



So Unexpected   
**South Hill**  
*virginia*



**Adopted Budget  
Town of South Hill, VA  
FY 2026-2027**



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# BUDGET COMMENTARY

The Fiscal Year 2026–2027 budget reflects the Town of South Hill’s continued commitment to responsible financial management, strategic investment, and long-term community sustainability. Developed through Town Council’s budget work sessions and guided by the priorities established in the Council’s Strategic Plan, this budget aligns available resources with the community’s most pressing needs while positioning the Town for future growth and success.

The budget balances operational needs with strategic investments that strengthen public infrastructure, support economic growth, revitalize neighborhoods, and maintain high-quality municipal services. As South Hill continues to experience new opportunities for development and investment, the Town remains focused on preserving fiscal stability while addressing current challenges and preparing for future demands.

## Strategic Focus Areas

The FY26–27 budget supports the following key strategic priorities adopted in the Town Council’s Strategic Plan:

### 1. Revitalization and Blight Reduction

The Town remains committed to addressing blighted and underutilized properties through proactive code enforcement, housing rehabilitation efforts, and redevelopment partnerships. These initiatives are intended to improve neighborhood appearance, enhance public safety, increase property values, and encourage private investment throughout the community.

The FY26–27 budget includes more than \$365,000 for Code Compliance operations, \$480,000 for housing rehabilitation activities, and \$200,000 for the Town’s Incentive Grant Program. The grant program provides opportunities for façade improvements, building rehabilitation, and demolition of unsafe structures that contribute to neighborhood decline. Together, these investments support the Town’s ongoing efforts to create attractive, vibrant neighborhoods and commercial corridors.

### 2. Infrastructure Investment and Modernization

Maintaining and improving public infrastructure remains one of the Town’s highest priorities. Street Maintenance funding increases to approximately \$8.3 million, supporting roadway resurfacing, drainage improvements, curb and gutter replacement, and related infrastructure projects. Planned improvements along North Mecklenburg Avenue and South Mecklenburg Avenue represent major investments in maintaining critical transportation corridors and improving accessibility for residents and visitors. These projects are designed not only to address current infrastructure needs but also to position the Town for future growth and development.

### 3. Water and Sewer System Enhancements

Reliable utility infrastructure remains essential to maintaining quality services and supporting future residential, commercial, and industrial growth. The FY26–27 Water and Sewer Fund totals approximately \$21.9 million and includes substantial investments in system maintenance, expansion, and modernization.

Major projects include improvements to the Meadowbrook Pump Station, sewer expansion initiatives, targeted waterline replacements, and other utility infrastructure upgrades designed to improve reliability, increase capacity, and maintain regulatory compliance. Continued investment in these systems will help ensure the Town can meet future service demands while protecting public health and environmental quality.

To support these critical improvements and address increasing operational and capital costs, the FY26–27 budget includes adjustments to water and sewer rates. These rate increases are necessary to maintain the long-term financial sustainability of the utility system while providing the resources needed to modernize aging infrastructure and support future growth opportunities.

#### **4. Economic Development and Industrial Expansion**

Economic development remains a cornerstone of the Town’s long-term strategy. The FY26–27 budget supports efforts to attract new businesses, expand employment opportunities, and strengthen the local economy through targeted investments and strategic partnerships.

Business Development funding totals \$398,166 and includes resources for business and housing incentive programs that encourage private-sector investment and redevelopment. The Town will continue advancing industrial development opportunities, supporting business recruitment efforts, and fostering partnerships that contribute to economic growth, workforce development, and tax base diversification. These investments help position South Hill as a competitive location for business expansion and new economic opportunities throughout the region.

#### **5. Housing Needs and Neighborhood Revitalization**

Expanding housing opportunities remains critical to South Hill’s future growth and sustainability. The Town continues to support residential development through infrastructure investments, redevelopment initiatives, and policies that encourage infill development and productive use of vacant or underutilized properties.

These efforts are intended to increase the availability of both affordable and market-rate housing options while strengthening neighborhoods and supporting population growth. Utility expansion projects included within this budget will further support residential development opportunities and help address long-term housing needs throughout the community.

#### **6. Public Safety and Municipal Facilities Investment**

The Town continues to prioritize public safety as a core responsibility and foundational service to the community. In FY26–27, the Town is making a significant and long-overdue investment in modernizing its public safety infrastructure through the renovation of the former Workforce Center into a new, state-of-the-art Police Department facility.

This project represents a major step forward in providing law enforcement personnel with the space, technology, and resources needed to effectively serve the community. The investment reflects the Town’s commitment to ensuring that public safety services are supported by facilities that meet modern standards and future operational needs. Renovation of this facility is both a strategic infrastructure investment and a reaffirmation of the Town’s commitment to those who serve and protect the community every day.

Additionally, the Town remains committed to maintaining and improving other municipal facilities to ensure efficient operations and high-quality service delivery. Renovations and restoration efforts at Town Hall continue following mold remediation activities initiated in FY25. The FY26–27 budget includes approximately \$400,000 to complete remaining facility improvements, including restoration work, HVAC enhancements, and other upgrades necessary to provide a safe, efficient, and welcoming environment for employees and residents.

### **Fiscal Stewardship and Budget Outlook**

The FY26–27 General Fund budget totals approximately \$23.8 million and reflects the Town’s strong commitment to fiscal responsibility. Growth in local revenues, particularly from commercial and

industrial investment, continues to strengthen the Town's financial position and provide resources for strategic investments that benefit the community.

The adopted budget also reflects Town Council's decision to eliminate personal property taxes on qualifying motor vehicles, motorcycles, and light-duty trucks, providing meaningful tax relief to residents while maintaining a balanced and sustainable financial plan. In addition to local tax revenues, adjustments to utility rates were incorporated to support ongoing investments in water and sewer infrastructure and ensure the long-term sustainability of the utility enterprise funds. These adjustments help position the Town to address future infrastructure needs while maintaining reliable utility services.

A significant fiscal policy change included in the FY26–27 budget is the dissolution of the Town's Economic Incentive Grant Agreements regarding Microsoft's tax payments. Beginning July 1, 2026, Microsoft will contribute directly through the Town's adopted data center equipment personal property tax rate rather than through the previous reimbursement structure. This approach simplifies administration by eliminating the complexities associated with calculating and processing annual incentive reimbursements while providing greater transparency in the collection and reporting of revenues. Additionally, the change strengthens the Town's partnership with Microsoft by establishing a more straightforward and publicly visible framework for the company's investment in municipal services and infrastructure. This transition enhances accountability, improves financial efficiency, and ensures that Microsoft's contributions are directly reflected within the Town's revenue structure.

The Town remains committed to conservative budgeting practices, strategic use of reserves, and the pursuit of grant funding and other external resources whenever possible. The Capital Improvement Program further advances Council's priorities through investments in public safety, parks and recreation, downtown revitalization, municipal facilities, and utility infrastructure.

## **Conclusion**

The Fiscal Year 2026–2027 Budget serves as a roadmap for implementing the Town Council's strategic priorities while maintaining a strong financial foundation. Through targeted investments in infrastructure, economic development, housing, neighborhood revitalization, and public facilities, the Town continues to build upon its strengths while preparing for future opportunities.

As South Hill celebrates its 125th Anniversary, this budget reflects both an appreciation for the community's rich history and a commitment to its future. The Town remains focused on fostering a resilient, vibrant, and prosperous community that continues to attract investment, support families and businesses, and enhance the quality of life for all residents.

Respectfully submitted,



**Keli Reekes**

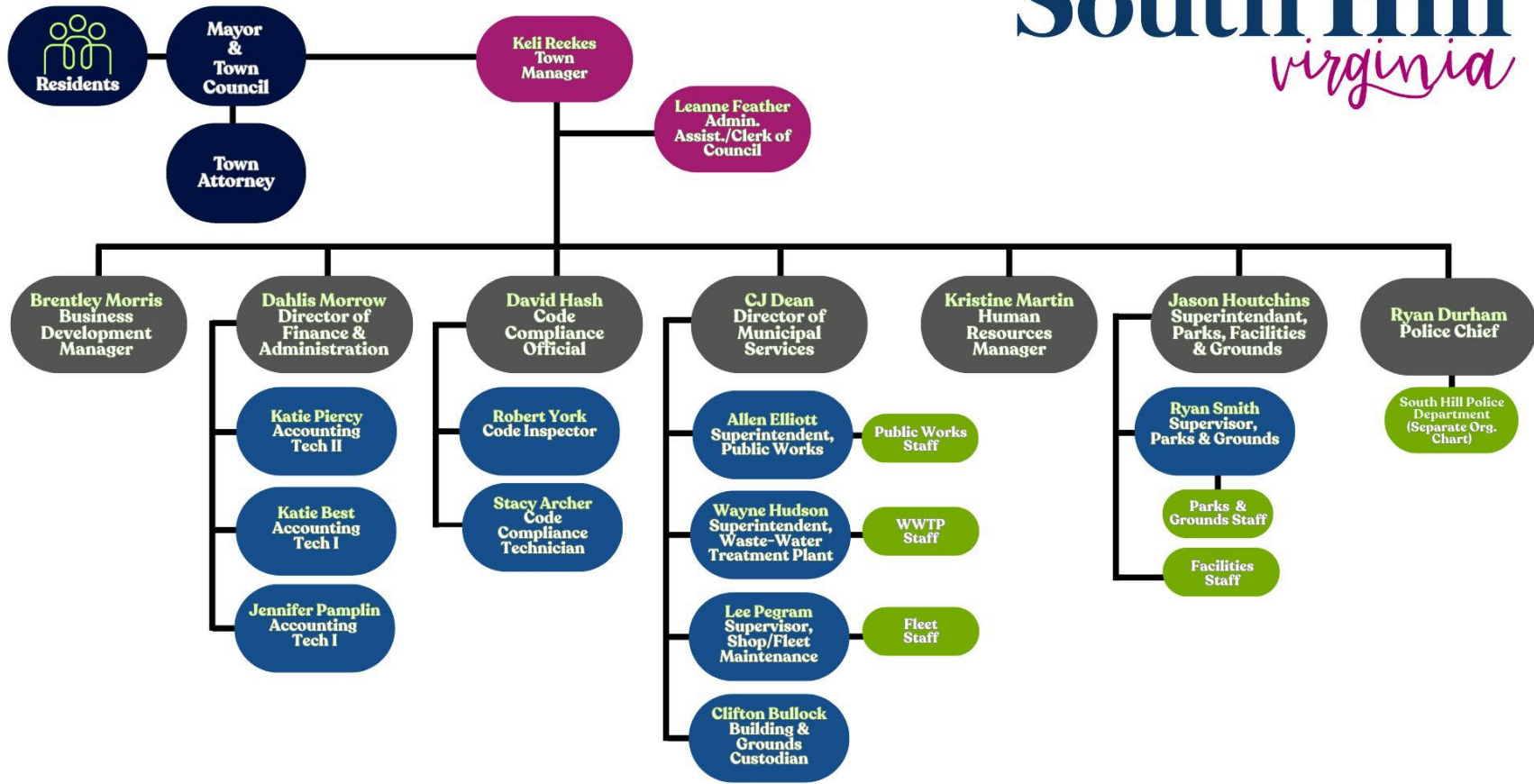
Town Manager

Town of South Hill, Virginia

# TOWN ORGANIZATION

The Town of South Hill operates under a council-manager form of government. In this structure, the elected eight-member Town Council appoints a Chief Administrative Officer—referred to as the Town Manager—who is responsible for overseeing the Town’s daily operations. According to the Town Charter, the Mayor serves as the Chief Executive Officer. The Mayor is elected at-large by the citizens of South Hill, while Town Council members are elected by ward. All serve four-year terms.

## Town of South Hill Organization



**Town of South Hill**  
**Adopted Budget, Rates and Fees**  
**Fiscal Year 2026-2027**

	<u>FY 2025-2026</u>	<u>FY 2026-2027</u>
<b><u>General Fund:</u></b>		
<b>Expenditures</b>		
Mayor and Town Council	\$ 70,078	\$ 72,116
Finance and Administration	757,648	524,689
Town Manager	298,912	310,869
Director of Municipal Services	192,018	191,715
Business Development	320,472	398,166
Human Resources	301,981	342,951
Non-Departmental	3,407,474	838,068
Police Department	4,375,578	4,229,754
Code Compliance	354,020	365,814
Street Maintenance	6,345,835	8,306,937
Solid Waste	743,888	705,387
Fleet Maintenance	368,437	1,747,664
Facility Maintenance	1,708,392	1,205,202
Parks and Grounds	978,261	1,069,499
Library <i> moved to Facility Maintenance</i>	25,000	-
Community Development	2,066,156	3,513,640
<b>Total Expenditures</b>	<b>\$ 22,314,150</b>	<b>\$ 23,822,471</b>
<b>Total Revenues</b>	<b>\$ 22,314,150</b>	<b>\$ 23,822,471</b>
<b><u>Water and Sewer Fund:</u></b>		
<b>Expenditures</b>		
Water Distribution	\$ 7,984,000	\$ 9,996,739
Sewer Collection	8,878,688	10,541,984
Wastewater Treatment Plant	1,429,112	1,401,298
<b>Total Expenditures</b>	<b>\$ 18,291,800</b>	<b>\$ 21,940,021</b>
<b>Total Revenues</b>	<b>\$ 18,291,800</b>	<b>\$ 21,940,021</b>
<b><u>Cemetery Fund:</u></b>		
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Total Revenues</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b><u>Housing Rehabilitation Project:</u></b>		
<b>Total Expenditures</b>	<b>\$ 875,000</b>	<b>\$ 480,000</b>
<b>Total Revenues</b>	<b>\$ 875,000</b>	<b>\$ 480,000</b>

**Town of South Hill  
Adopted Budget, Rates and Fees  
Fiscal Year 2026-2027**

	<u>FY 2025-2026</u>	<u>FY 2026-2027</u>
<b><u>Tax/License/Other Rates</u></b>		
Real Estate	\$0.31/100	\$0.31/100
Personal Property – Vehicles/Motorcycles	\$1.50/100	-
Personal Property – Business/Luxury	\$1.50/100	\$1.50/100
Personal Property - Fire & Rescue		
Volunteer Members	\$0.10/100	-
Personal Property – Data Center Equipment	-	\$0.30/100
Machinery & Tools	\$0.38/100	\$0.38/100
Bank Franchise	\$0.80/100	\$0.80/100
Meals Tax	5.5%	5.5%
Lodging Tax	6.5%	6.5%
Cigarette Tax	\$0.15/pack	\$0.15/pack
Minimum BPOL	\$30	\$30
Contracting BPOL	\$0.16/100	\$0.16/100
Retail BPOL	\$0.14/100	\$0.14/100
Repair, Personal Bus. Svcs. BPOL	\$0.30/100	\$0.30/100
Financial, Real Estate, Prof. BPOL	\$0.40/100	\$0.40/100
Wholesale BPOL	\$0.05/100	\$0.05/100
Peddlers BPOL	\$500	\$500
Residential Bldg. Permit	\$30 min/\$0.12 sq. ft.	\$30 min/\$0.12 sq. ft.
Commercial Bldg. Permit	\$30 min/\$0.15 sq. ft.	\$30 min/\$0.15 sq. ft.
Signs	Based on sign price - Minimum \$30	Based on sign price - Minimum \$30
Rezoning Requests, Zoning Variances, and Special Exception Requests	\$450	\$450
<b><u>Water Rates – In-Town</u></b>		
Charges are per 1,000 gallons of consumption		
Up to 3,000 gallons	\$7.58	\$8.34
+ service charge of	\$2.50	\$2.50
3,001 - 10,000 gallons	\$7.58	\$8.34
+ service charge of	\$3.00	\$3.00
10,001 - 50,000 gallons	\$7.17	\$7.89
+ service charge of	\$7.00	\$7.00
50,001 - 100,000 gallons	\$5.96	\$6.56
+ service charge of	\$75.00	\$75.00
>100,000 gallons	\$5.96	\$6.56
+ service charge of	\$75.00	\$75.00
<b><u>Water Rates – Out-of-Town</u></b>		
	2 x In-Town Rate	2 x In-Town Rate

**Town of South Hill  
Adopted Budget, Rates and Fees  
Fiscal Year 2026-2027**

	<u>FY 2025-2026</u>	<u>FY 2026-2027</u>
<b><u>Bulk Water</u></b>	\$0.01/gallon	\$0.01/gallon
<b><u>Sewer Rates</u></b>	110% x Water Rate	110% x Water Rate
<b><u>Minimum Bill</u></b>		
Residential Water & Sewer	\$5.25	\$5.25
Commercial Water & Sewer	\$53.00	\$53.00
<b><u>Leachate Disposal Rate</u></b>	\$0.036/gallon	\$0.039/gallon
<b><u>Connection Fees – In-Town</u></b>		
Water Connection Fee	\$2,000	\$2,000
Irrigation Meter Fee	\$2,000	\$2,000
Sewer Connection Fee	\$3,000	\$3,000
<b><u>Connection Fees – Out-of-Town</u></b>		
Water Connection Fee – Out-of-Town	\$4,000	\$4,000
Sewer Connection Fee – Out-of-Town	\$6,000	\$6,000
<b><u>Cemetery Plots</u></b>	\$800	\$800

# BUDGET PROCESS AND SCHEDULE OVERVIEW

The Town of South Hill follows a structured and collaborative approach to the development of the annual municipal budget. The fiscal year budget process begins in January and extends through the spring, culminating in the adoption of the budget before the start of the new fiscal year on July 1st.

## Development Timeline

The FY27 Budget Preparation Schedule outlines key activities such as:

- **January:** Distribution of budget preparation materials to department heads and division leaders.
- **February through March:** Staff-led reviews of department operating budgets and capital improvement plan (CIP) requests, including detailed meetings with each department.
- **March:** Presentation of the proposed budget to Town Council, with opportunities for discussion and refinement during budget work sessions.
- **April:** Compilation and finalization of the proposed budget, to include advertisement and public hearing of the FY27 proposed budget, taxes and rates.
- **May:** Adoption of the final budget by the Town Council.

Each department plays a critical role in identifying priorities, estimating revenues and expenditures, and supporting capital planning. The Finance Director and the Town Manager coordinate these efforts and ensure that all statutory and procedural requirements are met.

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## Budget Amendments

Although the Town adopts a comprehensive annual budget, unanticipated events or opportunities may arise during the fiscal year that require financial adjustments. These include, but are not limited to:

- Emergency or unforeseen expenditures, and
- New grant awards or additional revenue sources not included in the adopted budget.

In such cases, budget amendments are proposed and must be appropriated by Town Council before funds may be expended. Amendments are presented by town staff during regularly scheduled Council meetings and are documented for transparency and accountability.

## Public Hearing Requirement

In accordance with §15.2-2507 of the Code of Virginia, if any proposed amendment results in a change exceeding 1% of the total adopted budget, a public hearing is required prior to the appropriation of those funds. This ensures public awareness and provides an opportunity for citizen input on significant financial decisions.

# SUMMARY OF FINANCIAL POLICY GUIDELINES

The Town of South Hill's Financial Policy Guidelines establish a comprehensive framework to promote sound fiscal management, strengthen financial resilience, and support long-term sustainability. These guidelines serve as a foundation for responsible budgeting, capital planning, debt administration, reserve management, and investment strategy, ensuring transparency and stewardship in all financial decisions.

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## 1. Financial Policy Objectives

The Town's financial policies are structured to:

- Safeguard the municipality from fiscal instability,
- Maintain and enhance creditworthiness,
- Foster long-term financial planning aligned with operational goals,
- Provide a clear, consistent approach to cost control and service delivery.

These policies are reviewed biennially by the Town Manager and the Director of Finance and Administration, with any proposed revisions presented to the Town Council.

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## 2. Capital Improvement Budget Policies

The Town adopts and annually updates a five-year Capital Improvement Plan (CIP), grounded in the following principles:

- The annual capital budget reflects the first year of the CIP.
  - Operating costs resulting from capital projects must be included in the annual operating budget.
  - Asset lifecycle maintenance is prioritized to reduce long-term financial burden.
  - Financing strategies are selected based on flexibility and cost-effectiveness.
- 

## 3. Budget Development Policies

Budget development adheres to the following:

- Revenue diversification to stabilize funding.
  - Use of current revenues for current expenditures—avoiding reliance on one-time funds for recurring operations.
  - Rigorous receivable collection practices.
  - Quarterly financial performance reporting to Town Council.
- 

## 4. Debt Policies

Debt is managed prudently to ensure affordability and transparency:

- Debt service periods must align with the useful life of financed assets.

- Full financial disclosures are maintained, with credit rating agencies kept informed.
- General obligation debt is capped at 10% of the assessed value of real estate.
- Additional self-imposed limits include:
  - Debt service  $\leq$  12% of governmental fund expenditures,
  - Net tax-supported debt  $\leq$  3% of taxable assessed value,
  - Minimum 50% of principal retired within 10 years.

When feasible, revenue bonds are used, and all issuances aim for cost efficiency.

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## 5. Reserve and Fund Balance Policies

The Town maintains strong reserves to promote operational stability and preparedness. Fund balance classifications comply with GASB Statement No. 54, as follows:

- **Nonspendable Fund Balance** – Represents assets not in spendable form (e.g., inventory, prepaid items).
- **Restricted Fund Balance** – Legally restricted for specific purposes by external parties (e.g., grantors, state law).
- **Committed Fund Balance** – Formally set aside by Town Council for particular uses via ordinance or resolution.
- **Assigned Fund Balance** – Intended for specific purposes but without formal Council commitment, typically designated by the Town Manager or Finance Director.
- **Unassigned Fund Balance** – Available for any lawful purpose and represents the Town's core operating reserve.

Reserve policies include:

- **General Fund Unassigned Fund Balance** must be maintained at  $\geq$  100% of annual General Fund expenditures, equating to at least 12 months of operating capacity.
  - Based on the FY24 financial report, total General Fund expenditures were \$13,368,499. The unassigned fund balance at year end was \$32,847,115, or 245.7% of annual General Fund expenditures.
- Surplus balances may be directed to one-time capital needs, reinforce restricted or committed fund balances, or serve as contingency funding.
- **Utility Fund Reserves** must retain a minimum of 250 Days Cash on Hand. If reserves fall below this level, a replenishment plan is required.

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## 6. Investment Policy

The Town's investment approach prioritizes safety, liquidity, and return. Core principles include:

- Adherence to the "prudent person" rule for fiduciary conduct.
- Management by the Director of Finance under oversight of the Town Manager.
- Required portfolio diversification to minimize risk.
- Investment limited to instruments authorized by Virginia law (e.g., U.S. Treasury securities, high-grade municipal bonds, FDIC-insured certificates of deposit).
- Quarterly investment performance reports are provided to Town Council, with an annual policy review.

# DEBT ISSUANCE SUMMARY

In 2021, the Town of South Hill issued bonds totaling \$10,937,000 under the Series 2021 Bond to finance a variety of critical capital improvement projects. This strategic borrowing allowed the Town to address major infrastructure needs without placing undue strain on operating revenues.

## Projects Funded by Bond Proceeds

The proceeds were allocated as follows:

- **Public Works Building** – \$1,500,000.00
- **Northside Water Infrastructure** – \$2,000,000.00
- **Radio Read Meter System** – \$425,000.00
- **Northside Sewer Infrastructure** – \$4,509,837.24
- **Sewer Rehabilitation** – \$281,300.00
- **Wastewater Treatment Plant (WWTP) Rotor Replacement** – \$1,074,000.00
- **Bond Counsel Fee** – \$23,103.18
- **Refunding of Prior Water, Sewer & WWTP Debt** – \$1,123,759.58

These investments addressed both urgent infrastructure needs and future capacity, ensuring the Town could continue to provide high-quality services to its residents and businesses.

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## Repayment Structure – FY27 and Beyond

Debt service on the Series 2021 bond is structured with semi-annual payments due February 1 and August 1 each year. The interest rate on the bond is 1.450%, with an additional finance fee of 0.05% payable to VML/VACo Finance.

Town of South Hill, Virginia  
Balance Sheet  
Governmental Funds  
June 30, 2025

	<u>General</u>	<u>Cemetery Fund</u>	<u>Nick's Lane</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,877,698	\$ 21,411	\$ -	\$ 3,899,109
Investments	31,032,735	-	-	31,032,735
Receivables (net of allowance for uncollectibles):				
Property taxes receivable, net	398,071	-	-	398,071
Accounts receivable	509,328	-	-	509,328
Due from other governments	222,034	-	-	222,034
Note receivable	197,500	-	-	197,500
Total assets	<u>\$ 36,237,366</u>	<u>\$ 21,411</u>	<u>\$ -</u>	<u>\$ 36,258,777</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,519,274	\$ -	\$ 383	\$ 1,519,657
Reconciled overdraft	-	-	75,136	75,136
Total liabilities	<u>\$ 1,519,274</u>	<u>\$ -</u>	<u>\$ 75,519</u>	<u>\$ 1,594,793</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	\$ 413,650	\$ -	\$ -	\$ 413,650
Total deferred inflows of resources	<u>\$ 413,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,650</u>
<b>FUND BALANCES</b>				
Nonspendable - note receivable	\$ 197,500	\$ -	\$ -	\$ 197,500
Restricted	-	21,411	-	21,411
Committed - See Note 1	969,965	-	-	969,965
Unassigned	33,136,977	-	(75,519)	33,061,458
Total fund balances (deficits)	<u>\$ 34,304,442</u>	<u>\$ 21,411</u>	<u>\$ (75,519)</u>	<u>\$ 34,250,334</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 36,237,366</u>	<u>\$ 21,411</u>	<u>\$ -</u>	<u>\$ 36,258,777</u>

The notes to financial statements are an integral part of this statement.

**Note – Excerpt from FY25 Annual Comprehensive Financial Report**

This balance sheet is an excerpt from the Town of South Hill's FY2025 Annual Comprehensive Financial Report (ACFR) and reflects financial data as of June 30, 2025. For full financial details, including footnotes and analysis, please refer to the complete FY25 ACFR.

**GENERAL FUND REVENUES**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>	
<b>PROPERTY TAXES</b>						
10-2-1011-0401	Current Taxes - Real Estate	2,000,000	2,343,595	3,000,000	3,000,000	0%
10-2-1012-0401	Current Taxes - Public Service Real Estate	65,000	65,026	65,000	85,000	31%
10-2-1011-0402	Delinquent Taxes - Real Estate	10,000	17,117	15,000	15,000	0%
10-2-1013-0403	Current Taxes - Personal Property/MH & M&T	880,000	1,407,526	2,300,000	2,100,000	-9%
10-2-1013-0404	PPTRA Reimbursement	113,068	113,068	113,068	-	-100%
10-2-1012-0404	Current Taxes - Public Service Personal Property	900	-	-	-	0%
10-2-1016-0410	Penalties - All Property Taxes	20,000	19,113	20,000	20,000	0%
10-2-1016-0411	Interest - All Property Taxes	25,000	31,429	25,000	25,000	0%
<b>Property Taxes Total</b>		<b>3,113,968</b>	<b>3,996,874</b>	<b>5,538,068</b>	<b>5,245,000</b>	<b>-5%</b>
<b>OTHER LOCAL TAXES</b>						
10-2-1022-0411	Communications Sales Tax	125,000	116,796	125,000	125,000	0%
10-2-1022-0412	Consumer Utility Tax - Electric	158,000	167,058	158,000	158,000	0%
10-2-1022-0414	Consumer Utility Tax - Gas	35,000	52,078	35,000	35,000	0%
10-2-1022-0415	Franchise Tax	-	2,081	-	2,000	100%
10-2-1022-0416	Meals Tax	2,500,000	2,916,581	2,500,000	2,750,000	10%
10-2-1022-0417	Lodging Tax	860,000	1,078,775	860,000	990,000	15%
10-2-1022-0418	Cigarette Tax	200,000	145,320	200,000	160,000	-20%
10-2-1023-0415	Business License	1,100,000	1,695,562	1,100,000	1,600,000	45%
10-2-1023-0416	Penalties - Business License	4,000	10,164	4,000	4,000	0%
10-2-1024-0425	Communications License Fee	6,600	-	-	-	0%
10-2-1025-0421	Motor Vehicle License Fees	45,000	49,744	45,000	-	-100%
10-2-1026-0422	Bank Stock Taxes	240,000	333,399	240,000	325,000	35%
10-2-1027-0423	Penalties - Other Local Tax	10,000	18,411	10,000	15,000	50%
10-2-1027-0424	Interest - Other Local Tax	500	828	500	500	0%
<b>Other Local Taxes Total</b>		<b>5,284,100</b>	<b>6,586,797</b>	<b>5,277,500</b>	<b>6,164,500</b>	<b>17%</b>
<b>FINES &amp; FEES</b>						
10-2-1033-0435	Building Permits	175,000	112,618	80,000	100,000	25%
10-2-1041-0436	Court Fines/Forfeitures	45,000	76,630	45,000	75,000	67%
10-2-1041-0437	Parking Fines	150	60	150	150	0%
10-2-1041-0438	Event Permit Application Fees	500	600	500	500	0%
10-2-1068-0461	Zoning & Subdivision Fees	10,000	13,550	10,000	10,000	0%
<b>Fines &amp; Fees Total</b>		<b>230,650</b>	<b>203,457</b>	<b>135,650</b>	<b>185,650</b>	<b>37%</b>
<b>INTEREST &amp; INVESTMENTS</b>						
10-2-1051-0439	Interest On Deposits	150,000	1,331,976	400,000	1,000,000	150%
<b>Interest &amp; Investments Total</b>		<b>150,000</b>	<b>1,331,976</b>	<b>400,000</b>	<b>1,000,000</b>	<b>150%</b>
<b>CHARGES FOR SERVICES</b>						
10-2-1060-0444	Mecklenburg County Tipping Fee	115,000	70,058	-	-	0%
10-2-1060-0445	Waste Collection & Disposal Fees	530,000	484,470	530,000	530,000	0%
10-2-1060-0446	Mowing & Brush Collection Fees	1,000	1,140	1,000	1,000	0%
10-2-1060-0447	Waste Collections Penalty	10,000	14,584	10,000	10,000	0%
<b>Charges for Services Total</b>		<b>656,000</b>	<b>570,252</b>	<b>541,000</b>	<b>541,000</b>	<b>0%</b>
<b>MISCELLANEOUS REVENUE</b>						
10-2-1052-0444	Railroad Leases	500	6,971	500	500	0%
10-2-1068-0459	AT&T/Verizon Tank Rental	60,400	68,607	60,400	60,400	0%
10-2-1068-0458	Charges for Copies	500	1,296	500	500	0%
10-2-1068-0460	Parker Park Contribution	6,500	6,900	-	-	0%
10-2-1068-0463	Miscellaneous Revenues	10,000	84,054	10,000	10,000	0%
10-2-1068-0464	Expenses - Reimbursed	2,500	16,335	2,500	2,500	0%
10-2-1068-0471	Misc Revenue - Sale of Property	22,000	545,716	50,000	50,000	0%
10-2-1068-0473	Misc Revenue - DMV Stops	5,000	961	5,000	5,000	0%
10-2-1068-0476	Economic Incentives	225,000	435,790	2,180,000	-	-100%
10-2-1068-0477	Other Contributions	65,000	21,667	-	-	0%

**GENERAL FUND REVENUES**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-2-1069-0465 Miscellaneous Recovered Cost	18,000	32,518	25,000	25,000	0%
10-2-1069-0467 Water/Sewer Admin Fees	162,500	-	162,500	-	-100%
10-2-1069-0468 Insurance Refund/Dividend/Grant	4,000	24,940	4,000	4,000	0%
10-2-4073-0579 Insurance Recoveries	20,000	30,856	20,000	20,000	0%
<b>Miscellaneous Revenue Total</b>	<b>601,900</b>	<b>1,276,611</b>	<b>2,520,400</b>	<b>177,900</b>	<b>-93%</b>
<b>REVENUE FROM THE COMMONWEALTH</b>					
10-2-2070-0472 Rolling Stock (MVCT)	150	282	150	150	0%
10-2-2070-0473 Mobile Home Tax	-	300	-	-	0%
10-2-2070-0474 Rental Vehicle Tax	55,000	54,674	55,000	55,000	0%
10-2-2070-0475 Sales & Use Tax	700,000	950,757	850,000	948,000	12%
10-2-2070-0477 Street & Highway Revenue	1,724,598	2,088,959	1,800,000	1,800,000	0%
10-2-2070-0479 Fire Programs Fund	21,000	37,299	25,000	27,000	8%
10-2-2070-0480 Police Dept. Grants	-	-	-	150,000	0%
10-2-2071-0430 Asset Forfeiture Funds	-	4,372	-	-	0%
10-2-2071-0431 VA Outdoors Foundation Grant	-	-	100,000	-	-100%
10-2-2071-0432 E-Summons	3,000	5,904	4,000	25,000	525%
10-2-2071-0433 Other Grants	-	-	-	50,000	0%
<b>Revenue from the Commonwealth Total</b>	<b>2,503,748</b>	<b>3,142,547</b>	<b>2,834,150</b>	<b>3,055,150</b>	<b>8%</b>
<b>REVENUE FROM THE FEDERAL GOVERNMENT</b>					
10-2-3071-0450 VDEM Grant	-	104,296	-	-	0%
10-2-3071-0480 Police Dept. Grants	25,000	195,156	36,000	9,000	-75%
10-2-3071-0484 Arts Council Grant Revenue	4,500	-	4,500	4,500	0%
10-2-3071-0487 Stormwater/E&S Revenue	-	4,500	-	-	0%
<b>Revenue from the Federal Government Total</b>	<b>29,500</b>	<b>303,952</b>	<b>40,500</b>	<b>13,500</b>	<b>-67%</b>
<b>TRANSFERS</b>					
10-2-5073-0591 Transfer From Fund Balance	3,735,896	-	5,026,882	7,439,771	48%
<b>Transfers Total</b>	<b>3,735,896</b>	<b>-</b>	<b>5,026,882</b>	<b>7,439,771</b>	<b>48%</b>
<b>General Fund Revenues Total</b>	<b>16,305,762</b>	<b>17,412,466</b>	<b>22,314,150</b>	<b>23,822,471</b>	<b>7%</b>

**GENERAL FUND EXPENDITURES**

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**MAYOR & TOWN COUNCIL**

**Purpose**

The Town Council serves the citizens of South Hill as the legislative and policy-making body of the community. The Council provides for the general welfare of the community through appropriate programs, services, and activities.

**Activities**

1. Adopt or amend appropriate programs, policies, and ordinances to provide for the welfare of the community.
2. Adopt and appropriate the Town budget.
3. Receive information, suggestions, complaints, and ideas from the community regarding Town activities.
4. Encourage economic development that provides for an improved tax base and a better quality of life for Town citizens.
5. Fund the fees and travel expenses of the South Hill Planning Commission.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0100-1000 Salaries	9,600	9,600	9,600	9,600	0%
10-1-0100-1303 Council Fees	38,400	37,600	38,400	38,400	0%
10-1-0100-1305 Planning Commission Fees	5,040	1,860	5,040	5,040	0%
10-1-0100-2001 FICA	4,058	3,790	4,058	4,058	0%
10-1-0100-2009 Unemployment Insurance	100	60	50	50	0%
10-1-0100-2011 Cell Phone Allowance	480	520	480	480	0%
10-1-0100-5309 Insurance - Public Officials	2,600	3,189	3,200	4,200	31%
10-1-0100-5504 Travel - Meetings/Education	10,000	3,562	5,000	5,000	0%
10-1-0100-5801 Dues & Subscriptions	3,500	3,306	3,500	4,538	30%
10-1-0100-5804 Departmental Supplies	750	1,184	750	750	0%
<b>Mayor &amp; Town Council Total</b>	<b>74,528</b>	<b>64,671</b>	<b>70,078</b>	<b>72,116</b>	<b>3%</b>

**GENERAL FUND EXPENDITURES**

**FINANCE & ADMINISTRATION**

**Purpose**

The Finance and Administration Department fulfills all financial and other administrative duties necessary to support the Town services and serves as the Town’s primary point of citizen contact.

**Activities**

1. Prepare all tax and license notices, utility bills, and miscellaneous accounts receivable notices and collect related revenues.
2. Ensure all goods and services are procured according to State law and Town policy.
3. Pay invoices for goods and services purchased by the Town.
4. Prepare and maintain Town payroll and benefit records.
5. Prepare the annual Town budget.
6. Maintain all financial records and account books, and report at least quarterly to Council the financial position of the Town.
7. Respond to citizens’ inquiries and direct questions and requests for service to appropriate personnel.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0101-1000 Salaries	210,136	201,702	313,136	202,980	-35%
10-1-0101-1002 Salaries Overtime	100	662	-	500	100%
10-1-0101-2001 FICA	16,075	16,199	23,955	15,566	-35%
10-1-0101-2003 Retirement	44,780	44,375	66,729	35,055	-47%
10-1-0101-2005 Medical Plans	36,800	23,201	36,976	56,371	52%
10-1-0101-2006 Group Life Insurance	2,816	1,651	4,102	2,152	-48%
10-1-0101-2007 Disability Insurance	1,790	1,037	1,790	5,625	214%
10-1-0101-2009 Unemployment Insurance	60	45	60	75	25%
10-1-0101-2010 Workers Compensation	290	238	290	187	-36%
10-1-0101-2013 Clothing Allowance	-	150	-	-	0%
10-1-0101-3006 Office Equip. Maintenance	4,500	5,761	4,500	4,500	0%
10-1-0101-3010 Contract/Technical Services	115,000	213,864	115,000	78,000	-32%
10-1-0101-5201 Postage	25,000	25,071	25,000	30,000	20%
10-1-0101-5203 Telecommunications	15,600	21,649	15,600	15,600	0%
10-1-0101-5309 Property Insurance	1,300	1,464	1,500	-	-100%
10-1-0101-5504 Travel - Meetings/Education	2,000	1,907	5,000	10,000	100%
10-1-0101-5801 Dues And Subscriptions	18,100	11,390	18,100	18,100	0%
10-1-0101-5803 Hepatitis Shots/Drug Test/DMV	-	-	-	-	0%
10-1-0101-5804 Departmental Supplies	33,000	41,325	33,000	35,000	6%
10-1-0101-5805 Cigarette Stamps	10,478	-	10,478	10,478	0%
10-1-0101-5806 DMV Stop Expense	-	-	4,500	4,500	0%
10-1-0101-5808 IT Service & Maintenance	-	-	77,932	-	-100%
<b>Finance &amp; Administration Total</b>	<b>537,825</b>	<b>611,690</b>	<b>757,648</b>	<b>524,689</b>	<b>-31%</b>

**GENERAL FUND EXPENDITURES**

**TOWN MANAGER DEPARTMENT**

**Purpose**

The Town Manager is responsible for the day-to-day administration and management of the Town. Responsibilities include capital improvement programs, financial management, inspection services, promotion of commercial and industrial development, and representing the Town at various civic and economic development functions.

**Activities**

1. Provide oversight of the Town’s financial operations, including the development and management of the annual budget.
2. Direct and supervise all personnel functions, including staffing, performance management, and organizational development.
3. Serve as the primary liaison to local and state agencies and organizations, fostering effective communication and collaboration.
4. Recommend revisions and updates to existing ordinances to reflect current needs and standards.
5. Collaborate with the Planning Commission to update ordinances and provide strategic guidance on residential and commercial development initiatives.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0102-1000 Salary - Town Manager	133,000	134,000	137,000	141,000	3%
10-1-0102-1001 Salary - Clerk Of Council	87,123	41,072	64,000	72,000	13%
10-1-0102-1010 Vehicle Allowance	7,200	9,762	7,200	7,200	0%
10-1-0102-2001 FICA	17,390	14,077	15,927	16,845	6%
10-1-0102-2003 Retirement	46,269	38,516	42,833	36,785	-14%
10-1-0102-2005 Medical Plans	18,803	13,964	20,175	24,210	20%
10-1-0102-2006 Group Life Insurance	2,910	1,529	2,633	2,258	-14%
10-1-0102-2007 Disability Insurance	1,130	926	1,130	1,130	0%
10-1-0102-2009 Unemployment Insurance	40	20	40	40	0%
10-1-0102-2010 Workers Compensation	200	130	200	126	-37%
10-1-0102-2011 Cell Phone Allowance	900	1,320	900	900	0%
10-1-0102-5203 Telecommunications	-	180	-	-	0%
10-1-0102-5504 Travel - Meetings/Education	5,000	3,767	5,000	5,000	0%
10-1-0102-5801 Dues & Subscriptions	700	1,795	1,000	2,500	150%
10-1-0102-5804 Departmental Supplies	1,874	434	874	875	0%
<b>Town Manager Total</b>	<b>322,539</b>	<b>261,492</b>	<b>298,912</b>	<b>310,869</b>	<b>4%</b>

**GENERAL FUND EXPENDITURES**

**DIRECTOR OF MUNICIPAL SERVICES**

**Purpose**

The Director of Municipal Services is responsible for directing and supervising the operation of public works and additional municipal services provided by the Town.

**Activities**

1. Oversee the operation of the following services and activities: street maintenance, solid waste, fleet maintenance, water distribution, sewer collection, wastewater treatment, and equipment/materials/service procurement.
2. Assist the Director of Finance and Administration and the Town Manager in the development of the annual Town budget.
3. Develop policies and procedures for operational areas as assigned by the Town Manager.
4. Work on special projects as assigned by the Town Manager.
5. Administer the Town's Erosion and Sediment Control and Storm Water Management programs to ensure compliance with all regulations.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0103-1000 Salary	127,857	128,857	131,857	135,857	3%
10-1-0103-1010 Vehicle Allowance	7,200	7,200	7,200	7,200	0%
10-1-0103-2001 FICA	10,332	10,510	10,638	10,944	3%
10-1-0103-2003 Retirement	27,246	28,348	28,099	23,463	-16%
10-1-0103-2005 Medical Plans	9,200	6,546	6,987	8,385	20%
10-1-0103-2006 Group Life Insurance	1,713	1,089	1,727	1,440	-17%
10-1-0103-2007 Disability Insurance	600	663	600	600	0%
10-1-0103-2009 Unemployment Insurance	20	10	20	20	0%
10-1-0103-2010 Workers Compensation	1,090	809	1,090	1,006	-8%
10-1-0103-5203 Telecommunications	800	701	800	800	0%
10-1-0103-5204 Cellular/Mobile Comm.	1,000	-	1,000	1,000	0%
10-1-0103-5504 Travel - Meetings/Education	500	80	1,000	1,000	0%
10-1-0103-5801 Dues & Subscriptions	500	114	1,000	-	-100%
<b>Director of Municipal Services Total</b>	<b>188,058</b>	<b>184,928</b>	<b>192,018</b>	<b>191,715</b>	<b>0%</b>

**GENERAL FUND EXPENDITURES**

**BUSINESS DEVELOPMENT DEPARTMENT**

**Purpose**

The Business Development Manager leads the Town’s economic and business development efforts. Responsibilities include developing and executing strategies that will increase and diversify the Town’s economic base by attracting new business and promoting the growth of existing businesses.

**Activities**

1. Plan and coordinate business development and marketing activities for the Town.
2. Promote economic growth by recruiting new business and industry and pursuing expansion of existing business.
3. Actively search for opportunities to attract and expand business through multiple channels.
4. Develop a diverse network of business and economic development contacts and relationships through association memberships, conference attendance and other appropriate avenues.
5. Prepare printed materials and electronic media that promote the Town as an exceptional place to do business.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0104-1000 Salary	-	74,225	94,660	98,660	4%
10-1-0104-1010 Vehicle Allowance	-	5,815	7,200	7,200	0%
10-1-0104-2001 FICA	-	6,104	7,792	8,098	4%
10-1-0104-2003 Retirement	-	16,330	20,172	17,039	-16%
10-1-0104-2005 Medical Plans	-	278	8,668	10,402	20%
10-1-0104-2006 Group Life Insurance	-	622	1,240	1,046	-16%
10-1-0104-2007 Disability Insurance	-	369	440	440	0%
10-1-0104-2009 Unemployment Insurance	-	9	20	20	0%
10-1-0104-2010 Workers Compensation	-	-	80	61	-24%
10-1-0104-2011 Cell Phone Allowance	-	750	900	900	0%
10-1-0104-5203 Telecommunications	-	785	800	800	0%
10-1-0104-5210 Contract/Technical Services	-	11,506	-	-	0%
10-1-0104-5504 Travel - Meetings/Education	5,000	83	2,000	2,000	0%
10-1-0104-5801 Dues & Subscriptions	500	350	500	500	0%
10-1-0104-5803 Marketing	50,000	37,426	35,000	50,000	43%
10-1-0104-5804 Departmental Supplies	1,000	-	1,000	1,000	0%
10-1-0104-5805 Site Readiness	40,000	-	20,000	-	-100%
10-1-0104-5806 Business Incentive Expense	20,000	2,687	20,000	200,000	900%
10-1-0104-5807 Façade And Up Fit Incentive Expense	100,000	34,758	100,000	-	-100%
<b>Business Development Total</b>	<b>216,500</b>	<b>192,097</b>	<b>320,472</b>	<b>398,166</b>	<b>24%</b>

**GENERAL FUND EXPENDITURES**

**HUMAN RESOURCES**

**Purpose**

The Human Resources Department fulfills all duties necessary to support the Town Manager and employees through the administration of benefits, classification and compensation, recruitment, employee relations and training.

**Activities**

1. Attract and retain quality employees.
2. Promote and encourage employee engagement and empowerment through professional development and training.
3. Manage the Town’s risk program and assign risk training to appropriate departments.
4. Provide an attractive employee benefits package.
5. Assists the Town Manager with the development of the organizational structure, to include succession planning and management.
6. Work on special projects as assigned by the Town Manager.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0105-1000 Salary	92,880	93,880	96,880	100,880	4%
10-1-0105-1001 Incentive Pay	68,000	-	68,000	68,000	0%
10-1-0105-2001 FICA	7,105	6,981	7,411	12,919	74%
10-1-0105-2003 Retirement	19,793	20,654	20,645	17,422	-16%
10-1-0105-2005 Medical Plans	9,200	15,044	10,576	12,691	20%
10-1-0105-2006 Group Life Insurance	1,245	741	1,269	1,070	-16%
10-1-0105-2007 Disability Insurance	350	490	350	350	0%
10-1-0105-2009 Unemployment Insurance	60	9	60	60	0%
10-1-0105-2010 Workers Compensation	290	39	290	59	-80%
10-1-0105-2011 Certification Incentive Pay	21,281	7,389	15,000	15,000	0%
10-1-0105-3010 Contract/Technical Services	25,000	22,777	28,500	30,000	5%
10-1-0105-5504 Travel - Meetings/Education	1,000	751	1,500	2,000	33%
10-1-0105-5506 Employee Appreciation/Recognition	20,000	15,739	20,000	25,000	25%
10-1-0105-5508 Retiree Health Insurance Credit	-	-	-	25,000	100%
10-1-0105-5801 Dues & Subscriptions	20,000	11,524	20,000	20,000	0%
10-1-0105-5803 Hepatitis Shots/Drug Test/DMV	2,750	3,250	3,000	3,500	17%
10-1-0105-5804 Departmental Supplies	1,000	897	1,000	1,000	0%
10-1-0105-5806 Safety Committee Supplies	-	-	7,500	8,000	7%
<b>Human Resources Total</b>	<b>289,954</b>	<b>200,165</b>	<b>301,981</b>	<b>342,951</b>	<b>14%</b>

**GENERAL FUND EXPENDITURES**

**NON-DEPARTMENTAL**

**Purpose**

The Non-Departmental section of the Annual Budget accounts for those expenditures or activities that are generally attributable to more than one Town function.

**Activities**

1. Legal services
2. Advertising
3. Audit services
4. Small land acquisitions, such as utility easements
5. Refunds of tax overpayments

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0106-3007 Advertising	8,000	5,914	8,000	8,000	0%
10-1-0106-3011 Audit	32,000	13,135	35,000	30,000	-14%
10-1-0106-3012 Legal Expenses	255,000	319,195	275,000	275,000	0%
10-1-0106-3014 Refunds On Taxes	2,500	26,659	1,000	1,000	0%
10-1-0106-3015 Miscellaneous Refunds	500	9,237	500	500	0%
10-1-0106-3016 Economic Incentive Grant	30,000	999,675	2,420,000	-	-100%
10-1-0106-5309 Property Insurance - Miscellaneous	17,974	14,958	17,974	21,000	17%
10-1-0106-5800 Operating/Capital Reserve	400,000	-	650,000	327,568	-50%
10-1-0106-5804 DMV Stop Expense	4,500	709	-	-	0%
10-1-0106-5806 IT Service & Maintenance	-	-	-	175,000	100%
<b>Non-Departmental Total</b>	<b>750,474</b>	<b>1,389,482</b>	<b>3,407,474</b>	<b>838,068</b>	<b>-75%</b>

**GENERAL FUND EXPENDITURES**

**POLICE DEPARTMENT**

**Purpose**

The South Hill Police Department maintains peace, investigates and solves crimes, and protects Town citizens and their property.

**Activities**

1. Patrol the community and assist Town citizens and other law enforcement officers in our area.
2. Provide traffic and crowd control for special events.
3. Investigate crimes and arrest the criminals who commit the crimes.
4. Provide crime prevention education to citizens through programs such as Citizen’s Police Academy and Neighborhood Watch.
5. Handle animal control problems.
6. Procure goods and services according to State law and Town policy.

**Budget Detail**

		<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
		<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0120-1000	Salary - Chief	131,970	135,615	119,000	119,000	0%
10-1-0120-1002	Salaries - Overtime	55,000	93,181	80,000	130,000	63%
10-1-0120-1004	Salaries - Part Time	14,000	3,018	14,000	14,000	0%
10-1-0120-1010	Salaries - Command Staff	181,261	217,534	275,713	265,504	-4%
10-1-0120-1011	Salaries - Corpls & Ptrl Ofers	786,489	642,890	747,960	743,662	-1%
10-1-0120-1012	Salaries - Clerk & Dispatchers	123,732	155,240	200,797	248,798	24%
10-1-0120-1013	Salaries - Pt Dispatchers	2,000	2,702	2,000	2,000	0%
10-1-0120-1014	Salaries - Srgts & Detectives	537,183	440,795	420,409	520,745	24%
10-1-0120-1028	Salary - Animal Warden	21,000	20,728	21,000	21,000	0%
10-1-0120-1029	Holiday Pay	68,000	82,055	68,000	85,000	25%
10-1-0120-2001	FICA	141,727	133,550	149,089	164,453	10%
10-1-0120-2003	Retirement	375,192	367,886	353,720	327,734	-7%
10-1-0120-2005	Medical Plans	248,400	235,188	209,661	251,593	20%
10-1-0120-2006	Group Life Insurance	23,593	12,851	21,744	20,116	-7%
10-1-0120-2007	Disability Insurance	800	683	800	1,000	25%
10-1-0120-2008	Line Of Duty Act Expense	30,250	17,039	30,250	12,780	-58%
10-1-0120-2009	Unemployment Insurance	380	232	380	380	0%
10-1-0120-2010	Workers Compensation	50,000	50,325	50,000	77,093	54%
10-1-0120-2011	Cell Phone Allowance	480	520	480	480	0%
10-1-0120-2012	Uniforms	18,000	16,681	20,000	20,000	0%
10-1-0120-2013	Clothing Allowance	4,050	4,024	4,050	4,050	0%
10-1-0120-2014	Gym Memberships/Officer Wellness	6,000	360	5,000	24,000	380%
10-1-0120-3004	Repairs And Maintenance	20,000	18,915	25,000	25,000	0%
10-1-0120-3006	Office Equipment Maintenance	20,000	15,289	20,000	20,000	0%
10-1-0120-3007	Advertising	500	98	-	-	0%
10-1-0120-5100	Electrical Service	9,000	9,522	10,000	10,000	0%
10-1-0120-5102	Natural Gas/Heating	2,500	2,301	2,000	2,000	0%
10-1-0120-5203	Telecommunications	35,000	34,766	35,000	35,000	0%
10-1-0120-5204	Cellular/Mobile Communication	-	-	-	1,950	100%
10-1-0120-5309	Property & Liability Insurance	25,360	30,476	25,360	24,916	-2%
10-1-0120-5405	Cleaning/Janitorial Supplies	9,000	7,091	9,000	9,000	0%
10-1-0120-5408	Vehicle & Equip. Maintenance	40,000	44,599	45,000	45,000	0%
10-1-0120-5411	Fuel Expense	60,000	66,492	60,000	60,000	0%
10-1-0120-5412	Shooting Range Expense	20,000	10,951	33,000	33,000	0%
10-1-0120-5504	Travel - Meetings/Education	50,000	53,143	50,000	50,000	0%
10-1-0120-5505	Forensics Expense	2,500	3,427	11,000	34,000	209%
10-1-0120-5510	Drug Enforcement Expense	7,000	6,999	5,500	5,500	0%
10-1-0120-5515	Records Management System	18,000	17,960	18,000	18,000	0%
10-1-0120-5520	Asset Forfeiture Expenses	-	-	8,500	8,500	0%
10-1-0120-5801	Dues & Subscriptions	14,000	13,873	15,000	15,000	0%
10-1-0120-5803	Police Dept. Physicals	2,000	325	3,000	3,000	0%
10-1-0120-5804	Departmental Supplies	39,200	43,429	40,000	40,000	0%

**GENERAL FUND EXPENDITURES**

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**POLICE DEPARTMENT**

10-1-0120-5805	Axon Lease	44,000	53,599	109,000	101,000	-7%
10-1-0120-5806	Flock Safety Lease	14,000	-	14,000	14,000	0%
10-1-0120-5808	IT Service & Maintenance	58,000	61,452	58,000	58,000	0%
10-1-0120-5809	Grant Expense	25,000	21,071	36,000	36,000	0%
10-1-0120-7001	Communications Equipment	8,000	8,721	8,000	8,000	0%
10-1-0120-7009	Capital Outlay	756,000	355,256	941,165	519,500	-45%
<b>Police Department Total</b>		<b>4,098,567</b>	<b>3,512,851</b>	<b>4,375,578</b>	<b>4,229,754</b>	<b>-3%</b>

**GENERAL FUND EXPENDITURES**

**CODE COMPLIANCE DEPARTMENT**

**Purpose**

The Code Compliance Department protects the health, safety, and welfare of the owners, occupants, and visitors of all structures within the Town and ensures general compliance with Town ordinances.

**Activities**

1. Conduct all building inspections, including general construction, plumbing, mechanical, and electrical inspections of new buildings or renovations.
2. Approve all sign placements.
3. Enforce the Town zoning ordinance and work closely with the Planning Commission on all zoning matters.
4. Administer and enforce the erosion and sedimentation control ordinance for the Town.
5. Review all site plans.
6. Effectively manage efforts to clean up dilapidated properties and remove inoperable vehicles.

**Budget Detail**

		<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
		<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0124-1000	Salaries	201,744	204,751	213,744	225,774	6%
10-1-0124-1002	Salaries - Overtime	-	11	-	-	0%
10-1-0124-2001	FICA	15,433	15,392	16,351	17,270	6%
10-1-0124-2003	Retirement	42,992	45,048	45,549	38,986	-14%
10-1-0124-2005	Medical Plans	27,600	21,016	21,576	25,891	20%
10-1-0124-2006	Group Life Insurance	2,703	1,717	2,800	2,393	-15%
10-1-0124-2007	Disability Insurance	960	1,091	960	1,200	25%
10-1-0124-2009	Unemployment Insurance	40	24	40	40	0%
10-1-0124-2010	Workers Compensation	1,190	922	1,190	1,165	-2%
10-1-0124-2011	Cell Phone Allowance	960	1,040	960	960	0%
10-1-0124-2012	Uniforms	1,200	-	1,200	1,200	0%
10-1-0124-3007	Advertising	4,000	2,953	2,500	3,000	20%
10-1-0124-3010	Contract/Technical Services	-	4,089	-	10,000	100%
10-1-0124-5309	Property Insurance	900	746	900	785	-13%
10-1-0124-5408	Vehicle & Equip. Maintenance	700	1,118	1,000	1,200	20%
10-1-0124-5411	Fuel Expense	1,800	1,783	1,800	2,000	11%
10-1-0124-5413	State Levy - 2% Of Permit Revenue	2,000	12,082	10,000	10,000	0%
10-1-0124-5504	Travel - Meetings/Education	2,500	2,843	1,500	2,000	33%
10-1-0124-5801	Dues & Subscriptions	250	165	250	250	0%
10-1-0124-5802	Demolition Costs	30,000	-	20,000	10,000	-50%
10-1-0124-5803	Reimburse Fees	200	171	200	200	0%
10-1-0124-5804	Departmental Supplies	1,500	527	1,500	1,500	0%
10-1-0124-5805	Stormwater / E&S Expense	10,000	9,760	10,000	10,000	0%
10-1-0124-7009	Capital Outlay	27,000	38,313	-	-	0%
<b>Code Compliance Total</b>		<b>375,672</b>	<b>365,559</b>	<b>354,020</b>	<b>365,814</b>	<b>3%</b>

**GENERAL FUND EXPENDITURES**

**STREET MAINTENANCE**

**Purpose**

The Street Maintenance Division of the Public Works Department maintains, repairs, and improves the physical infrastructure of the Town, including the maintenance of streets, parks, and water and sewer lines.

**Activities**

1. Repair and maintain all Town streets and street signs.
2. Repair and maintain all curbs, gutters, and sidewalks in the Town.
3. Repair and maintain the drainage infrastructure throughout the Town including culverts, storm water drains and other storm water structures.
4. Construct, repair, maintain, and/or rehab all water and sewer mains, laterals, and appurtenances within the Town’s collection and conveyance system.
5. Perform other miscellaneous small-scale construction projects for the Town.
6. Oversee contract work such as street resurfacing, sidewalk repair and/or construction, and water and sewer construction.
7. Inspect the installation and/or repair to water and sewer lines and other facilities in the Town’s system to ensure they meet the Town’s standards.
8. Provide inspection of Erosion and Sediment Control measures to ensure compliance with Town and State regulations.
9. Procure goods and services according to State law and Town policy.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0126-1000 Salaries	377,276	370,290	398,688	480,995	21%
10-1-0126-1002 Salaries - Overtime	15,000	22,957	20,000	20,000	0%
10-1-0126-2001 FICA	30,010	29,632	32,030	38,326	20%
10-1-0126-2003 Retirement	80,398	86,514	84,960	83,068	-2%
10-1-0126-2005 Medical Plans	64,400	53,521	61,663	73,996	20%
10-1-0126-2006 Group Life Insurance	5,056	3,124	5,223	5,099	-2%
10-1-0126-2007 Disability Insurance	1,920	1,983	1,920	1,920	0%
10-1-0126-2009 Unemployment Insurance	80	62	80	80	0%
10-1-0126-2010 Workers Compensation	20,330	11,279	20,330	20,432	1%
10-1-0126-2011 Cell Phone Allowance	480	560	480	480	0%
10-1-0126-2012 Uniforms	2,000	-	2,000	2,000	0%
10-1-0126-2013 Clothing Allowance	2,100	1,050	4,200	4,200	0%
10-1-0126-3015 Engineering	12,000	11,494	12,000	12,000	0%
10-1-0126-5100 Electric Service (Streetlights)	110,000	102,072	110,000	130,000	18%
10-1-0126-5203 Telecommunications	3,470	6,567	3,470	3,470	0%
10-1-0126-5309 Property Insurance	14,500	11,098	14,500	13,100	-10%
10-1-0126-5407 Street Maintenance	1,300,000	1,888,110	1,800,000	3,300,000	83%
10-1-0126-5408 Vehicle & Equip. Maintenance	40,000	59,449	40,000	60,000	50%
10-1-0126-5411 Fuel Expense	35,000	29,232	35,000	35,000	0%
10-1-0126-5504 Travel - Meetings/Education	8,500	7,591	9,000	9,000	0%
10-1-0126-5804 Departmental Supplies	16,074	16,353	16,074	16,000	0%
10-1-0126-5805 Safety/Protective Equipment	2,500	4,169	2,500	5,000	100%
10-1-0126-7009 Capital Outlay	1,696,717	472,106	3,671,717	3,992,771	9%
<b>Street Maintenance Total</b>	<b>3,837,811</b>	<b>3,189,211</b>	<b>6,345,835</b>	<b>8,306,937</b>	<b>31%</b>

**GENERAL FUND EXPENDITURES**

**SOLID WASTE**

**Purpose**

The Solid Waste Division of the Public Works Department collects and disposes of all commercial garbage and residential yard waste throughout the Town.

**Activities**

1. Collect all commercial garbage throughout the Town.
2. Collect all leaves, brush and yard waste throughout the Town utilizing appropriate equipment and resources.
3. Collect bulky waste in the Town.
4. Use all available methods and resources to clean the streets of the Town on a regular basis.
5. Procure goods and services according to State law and Town policy.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0132-1000 Salaries	153,414	160,288	165,414	107,596	-35%
10-1-0132-1002 Salaries - Overtime	8,500	6,992	8,500	8,500	0%
10-1-0132-2001 FICA	12,386	12,783	13,304	8,881	-33%
10-1-0132-2003 Retirement	32,693	36,802	35,250	18,582	-47%
10-1-0132-2005 Medical Plans	27,600	24,755	24,323	29,188	20%
10-1-0132-2006 Group Life Insurance	2,056	1,304	2,167	1,141	-47%
10-1-0132-2007 Disability Insurance	760	853	760	760	0%
10-1-0132-2009 Unemployment Insurance	40	24	40	40	0%
10-1-0132-2010 Workers Compensation	11,030	9,213	11,030	13,864	26%
10-1-0132-2012 Uniforms	1,100	-	1,100	1,100	0%
10-1-0132-2013 Clothing Allowance	900	450	1,800	1,800	0%
10-1-0132-3004 Repairs & Maintenance	30,000	22,792	30,000	30,000	0%
10-1-0132-5309 Property Insurance	5,200	4,049	5,200	3,185	-39%
10-1-0132-5408 Vehicle & Equip. Maintenance	25,000	68,405	25,000	30,000	20%
10-1-0132-5411 Fuel Expense	25,000	14,771	25,000	25,000	0%
10-1-0132-5804 Departmental Supplies	-	568	-	-	0%
10-1-0132-5805 Safety/Protective Equipment	750	289	-	750	100%
10-1-0132-6000 Waste Collection Fee	365,000	382,495	385,000	400,000	4%
10-1-0132-7000 Landfill Tipping Fees	100,000	94,116	10,000	25,000	150%
10-1-0132-7009 Capital Outlay	-	221,327	-	-	0%
<b>Solid Waste Total</b>	<b>801,429</b>	<b>1,062,277</b>	<b>743,888</b>	<b>705,387</b>	<b>-5%</b>

**GENERAL FUND EXPENDITURES**

**FLEET MAINTENANCE**

**Purpose**

The Fleet Maintenance Division of the Public Works Department maintains and repairs all equipment, machinery and vehicles owned by the Town.

**Activities**

1. Perform repairs on Town equipment, vehicles, and machinery.
2. Administer a regular preventive maintenance program for all Town equipment, vehicles, and machinery to minimize operational and repair costs. Utilize the computer maintenance program to facilitate and document program activities.
3. Procure goods and services according to State law and Town policy.
4. Dispose of surplus vehicles and equipment in a timely and cost effective manner.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0133-1000 Salaries	222,615	161,591	188,513	202,753	8%
10-1-0133-1002 Salaries - Overtime	1,000	3,619	1,500	5,000	233%
10-1-0133-2001 FICA	17,107	12,693	14,536	15,893	9%
10-1-0133-2003 Retirement	47,440	36,346	40,172	35,015	-13%
10-1-0133-2005 Medical Plans	27,600	13,134	17,336	20,803	20%
10-1-0133-2006 Group Life Insurance	2,983	1,388	2,470	2,149	-13%
10-1-0133-2007 Disability Insurance	1,070	923	1,070	1,070	0%
10-1-0133-2009 Unemployment Insurance	40	33	40	40	0%
10-1-0133-2010 Workers Compensation	4,320	2,720	4,320	3,232	-25%
10-1-0133-2011 Cell Phone Allowance	-	520	480	480	0%
10-1-0133-2012 Uniforms	600	-	600	600	0%
10-1-0133-2013 Clothing Allowance	900	600	1,800	1,800	0%
10-1-0133-3004 Repairs & Maintenance	9,000	60,927	10,000	15,000	50%
10-1-0133-5100 Electrical Service	10,000	8,749	10,000	10,000	0%
10-1-0133-5102 Heating	5,000	7,806	5,000	5,000	0%
10-1-0133-5203 Telecommunications	3,500	4,395	3,500	3,500	0%
10-1-0133-5309 Property Insurance	700	876	700	535	-24%
10-1-0133-5408 Vehicle & Equip. Maintenance	20,000	22,234	20,000	20,000	0%
10-1-0133-5411 Fuel Expense	800	827	800	800	0%
10-1-0133-5504 Travel - Meetings/Education	300	90	300	300	0%
10-1-0133-5801 Dues & Subscriptions	5,500	3,035	7,500	7,500	0%
10-1-0133-5804 Departmental Supplies	500	2,909	36,100	9,300	-74%
10-1-0133-5805 Safety/Protective Equipment	1,000	3,690	1,700	1,800	6%
10-1-0133-7009 Capital Outlay	-	-	-	1,385,094	100%
<b>Fleet Maintenance Total</b>	<b>381,975</b>	<b>349,105</b>	<b>368,437</b>	<b>1,747,664</b>	<b>374%</b>

**GENERAL FUND EXPENDITURES**

**FACILITY MAINTENANCE**

**Purpose**

The Facility Maintenance Division of the Public Works Department maintains all buildings owned by the Town. The Division also assists with the removal of roadway debris and the repair and installation of street and highway signs.

**Activities**

1. Provides general maintenance on all Town buildings and structures.
2. Assists with the general maintenance of community organization buildings, such as the Library.
3. Assists the Parks and Grounds Division.
4. Procure goods and services according to State law and Town policy.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0134-1000 Salaries	135,376	108,156	139,723	157,885	13%
10-1-0134-1002 Salaries - Overtime	500	145	500	500	0%
10-1-0134-2001 FICA	10,395	8,351	10,741	12,116	13%
10-1-0134-2003 Retirement	28,849	23,826	29,775	27,267	-8%
10-1-0134-2005 Medical Plans	27,600	16,719	27,127	32,552	20%
10-1-0134-2006 Group Life Insurance	1,814	861	1,830	1,674	-9%
10-1-0134-2007 Disability Insurance	920	607	920	920	0%
10-1-0134-2009 Unemployment Insurance	50	16	50	50	0%
10-1-0134-2010 Workers Compensation	2,850	1,811	2,850	1,966	-31%
10-1-0134-2012 Uniforms	600	204	600	600	0%
10-1-0134-2013 Clothing Allowance	1,200	150	1,800	1,800	0%
10-1-0134-3003 Library - Repairs & Maintenance	49,500	49,399	25,000	30,000	20%
10-1-0134-3004 Repairs & Maintenance	26,000	381,282	60,000	250,000	317%
10-1-0134-3010 Contract/Technical Services	-	-	-	30,000	100%
10-1-0134-3015 Engineering	10,000	18,340	10,000	10,000	0%
10-1-0134-5100 Electrical Service	15,000	31,635	30,000	30,000	0%
10-1-0134-5102 Heating	7,000	5,234	7,000	7,000	0%
10-1-0134-5309 Property Insurance	8,500	10,971	8,500	30,000	253%
10-1-0134-5405 Cleaning / Janitorial Supplies	7,500	6,492	7,500	10,000	33%
10-1-0134-5408 Vehicle & Equip. Maintenance	600	950	1,000	1,000	0%
10-1-0134-5411 Fuel Expense	800	1,494	1,000	1,000	0%
10-1-0134-5805 Safety/Protective Equipment	600	1,405	800	5,000	525%
10-1-0134-7009 Capital Outlay	50,000	664,788	1,200,000	400,000	-67%
10-1-0134-7804 Debt Service	163,284	172,329	166,676	163,872	-2%
<b>Facility Maintenance Total</b>	<b>548,938</b>	<b>1,505,162</b>	<b>1,733,392</b>	<b>1,205,202</b>	<b>-30%</b>

**GENERAL FUND EXPENDITURES**

**PARKS & GROUNDS**

**Purpose**

The Parks and Grounds Division maintains all parks, cemeteries and other outdoor community facilities.

**Activities**

1. Operate and maintain Parker Park, Centennial Park, Town gateways, the Oakwood and West View cemeteries and other properties to ensure safety and a clean and visually appealing appearance.
2. In conjunction with community volunteers, schedule park facilities to accommodate a variety of recreational programs and special events.
3. Procure goods and services according to State law and Town policy.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0450-1000 Salaries	325,138	315,301	354,285	379,274	7%
10-1-0450-1002 Salaries - Overtime	2,000	-	2,000	2,000	0%
10-1-0450-2001 FICA	25,026	23,959	27,256	29,167	7%
10-1-0450-2003 Retirement	69,287	69,366	75,498	65,501	-13%
10-1-0450-2005 Medical Plans	64,400	40,561	59,611	71,533	20%
10-1-0450-2006 Group Life Insurance	4,355	2,603	4,641	4,020	-13%
10-1-0450-2007 Disability Insurance	1,430	1,725	1,430	1,430	0%
10-1-0450-2009 Unemployment Insurance	70	67	70	70	0%
10-1-0450-2010 Workers Compensation	5,820	2,937	5,820	7,054	21%
10-1-0450-2011 Cell Phone Allowance	-	400	-	500	100%
10-1-0450-2012 Uniforms	2,500	-	2,500	2,500	0%
10-1-0450-2013 Clothing Allowance	1,800	1,050	4,200	4,200	0%
10-1-0450-3004 Repairs & Maintenance	105,000	110,965	105,000	220,000	110%
10-1-0450-5100 Electrical Service	25,000	23,904	25,000	25,000	0%
10-1-0450-5203 Telecommunications	5,720	8,711	5,720	6,000	5%
10-1-0450-5204 Cellular/Mobile Comm.	480	-	480	-	-100%
10-1-0450-5309 Property Insurance	2,600	3,585	3,500	4,000	14%
10-1-0450-5408 Vehicle & Equip. Maintenance	8,000	11,699	8,000	10,000	25%
10-1-0450-5411 Fuel Expense	8,000	6,008	8,000	8,000	0%
10-1-0450-5504 Travel - Meetings/Education	2,000	1,048	2,000	2,000	0%
10-1-0450-5804 Departmental Supplies	250	-	250	250	0%
10-1-0450-5805 Safety/Protective Equipment	1,000	644	1,000	1,000	0%
10-1-0450-7009 Capital Outlay	1,056,500	1,029,275	282,000	226,000	-20%
<b>Parks &amp; Grounds Total</b>	<b>1,716,376</b>	<b>1,653,810</b>	<b>978,261</b>	<b>1,069,499</b>	<b>9%</b>

**GENERAL FUND EXPENDITURES**

**COMMUNITY DEVELOPMENT**

**Purpose**

The Community Development portion of the budget supports organizations that promote the Town and/or enhance the quality of life of citizens.

**Activities**

1. Provide financial support to a variety of community organizations that support and enhance the quality of life of our citizens.
2. Provide financial support for organizations that promote economic development and revitalization efforts.

**Budget Detail**

		<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
		<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
10-1-0920-5606	Regional Planning Commission	7,604	7,603	7,604	8,208	8%
10-1-0920-5607	Mecklenburg-Brunswick Regional Airport	25,000	25,000	25,000	25,000	0%
10-1-0920-5608	South Hill CDA	50,000	50,000	15,250	15,250	0%
10-1-0920-5609	Community Development	40,905	36,453	50,000	75,000	50%
10-1-0920-5611	Mecklenburg County Public Library	7,610	7,610	-	-	0%
10-1-0920-5612	Southside Rescue Squad	150,000	150,000	200,000	200,000	0%
10-1-0920-5614	Chamber Of Commerce	175,000	175,000	100,000	7,000	-93%
10-1-0920-5615	The Colonial Center	15,000	-	-	-	0%
10-1-0920-5616	South Hill Volunteer Fire Department	1,000,000	1,037,299	1,025,000	1,127,000	10%
10-1-0920-5617	South Hill Bread Box	-	-	10,000	20,000	100%
10-1-0920-5618	Lake Country Area on Aging - Lab Bus	43,497	43,497	70,802	114,682	62%
10-1-0920-5620	Business Education Partnership	4,000	4,000	4,000	4,000	0%
10-1-0920-5622	South Hill Revitalization Committee	50,000	50,000	20,000	28,000	40%
10-1-0920-5623	Southern VA Food Hub/Farmers' Market	12,000	12,000	24,000	20,000	-17%
10-1-0920-5625	The Bailey Center	-	-	-	10,000	100%
10-1-0920-5626	Colonial Center - VCA Grant	9,000	3,000	9,000	9,000	0%
10-1-0920-5629	Roanoke River Rails To Trails	500	500	500	500	0%
10-1-0920-5630	Mecklenburg County Senior Citizens	2,500	2,500	5,000	10,000	100%
10-1-0920-7009	Capital Outlay	600,000	-	500,000	1,840,000	268%
<b>Community Development Total</b>		<b>2,192,616</b>	<b>1,604,462</b>	<b>2,066,156</b>	<b>3,513,640</b>	<b>70%</b>
<b>General Fund Expenditures Total</b>		<b>16,305,762</b>	<b>16,146,962</b>	<b>22,314,150</b>	<b>23,822,471</b>	<b>37%</b>

**WATER & SEWER FUND REVENUES**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
30-2-5000-0001 Water Sales	1,648,000	1,799,552	1,700,000	1,870,000	10%
30-2-5000-0002 Water Connection Fees	16,000	8,861	16,000	16,000	0%
30-2-5000-0004 Sewage Treatment/Lacrosse	40,000	57,254	40,000	40,000	0%
30-2-5000-0005 Sewage Treatment/Brodnax	20,000	15,864	20,000	15,000	-25%
30-2-5000-0006 Penalties - Past Due Sales	75,000	65,687	75,000	75,000	0%
30-2-5000-0007 Interest Earned	100,000	137,582	100,000	100,000	0%
30-2-5000-0008 WWTP Expansion Payment/Lacrosse	17,470	18,927	17,470	17,470	0%
30-2-5000-0009 WWTP Expansion Payment/Brodnax	8,735	9,463	8,735	8,735	0%
30-2-5000-0010 Septic Tank Haulers Fee	60,000	134,263	60,000	100,000	67%
30-2-5000-0011 Set Up Fee - Bulk Water	200	20	200	-	-100%
30-2-5000-0013 Cut On / Transfer Fees	50,000	44,548	50,000	45,000	-10%
30-2-5000-0016 Leachate Treatment	425,000	195,223	425,000	200,000	-53%
30-2-5000-0018 Use of Borrowed Funds (Series 2021 Debt)	1,154,193	-	-	-	0%
30-2-5000-0019 Transfer From Fund Balance (ARPA)	400,000	-	-	-	0%
30-2-5000-0020 Transfer From Fund Balance	3,938,048	-	2,176,924	580,642	-73%
30-2-5000-0021 Transfer From General Fund	-	-	7,338,288	5,686,925	-23%
30-2-5000-0025 Miscellaneous Income	2,000	106,672	2,000	50,000	2400%
30-2-5000-0031 Sewer Sales	1,472,000	1,518,741	1,472,000	1,619,200	10%
30-2-5000-0032 Sewer Connection Fees	24,000	27,000	24,000	25,000	4%
30-2-5000-0492 VDH Lead Service Line Inventory Grant	100,000	140,447	-	100,000	100%
30-2-5000-0493 American Rescue Plan Sewer Grant - DEQ	-	48,681	-	125,000	100%
30-2-5000-0494 American Rescue Plan Act Funding	492,580	-	492,580	-	-100%
30-2-5000-0497 Construction Contribution	3,560,000	-	4,258,603	11,266,049	165%
30-2-5000-0580 Sale Of Property	15,000	-	15,000	-	-100%
<b>Water &amp; Sewer Total</b>	<b>13,618,226</b>	<b>4,328,785</b>	<b>18,291,800</b>	<b>21,940,021</b>	<b>20%</b>

## WATER & SEWER FUND EXPENDITURES

### WATER DISTRIBUTION SYSTEM

#### Purpose

The Water Distribution Division of the Public Works Department distributes treated water to Town customers in a safe and cost effective manner.

#### Activities

1. Accurately read all water meters each month so that customers are properly billed for consumption.
2. Maintain existing water lines, meters, and related facilities.
3. Perform daily tasks issued by the Town Hall such as cut-on service, cut-off service, reread and check for leak workorders, water quality complaints, water pressure complaints, etc.
4. Maintain, monitor, and repair all water lines, water tanks, booster stations, and water sample stations in the Town's distribution system.
5. Respond to Miss Utility and contractor requests for locating water lines in the distribution system to avoid disruption of water service.
6. Procure goods and services according to State law and Town policy.

#### Budget Detail

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
30-1-6000-1000 Salaries	142,030	115,352	158,686	173,581	9%
30-1-6000-1002 Salaries - Overtime	9,000	5,756	9,000	9,000	0%
30-1-6000-1010 Incentive	9,700	-	9,700	13,200	36%
30-1-6000-2001 FICA	12,296	9,160	12,828	14,977	17%
30-1-6000-2003 Retirement	30,267	26,644	33,816	29,977	-11%
30-1-6000-2005 Medical Plans	27,600	31,593	32,172	38,606	20%
30-1-6000-2006 Group Life Insurance	1,903	987	2,079	1,840	-11%
30-1-6000-2007 Disability Insurance	530	646	530	530	0%
30-1-6000-2009 Unemployment Insurance	30	30	30	30	0%
30-1-6000-2010 Workers Compensation	3,590	1,408	3,590	4,244	18%
30-1-6000-2012 Uniforms	1,600	-	1,600	1,600	0%
30-1-6000-2013 Clothing Allowance	600	450	1,800	1,800	0%
30-1-6000-3004 Repairs And Maintenance	125,000	144,851	150,000	150,000	0%
30-1-6000-3010 Contract/Testing Services	6,500	20,639	7,000	7,000	0%
30-1-6000-3015 Engineering	5,000	10,370	5,000	5,000	0%
30-1-6000-5100 Electrical Service	3,500	5,088	3,500	6,500	86%
30-1-6000-5203 Telecommunications	1,200	2,666	2,000	2,000	0%
30-1-6000-5309 Property Insurance	6,600	6,371	6,600	11,210	70%
30-1-6000-5408 Vehicle & Equip. Maintenance	2,500	3,204	4,500	4,500	0%
30-1-6000-5411 Fuel Expense	5,000	3,560	5,000	5,000	0%
30-1-6000-5413 VA Dept Of Health Fees	8,000	7,842	8,000	8,000	0%
30-1-6000-5504 Travel - Meetings/Education	2,000	959	2,000	2,000	0%
30-1-6000-5700 Water Tank Maintenance	80,000	76,117	90,000	90,000	0%
30-1-6000-5804 Departmental Supplies	200	-	200	200	0%
30-1-6000-5805 Safety/Protective Equipment	600	300	600	650	8%
30-1-6000-5806 VDH Lead Service Line Inventory Project	100,000	10,000	-	-	0%
30-1-6000-5807 Northside Infrastructure	4,450,000	40,978	4,450,000	150,000	-97%
30-1-6000-5897 American Rescue Plan Act Expenses	400,000	762,884	-	-	0%
30-1-6000-7009 Capital Outlay	850,000	416,712	1,250,000	7,598,500	508%
30-1-6000-7050 Water Purchases - RRSA	1,300,000	1,183,992	1,300,000	1,300,000	0%
30-1-6000-7804 Debt Service	365,478	334,454	352,519	366,794	4%
30-1-6040-8600 Transfer To Other Funds	81,250	-	81,250	-	-100%
<b>Water Distribution System Total</b>	<b>8,031,974</b>	<b>3,223,013</b>	<b>7,984,000</b>	<b>9,996,739</b>	<b>25%</b>

**WATER & SEWER FUND EXPENDITURES**

**SEWER COLLECTION SYSTEM**

**Purpose**

The Sewer Collection Division of the Public Works Department manages the collection and conveyance to the wastewater treatment plant all sanitary sewage produced in the community in a safe, cost-effective, and environmentally sound manner.

**Activities**

1. Inspect daily and maintain all sewer lift stations to ensure proper operation at all times.
2. Maintain and repair all sewer lines and easements within the Town’s collection and conveyance system.
3. Respond to customer complaints such as odor problems, sewer blockages, etc.
4. Assist plumbers and customers to ensure proper operation of service laterals in accordance with Town policies.
5. Respond to Miss Utility and contractor requests to locate sewer lines to avoid service disruptions.
6. Procure goods and services according to State law and Town policy.

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
30-1-6050-1000 Salaries	142,030	139,354	158,686	218,111	37%
30-1-6050-1002 Salaries - Overtime	9,000	7,451	9,000	9,000	0%
30-1-6050-2001 FICA	11,554	11,046	12,828	17,374	35%
30-1-6050-2003 Retirement	30,267	32,297	33,816	37,668	11%
30-1-6050-2005 Medical Plans	27,600	35,653	32,172	38,606	20%
30-1-6050-2006 Group Life Insurance	1,903	1,151	2,079	2,312	11%
30-1-6050-2007 Disability Insurance	530	747	530	1,200	126%
30-1-6050-2009 Unemployment Insurance	30	30	30	30	0%
30-1-6050-2010 Workers Compensation	1,410	580	1,410	2,629	86%
30-1-6050-2012 Uniforms	1,600	-	1,600	1,600	0%
30-1-6050-2013 Clothing Allowance	600	300	1,800	1,800	0%
30-1-6050-3004 Repairs & Maintenance	110,000	145,622	125,000	125,000	0%
30-1-6050-3015 Engineering	20,000	3,312	20,000	20,000	0%
30-1-6050-5100 Electrical Service	30,000	37,436	35,000	40,000	14%
30-1-6050-5203 Telecommunications	500	440	500	500	0%
30-1-6050-5309 Property Insurance	5,500	4,120	5,500	9,735	77%
30-1-6050-5408 Vehicles & Equip. Maintenance	12,000	14,155	25,000	25,000	0%
30-1-6050-5411 Fuel Expense	10,000	14,925	10,000	10,000	0%
30-1-6050-5504 Travel - Meetings/Education	3,800	1,212	5,000	5,000	0%
30-1-6050-5803 Hepatitis Shots/Drug Test/DMV	-	64	-	-	0%
30-1-6050-5804 Departmental Supplies	200	511	200	500	150%
30-1-6050-5805 Safety/Protective Equipment	600	250	600	600	0%
30-1-6050-5806 Northside Infrastructure	-	1,749	-	-	0%
30-1-6050-5897 American Rescue Plan Act Expenses	-	11,171	-	-	0%
30-1-6050-7009 Capital Outlay	3,357,079	1,593,539	7,765,903	9,429,474	21%
30-1-6050-7804 Debt Service	543,886	563,033	550,784	545,845	-1%
30-1-6940-8600 Transfer To Other Funds	81,250	-	81,250	-	-100%
<b>Sewer Collection System Total</b>	<b>4,401,339</b>	<b>2,620,147</b>	<b>8,878,688</b>	<b>10,541,984</b>	<b>19%</b>

## WATER & SEWER FUND EXPENDITURES

### WASTEWATER TREATMENT PLANT

#### Purpose

The South Hill Regional Wastewater Treatment Plant provides high quality, cost effective wastewater treatment for the Towns of South Hill, LaCrosse, and Brodnax to protect the Flat Creek water quality.

#### Activities

1. Maintain equipment, buildings, and grounds to ensure proper wastewater treatment, equipment longevity, and good appearance.
2. Collect and analyze samples for process control and determine compliance with state and federal regulations.
3. Operate and maintain sludge removal equipment to ensure proper disposal of solids.
4. Prepare reports, applications, and correspondence for regulatory agencies.
5. Attend training to increase knowledge and stay abreast of changes and current developments.
6. Pass all DEQ inspections and maintain lab certifications.
7. Procure goods and services according to State law and Town policy.

#### Budget Detail

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
30-1-7000-1000 Salaries	329,172	300,631	349,847	375,583	7%
30-1-7000-1002 Salaries - Overtime	2,000	702	2,000	2,000	0%
30-1-7000-1004 Salaries - Part Time	11,000	6,579	11,000	11,000	0%
30-1-7000-2001 FICA	26,176	23,429	27,758	29,727	7%
30-1-7000-2003 Retirement	70,147	66,293	74,552	64,863	-13%
30-1-7000-2005 Medical Plans	46,000	51,899	40,034	48,041	20%
30-1-7000-2006 Group Life Insurance	4,411	2,507	4,583	3,981	-13%
30-1-7000-2007 Disability Insurance	1,600	1,585	1,600	1,600	0%
30-1-7000-2009 Unemployment Insurance	80	39	80	80	0%
30-1-7000-2010 Workers Compensation	4,280	2,674	4,280	5,136	20%
30-1-7000-2012 Uniforms	300	-	300	300	0%
30-1-7000-2013 Clothing Allowance	1,500	600	2,400	2,400	0%
30-1-7000-3004 Repairs & Maintenance	175,000	128,886	175,000	325,000	86%
30-1-7000-3010 Contract/Testing Services	35,000	28,273	35,000	45,000	29%
30-1-7000-3012 Legal Expenses	10,000	-	20,000	20,000	0%
30-1-7000-3015 Engineering	25,000	25,000	50,000	50,000	0%
30-1-7000-5100 Electrical Service	130,000	92,279	130,000	130,000	0%
30-1-7000-5203 Telecommunications	3,950	3,405	3,950	3,950	0%
30-1-7000-5309 Property Insurance	16,800	20,481	16,800	10,718	-36%
30-1-7000-5405 Cleaning & Janitorial	500	288	500	500	0%
30-1-7000-5408 Vehicle & Equip. Maintenance	5,000	1,311	5,000	5,000	0%
30-1-7000-5411 Fuel Expense	15,000	10,976	15,000	20,000	33%
30-1-7000-5413 DEQ Fees	11,000	22,226	25,000	15,000	-40%
30-1-7000-5415 Chemicals	22,000	13,317	22,000	22,000	0%
30-1-7000-5416 Lab Supplies	11,000	9,522	12,000	13,000	8%
30-1-7000-5419 Disposal Expense	60,000	68,146	60,000	65,000	8%
30-1-7000-5504 Travel - Meetings/Education	7,000	5,255	10,000	10,000	0%
30-1-7000-5804 Departmental Supplies	2,000	2,491	2,000	2,000	0%
30-1-7000-5805 Safety/Protective Equipment	2,000	266	2,000	2,000	0%
30-1-7000-7009 Capital Outlay	40,000	39,771	207,000	-	-100%
30-1-7000-7804 Debt Service	116,997	123,478	119,428	117,419	-2%
<b>Wastewater Treatment Plant Total</b>	<b>1,184,913</b>	<b>1,052,309</b>	<b>1,429,112</b>	<b>1,401,298</b>	<b>-2%</b>
<b>Water &amp; Sewer Fund Expenditures Total</b>	<b>13,618,226</b>	<b>6,895,468</b>	<b>18,291,800</b>	<b>21,940,021</b>	<b>20%</b>

**CEMETERY FUND**

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**Purpose**

The Cemetery Fund is established to support the ongoing care and preservation of Oakwood Cemetery in the Town of South Hill.

**Activities**

1. Routine mowing and groundskeeping
2. General maintenance and upkeep of cemetery infrastructure
3. Management and sale of burial plots

**Budget Detail**

	<i>FY 2024-2025</i>	<i>FY 2024-2025</i>	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>% Change Over</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>FY 2025-2026</i>
<b>CEMETERY REVENUES</b>					
60-2-0000-0001 Sales	4,000	1,600	4,000	4,000	0%
60-2-0000-0026 Donations Private Sources	-	40	-	-	0%
<b>Cemetery Total</b>	<b>4,000</b>	<b>1,640</b>	<b>4,000</b>	<b>4,000</b>	<b>0%</b>
<b>CEMETERY EXPENSES</b>					
60-1-0004-5408 Cemetery Maintenance	4,000	-	4,000	4,000	0%
<b>Cemetery Total</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>0%</b>

**HOUSING REHABILITATION PROJECT FUND**

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**Purpose**

The Housing Rehabilitation Project Fund is dedicated to the rehabilitation of residential properties in the Nicks Lane and Goodes Ferry Road area, with the objective of improving housing conditions for low- to moderate-income residents.

**Activities**

1. Renovation and repair of eligible homes within the project area
2. Oversight and implementation of housing rehabilitation efforts by the Southside Planning District Commission (SPDC)
3. Funded through a Community Development Block Grant (CDBG) awarded by the Virginia Department of Housing and Community Development (DHCD)

**Budget Detail**

	<i>FY 2024-2025 Budget</i>	<i>FY 2024-2025 Actual</i>	<i>FY 2025-2026 Budget</i>	<i>FY 2026-2027 Budget</i>	<i>% Change Over FY 2025-2026</i>
<b>HOUSING REHABILITATION PROJECT REVENUES</b>					
70-2-1100-3001 Nicks Lane Area Housing Rehab Grant	919,050	141,630	875,000	480,000	-45%
<b>Housing Rehabilitation Project Total</b>	<b>919,050</b>	<b>141,630</b>	<b>875,000</b>	<b>480,000</b>	<b>-45%</b>
<b>HOUSING REHABILITATION PROJECT EXPENSES</b>					
70-1-0004-5408 Nicks Lane Area Housing Rehab Grant	919,050	217,149	875,000	480,000	-45%
<b>Housing Rehabilitation Project Total</b>	<b>919,050</b>	<b>217,149</b>	<b>875,000</b>	<b>480,000</b>	<b>-45%</b>

**Town of South Hill  
Proposed Capital Improvement Plan  
FY2027-FY2031**

	2026-27	Funding Source	2027-28	2028-29	2029-30	2030-31
<b>POLICE DEPARTMENT</b>						
Police Department Building - Renovation of Workforce Center <i>(carryover from prior year)</i>	5,055,465	<i>Fund Balance/Future Debt Proceeds</i>	4,655,647			
Patrol Vehicle Replacement #220	67,000	<i>Current Revenues</i>				
Patrol Vehicle Replacement #210	67,000	<i>Current Revenues</i>				
Patrol Vehicle Replacement #203	67,000	<i>Current Revenues</i>				
Patrol Vehicle Replacement			72,000			
Patrol Vehicle Replacement			72,000			
Patrol Vehicle Replacement			72,000			
Patrol Vehicle Replacement				75,000		
Patrol Vehicle Replacement				75,000		
Patrol Vehicle Replacement				75,000		
Patrol Vehicle Replacement					75,000	
Patrol Vehicle Replacement					75,000	
Patrol Vehicle Replacement						80,000
Patrol Vehicle Replacement						80,000
Patrol Vehicle Replacement						80,000
<b>SUB-TOTAL</b>	<b>5,256,465</b>		<b>4,871,647</b>	<b>225,000</b>	<b>225,000</b>	<b>240,000</b>
<b>STREET MAINTENANCE</b>						
Drainage Improvements - Marrow Street <i>(carryover from prior year)</i>	1,600,000	<i>Fund Balance</i>				
Replace Truck #111	85,000	<i>Current Revenues</i>				
Replace Tandem Dump Truck #88	364,000	<i>Current Revenues</i>				
Replace 315 Excavator	300,000	<i>Current Revenues</i>				
Drainage Improvements - W. Atlantic & Matthews Street	550,571	<i>Fund Balance</i>				
Drainage Improvements - W. 2nd Street & Roanoke Ave	593,200	<i>Fund Balance</i>				
Drainage Improvements/Curbing - Holmes Street	500,000	<i>Fund Balance</i>	1,300,000			
Overlay North and South Mecklenburg Avenue	1,500,000	<i>Potential Grant/Fund Balance</i>				
Replace IT14G Loader			185,000			
Curbing - Hite Street			1,600,000			
Refurbish Stoplight and Battery Backup - Cycle Lane and Atlantic Street			300,000			
Hwy. 58 and E. Atlantic St./Country Lane Intersection Improvements			575,761			
Refurbish Stoplight - McCracken Street and Atlantic Street				200,000		
Refurbish Stoplight - Thomas Street and Atlantic Street				200,000		
Replace Truck #98				80,000		
Drainage Improvements - Second, Third, Robertson, & Brooke Avenues				200,000		
Drainage Improvements - East Atlantic Street					1,900,000	
Replace Mini-Excavator					150,000	
<b>SUB-TOTAL</b>	<b>5,492,771</b>		<b>3,960,761</b>	<b>680,000</b>	<b>2,050,000</b>	
<b>FLEET MAINTENANCE</b>						
Fire Department - Replace Primary Structure Fire Apparatus #74 <i>(carryover from prior year)</i>	1,336,000	<i>Fund Balance</i>				
Replace F250 Pickup Truck #79	49,094	<i>Current Revenues</i>				
<b>SUB-TOTAL</b>	<b>1,385,094</b>					
<b>FACILITIES MAINTENANCE</b>						
Town Hall Restoration & Façade Improvements <i>(carryover from prior year)</i>	400,000	<i>Current Revenues</i>				
Town Shop - Renovate Office and Bathrooms			250,000			
Fire Department - Remodel Main Entrance and Control Room, Upstairs Restrooms and Showers				650,000		
Library - Replace HVAC Unit				40,000		
Town Shop - Update Heating System					100,000	
Town Shop - Install Sprinkler System						70,000
<b>SUB-TOTAL</b>	<b>400,000</b>		<b>250,000</b>	<b>690,000</b>	<b>100,000</b>	<b>70,000</b>

**Town of South Hill  
Proposed Capital Improvement Plan  
FY2027-FY2031**

	2026-27	Funding Source	2027-28	2028-29	2029-30	2030-31
<b>PARKS AND GROUNDS</b>						
Basketball Court Picnic Shelters (2)	70,000	Potential Grant/Current Revenues				
Replace Polaris, Gator 4X4	30,000	Current Revenues				
Replace Softball Trailer	126,000	Current Revenues				
Pickleball Court Development at Soccer Complex			250,000			
Upgrade Lighting at Centennial Park - Playground & Dog Park			240,000			
Enclosed Storage for Infield Mix			50,000			
John Deere 4044R Compact Utility Tractor			60,000			
Volleyball Court Development at Soccer Complex				350,000		
Disc Golf Park Site Development				200,000		
Toro Groundsmaster 4500D Mower					100,000	
Upgrade Press Boxes on Softball Fields					200,000	
Parker Park Shop Expansion/New Batting Cages						350,000
<b>SUB-TOTAL</b>	<b>226,000</b>		<b>600,000</b>	<b>550,000</b>	<b>300,000</b>	<b>350,000</b>
<b>COMMUNITY DEVELOPMENT</b>						
Gateway & Wayfinding Signs - Reimagine South Hill 2032 (carryover from prior year)	480,000	Potential Grant/Current Revenues	500,000			
Development of Parking Lot behind Town Hall (carryover from prior year)	1,360,000	Fund Balance				
Farmers Market Improvements - Reimagine South Hill 2032			750,000			
Downtown Parking/Outdoor Seating - Reimagine South Hill 2032				600,000		
<b>SUB-TOTAL</b>	<b>1,840,000</b>		<b>1,250,000</b>	<b>600,000</b>		
<b>GENERAL FUND TOTAL</b>	<b>\$ 14,600,329</b>		<b>\$ 10,932,408</b>	<b>\$ 2,745,000</b>	<b>\$ 2,675,000</b>	<b>\$ 660,000</b>
<b>WATER DISTRIBUTION</b>						
Northside/Alpine-Thompson Water Infrastructure (carryover from prior year)	150,000	Debt Proceeds/Other Contributions (Microsoft)				
Hwy 58W Waterline	7,298,500	Other Contributions (Microsoft)				
Water Line Replacement - Pennington, Woodrow, Morgan, E High	300,000	Fund Balance				
Lead Inventory Replacement Program			100,000	100,000	100,000	100,000
Water Line Replacement - Second, Third, Robertson, Brooke			900,000			
Water Line Replacement - Bedford, East Main, Dortch				500,000		
Water Line Replacement - Coleman, Baskerville					850,000	
Water Line Replacement						500,000
<b>SUB-TOTAL</b>	<b>7,748,500</b>		<b>1,000,000</b>	<b>600,000</b>	<b>950,000</b>	<b>600,000</b>
<b>SEWER COLLECTION</b>						
Sanitary Sewer Extension - Sycamore & Howerton (carryover from prior year)	475,000	Debt Proceeds/Grant				
Install Gravity Sewer - Dockery Creek (carryover from prior year)	1,799,107	Fund Balance				
Upgrade Parker Park Pump Station & Force Main Installation (carryover from prior year)	2,362,818	Fund Balance				
New Sewer Construction - Hwy 58W - Park View/New Industrial Park (carryover from prior year)	7,695,097	Future Debt Proceeds/Other Contributions (County)	3,507,267			
Backup Generator- Usemco 1	125,000	Potential Grant/Fund Balance				
Upgrade Meadowbrook Pump Station	1,600,000	Future Debt Proceeds				
Sewer Rehabilitation Based on RedZone Report	500,000	Fund Balance				
New Utility Truck	70,000	Fund Balance				
New Sewer Construction - Future Project Development	250,000	Fund Balance				
New Sewer Construction - Plank Road to Snowbird	6,288,402	Future Debt Proceeds	1,572,101			
Sewer Rehabilitation Based on RedZone Report			500,000			
Betty Lane Pump Station Electrical Upgrade				300,000		
Betty Lane Pump Station Backup Generator				150,000		
Sewer Replacement - Second, Third, Robertson, Brooke				1,500,000		
Sewer Rehabilitation Based on RedZone Report				750,000		
Sewer Rehabilitation Based on RedZone Report					750,000	
New Sewer Construction - Tiny Road, Radio Road to Parker Park Pump Station						3,750,000
Sewer Rehabilitation Based on RedZone Report						750,000
<b>SUB-TOTAL</b>	<b>21,165,424</b>		<b>5,579,368</b>	<b>2,700,000</b>	<b>750,000</b>	<b>4,500,000</b>

**Town of South Hill  
Proposed Capital Improvement Plan  
FY2027-FY2031**

	2026-27	Funding Source	2027-28	2028-29	2029-30	2030-31
<b>WASTEWATER TREATMENT PLANT</b>						
Replace Sludge Press			2,500,000			
Replace UV System				1,000,000		
SUB-TOTAL			2,500,000	1,000,000		
<b>WATER AND SEWER FUND TOTAL</b>	\$28,913,924		\$9,079,368	\$4,300,000	\$1,700,000	\$5,100,000
<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>	\$43,514,253		\$20,011,776	\$7,045,000	\$4,375,000	\$5,760,000