | 16,806         | 17,000           | 17,850           |
| 106 | <b>Total Ins and Liability</b>         | <b>13,000</b>  | <b>12,227</b>  | <b>14,748</b>  | <b>14,770</b>  | <b>11,852</b>    | <b>16,806</b>  | <b>17,000</b>    | <b>17,850</b>    |
| 107 | <b>Public Works</b>                    |                |                |                |                |                  |                |                  |                  |
| 108 | Streetlights Electric                  | 7,800          | 6,769          | 7,800          | 7,242          | 9,000            | 5,126          | 9,450            | 9,923            |
| 109 | Trash & Recycling Service              | 61,034         | 62,811         | 62,865         | 54,000         | 67,840           | 48,118         | 73,267           | 76,931           |
| 110 | Streetscape Maintenance                | 6,012          | 11,774         | 6,500          | 5,000          | 8,000            | 1,586          | 10,000           | 10,500           |
| 111 | <b>Total Public Works</b>              | <b>74,846</b>  | <b>81,354</b>  | <b>77,165</b>  | <b>66,242</b>  | <b>84,840</b>    | <b>54,830</b>  | <b>92,717</b>    | <b>97,353</b>    |
| 112 | <b>Parks &amp; Recreation</b>          |                |                |                |                |                  |                |                  |                  |
| 113 | Parks & Tunnel Electric                |                |                |                |                | 1,600            | -              | 1,680            | 1,764            |
| 114 | Parks & Tunnel Maintenance             | 27,932         | 33,566         | 28,770         | 30,000         | 32,400           | 14,332         | 35,000           | 36,750           |
| 115 | <b>Total Park</b>                      | <b>27,932</b>  | <b>33,566</b>  | <b>28,770</b>  | <b>30,000</b>  | <b>34,000</b>    | <b>14,332</b>  | <b>34,000</b>    | <b>34,000</b>    |
| 116 | <b>Special Events &amp; Meetings</b>   |                |                |                |                |                  |                |                  |                  |
| 117 | Hometown Festival                      | 16,000         | 21,863         | 16,000         | 11,000         | 16,000           | 2,520          | 20,000           | 21,000           |
| 118 | Appalachian Trail Festival             | 5,000          | 4,932          | 5,000          | 2,000          | 5,000            | 13             | 5,000            | 5,000            |
| 119 | Other Celebrations & Special Meetings  | 8,200          | 8,193          | 11,200         | 8,301          | 13,000           | 8,213          | 15,000           | 15,750           |
| 120 | <b>Total Special Events</b>            | <b>29,200</b>  | <b>34,988</b>  | <b>32,200</b>  | <b>21,301</b>  | <b>34,000</b>    | <b>10,746</b>  | <b>40,000</b>    | <b>41,750</b>    |
| 121 | <b>Other</b>                           |                |                |                |                |                  |                |                  |                  |
| 122 | Newsletter                             | 1,500          | 1,429          | 1,500          | 952            | 1,250            | 134            | 1,500            | 1,575            |
| 123 | Miscellaneous Expense (Bank Fees)      | 2,500          | 3,087          | 1,000          | 1,518          | 1,000            | 97             | 1,050            | 1,103            |
| 124 | Community Outreach Programs            | 1,900          | 1,094          | 2,000          | 608            | 2,100            | 147            | 2,500            | 2,625            |
|     | Transfer to General Fund Reserves      |                |                |                |                |                  |                | 279              |                  |
| 126 | <b>Total Other</b>                     | <b>5,900</b>   | <b>5,610</b>   | <b>4,500</b>   | <b>3,078</b>   | <b>4,350</b>     | <b>377</b>     | <b>5,329</b>     | <b>5,303</b>     |
| 127 |  |                |                |                |                |                  |                |                  |                  |
| 128 |  | <b>826,312</b> | <b>818,275</b> | <b>912,800</b> | <b>726,746</b> | <b>1,006,242</b> | <b>586,888</b> | <b>1,079,872</b> | <b>1,130,322</b> |

|     |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|
| 129 |  |  |  |  |  |  |  |  |
|     |  |  |  |  |  |  |  |  |