



FISCAL YEAR 2025/2026
Projected Revenue

General Fund	Revenues	2023-2024	2024-2025	2025-2026
		Projected Revenues	Projected Revenues	Projected Revenues
	AD Valorem Tax	\$ 825,000	\$ 865,000	\$ 906,000
	License Fees	\$ 300,000	\$ 300,000	\$ 360,000
	Debris Fee	\$ 28,000	\$ 28,000	\$ 28,000
	State Aid	\$ 50,000	\$ 50,000	\$ 50,000
	Fines & Forfeitures	\$ 40,000	\$ 40,000	\$ 40,000
	Local Option Sales Tax	\$ 105,000	\$ 105,000	\$ 140,000
	Rental	\$ 1,000	\$ 4,000	\$ 4,000
	Interest Income	\$ 12,000	\$ 35,000	\$ 35,000
	Cemetery	\$ 2,000	\$ 5,000	\$ 5,000
	YCNGA	\$ 1,000	\$ -	\$ -
	Utility Franchise Fees	\$ 128,000	\$ 152,000	\$ 160,000
	Zoning & Planning Fees	\$ 2,000	\$ 2,000	\$ 2,000
	Sales of Assets/Property	\$ 3,000	\$ -	\$ 3,739
	Misc Income	\$ 10,000	\$ 10,000	\$ 10,000
	Arc Grant	\$ 1,000	\$ 1,000	\$ 36,190
	GBPW Sewer Payment 2 of 3		\$ 66,666	\$ 66,666
	C-Fund	\$ -	\$ -	\$ -
	Fund Balance Appropriation	\$ -	\$ 75,384	\$ 58,000
	Total General Fund Revenues	\$ 1,508,000.00	\$ 1,739,050.00	\$ 1,904,595.00

Water	Revenues	2023-2024	2024-2025	2025-2026
		Projected Revenues	Projected Revenues	Projected Revenues
	Water Sales	\$ 1,312,028	\$ 1,312,028	\$ 1,312,000
	Water Taps	\$ 10,000	\$ 30,000	\$ 31,570
	Sewer Taps	\$ 3,000	\$ -	\$ -
	Interest Income		\$ 40,000	\$ 40,000
	Customer Service Fees	\$ 55,000	\$ 55,000	\$ 55,000
	Admin Fees	\$ 12,000	\$ 12,000	\$ 12,000
	Reconnect/Cut On Fees	\$ 13,000	\$ -	\$ -
	Misc Income (Penalties; Interest Income)	\$ 25,000	\$ 25,000	\$ 25,000
	Sales of Assets/Property	\$ 3,000	\$ 3,000	\$ 11,000
	SMIRF Grant	\$ 2,000	\$ 2,000	\$ 2,000
	Fund Balance Appropriation	\$ 62,000	\$ 22,572	\$ 64,000
	Total Water & Sewer Revenues	\$ 1,497,028.00	\$ 1,501,600.00	\$ 1,552,570.00
	Total Fiscal Year Budget Revenues	\$ 3,005,028.00	\$ 3,240,650.00	\$ 3,457,165.00



**FISCAL YEAR 2025/2026
Projected Expenditures**

Fund Type	Department	Total
------------------	-------------------	--------------

General Fund

Administration	\$	511,595.00
Police	\$	1,131,500.00
Streets & Parks	\$	211,500.00
Fire	\$	50,000.00
Total	\$	1,904,595.00

Fund Type	Department	Total
------------------	-------------------	--------------

Water

Water	\$	1,552,570.00
	-	
Total	\$	1,552,570.00

Total Expenditures	\$	3,457,165.00
---------------------------	-----------	---------------------

Total Revenues	\$	3,457,165.00
-----------------------	-----------	---------------------

Total Difference	\$	-
-------------------------	-----------	----------



FISCAL YEAR 2025/2026 BUDGET

ADMINISTRATION

Account Number	Expenses	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
10.4100.0100	Administrative Salaries	\$ 12,000.00	\$ 130,000.00	\$ 153,000.00
10.4100.6200	Health Insurance	\$ 47,380.00	\$ 50,000.00	\$ 72,000.00
10.4100.0200	FICA Expense	\$ 38,000.00	\$ 10,000.00	\$ 12,000.00
10.4100.0300	Retirement Expense	\$ 2,400.00	\$ 24,000.00	\$ 28,000.00
10.4100.0400	Retirement Insurance Expense	\$ 25.00	\$ 75.00	\$ 275.00
10.4100.0600	Workers Compensation	\$ 725.00	\$ 725.00	\$ 1,000.00
10.4100.6100	Advertising	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10.4100.1400	Membership Dues	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10.4100.6500	Professional Fees	\$ 60,000.00	\$ 60,000.00	\$ 74,310.00
10.4100.2000	Utilities	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00
10.4100.2600	Computer Service & Software Expense	\$ 30,500.00	\$ 30,500.00	\$ 45,380.00
10.4100.4500	Travel & Training	\$ 4,500.00	\$ 4,500.00	\$ 6,000.00
10.4100.8500	New Equipment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
10.4100.6700	Physical/Testing	\$ 250.00	\$ 250.00	\$ 630.00
10.4100.1000	Office & General Supplies	\$ 5,500.00	\$ 5,500.00	\$ 4,500.00
10.4100.2800	Repairs & Maintenance to Buildings	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00
10.4100.8850	Special Events/Food	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10.4100.8990	Municode/APA Zoning & Planning	\$ -	\$ -	\$ -
10.4100.8900	Miscellaneous Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10.4100.8402	Municipal Court/SCPD	\$ 16,000.00	\$ 16,000.00	\$ 11,500.00
10.4100.1100	Tax Book Preparation	\$ 500.00	\$ 500.00	\$ 500.00
10.4100.0500	Summer Intern	\$ -	\$ -	\$ -
10.4100.6201	SCMIRF Building Insurance	\$ 16,500.00	\$ 27,500.00	\$ 29,000.00
10.4100.9600	Museum Expense	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00
10.4100.2001	Janitorial Services			
10.4100.6000	Comprehensive Plan	\$ -	\$ 22,000.00	\$ 22,000.00
10.4100.8600	Election Expense	\$ -	\$ 5,000.00	\$ 2,000.00
10.4100.2920	Contingency	\$ 16,220.00		\$ 5,000.00
	Total	\$ 291,000.00	\$ 427,050.00	\$ 511,595.00



FISCAL YEAR 2025/2026 BUDGET

Police

Account Number	Expenses	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
10.4210.0100	Police Wages & Salaries	\$ 495,000.00	\$ 499,000.00	\$ 515,000.00
10.4210.0200	FICA Expense		\$ 39,000.00	\$ 40,000.00
10.4210.6200	Health Insurance	\$ 71,000.00	\$ 93,000.00	\$ 100,000.00
10.4210.3000	Police Retirement	\$ 97,000.00	\$ 104,000.00	\$ 105,000.00
10.4210.3500	Police Retirement Insurance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
10.4210.0600	Workers Compensation	\$ 16,000.00	\$ 18,000.00	\$ 17,000.00
10.4210.4100	Uniform	\$ 8,000.00	\$ 8,000.00	\$ 6,000.00
10.4210.1700	Auto Maintenance	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
10.4210.2700	Gas & Oil	\$ 40,000.00	\$ 40,000.00	\$ 43,000.00
10.4210.8500	New Equipment	\$ 20,000.00	\$ 25,000.00	\$ 15,000.00
10.4210.8402	Municipal Court/SCPD	\$ 2,000.00	\$ 2,000.00	\$ 6,000.00
10.4210.8801	Jury Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10.4210.8701	Prisoner Expense	\$ 18,000.00	\$ 12,000.00	\$ 30,000.00
10.4210.8601	SC Law Enforcement Fees	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00
10.4210.1000	Office Supplies & Expenses	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00
10.4210.4500	Travel & Training	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00
10.4210.2000	Utilities	\$ 24,000.00	\$ 26,000.00	\$ 28,000.00
10.4210.1111	Computer & Software Maintenance	\$ 33,500.00	\$ 33,500.00	\$ 33,500.00
10.4210.4430	Public Relations	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
10.4210.2800	Repairs & Maintenance to Building	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
10.4210.1400	Membership Dues	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10.4210.8700	Juvenile Prisoner Expense	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
10.4210.8703	Security Cameras			\$ 12,000.00
10.4210.8900	Miscellaneous Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10.4210.8400	Car Lease Payments	\$ -	\$ 96,000.00	\$ 96,000.00
10.4210.6201	SMIRF Building Insurance	\$ 16,500.00	\$ 27,500.00	\$ 29,000.00
	Total	\$ 951,000.00	\$ 1,079,000.00	\$ 1,131,500.00



FISCAL YEAR 2025/2026 BUDGET
Streets & Parks

Account Number	Expenses	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
10.4310.0100	Street Dept Salaries/Wages	\$ -	\$ -	\$ -
10.4310.6200	Health Insurance	\$ -	\$ -	\$ -
10.4310.0300	Retirement	\$ -	\$ -	\$ -
10.4310.0400	Retirement Ins. Expense	\$ -	\$ -	\$ -
10.4310.0600	Worker's Compensation	\$ -	\$ -	\$ -
10.4310.4100	Uniforms	\$ -	\$ -	\$ -
10.4310.8500	New Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10.4310.1700	Truck & Equipment Maintenance	\$ 4,500.00	\$ 4,500.00	\$ 8,000.00
10.4310.2700	Gas & Oil	\$ 12,000.00	\$ 5,000.00	\$ 7,000.00
10.4310.2200	Street Lights	\$ 55,000.00	\$ 55,000.00	\$ 58,500.00
10.4310.4400	Park Utilities, Supplies, & Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
10.4310.2000	Shop Utilities	\$ 12,000.00	\$ 6,000.00	\$ 6,000.00
10.4310.5000	Disposal Fees/Expense	\$ -	\$ -	\$ -
10.4310.4504	Beautification & Park Maintenance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10.4310.4501	Paving, Sidewalks, Guttering	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
10.4310.2800	Building Repairs	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
10.4310.8600	Rental Equipment	\$ -	\$ -	\$ -
10.4310.8900	Miscellaneous	\$ -	\$ -	\$ 1,000.00
10.4310.8800	Landscaping Services Contract	\$ 65,000.00	\$ 65,000.00	\$ 72,000.00
10.4310.6201	SMIRF Insurance	\$ 16,500.00	\$ 27,500.00	\$ 29,000.00
10.4310.4503	Brugg Street Stormwater Improvements	\$ 25,000.00	-	-
10.4310.4500	C-Fund Project(s)	\$ -	\$ -	\$ -
10.4310.8400	Boom Truck	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
Streets & Parks Totals		\$ 225,000.00	\$ 193,000.00	\$ 211,500.00



FISCAL YEAR 2025/2026 BUDGET

Water

Account Number	Expenses	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
30.5000.0100	Water Salaries/Wages	\$ 351,000.00	\$ 458,000.00	\$ 453,500.00
30.5000.0200	Payroll Taxes (FICA)	\$ 50,000.00	\$ 35,000.00	\$ 35,000.00
30.5000.6200	Health Insurance	\$ 40,000.00	\$ 96,000.00	\$ 91,000.00
30.5000.0300	Retirement	\$ 62,000.00	\$ 84,000.00	\$ 83,000.00
30.5000.0400	Retirement Ins. Expense	\$ 600.00	\$ 600.00	\$ 670.00
30.5000.0600	Worker's Compensation	\$ 8,500.00	\$ 16,000.00	\$ 14,500.00
30.5000.4100	Uniforms	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
30.5000.6600	Engineering Fees	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
30.5000.6500	Professional Fees	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
30.5000.4505	DHEC/LAB Fees	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
30.5000.3001	Water Purchase	\$ 425,000.00	\$ 425,000.00	\$ 425,000.00
30.5000.2800	System Repairs & Maintance	\$ 84,500.00	\$ 85,000.00	\$ 85,000.00
30.5000.6800	Tap Expenses	\$ -	\$ -	\$ -
30.5000.4400	General Supplies	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
30.5000.1700	Truck & Equipment Maintenance	\$ 40,000.00	\$ 30,000.00	\$ 15,000.00
30.5000.2700	Gas & Oil	\$ 25,000.00	\$ 25,000.00	\$ 27,000.00
30.5000.4500	Travel & Training	\$ 6,000.00	\$ 6,000.00	\$ 8,000.00
30.5000.2000	Utilities	\$ 30,000.00	\$ 37,000.00	\$ 39,500.00
30.5000.1000	Office Supplies	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
30.5000.1111	Software Maintenance	\$ 3,000.00	-	-
30.5000.7600	Depreciation Expense	\$ 360,000.00	\$ 360,000.00	\$ 360,000.00
30.5000.1101	Billing Expense	\$ 8,000.00	\$ 19,000.00	\$ 19,000.00
30.5000.1400	Membership Dues	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
30.5000.7600	Non Cash Item (Depreciation)	\$ (360,000.00)	\$ (360,000.00)	\$ (360,000.00)
30.5000.4300	Treatment Chemicals	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
30.5000.8500	New Equipment	\$ 50,000.00	\$ 20,000.00	\$ 20,000.00
30.5000.4600	Physicals & Drug Screens	\$ 1,000.00	\$ 1,000.00	\$ 1,400.00
30.5000.0700	Sales & Use Tax	\$ 500.00	\$ 500.00	\$ 500.00
30.5000.8900	Miscellaneous Expense	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
30.5000.8400	Vehicle & Equipment (Lease)	\$ 7,500.00	\$ 45,000.00	\$ 55,000.00
30.5000.6201	SCMIRF Building Insurance	\$ 16,500.00	\$ 27,500.00	\$ 29,000.00
30.5000.1200	Other Fringe Benefits	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
30.5000.6760	Elevated Water Tank Project - Hardin St	\$ 82,000.00	-	\$ 64,000.00
30.5000.XXXX	Lead & Cooper Inventory	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
30.5000.XXXX	Contract Maintenance (Elevated/Inground Tanks)		\$ 6,000.00	\$ 8,000.00
30.5000.9950	Contingency	\$ 15,000.00	\$ 5,000.00	\$ 8,000.00
	Total	\$ 1,376,100.00	\$ 1,491,600.00	\$ 1,552,570.00

FISCAL YEAR 2025/2026 BUDGET

FIRE



Account Number	Expenses	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
10.4220.1500	Blacksburg Vol. Fire Department Expenses	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00
	Fire Totals	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00

FISCAL YEAR 2025/2026 BUDGET

Restricted Accounts

#	American Rescue Plan Act	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
1	RIA SCIIP Grant Match	\$675,000.00	\$0.00	\$0.00
2	SRF Loan Forgiveness Match	\$0.00	\$700,000.00	\$700,000.00
3		\$0.00	\$0.00	\$0.00
4		\$0.00	\$0.00	\$0.00
5		\$0.00	\$0.00	\$0.00
6		\$0.00	\$0.00	\$0.00
	Total	\$675,000.00	\$700,000.00	\$700,000.00

#	Victim's Assistance	2023-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
1		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Total	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00

#	Hospitality Tax	2022-2024	2024-2025	2025-2026
		Adopted Budget	Adopted Budget	Adopted Budget
1	Cherokee County Rec	\$ 10,000.00	\$ 20,000.00	\$ 20,000.00
2	Town Events	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
3	Iron City Festival	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5	Blacksburg Business Association	\$ 10,000.00	\$ 20,000.00	\$ 21,000.00
6	Lime Street Park Improvements (Stage Construction)	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00
7	Museum Maintenance	\$ 5,000.00	\$ 5,000.00	\$ 35,000.00
8	Security Cameras - Park & Museum		\$ 25,000.00	\$ 12,000.00
9	N. Mountain St Advertising Location & Improvement			\$ 15,000.00
10	Lime Street Park Improvements	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Total	\$ 105,000.00	\$ 155,000.00	\$ 193,000.00

