



# FY25 BUDGET

As of: May 13, 2024

	FY23 Actuals	FY24 Council Adopted	FY25 Dept. Request	Column (O - L)	Column (O/L)	FY25 Town Manager	Column (R - O)	Column (R/O)	FY25 Council Advertised
Real Estate	\$0.09	\$0.09	\$0.09			\$0.09			\$0.09
Personal Property	\$1.25	\$1.25	\$1.25			\$1.25			\$1.25
Mobile Homes	\$0.09	\$0.09	\$0.09			\$0.09			\$0.09
Personal Property (Commercial)	\$0.40	\$0.40	\$0.40			\$0.40			\$0.40
Machine & Tools (Commercial)	\$0.40	\$0.40	\$0.40			\$0.40			\$0.40
Residential Monthly (Trash Pick-Up)	\$12.00	\$12.00	\$12.00			\$12.00			\$12.00
Commercial Monthly (Dumpster Pick-Up)	\$45.00	\$45.00	\$45.00			\$45.00			\$45.00
<b>Revenues over Expenditures</b>	<b>\$479,972</b>	<b>(\$0)</b>	<b>(\$72,713)</b>			<b>(\$0)</b>			<b>(\$0)</b>

Revenue	2.1.24	(P - M)	(P/M)	4.1.24	(S - J)	(S/J)	7.1.24		
<b>Total Real Estate Taxes</b>	<b>262,646</b>	<b>\$255,915</b>	<b>255,915</b>	6,630	2.59%	<b>262,545</b>	6,630	2.59%	<b>262,545</b>
<b>Total Personal Property Taxes</b>	<b>231,991</b>	<b>\$207,535</b>	<b>219,290</b>	9,285	4.23%	<b>228,575</b>	21,040	10.14%	<b>228,575</b>
<b>Total Property Tax Penalties &amp; Interest</b>	<b>5,576</b>	<b>\$2,940</b>	<b>2,940</b>	0	0.00%	<b>2,940</b>	0	0.00%	<b>2,940</b>
<b>Total Other Local Taxes</b>	<b>3,967,537</b>	<b>\$3,742,485</b>	<b>3,954,344</b>	146,416	3.70%	<b>4,100,760</b>	408,275	10.91%	<b>4,150,760</b>
<b>Total Permits/Fees/Licenses</b>	<b>5,065</b>	<b>\$2,260</b>	<b>2,600</b>	0	0.00%	<b>2,600</b>	340	15.04%	<b>2,600</b>
<b>Total Fines &amp; Forfeitures</b>	<b>21,093</b>	<b>\$13,440</b>	<b>41,885</b>	0	0.00%	<b>41,885</b>	28,445	211.64%	<b>41,885</b>
<b>Total Revenue Use Money/Property</b>	<b>129,536</b>	<b>\$84,735</b>	<b>111,910</b>	0	0.00%	<b>111,910</b>	27,175	32.07%	<b>111,910</b>
<b>Total Charges for Services</b>	<b>223,587</b>	<b>\$239,450</b>	<b>239,450</b>	0	0.00%	<b>239,450</b>	0	0.00%	<b>239,450</b>
<b>Total Non-Revenue Sources</b>	<b>-</b>	<b>\$734,960</b>	<b>289,070</b>	1,416,380	489.98%	<b>1,705,450</b>	970,490	132.05%	<b>1,705,450</b>
<b>Total State Revenue</b>	<b>234,454</b>	<b>\$224,320</b>	<b>224,320</b>	10,120	4.51%	<b>234,440</b>	10,120	4.51%	<b>234,440</b>
<b>Total Federal Categorical Aid</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	0	0.00%	<b>\$0</b>	0	0.00%	<b>\$0</b>
<b>Total Revenue</b>	<b>5,081,485</b>	<b>\$5,508,040</b>	<b>5,341,724</b>	1,588,831	29.74%	<b>6,930,555</b>	1,472,515	26.73%	<b>\$6,980,555</b>

Expenditures	2.1.24	(P - M)	(P/M)	4.1.24	(S - J)	(S/J)	7.1.24		
<b>GENERAL GOVERNMENT</b>	<b>\$1,241,248</b>	<b>\$1,411,190</b>	<b>\$1,516,887</b>	56,073	3.70%	<b>\$1,572,960</b>	211,770	15.01%	<b>\$1,622,960</b>
<b>POLICE</b>	<b>\$960,453</b>	<b>\$1,110,540</b>	<b>\$1,174,892</b>	152,543	12.98%	<b>\$1,327,435</b>	216,895	19.53%	<b>\$1,327,435</b>
<b>FIRE &amp; RESCUE</b>	<b>\$123,790</b>	<b>\$115,935</b>	<b>\$100,395</b>	0	0.00%	<b>\$100,395</b>	(15,540)	(13.40%)	<b>\$100,395</b>
<b>PUBLIC WORKS</b>	<b>\$860,159</b>	<b>\$1,143,055</b>	<b>\$1,323,324</b>	145,077	10.96%	<b>\$1,468,400</b>	325,345	28.46%	<b>\$1,468,400</b>
<b>GENERAL SERVICES</b>	<b>\$323,319</b>	<b>\$396,005</b>	<b>\$446,487</b>	16,888	3.78%	<b>\$463,375</b>	67,370	17.01%	<b>\$463,375</b>
<b>WATER &amp; SEWER TRANSFER</b>	<b>\$345,000</b>	<b>\$340,295</b>	<b>\$340,295</b>	(198,265)	(58.26%)	<b>\$142,030</b>	(198,265)	(58.26%)	<b>\$142,030</b>
<b>CAPITAL PROJECTS TRANSFER</b>	<b>\$538,820</b>	<b>\$540,400</b>	<b>\$110,000</b>	1,325,725	1,205.20%	<b>\$1,435,725</b>	895,325	165.68%	<b>\$1,435,725</b>
<b>DEBT SERVICE</b>	<b>\$208,724</b>	<b>\$450,620</b>	<b>\$402,157</b>	18,078	4.50%	<b>\$420,235</b>	(30,385)	(6.74%)	<b>\$420,235</b>
<b>Total Expenditures</b>	<b>\$4,601,513</b>	<b>\$5,508,040</b>	<b>\$5,414,437</b>	1,516,118	28.00%	<b>\$6,930,555</b>	1,472,515	26.73%	<b>\$6,980,555</b>



# FY25 BUDGET

As of: May 13, 2024

FY23  
Actuals

FY24  
Council  
Adopted

FY25  
Town  
Manager

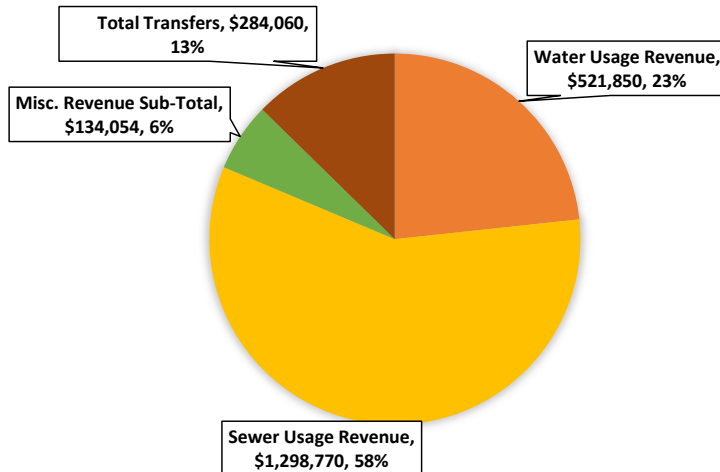
FY25  
Council  
Advised

## Water and Sewer Fund

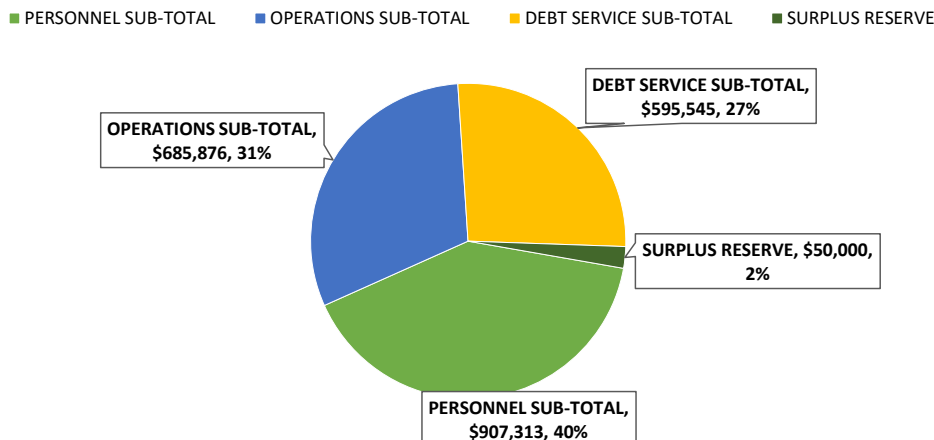
4.1.23

	FY23 Actuals	FY24 Council Adopted	FY25 Town Manager			FY25 Council Advised
Water In Town per 1,000 gal (Fee \$12.62)	\$4.02	\$4.02	\$4.38	\$0.36	9.00%	\$4.38
Water Out of Town per 1,000 gal (Fee \$20.11)	\$6.03	\$6.03	\$6.57	\$0.54	9.00%	\$6.57
Sewer In Town per 1,000 gal (Fee \$12.62)	\$12.53	\$12.53	\$13.66	\$1.13	9.00%	\$13.66
Sewer Out of Town per 1,000 gal (Fee \$20.11)	\$18.80	\$18.80	\$20.49	\$1.69	9.00%	\$20.49
				(V - N)	(V - N)	
Water Usage Revenue	\$428,174	\$463,850	\$521,850	58,005	12.51%	\$521,855
Sewer Usage Revenue	\$1,097,497	\$1,169,655	\$1,298,770	129,115	11.04%	\$1,298,770
Misc. Revenue Sub-Total	\$208,151	\$141,930	\$134,054	(7,880)	-5.55%	\$134,050
Total Transfers	\$345,000	\$340,295	\$284,060	(56,235)	-16.53%	\$284,060
Total Revenue Water & Sewer	\$2,078,822	\$2,115,730	\$2,238,734	123,005	5.81%	\$2,238,735
Revenues over Expenditures	\$85,405	\$0	\$0			\$0
PERSONNEL SUB-TOTAL	\$722,787	\$797,755	\$907,313	109,560	13.73%	\$907,315
OPERATIONS SUB-TOTAL	\$571,130	\$672,395	\$685,876	13,480	2.00%	\$685,875
DEBT SERVICE SUB-TOTAL	\$649,500	\$595,580	\$595,545	(35)	-0.01%	\$595,545
SURPLUS RESERVE	\$50,000	\$50,000	\$50,000	0	0.00%	\$50,000
WATER & SEWER FUND EXPENSES	\$1,993,417	\$2,115,730	\$2,238,734	123,005	5.81%	\$2,238,735

### WATER AND SEWER FUND REVENUE



### Water and Sewer Fund Expenditures



## FUND REVENUES

Fund	Type	Detail	Adopted TBD Revenue Detail	FY23 ACTUALS	FY24 BUDGET	FY25 ADVERT
			<b>General Fund Revenues</b>			
			<b>01 - Real Estate Taxes</b>			
100	11010	0002	Delinquent Taxes - Real Estate	14,773	9,130	9,130
100	11010		CURRENT Real Estate Taxes	247,873	240,225	253,415
100	11030	0003	CURRENT Pub. Service Corp.	-	6,560	-
			Tax rebates per commissioner	-	-	-
			<b>Total Real Estate Taxes</b>	<b>262,646</b>	<b>255,915</b>	<b>262,545</b>
			<b>02 - Personal Property Taxes</b>			
100	11020	0002	Delinquent Taxes - Personal Property	13,478	3,870	3,870
100	11020		CURRENT Personal Property Taxes	218,513	203,665	224,705
			<b>Total Personal Property Taxes</b>	<b>231,991</b>	<b>207,535</b>	<b>228,575</b>
			<b>03 - Property Tax Penalties &amp; Interest</b>			
100	11060	0001	RE & PP Tax Penalty	3,883	1,685	1,685
100	11060	0002	RE & PP Tax Interest	1,693	1,255	1,255
			<b>Total Property Tax Penalties &amp; Interest</b>	<b>5,576</b>	<b>2,940</b>	<b>2,940</b>

## FUND REVENUES

Fund	Type	Detail	Revenue Detail	FY23 ACTUALS	FY24 BUDGET	FY25 ADVERT
			<b>Adopted TBD</b>			
			<b>04 - Other Local Taxes</b>			
100	12010	0001	Local Sales and Use Tax	377,672	360,480	365,629
100	12020	0001	Consumer Utility Tax	58,538	50,785	50,785
100	12020	0002	Consumption Tax	13,339	12,385	12,385
100	12030	0001	Business License Tax	777,717	709,590	865,750
100	12030	0002	Business License Penalty	9,327	2,310	1,420
100	12050	0001	Motor Vehicle Licenses	53,283	58,895	53,285
100	12060	0001	Bank Stock Tax	688,942	688,942	639,626
100	12080	0001	Tobacco Tax	120,839	97,020	155,845
100	12100	0001	Lodging Tax	322,764	297,628	353,965
100	12100	0002	Lodging Tax Penalty	1,100	1,155	550
100	12110	0001	Meals Tax	1,539,591	1,458,870	1,649,310
100	12110	0002	Meals Tax Penalty	4,425	4,425	2,210
			<b>Total Other Local Taxes</b>	<b>3,967,537</b>	<b>3,742,485</b>	<b>4,150,760</b>
			<b>05 - Permits/Fees/Licenses</b>			
100	13010	0001	Animal Licenses	577	500	500
100	13030	0006	Zoning Advertising	545	545	545
100	13030	0007	Zoning Permits / Fees	3,943	1,215	1,555
			<b>Total Permits/Fees/Licenses</b>	<b>5,065</b>	<b>2,260</b>	<b>2,600</b>
			<b>06 - Fines &amp; Forfeitures</b>			
100	14010	0001	Police & Court Fines & Forfeitures	20,853	13,200	41,575
100	14010	0002	Parking Ticket	240	240	310
			<b>Total Fines &amp; Forfeitures</b>	<b>21,093</b>	<b>13,440</b>	<b>41,885</b>

## FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY23 ACTUALS	FY24 BUDGET	FY25 ADVERT
			<b>Revenue Detail</b>			
			<b>07 - Revenue Use Money/Property</b>			
100	15010	0001	Interest on Investments	54,587	12,335	33,800
100	15010	0002	Change in Investments (Gains & Losses)	2,549	0	5,710
100	15020	0001	Perdue Land Rent	72,000	72,000	72,000
100	15020	0003	Airport Land Rent	400	400	400
			<b>Total Revenue Use Money/Property</b>	<b>129,536</b>	<b>84,735</b>	<b>111,910</b>
			<b>08 - Charges for Services / Other Revenues</b>			
100	16080	0001	Solid Waste Fees (Garbage Pick-Up)	204,656	214,250	214,250
100	18990	0001	Miscellaneous	2,500	2,500	2,500
100	18990	0002	Misc. Refunds	500	500	500
100	18990	0006	Sale of Dumpsters	15,931	22,200	22,200
100	18990	0013	Bad Checks	-	-	-
			<b>Total Charges for Services</b>	<b>223,587</b>	<b>239,450</b>	<b>239,450</b>
			<b>09 - Non-Revenue Sources</b>			
100	49999	9999	Balance Forward from Prior Year	-		189,725
100	50000	0001	Use of Fund Balance - General Fund	-	734,960	1,515,725
100			Transfer from Water and Sewer Fund	-	-	-
			<b>Total Non-Revenue Sources</b>	<b>-</b>	<b>734,960</b>	<b>1,705,450</b>
			<b>Total revenue from local sources</b>	<b>4,847,031</b>	<b>5,283,720</b>	<b>6,696,115</b>

## FUND REVENUES

Fund	Type	Detail	Adopted TBD Revenue Detail	FY23 ACTUALS	FY24 BUDGET	FY25 ADVERT
			<b>32200 - State Non-Categorical Aid</b>			
100	22000	0001	MVC Rolling Stock Tax	5	-	-
100	22010	0009	PPTRA	54,172	54,170	54,170
			<b>Total State Non-Categorical Aid</b>	<b>54,177</b>	<b>54,170</b>	<b>54,170</b>
			<b>32300 - State Categorical Aid</b>			
100	22010	0010	Auto Rental Tax	52,806	50,580	52,805
100	22010	0011	Games of Skill	-	-	-
100	22010	0012	Communications Tax	43,973	51,570	43,970
100	24040	0012	ATL State Fire Dept. Grant	15,000	15,000	15,000
100	33010	0001	DMV Safety Grant	6,076	-	6,075
100	33010	0004	DCJS Law Enforcement	62,422	53,000	62,420
100	33020	0001	CARES ACT	-	-	-
100	41010	0001	Insc. Recoveries	-	-	-
			Other COVA	-	-	-
			<b>Total State Categorical Aid</b>	<b>180,277</b>	<b>170,150</b>	<b>180,270</b>
			<b>Total State Revenue</b>	<b>234,454</b>	<b>224,320</b>	<b>234,440</b>
			<b>330 - Federal Categorical Aid</b>			
				-	-	-
			<b>Total Federal Categorical Aid</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Revenue - Fund 100</b>	<b>4,825,270</b>	<b>5,508,040</b>	<b>6,930,555</b>

## FUND REVENUES

Fund	Type	Detail	Adopted TBD Revenue Detail	FY23 ACTUALS	FY24 BUDGET	FY25 ADVERT
			<b>WATER &amp; SEWER</b>			
501	15010	0001	Interest Earned - Bank Deposits	776	250	250
501	16001	0001	Water Connections	30,722	8,800	13,200
501	16001	0002	Water Usage Charges	428,174	463,850	521,855
501	16001	0003	Sewer Usage Charges	1,097,497	1,169,655	1,298,770
501	16001	0004	Reconnection Fees	13,406	7,000	9,425
501	16001	0005	New Account Admin. Fee	2,102	750	1,050
501	16001	0006	Sewer Connections	99,600	27,600	41,400
501	16001	0008	Water Usage Late Fee	3,195	12,850	4,805
501	16001	0009	Sewer Usage Late Fee	10,502	32,045	11,685
501	16001	0010	Inspection Fee Water/Sewer	-	-	600
501	18990	0001	Miscellaneous	-	-	-
501	18990	0002	Essex County Share	47,848	52,635	51,635
501	41040	0001	G.O. Bond 2020b	-	-	-
501	90000	0000	New ACCT Fees	-	-	-
			<b>Total Water &amp; Sewer Revenue</b>	<b>1,733,822</b>	<b>1,775,435</b>	<b>1,954,675</b>
			<b>Transfers</b>			
501	41050	0001	Transfer from General Fund	345,000	340,295	142,030
501	41050	0502	Transfer from W&S Reserve			142,030
			<b>Total Transfers</b>	<b>345,000</b>	<b>340,295</b>	<b>284,060</b>
			<b>Total Revenue Water &amp; Sewer</b>	<b>2,078,822</b>	<b>2,115,730</b>	<b>2,238,735</b>

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	GENERAL GOVERNMENT								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	10000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,241,248	1,411,190	1,516,887	1,572,960	1,622,960		
5											
6	100	10000	PERSONNEL SUB-TOTAL		621,002	779,255	828,797	919,075	919,075		
7		10000	1110	Salaries - Mayor	3,750	5,400	5,400	5,400	5,400		
8		10000	1111	Salaries - Town Council	14,800	21,600	21,600	21,600	21,600		
9		10000	1112	Salaries - Town Manager	91,475	125,000	125,000	128,750	128,750		
10		10000	1113	Salaries - Town Treasurer	64,985	66,385	72,900	75,080	75,080		
11		10000	1114	Salaries - Office Support Staff	143,962	144,057	168,170	211,325	211,325		
12		10000	1115	Salaries - Town Clerk	55,697	56,691	57,225	57,225	57,225		
13		10000	1116	Salaries - Community Development & Zoning	67,451	140,397	140,395	162,360	162,360		
14		10000	1117	Salaries - Construction Inspector	19,302	19,250	19,250	19,250	19,250		
15		10000	2100	FICA	34,540	45,775	46,660.41	52,095	52,095		
16		10000	2210	VRS	52,845	64,160	69,446.61	83,240	83,240		(+ \$7135 Hybrid Town Portion)
17		10000	2300	MEDICAL INSURANCE	67,107	85,440	89,280	89,280	89,280	11,160	(NEW RATE FOR 2024 IS \$929)
18		10000	2301	LIFE INSURANCE			6,065	6,065	6,065		VRS
19		10000	2302	LONG TERM DISABILITY			2,340	2,340	2,340		LINCOLN NATIONAL
20		10000	2600	UNEMPLOYMENT INSC.	1,195	1,500	1,500	1,500	1,500		
21		10000	2700	WORKER'S COMPENSATION	3,893	3,600	3,565	3,565	3,565	3,564	3% INCREASE FOR 2024
22											
23	100	10000	OPERATIONS SUB-TOTAL		620,246	631,935	688,090	653,885	703,885		
24		10000	3120	ACCOUNTING & AUDITING SERVICES	69,799	40,000	40,800	40,800	40,800		MARY EARHART - ACCRUAL AUDITING
25											RFC - STATE REPORTING
26		10000	3142	CONTRACT / PROFESSIONAL SERVICES	254,157	127,500	130,050	130,050	130,050	2,500	E&S AES CONSULTING SERVICES
27										75,000	Misc. CONTRACT AND PROFESSIONAL SERVICES
28										50,000	CODE & ZONING UPDATE ASSISTANCE
29		10000	3150	LEGAL ADVISOR	22,706	16,620	16,952	40,000	40,000		TOWN ATTORNEY
30		10000	3320	IT SERVICES AND SOFTWARE	40,051	63,375	53,690	53,690	53,690	12,000	COMPUTER & IT REPAIR - SUMMIT TECH. SERVCS.
31										17,556	EDMUNDS (Hosting \$16,235 + Modules \$485)
32										10,127	MICROSOFT 365, CLOUD STORG, ADOBE, ETC.
33										14,005	REVIZE GOV WEBSITES + MuniCode [Town Code & Zoning]
34		10000	3600	LEGAL ADVERTISING	4,230	6,325	6,452	6,455	6,455		COUNCIL, PLANNING COMMISSION, BZA ADVERTISING
35		10000	5110	OFFICE ELECTRIC	6,513	8,175	8,339	8,339	8,339	7,433	TOWN HALL
36		10000	5210	POSTAGE	6,792	7,300	7,446	7,446	7,446		DAILY AND ROUTINE MAILING / TAX BILLS
37		10000	5230	TELEPHONE - INTERNET	8,953	10,575	11,160	11,160	11,160	11,160	BREEZELINE INTERNET AND PHONE + 1 CELL PHONE
38		10000	5300	INSURANCE	23,875	34,525	35,216	35,215	35,215	17,120	VACORP INSC. - PROPERTY, LIABILITY, ETC.
39		10000	5307	REVITALIZATION	23,979	30,000	30,600	30,600	30,600		FAÇADE GRANT ECONOMIC DEVELOPMENT COMMITTEE
40		10000	5500	FOOD/CONFERENCE/ETC. REIMB.	6,720	7,300	7,685	7,685	7,685	1,200	ANNUAL VIRGINIA AICP & APA CONFERENCE
41										1,535	ANNUAL ECON DEVP AND TOURISM CONF
42										1,450	ANNUAL VGFOA CONFERENCE 2 ATTENDEES
43										2,000	ANNUAL VML CONFERENCE 2 ATTENDEES
44										1,500	2 SEMI-ANNUAL VLGMA CONFERENCES

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	GENERAL GOVERNMENT								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	10000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,241,248	1,411,190	1,516,887	1,572,960	1,622,960		
5											
45		10000	5700	TAPPAHANNOCK ART GUILD	0	4,500	4,500	4,500	4,500		
46		10000	5800	DAW THEATER FOUNDATION	0	40,000	50,000	0	50,000		DISTRIBUTION OF \$ CONTINGENT ON SERVICES AGRMT.
47		10000	5801	CHAMBER DUES	0	0	3,500	3,500	3,500		ESSEX COUNTY CHAMBER OF COMMERCE
48		10000	5802	ESSEX PUBLIC LIBRARY	4,000	7,000	7,000	7,000	7,000	5,000	General Operating Budget
49										2,000	Programs & Events
50		10000	5803	ESSEX TAPPAHANNOCK YOUTH	700	1,500	9,000	9,000	9,000	5,000	Youth Football - helmets, uniforms, safety gear, etc.
51										3,000	Little League - Operations and Facility Improvements
52										1,000	4th of JULY COMMITTEE/ FIREWORKS
53		10000	5804	AREA AGENCY ON AGING	3,000	5,380	5,540	5,540	5,540	5,540	BAY TRANSIT/ Regional Transportation
54		10000	5805	ESSEX MUSEUM / HISTORICAL SOCIETY	6,000	6,500	7,000	7,000	7,000	3,000	Equipment and maintenance for Max Silver Courtyard
55										4,000	Building maintenance and improvements
56		10000	5806	MIDDLE PENINSULA PLANN. COMM.	26,263	19,860	45,450	45,450	45,450	18,450	PDC Dues, Staff Support, etc.
57										7,000	Misc. SERVICES
58										20,000	ADDITIONAL STAFF SUPPORT
59		10000	5809	TAPPAHANNOCK MAIN STREET	45,000	57,000	60,000	40,000	40,000	30,000	EXECUTIVE DIRECTOR SALARY CONTRIBUTION
60										10,000	OPERATIONS
61		10000	5810	PROFESSIONAL DEVELOPMENT DUES	3,398	4,065	4,700	4,700	4,700	1,800	VIRGINIA MUNICIPAL LEAGUE DUES
62										400	UVA INSTITUTE OF GOVERNMENT - Paid in Spring
63										800	ICMA MEMBERSHIP FOR TOWN MANAGER - Paid in Fall
64										300	VLGMA MEMBERSHIP FOR TOWN MANAGER
65										750	AICP, APA, and VAZO MEMBERSHIPS
66										150	VA GOVERNMENT FINANCE OFFICERS ASSOC. (VGFOA)
67										500	UVA COOPER CENTER - TR. & ASST. TR CLASSES
68		10000	5820	MISC. OTHER	9,161	6,120	6,242	6,245	6,245	1,500	STAFF LUNCHEON AND CHRISTMAST PARTY
69										4,500	MISC. MONEY SET ASIDE
71		10000	5830	MARKETING AND TOURISM	7,567	84,545	79,835	79,835	79,835	32,835	CHARLES RYAN ASSOC. MARKETING
72										35,000	RIVER REALM + SPECIAL CAMPAIGNS
73										12,000	EVENTS
74		10000	6001	OFFICE SUPPLIES	33,444	26,580	39,400	39,400	39,400	19,140	PAPER, PENS, PAPER CLIPS, ENVELOPES, INK, ETC.
75										5,160	COPIER LEASE
76										1,965	POSTAL METER
77										7,500	TOBACCO STAMPS
78										5,632	PITNEY BOWES 3500 MAIL ENVELOPE STUFFER
79		10000	6007	EQUIPMENT REPAIRS	928	2,295	2,340	2,340	2,340		VEHICLE REPAIRS AND SERVICING FOR ADMIN VEHICLES
80		10000	6008	GAS	1,512	2,400	2,448	2,445	2,445	3,840	VEHICLE FUEL TOWN MANAGER AND ADMINISTRATION
81		10000	8100	CAPITAL OUTLAY	11,498	12,495	12,745	25,490	25,490		MISC. (TOWN HALL COMPUTERS REPLACED IN DEC. 2020)

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	POLICE								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	31000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	<b>TOTAL</b>				<b>960,453</b>	<b>1,110,540</b>	<b>1,174,892</b>	<b>1,327,435</b>	<b>1,327,435</b>		
5											
6	<b>100</b>	<b>31000</b>		<b>PERSONNEL SUB-TOTAL</b>	<b>803,019</b>	<b>897,930</b>	<b>958,624</b>	<b>1,046,120</b>	<b>1,046,120</b>		
7		31000	1120	SALARIES - POLICE CHIEF	74,084	90,500	96,000	98,700	98,700		
8		31000	1121	SALARIES - CAPTAIN & SERGEANTS	56,564	58,690	62,890	250,205	250,205		
9		31000	1122	SALARIES - PATROL OFFICERS	372,534	380,550	408,148	300,910	300,910		
10		31000	1123	SALARIES - OFFICE SUPPORT STAFF	42,787	53,060	55,138	56,790	56,790		
12		31000	1200	SALARIES - OVERTIME	32,443	29,375	29,963	44,945	44,945		
13		31000	1160	SALARIES - PART TIME	14,774	22,000	22,000	0	0		
14		31000	2100	FICA	44,165	51,530	51,572	51,530	51,530		
15		31000	2210	VRS	52,752	71,745	74,599	84,725	84,725		
16		31000	2300	MEDICAL INSURANCE	92,271	117,480	122,760	122,760	122,760	11,160	(NEW RATE FOR 2024 IS \$929)
17		31000	2301	LIFE INSURANCE			6,220	6,220	6,220		VRS
18		31000	2302	LONG TERM DISABILITY			6,210	6,210	6,210		LINCOLN NATIONAL
19		31000	2700	WORKER'S COMPENSATION	20,645	23,000	23,125	23,125	23,125	23,122	3% INCREASE FOR 2024
20											
21	<b>100</b>	<b>31000</b>		<b>OPERATIONS SUB-TOTAL</b>	<b>157,434</b>	<b>212,610</b>	<b>216,269</b>	<b>281,315</b>	<b>281,315</b>		
22		31000	3142	CONTRACT / PROFESSIONAL SERVICES	3,380	8,160	8,323	8,325	8,325	5,000	GENE REAMS GRANT FINDER FOR CAPITAL ITEMS
23										3,000	ANIMAL CONTROL THROUGH SHERIFF'S OFFICE
24		31000	3150	LEGAL ADVISOR	825	900	900	900	900		COUNTY COMMONWEALTH ATTORNEY
25		31000	3320	IT SERVICES AND SOFTWARE	0	3,000	3,060	3,060	3,060		EMAILS AND IT SERVICE
26		31000	3500	PRINTING	580	1,020	1,040	1,040	1,040		
27		31000	5110	ELECTRIC	5,930	7,650	7,803	7,805	7,805		ELECTRIC AT POLICE STATION
28		31000	5230	TELEPHONE - INTERNET	17,977	15,935	21,220	21,220	21,220	5,200	COMPUTER & IT REPAIR - SUMMIT TECH. SERVC./CODE BLUE
29										4,620	BREEZELINE
30										11,400	VERIZON CELL PHONES
31		31000	5300	INSURANCE	14,602	15,040	17,120	17,125	17,125	17,120	VML INSC. - PROPERTY, LIABILITY, ETC.
32		31000	5540	EDUCATION	6,467	11,355	11,582	11,585	11,585	5,520	ACADEMY \$460 PER OFFICER (12) PER YEAR
33										3,650	OTHER PROFESSIONAL DEVELOPMENT TRAININGS
34		31000	5820	MISC. OTHER	2,442	5,090	5,192	5,195	5,195		
35		31000	6001	OFFICE SUPPLIES	8,173	13,240	9,000	9,000	9,000	9,000	PAPER, PENS, PAPER CLIPS, ENVELOPES, INK, ETC.
36		31000	6008	GAS	34,663	35,100	35,802	35,805	35,805		VEHICLE FUEL
37		31000	6009	CAR EXPENSE	9,929	13,895	14,173	14,175	14,175		VEHICLE MAINTENANCE
38		31000	6011	UNIFORMS	5,210	7,345	7,492	7,495	7,495		SHIRTS, PANTS, BELTS, BOOTS, ETC.
39				POLICE EQUIPMENT			3,500	3,500	3,500		FIREARMS AND SUPPLIES
40			5500	FOOD/CONFERENCE/ETC. REIMB.			5,000	5,000	5,000		CONFERENCES AND TRAININGS
41			5810	PROFESSIONAL DEVELOPMENT DUES			5,000	5,000	5,000		VACP COMMAND STAFF DUES
42				COMMUNITY POLICING			4,000	4,000	4,000		NATIONAL NIGHT OUT AND OTHER OUTREACH
43		31000	8003	RADIO	700	2,040	2,081	2,085	2,085		RADIO / DISPATCH SYSTEM MAINTENANCE
44		31000	8100	CAPITAL OUTLAY	46,556	72,840	53,980	119,000	119,000	20,000	MISC.
45										6,000	ANNUAL MAINTENANCE SYSTEM FOR CADS
46										11,450	ID NETWORKS ANNUAL PAYMENTS - Computer Aided Dispatch 1ST PYMT CALENDAR 2021 LAST PYMT 2025
47										10,100	BODY CAMERAS ANNUAL PAYMENT 5 YEAR CONTRACT
48										16,450	MDTS ANNUAL LICENSING \$14,440 + MAINT. \$2,010
49											<b>CIP Cash Purchase FY25</b>
50										55,000	CHIEF VEHICLE

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	<b>FIRE &amp; RESCUE</b>								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	32000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	<b>TOTAL</b>				<b>123,790</b>	<b>115,935</b>	<b>100,395</b>	<b>100,395</b>	<b>100,395</b>		
5		32000	5840	VA DEPT FIRE PROG ATL GRANT	15,000	15,000	15,000	15,000	15,000		AID TO LOCALITIES STATE ENTITLEMENT GRANT
6		32000	5841	FIRE DEPT DONATIONS	98,790	90,935	75,395	75,395	75,395	49,395	General Fund
7										16,000	CIP
8										10,000	Ladder Truck
9		32000	5842	RESCUE SQUAD DONATIONS	10,000	10,000	10,000	10,000	10,000		TOWN DONATION TO RESCUE (PAID STAFF BY COUNTY)

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	<b>PUBLIC WORKS</b>								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	40000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	<b>TOTAL</b>				<b>860,159</b>	<b>1,143,055</b>	<b>1,323,324</b>	<b>1,468,400</b>	<b>1,468,400</b>		
5											
6	<b>100</b>	<b>40000</b>	<b>PERSONNEL SUB-TOTAL</b>		<b>502,838</b>	<b>545,640</b>	<b>718,738</b>	<b>784,945</b>	<b>784,945</b>		
7		40000	1150	SALARIES - GARBAGE & RECYCLING	116,190	114,490	139,916	148,890	148,890		
8		40000	1151	Overtime - Garbage & Recycling	13,666	18,318	12,592	13,400	13,400		
9		40000	1160	SALARIES - PUBLIC WORKS	145,308	150,010	227,608	270,235	270,235		
10		40000	1161	Overtime - Public Works	10,350	24,002	20,485	24,321	24,321		
11		40000	1170	SALARIES - EQUIPMENT REPAIR	48,500	52,320	60,320	62,130	62,130		
12		40000	1171	Overtime - Equipment Repair	558	3,630	3,812	3,810	3,810		
13		40000	1143	SALARIES - SNOW REMOVAL	0	6,552	6,880	6,879	6,879		
14		40000	1144	Overtime - Snow Removal	0	2,183	2,292	2,290	2,290		
15		40000	1172	SALARIES - PART TIME / SEASONAL	3,860	18,000	18,000	18,000	18,000		
16		40000	2100	FICA	28,278	29,800	37,631	42,075	42,075		
17		40000	2210	VRS	39,542	34,630	54,823	58,535	58,535		(+ \$2700 Hybrid Town Portion)
18		40000	2300	MEDICAL INSURANCE	89,760	85,440	122,760	122,760	122,760	11,160	(NEW RATE FOR 2024 IS \$929)
19		40000	2301	LIFE INSURANCE			4,255	4,255	4,255		VRS
20		40000	2302	LONG TERM DISABILITY			1,645	1,645	1,645		LINCOLN NATIONAL
21		40000	2700	WORKER'S COMPENSATION	6,826	6,265	5,720	5,720	5,720	5,720	3% INCREASE FOR 2024
22											
23	<b>100</b>	<b>40000</b>	<b>OPERATIONS SUB-TOTAL</b>		<b>357,321</b>	<b>597,415</b>	<b>604,585</b>	<b>683,455</b>	<b>683,455</b>		
24		40000	3142	CONTRACT / PROFESSIONAL SERVICES	54,750	190,275	190,275	190,275	190,275	58,715	Misc. Contracts
25										83,400	LANDSCAPE VALORA MEDIAN STRIP & SIDEWALKS (APRIL - OCTOBER) + (1 MARCH - 1 NOV) price holds for 3 years
26										27,040	(PUMP STATIONS, WATER WELLS & TANKS)
27										21,120	(Msc. TOWN PROPERTIES + TOWN BUILDINGS)
28		40000	3321	ACCESSORY EQUIPMENT & REPAIRS	1,167	7,200	7,200	7,200	7,200		LANDSCAPING MACHINERY AND POWER TOOL REPAIRS
29		40000	3801	SOLID WASTE DISPOSAL	0	30,000	30,000	30,000	30,000		
30		40000	5110	ELECTRIC	8,276	11,015	11,015	11,015	11,015	10,800	DPW SHOP (OLD Airport Hanger) and CTY DOG POUND
31		40000	5111	STREET LIGHTS	38,264	30,960	30,960	30,960	30,960		TOWN LIGHTS OWNED BY DOMINION
32		40000	5112	SPORTS LIGHTS	363	510	510	510	510		BSA BUILDING LIGHTS
33		40000	5140	PEST CONTROL	964	1,530	1,530	1,530	1,530		PEST CONTROL ALL OF BUILDINGS
34		40000	5230	TELEPHONE - INTERNET	3,647	4,590	4,620	4,620	4,620	4,620	DPW SHOP INTERNET AND CELL PHONES
35		40000	5300	INSURANCE	14,602	15,040	17,120	17,120	17,120	17,120	LIABILITY INSURANCE (VaCorp)
36		40000	5301	NEW AIRPORT DEBT PAYMENT	31,050	31,670	31,670	31,670	31,670	31,050	DEBT SERVICE ON NEW CTY. AIRPORT FOR T-HANGERS
37											INSURANCE ON OLD AIRPORT BUILDING
38		40000	5820	MISC. OTHER	5,466	7,650	7,650	7,650	7,650		CDL PHYSICALS AND OTHER MISC.
40		40000	6007	EQUIPMENT REPAIRS	4,163	12,000	12,000	12,000	12,000		VEHICLE REPAIRS AND SERVICING FOR DPW VEHICLES
41		40000	6008	GAS	61,451	65,495	65,495	65,495	65,495	52,500	VEHICLE FUEL
42		40000	6009	EQUIPMENT REPAIRS - GARBAGE & RECYCLE TRUCK	26,815	33,150	33,150	33,150	33,150		LINE TO SEPARATE COSTS FROM DPW EQUIPMENT
43		40000	6016	SIDEWALKS	12,929	11,725	11,725	11,725	11,725		SIDEWALK MAINTENANCE
44		40000	6017	STREETS	23,970	27,705	27,705	27,705	27,705	19,200	MILLINGS AND GRAVEL
45										7,960	RENTING STREET SWEEPER 8 TIMES A YEAR
46		40000	6018	SNOW REMOVAL	0	8,160	8,160	8,160	8,160		
47		40000	6020	ANIMAL CONTROL	0	3,000	3,000	3,000	3,000		ESSEX COUNTY ANIMAL CONTROL

	A	B	C	D	J	K	L	M	N	O	P
48		40000	6021	SIGNS	1,858	1,530	4,590	3,460	3,460		STREET SIGNS, SAFETY SIGNS
49		40000	6023	SHOP SUPPLIES	3,094	15,710	15,710	15,710	15,710		SAFETY EQUIPMENT, GEAR, SUPPLIES FOR DPW BUILDING
50		40000	6022	GARBAGE DUMPSTERS AND RECYCLE BINS	0	28,500	28,500	28,500	28,500	19,200	COMMERCIAL DUMPSTERS
51										4,500	RESIDENTIAL RECYC. BINS
52		40000	6024	FACILITY HEATING	0	0	2,000	2,000	2,000		PROPANE (DPW Shop)
53		40000	8100	CAPITAL OUTLAY	64,492	60,000	60,000	140,000	140,000		UNEXPECTED CAPITAL EXPENDITURES
54											<b>CIP Cash Purchase FY25</b>
55										80,000	Public Works Trucks - General Services

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	GENERAL SERVICES								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	90000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				323,319	396,005	446,487	463,375	463,375		
5											
6	100	90000	PERSONNEL SUB-TOTAL		49,700	83,325	142,800	151,335	151,335		
7		90000	1143	SALARIES - GENERAL SERVICES	35,611	73,739	129,818	137,575	137,575		
8		90000	1144	Overtime - GENERAL SERVICES	2,859	9,586	12,982	13,760	13,760		
13											
14	100	90000	OPERATIONS SUB-TOTAL		273,619	312,680	303,687	312,040	312,040		
17		90000	3321	ACCESSORY EQUIPMENT & REPAIRS	3,172	5,100	5,202	5,210	5,210		LANDSCAPING MACHINERY AND POWER TOOL REPAIRS
18		90000	3322	MUNICIPAL BUILDING REPAIRS	32,602	25,055	25,556	29,395	29,395	22,505	MISC. BUILDING MATERIALS, REPAIRS, EQUIPMENT ETC.
19										2,550	LANDSCAPE VALORA T.H. - \$1,650 SHRUBS \$900 GRASS
20		90000	3325	CONTRACTURAL SERVICES	14,045	15,855	25,790	25,790	25,790	25,790	TOWN HALL AND P.D. BUILDING CLEANING
21		90000	4999	CARRY OVER CONTINGENCY	0	11,825	12,250	12,250	12,250		CONTINGENCY FOR DELAYED DELIVERIES FROM LAST FISCAL YEAR
22		90000	5113	CHRISTMAS LIGHTS	679	1,200	1,224	6,125	6,125		PRINCE ST. HOLIDAY BEAUTIFICATION COMMITTEE
23											FAKE GREENERY IN LIGHT POLES
24		90000	6005	JANITORIAL SUPPLIES	425	425	1,734	1,735	1,735		
25		90000	6007	EQUIPMENT REPAIRS	6,325	12,000	12,240	19,710	19,710	12,000	VEHICLE REPAIRS AND SERVICING FOR W&S VEHICLES
26		90000	6008	GAS	37,724	43,080	43,942	36,075	36,075	28,200	VEHICLE FUEL
27		90000	6011	UNIFORMS	26,017	22,720	32,200	32,200	32,200	27,878	CINTAS UNIFORMS RENTAL CONTRACT (24 employees)
28										3,600	BOOTS (\$150 PER EMPLOYEE) EVERY JULY (24 employees)
29										720	\$30 FOR 1 HEAD STOCKING EVERY JULY (24 employees)
30		90000	6012	COUNCIL CONTINGENCY	114,291	137,940	102,350	102,350	102,350	102,348	AT LEAST 2% of AVAILABLE LOCAL REVENUE
31		90000	6024	FACILITY HEATING	0	0	2,970	2,970	2,970		PROPANE (MECHANIC BAY)
32		90000	6014	PARK EQUIPMENT	30,279	21,480	21,910	21,910	21,910	3,480	HANDICAP PORTER JOHNS \$125 A MONTH APRIL - SEPTEMBER
33										18,000	MISC. PARK RELATED SUPPLIES
34		90000	6022	AUTO TAGS	579	5,000	5,100	5,100	5,100		
35		90000	6023	SHOP SUPPLIES	7,481	11,000	11,220	11,220	11,220		SUPPLIES FOR GENERAL SERVICES DEPARTMENT

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	GENERAL FUND TRANSFERS & DEBT								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	100	93100/95000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,092,544	1,215,145	852,452	1,997,990	1,997,990		
5											
6	100	93100	0501	WATER & SEWER TRANSFER	345,000	340,295	340,295	142,030	142,030		
7											
8											
9	100	93100		CAPITAL PROJECTS TRANSFER	538,820	540,400	110,000	1,435,725	1,435,725		
10		93100	0301	TRANSFER to GENERAL GOVT. CIP FUND	513,820	442,000	35,000	1,195,725	1,195,725		\$136,540 FOR CIP RESERVE, 2.5% LOCAL FUNDS APPROX
11		93100	0502	TRANSFER to WATER & SEWER CIP FUND	25,000	98,400	75,000	240,000	240,000		TRANSFER to WATER & SEWER CIP FUND
12											
13											
14	100	95000		DEBT SERVICE	208,724	334,450	402,157	420,235	420,235		
16		95000	9101	Town Hal/ Well & Tank Truist 2013	104,663	22,000	0	0	0	22,800	Town Hal/ Well & Tank Truist 2013
17		95000	9102	Police-Tkwood Bldg-Truist-2018 Principal	21,308	22,000	22,800	22,800	22,800	22,800	POLICE STATION -TEAKWOOD BLDG - Principal
18		95000	9113	Gibson/Brdge/Rvrpark-Atl Union-2021-Prin	10,548	10,865	11,308	11,305	11,305	11,308	ATL. UNION - GIBSON PROP./RAPP.RIVER PARK-PRINCIPAL
19		95000	9114	Town Hal/ Well & Tank Truist 2013	3,218	10,865	0	0	0	11,308	Town Hal/ Well & Tank Truist 2013
20		95000	9115	Debt Issuance Costs	500	0	0	0	0	0	
21		95000	9116	Police-Tkwood Bldg-Truist-2018 Interest	10,641	9,875	9,087	9,085	9,085	9,087	POLICE STATION -TEAKWOOD BLDG - Interest
24		95000	9120	Trash Truck-USDA-2022-Principal	9,299	11,370	11,633	11,635	11,635	11,633	\$123,500 AT 2.25% FOR 10 YEARS - TRASH TRUCK-PRINCIPAL
25		95000	9121	Trash Truck-USDA-2022-Interest	2,221	2,455	2,192	2,195	2,195	2,192	\$123,500 AT 2.25% FOR 10 YEARS - TRASH TRUCK-INTEREST
26		95000	9122	Gibson/Brdge/Rvrpark-Atl Union-2021-int.	4,162	3,850	3,405	3,405	3,405	3,405	ATL. UNION - GIBSON PROP./RAPP.RIVER PARK-INTEREST
27		95000	9129	Patrol Veh - 2020 - Principal	11,781	0	0	0	0	0	
28		95000	9130	Patrol Veh - 2020 - Interest	724	0	0	0	0	0	
29		95000	9129	Patrol Veh - 2021 - Principal	14,185	0	0	0	0	0	
30		95000	9130	Patrol Veh - 2021 - Interest	873	0	0	0	0	0	
31		95000	9135	Patrol Veh-#34604-Truist-2021-Principal	9,138	9,305	9,305	3,405	3,405	9,302	FY2022 Patrol Vehicle Principal-Truist - Vin# 34604
32		95000	9136	Patrol Veh-#34604-Truist-2021-Interest	773	610	610	0	0	609	FY2022 Patrol Vehicle Interest-Truist - Vin# 34604
33		95000	9137	Central Park Land-United Bank-2021-Princ	0	32,805	32,805	42,090	42,090	32,806	Fall 2021 Loan for Central Park Land Purchase
34		95000	9138	Central Park Land-United-2021-Interest	0	26,785	26,785	42,090	42,090	26,784	Fall 2021 Loan for Central Park Land Purchase
35		95000	9140	Tractor-Zeroturn-USDA-2022-Principal	3,682	6,430	6,595	6,595	6,595	6,595	\$71,000 at 2.50% for 10 years - USDA- Principal
36		95000	9141	Tractor-Zeroturn-USDA-2022-Interest	1,008	1,615	1,446	1,445	1,445	1,446	\$71,000 at 2.50% for 10 years - USDA- Interest
37		95000	9142	Central Park-Loan-2023-Principal	0	74,980	78,000	78,000	78,000	78,000	20 Years at 4% CITIZENS & FARMERS BANK
38		95000	9143	Central Park-Loan-2023-Interest	0	88,640	85,346	85,345	85,345	85,346	20 Years at 4% CITIZENS & FARMERS BANK
39		95000	9144	Trash Truck-USDA-2024-Principal			33,350	33,350	33,350	33,350	260,300 at 3.75% at 7 years
40		95000	9145	Trash Truck-USDA-2024-Interest			8,990	8,990	8,990	8,990	
41		95000		Riverfront Land-?????-2024-Princ			19,445	19,445	19,445		700,000 at 6% at 20 years
42		95000		Riverfront Land-?????-2024-Inter			39,055	39,055	39,055		

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	WATER & SEWER FUND EXPENSES								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	501	45000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,993,417	2,095,205	2,261,960	2,238,734	2,238,735		
6	501	45000	PERSONNEL SUB-TOTAL		722,787	797,755	913,607	907,313	907,315		
7		45000	1150	SALARIES - SEWER	180,313	171,295	214,830	214,830	214,830		
8		45000	1151	Overtime - Sewer	17,832	32,548	19,335	19,335	19,335		
9		45000	1160	SALARIES - WATER	59,699	58,988	85,323	85,323	85,325		
10		45000	1161	Overtime - Water	7,198	11,208	7,670	7,670	7,670		
11		45000	1170	SALARIES - WASTEWATER PLANT	237,925	244,545	262,155	262,155	262,155		
12		45000	1171	Overtime - WasteWater Plant	13,106	46,463	23,595	23,595	23,595		
13		45000	2100	FICA	40,712	49,270	56,818.54	56,819	56,820		
14		45000	2210	VRS	66,422	68,080	90,210.91	83,916	83,915		(+ \$7225 Hybrid Town Portion)
15		45000	2300	MEDICAL INSURANCE	90,698	106,800	133,920	133,920	133,920	11,160	(NEW RATE FOR 2024 IS \$929)
16		45000	2301	LIFE INSURANCE			8,310	8,310	8,310		VRS
17		45000	2302	LONG TERM DISABILITY			3,300	3,300	3,300		LINCOLN NATIONAL
18		45000	2700	WORKER'S COMPENSATION	8,882	8,558	8,140	8,140	8,140	8,140	3% INCREASE FOR 2024
20	501	45000	OPERATIONS SUB-TOTAL		571,130	672,395	691,521	685,876	685,875		
21		45000	3140	ENGINEERING	6,594	12,255	12,500	12,500	12,500		CHA COMPANIES
22		45000	3142	CONTRACT / PROFESSIONAL SERVICES	46,770	57,430	58,580	58,580	58,580	42,019	1) POLYMER INTO PRESS BELT THAT SEPERATES LIQUID FROM SOLID THEN GETS PRESSED INTO "CAKE" OR BRICKS
23											2) VA PENNSULAS PSA HAULS SLUDGE TO K&Q LANDFILL
24											CONTRACT SERVICES FOR REPAIRS
25											
26		45000	3320	IT SERVICES AND SOFTWARE	13,010	30,425	31,190	31,190	31,190	10,840	METER READING SOFTWARE (AMI \$4,850 + ALD \$5,490 + Misc. \$500)
27										8,100	H2O CUSTOMER PORTAL (\$4,600 + \$1,750x2 a year)
28										9,250	SEWER PLANT AND PUMP STATION ALARMS
29										3,000	COMPUTER & IT REPAIR PLUS LogMeIn \$350 annual
30		45000	3500	PRINTING	0	765	780	780	780		
31		45000	5114	ELECTRIC - WATER WELL PUMPING	21,014	17,315	17,660	20,860	20,860		3 WATER WELLS - ANNUAL FIDELITY GENERATOR CHECK
32		45000	5115	ELECTRIC - WASTEWATER PLANT	175,227	130,245	132,850	143,255	143,255		ANNUAL FIDELITY GENERATOR CHECK
33		45000	5116	ELECTRIC - SEWER PUMPING	26,135	20,640	21,050	24,775	24,775		15 PUMP STATIONS - ANNUAL FIDELITY GENERATOR CHECK
34		45000	5210	POSTAGE	3,536	5,370	5,475	5,475	5,475		
35		45000	5230	TELEPHONE - INTERNET	6,308	6,910	6,910	6,910	6,910	6,900	ALL INTERNET AND PHONE BILLS
36		45000	5300	INSURANCE	14,602	15,040	17,120	17,120	17,120	17,120	LIABILITY INSURANCE (VaCorp)
37		45000	5500	FOOD/CONFERENCE/ETC. REIMB.	5,259	8,520	8,690	8,690	8,690	8,520	ANNUAL TRAININGS AND CONFERENCES FOR LICENSES
38		45000	5810	PROFESSIONAL DEVELOPMENT DUES	573	2,360	2,410	2,410	2,410	2,315	VA RURAL WATER \$400, VAMWA \$1,120, VAMSA \$795
39		45000	5811	WATER QUALITY LICENSES	3,225	5,120	8,560	8,560	8,560	1,060	STAFF OPERATOR LICENSES - ANNUAL LICENSE UNLESS NOTED BELOW JB (1 WTR & 1 SWR LIC \$80.00 EACH & 1 CDL PHYSICAL \$150.00-CDL EVERY 2 YEARS) DENNIS (1 CDL PHYSICAL-\$150.00- CDL EVERY 2 YEARS) ADAM - (DPOC-1 WATERWORKS OPER LIC-\$80.00; 1 SEW SYS PROF.LIC-\$100) TIM - (DPOC-1 WATERWORKS OPER LIC-\$80.00; 1 SEW SYS PROF.LIC-\$100) LANCE,STEVE,BRIAN -(DPOC- WATERWORKS OPER LIC - \$80 EACH-EVERY 2 YEARS)
40										4,100	VDH-TOWN ANNUAL WATERWORKS OPERATION FEE
41										3,400	DEQ-TOWN ANNUAL RENEWAL FEE
42		45000	5820	MISC. OTHER	86	2,040	2,080	2,080	2,080		
44		45000	6025	SUPPLIES & REPAIRS - SEWER PUMP STATIONS	28,466	35,890	36,605	36,605	36,605		REPAIRS TO PUMP STATIONS
45		45000	6026	SUPPLIES & REPAIRS - WATER WELLS	15,166	19,260	19,645	19,645	19,645		WATER WELL CLOROX AND REPAIRS
46		45000	6027	METERS	2,907	4,080	4,160	4,160	4,160		REPLACEMENT FUNDING
47		45000	6028	SUPPLIES - WASTEWATER PLANT	142,322	155,030	158,130	158,130	158,130		LAB SUPPLIES, LAB TESTING, WWTP EQUIPMENT

	A	B	C	D	J	K	L	M	N	O	P
48		45000	6029	SUPPLIES & REPAIRS - SEWER LINES	8,757	11,910	12,140	12,140	12,140		PARTS NEEDED FOR SEWER LINES
49		45000	6030	SUPPLIES & REPAIRS - WATER LINES	15,297	20,040	20,440	20,440	20,440		PARTS NEEDED FOR WATER LINES
51		45000	6024	FACILITY HEATING	0	0	6,030	6,030	6,030		PROPANE (WWTP OFFICES)
52		45000	8100	CAPITAL OUTLAY	35,876	111,750	108,515	85,541	85,540		UNPLANNED EXPENDITURES AND PROJECTS W&S

	A	B	C	D	J	K	L	M	N	O	P
1	FUND	DEPT	<b>WATER &amp; SEWER FUND TRANSFERS &amp; DEBT</b>								
2	CODE	CODE	OBJECT	ACCOUNT	FY23	FY24	FY25	FY25	FY25	DETAIL	
3	501	95000/93100	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	<b>TOTAL</b>				<b>699,500</b>	<b>625,055</b>	<b>656,832</b>	<b>645,545</b>	<b>645,545</b>		
5											
6	<b>501</b>	<b>93100</b>	<b>0501</b>	<b>SURPLUS RESERVE</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>		<b>AT LEAST 2% OF REVENUES SET ASIDE FOR FUTURE NEEDS</b>
7											
8	<b>501</b>	<b>95000</b>	<b>DEBT SERVICE SUB-TOTAL</b>		<b>649,500</b>	<b>575,055</b>	<b>606,832</b>	<b>595,545</b>	<b>595,545</b>		
9		95000	8101	Force Main-Wtr Ln-United-2020-Principal	20,954	21,613	22,295	22,295	22,295	22,295	HOSKINS SEWER LINE WORK JULY 2020 - PRINCIPAL
10		95000	8102	Force Main-Wtr Ln-United-2020-Interest	15,944	15,285	14,605	14,605	14,605	14,605	HOSKINS SEWER LINE WORK JULY 2020 - INTEREST
11		95000	8105	ForceMain/Syc/Hoskins-BRidge-2021-Princ	19,368	20,280	20,940	20,940	20,940	20,940	HOSKINS SEWER LINE WORK SPRING 2021 - PRINCIPAL
12		95000	8106	ForceMain/Syc/Hoskins-BRidge-2021-Int.	16,014	15,594	14,933	14,935	14,935	14,933	HOSKINS SEWER LINE WORK SPRING 2021 - INTEREST
13		<b>95000</b>	9107	Trmt Plant-VRA/Truist-2000-2007-Princ.	358,518	356,554	360,560	360,560	360,560	112,815	REFINANCED 2000 VRA LOAN w/ TRUIST (BB&T / SUNTRUST)
14										247,742	2007 WWTP 2 PAYMENTS A YEAR US BANK
15		95000	9108	Trmt Plant- <b>Truist</b> -2000-Interest	25,878	23,604	21,311	21,315	21,315	21,311	REFINANCED 2000 VRA LOAN w/ TRUIST (BB&T / SUNTRUST)
16										-	2007 WWTP 0% INTEREST NO PAYMENTS US BANK
17		95000	9111	Phos-Nutr--Signature-Principal (need to setup in 2024 Edmunds)	136,835	93,972	96,300	96,300	96,300	98,685	2010 WWTP SIGNATURE BANK 2 PRINCIPAL PAYMENTS
19		95000	9112	Phos-Nutr--Signature-Interest (need to setup in 2024 Edmunds)	22,545	16,860	14,535	14,535	14,535	14,535	2010 WWTP SIGNATURE BANK 2 INTEREST PAYMENTS
21		95000	9121	Sewer Cameras-USDA-2021-Principal	11,340	10,626	10,626	0	0	10,626	FY2022 Sewer Inspection Camera Payments - USDA - PRIN.
22		95000	9122	Sewer Cameras-USDA-2021-Interest	0	667	667	0	0	667	FY2022 Sewer Inspection Camera Payments - USDA - INT.
23				Pump Truck-USDA-2024-Principal	0	0	23,160	23,160	23,160	23,160	200,000 at 3.77% at 8 years
24				Pump Truck-USDA-2024-Interest	0	0	6,900	6,900	6,900	6,900	

	A	B	C	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>CAPITAL IMPROVEMENTS PLAN</b>	<b>FY2025-29</b>		<b>FY2025 PROPOSED</b>				<b>FY2026 Plan</b>		<b>FY2027 Plan</b>		<b>FY2028 Plan</b>		<b>FY2029 Plan</b>		<b>FY25-29 Total</b>
2		<b>CIP TOTAL BY YEAR</b>		<b>\$4,887,600</b>				<b>\$670,000</b>		<b>\$5,645,000</b>		<b>\$175,000</b>		<b>\$8,135,000</b>		<b>\$19,512,600</b>
3	<b>As of 4/18/2024</b>	<b>FUNDING SOURCE</b>		<b>Cash Operating \$</b>	<b>Fund Savings</b>	<b>Grant</b>	<b>Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	
4	<b>GENERAL GOVERNMENT CAPITAL PROJECTS</b>	<b>Dept Rank</b>	<b>Finance Comm. Rank</b>	<b>\$ 203,225</b>	<b>\$ 1,440,955</b>	<b>\$ 2,265,370</b>	<b>\$ 978,050</b>	<b>\$ 670,000</b>	<b>\$ -</b>	<b>\$ 395,000</b>	<b>\$ 5,250,000</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 135,000</b>	<b>\$ 8,000,000</b>	<b>\$ 19,512,600</b>
5	<b>ADMINISTRATION &amp; ECONOMIC DEVELOPMENT</b>															
6	Street Sign Replacement	1			185,000											185,000
7	Old Airport Industrial Park Development	2				261,000					5,000,000					5,261,000
8	RAISE Grant	4				250,000										250,000
9	Hoskins Creek Restaurant Design	3			146,875											146,875
10	New Administration Building 2030 Project														8,000,000	8,000,000
11	<b>PARKS &amp; RECREATION</b>															
12	Kayak & Paddleboard Rental Units (2)	1			92,000		-									92,000
13	Central Park Restrooms	1			450,000		-									450,000
14	Central Park Walking Paths	2			40,000			40,000		40,000		40,000				160,000
15	Central Park Smaller Seating Pavilions							300,000								300,000
16	Hoskins Creek Park Phase 1	3			242,580	432,420										675,000
17	Hoskins Creek Park Phase 2	4			284,500	1,321,950	978,050									2,584,500
18	<b>PUBLIC WORKS &amp; FLEET MAINTENANCE</b>															
19	CAPITAL RESERVE CONTRIBUTION	1		68,225				80,000		80,000		80,000		80,000		388,225
20	Work Truck - General Services	2		80,000	-											80,000
21	Backhoe Replacement							250,000								250,000
22	Recycle Truck Replacement										250,000					250,000
23	Mechanic Shop Addition									220,000						220,000
24	<b>POLICE</b>															
25	Body Cameras	1		-												-
26	Patrol Vehicle	2		55,000						55,000		55,000		55,000		220,000
27	<b>COUNCIL ADOPTED *TBD*</b>	<b>FUNDING SOURCE</b>		<b>Cash Operating \$</b>	<b>Fund Savings</b>	<b>Grant</b>	<b>Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	<b>Fund Savings</b>	<b>Grant / Loan</b>	
28	<b>WATER &amp; SEWER CAPITAL PROJECTS</b>	<b>Dept Rank</b>	<b>Finance Comm. Rank</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ 1,653,267</b>	<b>\$ 187,000</b>	<b>\$ 150,000</b>	<b>\$ 4,625,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 3,000,000</b>	<b>\$ 10,130,267</b>
29	<b>SEWER UPGRADES</b>			<b>215,000</b>	<b>-</b>	<b>1,403,267</b>	<b>187,000</b>	<b>-</b>	<b>4,625,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,630,267</b>
30	CAPITAL RESERVE CONTRIBUTION	1	1	50,000				50,000		50,000		50,000		50,000		250,000
31	<b>SEWER PLANT</b>															
32	Submersible Mixer															
33	Dissolved Oxygen Probes															-
34	<b>SEWER LINES AND PUMP STATIONS</b>															
35	Phase 1 Sewer Rehab Project	1				1,403,267										1,403,267
36	Vac / Pump Truck Replacement						187,000									187,000
37	Marsh St. Rehab Sewer Line Reroute			165,000												165,000
38	Cross Street Pump Station Generator								125,000							125,000
39	Phase 2 Sewer Rehab Project								4,500,000							4,500,000
40	<b>WATER UPGRADES</b>			<b>25,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>3,000,000</b>	<b>3,500,000</b>
41	CAPITAL RESERVE CONTRIBUTION	1	1	25,000				25,000		25,000		25,000		25,000		125,000
42	Water System Mapping Project					250,000										250,000
43	Queen St. Water Tank and Well Generator							125,000								125,000
44	Water Line Replacement 2030 Project														3,000,000	3,000,000



**FY25 BUDGET**  
As of: mAY 13, 2024

**FY23  
COUNCIL  
ADOPTED**

**FY24  
COUNCIL  
ADOPTED**

**FY25  
Dept  
Request**

**FY25  
Town  
Manager**

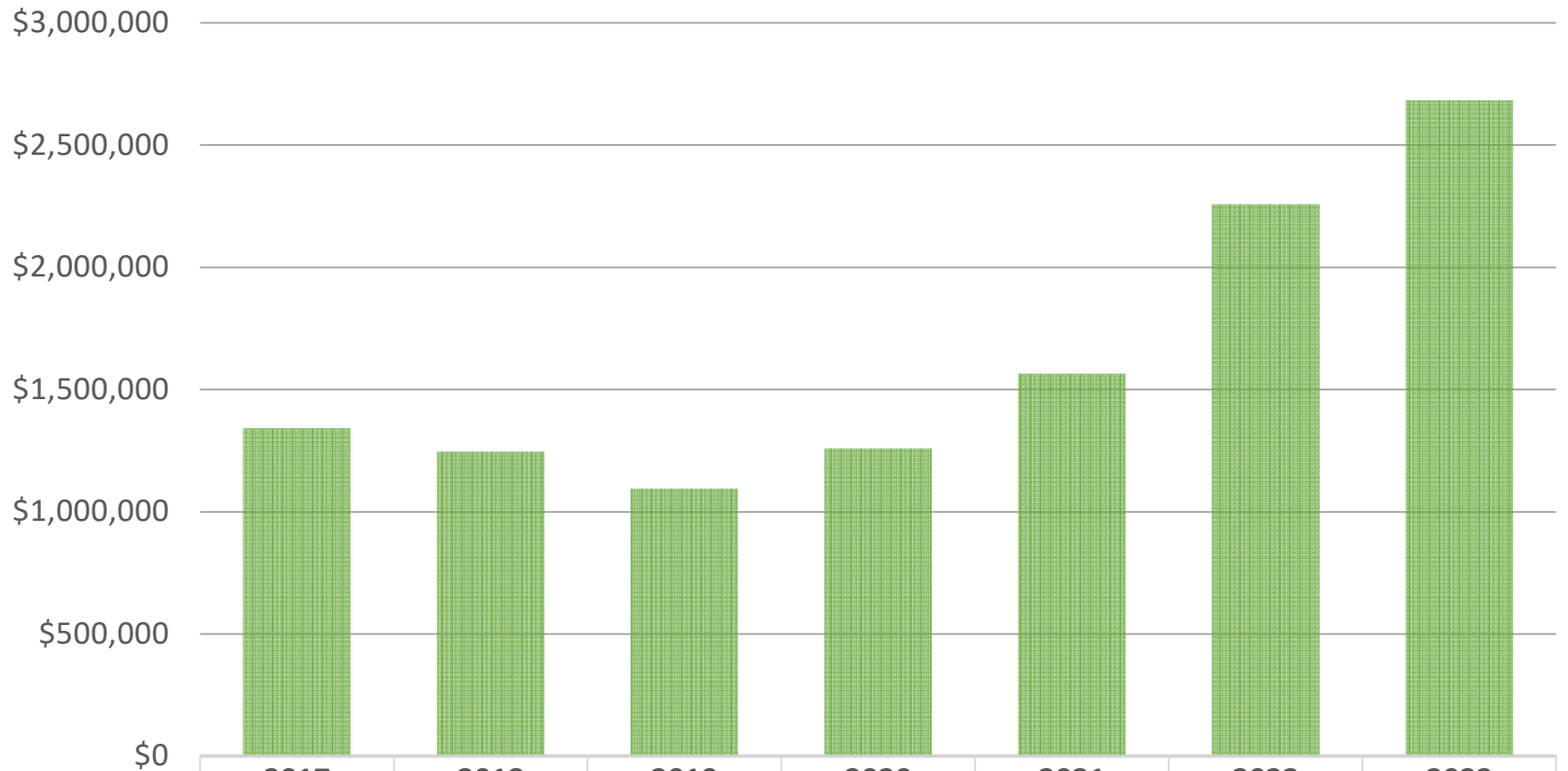
**FY25  
COUNCIL  
ADOPTED**

	<b>Cemetery Fund</b>					
<b>801-41050-0103</b>	<b>Use of Cemetery Fund Balance/Reserve</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>801-18990-0006</b>	<b>Sale of Lots</b>	<b>\$6,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$11,250</b>
<b>801-15010-0001</b>	<b>Interest</b>	<b>\$500</b>	<b>\$5,300</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</b>
	<b>CEMETERY REVENUE</b>	<b>\$11,500</b>	<b>\$21,550</b>	<b>\$21,750</b>	<b>\$21,750</b>	<b>\$21,750</b>
	<b>Revenues over Expenditures</b>	<b>\$0</b>	<b>\$0</b>			
<b>801-43400-3150</b>	<b>Legal &amp; Recording of Deeds</b>	<b>\$800</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>
<b>801-43400-3350</b>	<b>Grounds Maintenance (Grass/Escapes)</b>	<b>\$10,200</b>	<b>\$15,200</b>	<b>\$15,200</b>	<b>\$15,200</b>	<b>\$15,200</b>
<b>801-43400-5117</b>	<b>Lights</b>	<b>\$500</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>
<b>801-43400-6007</b>	<b>Repair Maintenance</b>	<b>\$0</b>	<b>\$5,200</b>	<b>\$5,200</b>	<b>\$5,200</b>	<b>\$5,200</b>
<b>801-43400-8101</b>	<b>Purchase of Lots</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
	<b>CEMETERY FUND EXPENSES</b>	<b>\$11,500</b>	<b>\$21,550</b>	<b>\$21,750</b>	<b>\$21,750</b>	<b>\$21,750</b>

# Use of Fund Balance FY24-25

Available Fund Balance as of June 30, 2022		\$2,258,385
Available Fund Balance as of June 30, 2023		\$2,684,387
<b>Recommendation</b>	<b>Expenditure</b>	<b>\$ 2,684,387</b>
<i>Public Works Trucks - General Services</i>	\$80,000	\$ 2,604,387
Local BIG Match	\$284,500	\$ 2,319,887
Remaining Street signs	\$115,000	\$ 2,204,887
Kayak & Paddleboard Rental Units (2)	\$92,000	\$ 2,112,887
Permanent Paths - Central Park	\$40,000	\$ 2,072,887
<i>Marsh St. Sewer Line</i>	\$165,000	\$ 1,907,887
Restrooms - Central Park	\$450,000	\$ 1,457,887
Hoskins Creek Restaurant	\$146,000	\$ 1,311,887
<i>Water &amp; Sewer CIP Reserve Transfer</i>	\$75,000	\$ 1,236,887
General Fund CIP Reserve Transfer	\$68,225	\$ 1,168,662
Total Budgeted Expenditures	\$1,515,725	
<b>Remaining Fund Balance</b>		<b>\$ 1,168,662</b>

### Unassigned Fund Balance History As of June 30 2023



■ History of Unassigned Fund Balance

	2017	2018	2019	2020	2021	2022	2023
	\$1,341,811	\$1,246,235	\$1,093,836	\$1,258,240	\$1,565,075	\$2,258,385	\$2,684,387