

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
100-10000-0000	General Government Administration:			\$0.00	
100-10000-TBD	Salaries (Bonuses/Performance Bonuses)	\$0.00	\$0.00	\$0.00	\$15,000.00
100-10000-1110	Salaries - Mayor	\$5,400.00	\$4,500.00	\$5,400.00	\$5,670.00
100-10000-1111	Salaries - Town Council	\$21,600.00	\$18,000.00	\$21,600.00	\$22,680.00
100-10000-1112	Salaries - Town Manager	\$130,000.00	\$65,000.00	\$95,000.00	\$136,500.00
100-10000-1113	Salaries - Town Treasurer	\$86,905.00	\$66,690.65	\$86,905.00	\$91,250.25
100-10000-1114	Salaries - Office Support Staff	\$0.00	\$228,702.18	\$0.00	\$0.00
	Communications and Marketing Manager	\$63,128.00		\$63,128.00	\$66,284.40
	Assistant Treasurer	\$64,060.10		\$64,060.10	\$67,263.11
	Finance Clerk	\$23,749.44		\$23,749.44	\$24,984.41
	Finance Clerk	\$15,616.64		\$15,616.64	\$16,428.71
	Finance and Office Support Specialist	\$53,560.00		\$53,560.00	\$56,238.00
	HR Mgr.	\$78,000.00		\$78,000.00	\$81,900.00
100-10000-1115	Salaries - Town Clerk	\$61,089.60	\$48,895.55	\$61,089.60	\$64,144.08
100-10000-1116	Salaries -Community Development & Zoning	\$106,575.00	\$81,785.61	\$106,575.00	\$111,903.75
100-10000-1117	Construction Inspector	\$0.00	\$0.00	\$0.00	\$0.00
100-10000-2100	FICA	\$56,095.00	\$38,827.00	\$51,613.31	\$57,011.37
100-10000-2210	VRS	\$91,035.00	\$68,672.76	\$80,000.00	\$69,009.84
100-10000-2211	VRS - 1% Match & Hybrid Match				\$10,713.92
100-10000-2300	Medical Insurance	\$89,185.00	\$62,243.00	\$78,036.00	\$77,028.00
100-10000-2301	VRS Life Insurance	\$7,765.00	\$5,793.88	\$7,765.00	\$7,599.11
100-10000-2302	Lincoln - Long Term Disability	\$2,995.00	\$2,482.96	\$2,995.00	\$2,995.00
100-10000-2600	Unemployment Insurance	\$2,920.00	\$498.69	\$2,920.00	\$2,920.00
100-10000-2700	Workers' Compensation	\$2,275.00	\$1,827.44	\$2,275.00	\$2,275.00
100-10000-3120	Accounting & Auditing Services	\$52,000.00	\$45,720.43	\$52,000.00	\$53,560.00
100-10000-3142	Contract/Professional Services	\$162,500.00	\$155,950.25	\$180,000.00	\$100,000.00
100-10000-3150	Legal Advisor	\$75,000.00	\$43,432.24	\$70,000.00	\$55,000.00
100-10000-3320	IT Services and Software	\$54,765.00	\$43,202.08	\$64,803.12	\$54,000.00
100-10000-3600	Legal Advertising	\$6,000.00	\$6,003.52	\$8,000.00	\$5,500.00
100-10000-3601	Employment Advertising	\$4,500.00	\$0.00	\$3,500.00	\$4,000.00

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		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
100-10000-5110	Office Electricity	\$8,510.00	\$6,367.75	\$8,510.00	\$8,935.50
100-10000-5210	Postage	\$7,595.00	\$3,554.82	\$7,595.00	\$7,600.00
100-10000-5230	Telephone - Internet	\$11,385.00	\$7,677.23	\$11,385.00	\$12,500.00
100-10000-5300	Insurance	\$16,960.00	\$17,245.28	\$20,000.00	\$20,600.00
100-10000-5307	Revitalization	\$31,215.00	\$0.00	\$10,000.00	\$30,000.00
100-10000-5500	Food/Conference/etc. Reimbursement	\$16,605.00	\$6,711.12	\$16,605.00	\$16,000.00
100-10000-5700	Tappahannock Art Gallery - Local Funded	\$4,500.00	\$4,500.00	\$4,500.00	\$6,000.00
100-10000-5800	Daw Theatre	\$50,000.00	\$50,000.00	\$50,000.00	\$21,718.00
100-10000-5801	Chamber Dues	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
100-10000-5802	Essex Public Library	\$7,000.00	\$7,000.00	\$7,000.00	\$9,000.00
100-10000-5803	Essex Tappahannock Youth	\$9,000.00	\$9,000.00	\$9,000.00	\$21,000.00
100-10000-5804	Area Agency on Aging	\$5,540.00	\$5,540.00	\$5,540.00	\$3,692.00
100-10000-5805	Essex Museum/Historical Society	\$7,000.00	\$7,000.00	\$7,000.00	\$11,000.00
100-10000-5806	Middle Peninsula Planning Commissio	\$46,360.00	\$29,673.23	\$46,360.00	\$46,360.00
100-10000-5809	Tappahannock Main Street	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
100-10000-5810	Professional Development Dues	\$5,200.00	\$1,559.78	\$5,200.00	\$5,200.00
100-10000-5820	Miscellaneous Other	\$6,370.00	\$5,541.19	\$6,370.00	\$3,000.00
100-10000-5822	Misc - Forgery Bank Withdrawals	\$0.00	\$78.85	\$78.85	\$0.00
100-10000-5830	Marketing and Tourism	\$96,000.00	\$62,367.09	\$85,000.00	\$65,000.00
100-10000-6001	OFFICE SUPPLY	\$32,690.00	\$28,472.39	\$30,000.00	\$25,000.00
100-10000-6007	Equipment Repairs	\$2,390.00	\$771.53	\$1,500.00	\$2,390.00
100-10000-6008	Gas	\$2,635.00	\$1,785.11	\$2,600.00	\$2,500.00
100-10000-8100	Capital Outlay	\$26,000.00	\$7,164.87	\$7,164.87	\$20,000.00
100-18990-0000	General Government Administration: MISC	\$0.00	\$0.00	\$0.00	\$0.00
100-18990-0002	Misc Refunds	\$0.00	\$650.00	\$650.00	\$0.00
100-24010-0001	DCJS GRANT - PD EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
100-24010-0003	DMV Safety Grant-PD	\$0.00	\$7,448.00	\$7,448.00	\$0.00
100-31000-0000	Police:	\$0.00	\$0.00		\$0.00
100-31000-1120	Salaries - Chief	\$100,800.00	\$77,353.79	\$100,800.00	\$105,840.00
100-31000-1121	Salaries - Captains & Sergeants	\$0.00	\$175,364.23	\$269,967.60	\$0.00

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		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
	Captain	\$75,400.00			\$79,170.00
	Sergeant	\$64,875.20			\$68,118.96
	Sergeant	\$64,875.20			\$68,118.96
	Detective	\$64,147.20			\$67,354.56
100-31000-1122	Salaries - Patrol Officers	\$0.00	\$318,308.65	\$372,170.00	\$0.00
	Corporal	\$57,803.20			\$60,693.36
	Patrolman	\$53,019.20			\$55,670.16
	Patrolman	\$60,000.00			\$63,000.00
	Patrolman	\$50,502.40			\$53,027.52
	Patrolman	\$50,502.40			\$53,027.52
	Patrolman	\$50,502.40			\$53,027.52
	Patrolman	\$50,502.40			\$53,027.52
100-31000-1123	Salaries - Office Support Staff	\$60,632.00	\$46,527.27	\$60,630.00	\$63,663.60
100-31000-1160	Salaries - Part Time	\$0.00	\$0.00	\$0.00	\$0.00
100-31000-1200	Salaries - Overtime	\$47,200.00	\$45,307.77	\$47,200.00	\$35,000.00
100-31000-TBD	DMV Select Overtime (Grant)				\$30,240.00
100-31000-2100	FICA	\$67,300.00	\$49,658.32	\$64,530.00	\$64,546.09
100-31000-2210	VRS	\$97,650.00	\$72,632.24	\$95,624.54	\$78,130.29
100-31000-2300	Medical Insurance	\$144,925.00	\$117,983.00	\$133,776.00	\$132,048.00
100-31000-2301	VRS Life Insurance	\$9,610.00	\$7,148.13	\$9,610.00	\$8,943.64
100-31000-2302	Lincoln - Long Term Disability	\$5,135.00	\$3,872.77	\$5,135.00	\$5,135.00
100-31000-2700	Workers' Compensation	\$50,790.00	\$31,013.14	\$31,012.00	\$50,790.00
100-31000-3142	Contract/Professional Services	\$8,495.00	\$0.00	\$2,500.00	\$8,500.00
100-31000-3150	Legal Advisor	\$0.00	\$0.00	\$0.00	\$0.00
100-31000-3320	IT Services and Software	\$3,125.00	\$5,040.64	\$6,000.00	\$7,646.00
100-31000-3322	Municipal Building Repairs	\$4,000.00	\$5,665.07	\$5,665.07	\$4,000.00
100-31000-3500	Printing	\$1,065.00	\$0.00	\$0.00	\$1,065.00
100-31000-5110	Electric	\$7,965.00	\$6,113.39	\$7,965.00	\$8,363.25
100-31000-5230	Telephone - Internet	\$21,645.00	\$13,209.85	\$19,900.00	\$22,000.00
100-31000-5300	Insurance	\$16,960.00	\$16,364.24	\$16,500.00	\$17,468.80

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100-31000-5500	Food/Conference/Etc.Reimbursement	\$5,100.00	\$4,608.06	\$5,100.00	\$5,100.00
100-31000-5540	Education	\$14,230.00	\$10,697.60	\$14,230.00	\$14,000.00
100-31000-5810	Professional Development Dues	\$5,100.00	\$625.00	\$1,500.00	\$1,500.00
100-31000-5820	Miscellaneous Other	\$5,300.00	\$4,502.77	\$4,408.72	\$3,100.00
100-31000-5821	Expenditure of Police Donations	\$0.00	\$2,500.00	\$2,500.00	\$0.00
100-31000-6001	Office Supplies	\$9,180.00	\$10,570.11	\$9,180.00	\$9,180.00
100-31000-6008	Gasoline	\$41,565.00	\$22,496.16	\$32,000.00	\$42,000.00
100-31000-6009	Vehicle Expense	\$14,460.00	\$9,771.91	\$10,000.00	\$15,000.00
100-31000-6011	Uniforms	\$6,400.00	\$8,287.61	\$9,000.00	\$8,700.00
100-31000-6012	Police Equipment	\$3,570.00	\$3,707.29	\$5,600.00	\$31,000.00
100-31000-8002	DCJS Grant	\$0.00	\$1,150.00	\$1,150.00	\$1,150.00
100-31000-8003	Radio	\$2,130.00	\$0.00	\$1,000.00	\$1,000.00
100-31000-8004	Community Policing	\$6,000.00	\$5,292.05	\$5,000.00	\$3,000.00
100-31000-TBD	Hate Crimes Grant Expenditures	\$0.00	\$0.00	\$0.00	\$52,220.80
100-31000-8100	Capital Outlay	\$166,600.00	\$131,965.05	\$148,565.05	\$54,440.00
100-32000-0000	Fire and Rescue Services:	\$0.00	\$0.00		
100-32000-5840	VA Dept Fire Prog Atl Grant	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
100-32000-5841	Fire Dept Donations	\$75,395.00	\$56,546.25	\$75,395.00	\$75,395.00
100-32000-TBD	Emergency Services Equipment	\$0.00	\$0.00	\$0.00	\$10,000.00
100-40000-0000	Public Works:	\$0.00	\$0.00		\$0.00
100-40000-1143	Public Works Superintendent	\$63,864.32	\$0.00	\$63,864.32	\$67,057.54
	Maintenance Worker Foreman	\$42,714.88	\$0.00	\$42,714.88	\$44,850.62
	Maintenance Worker	\$39,936.00	\$0.00	\$39,936.00	\$41,932.80
	Maintenance Worker	\$39,936.00	\$0.00	\$39,936.00	\$41,932.80
	Refuse Collection Worker	\$48,048.00	\$0.00	\$48,048.00	\$50,450.40
	Maintenance Worker	\$34,594.56	\$0.00	\$34,594.56	\$36,324.29
	Maintenance Worker-Eliminated position	\$25,443.98	\$0.00	\$25,443.98	\$0.00
	Maintenance Worker	\$34,078.72	\$0.00	\$34,078.72	\$35,782.66
	Refuse Collection Worker	\$38,875.20	\$0.00	\$38,875.20	\$40,818.96
	Refuse Collection Worker	\$37,211.20	\$0.00	\$37,211.20	\$39,071.76

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	Maintenance Worker	\$39,520.00	\$0.00	\$39,520.00	\$41,496.00
100-40000-1144	Overtime - Snow Removal	\$45,473.73	\$0.00	\$5,000.00	\$45,000.00
100-40000-1150	Salaries - Garbage & Recycling	\$0.00	\$150,865.13	\$0.00	\$0.00
100-40000-1151	Overtime - Garbage & Recycling	\$0.00	\$1,740.97	\$2,000.00	\$0.00
100-40000-1160	Salaries - Public Works	\$0.00	\$195,263.95	\$0.00	\$0.00
100-40000-1161	Overtime - Public Works	\$0.00	\$7,128.79	\$5,288.68	\$0.00
100-40000-1170	Salaries - Equipment Repair (Chaz Knight)	\$0.00	\$48,276.67	\$57,100.00	\$59,955.00
100-40000-1171	Overtime - Equipment Repair	\$0.00	\$2,976.13	\$2,000.00	\$0.00
100-40000-1172	Salaries - Part-Time/Seasonal	\$0.00	\$0.00	\$0.00	\$0.00
100-40000-2100	FICA	\$46,415.00	\$35,540.81	\$46,415.00	\$41,667.47
100-40000-2210	VRS	\$72,020.00	\$59,221.55	\$59,657.42	\$50,436.70
100-40000-2211	VRS - 1% Match & Hybrid Match				\$6,417.91
100-40000-2300	Medical Insurance	\$122,630.00	\$121,699.00	\$130,060.00	\$121,044.00
100-40000-2301	VRS Life Insurance	\$6,560.00	\$5,277.21	\$6,560.00	\$4,661.01
100-40000-2302	Lincoln - Long Term Disability	\$2,530.00	\$2,441.11	\$2,530.00	\$2,530.00
100-40000-2700	Workers' Compensation	\$19,960.00	\$7,722.31	\$7,723.00	\$19,960.00
100-40000-3142	Contract/Professional Services	\$194,100.00	\$90,503.50	\$140,000.00	\$85,000.00
100-40000-3321	Accessory Equipment & Repairs	\$7,345.00	\$3,197.46	\$7,345.00	\$8,000.00
100-40000-3801	Solid Waste Disposal	\$30,600.00	\$0.00	\$0.00	\$0.00
100-40000-5110	Electric	\$11,240.00	\$6,346.60	\$11,240.00	\$11,802.00
100-40000-5111	Street Lights	\$31,580.00	\$25,145.76	\$38,000.00	\$33,159.00
100-40000-5112	Sports Lights	\$525.00	\$262.34	\$350.00	\$600.00
100-40000-5140	Pest Control	\$1,565.00	\$975.00	\$1,565.00	\$2,000.00
100-40000-5230	Telephone - Internet	\$3,905.00	\$2,634.12	\$3,400.00	\$3,905.00
100-40000-5300	INSURANCE	\$16,960.00	\$16,364.24	\$16,960.00	\$17,468.80
100-40000-5301	New Airport Debt Payment	\$32,305.00	\$15,520.29	\$32,305.00	\$32,305.00
100-40000-5500	Food/Conference/Etc. Reimb.	\$0.00	\$665.00	\$665.00	\$0.00
100-40000-5820	Miscellaneous Other	\$7,805.00	\$2,710.27	\$4,300.00	
100-40000-6007	Equipment Repairs	\$12,240.00	\$5,419.14	\$6,000.00	\$10,000.00
100-40000-6008	Gas	\$57,935.00	\$42,548.40	\$57,935.00	\$52,000.00

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100-40000-6009	Equipment Repairs - Garbage & Recycle Tk	\$33,815.00	\$9,531.32	\$20,000.00	\$30,000.00
100-40000-6016	Sidewalks	\$11,960.00	\$3,863.60	\$11,960.00	\$12,000.00
100-40000-6017	Streets	\$28,260.00	\$6,333.33	\$28,260.00	\$25,000.00
100-40000-6018	Snow Removal	\$8,325.00	\$0.00	\$0.00	\$0.00
100-40000-6020	Animal Control	\$3,060.00	\$0.00	\$0.00	\$0.00
100-40000-6021	Signs	\$3,530.00	\$3,881.36	\$3,881.36	\$3,500.00
100-40000-6022	Garbage Dumpsters and Recycle Bins	\$0.00	\$0.00	\$0.00	\$0.00
100-40000-6023	Shop Supplies	\$16,025.00	\$3,627.68	\$12,000.00	\$10,000.00
100-40000-6024	Facility Heating	\$2,040.00	\$1,501.72	\$2,040.00	\$2,040.00
100-40000-8100	Capital Outlay	\$108,800.00	\$49,728.48	\$98,000.00	\$50,000.00
100-41050-0000	Public Works:	\$0.00	\$0.00	\$0.00	\$0.00
100-72300-0003	Art Gallery - Grant Funded	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
100-90000-0000	Facilities	\$0.00	\$0.00	\$0.00	\$0.00
100-90000-1143	Salaries - General Services	\$0.00	\$112,065.48		\$0.00
	General Services Director	\$0.00			\$0.00
	General Services Assistant Director	\$0.00		\$0.00	\$0.00
	Pump Technician	\$0.00		\$0.00	\$0.00
	Pump Technician	\$0.00		\$0.00	\$0.00
	Facilities Manager	\$67,413.84		\$67,413.84	\$70,784.53
	Assistant FM Manager-Position Eliminated	\$0.00		\$0.00	\$0.00
	Facilities Maintenance Foreman	\$45,066.32		\$45,066.32	\$47,319.64
	Facilities Maintenance Worker	\$33,592.00		\$33,592.00	\$35,271.60
100-90000-1144	Overtime - General Services	\$13,760.00	\$6,452.96	\$9,000.00	\$12,000.00
100-90000-2100	FICA	\$18,700.00	\$10,386.66	\$11,174.52	\$11,733.25
100-90000-2210	VRS	\$31,470.00	\$17,087.30	\$17,382.59	\$14,202.60
100-90000-2211	VRS - 1% Match & Hybrid Match				\$1,875.02
100-90000-2300	Medical Insurance	\$45,955.00	\$27,870.00	\$33,444.00	\$33,012.00
100-90000-2301	Life Insurance	\$2,885.00	\$1,520.80	\$2,885.00	\$1,625.78
100-90000-2302	Long Term Disability	\$1,150.00	\$726.20	\$1,150.00	\$1,150.00
100-90000-2700	Worker's Compensation	\$3,525.00	\$2,320.00	\$2,320.00	\$3,500.00

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100-90000-3142	Contract/Professional Services	\$46,310.00	\$16,895.85	\$25,000.00	\$24,000.00
100-90000-3320	IT Services and Software	\$0.00	\$84.24	\$84.24	\$0.00
100-90000-3321	Accessory Equipment & Repairs	\$5,315.00	\$1,500.95	\$5,315.00	\$5,000.00
100-90000-3322	Municipal Building Repairs	\$30,000.00	\$8,232.49	\$15,000.00	\$20,000.00
100-90000-3325	Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00
100-90000-4999	Carry Over Contingency	\$0.00	\$0.00	\$0.00	\$0.00
100-90000-5113	Holiday Decorations	\$7,000.00	\$5,697.69	\$7,000.00	\$2,000.00
100-90000-5230	Telephone - Internet	\$1,055.00	\$365.08	\$650.00	\$1,000.00
100-90000-5500	Food/Conference/Etc. Reimbursement	\$1,675.00	\$0.00	\$500.00	\$500.00
100-90000-5810	Professional Development Dues	\$800.00	\$100.00	\$0.00	\$0.00
100-90000-6005	Janitorial Supplies	\$0.00	\$0.00	\$0.00	\$0.00
100-90000-6007	Equipment Repairs	\$12,000.00	\$2,787.24	\$5,200.00	\$10,000.00
100-90000-6008	Gas	\$12,865.00	\$2,189.58	\$4,000.00	\$5,000.00
100-90000-6011	Uniforms	\$36,965.00	\$41,167.70	\$46,000.00	\$23,660.00
100-90000-6012	Council Contingency	\$38,210.94	\$2,912.78	\$4,013.98	\$0.00
100-90000-6014	Park Equipment	\$24,740.00	\$7,693.37	\$10,000.00	\$10,000.00
100-90000-6022	Auto Tags	\$1,120.00	\$846.00	\$1,120.00	\$1,120.00
100-90000-6023	Shop Supplies	\$7,745.00	\$1,653.77	\$5,000.00	\$5,000.00
100-90000-8100	Capital Outlay	\$111,000.00	\$32,460.31	\$92,481.17	\$50,000.00
100-93100-0000	Transfers Out:	\$0.00	\$0.00	\$0.00	\$0.00
100-93100-0301	Transfer to General Govt. CIP Fund	\$300,000.00	\$110,000.00	\$110,000.00	\$0.00
100-93100-0501	Water/Sewer Fund Transfer	\$267,295.00	\$89,100.00	\$110,000.00	\$0.00
100-93100-0502	Transfer to W/S CIP Fund	\$134,000.00	\$378,376.49	\$468,619.99	\$80,000.00
100-95000-0000	Debt Service:				
100-95000-9102	Police-Tkwood Bldg-Truist-2018-Principal	\$23,600.00	\$23,600.00	\$23,600.00	\$24,500.00
100-95000-9113	Gibson/Brdge/Rvrpark-Atl Union-2021-Prin	\$11,760.00	\$9,791.32	\$11,760.00	\$68,674.39
100-95000-9116	Police-Tkwood Bldg-Truist-2018-Interest	\$8,270.00	\$8,267.27	\$8,270.00	\$7,418.30
100-95000-9120	Trash Truck #1-USDA-2022-Principal	\$11,895.00	\$8,898.75	\$11,895.00	\$12,163.92
100-95000-9121	Trash Truck #1-USDA-2022-Interest	\$1,935.00	\$1,469.25	\$1,935.00	\$1,660.08
100-95000-9122	Gibson/Brdge/Rvrpark-Atl Union-2021-Int.	\$2,955.00	\$2,468.78	\$2,955.00	\$448.00

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
100-95000-9135	Patrol Veh-#34604-Truist-2021-Principal	\$0.00	\$0.00	\$0.00	\$0.00
100-95000-9136	Patrol Veh-#34604-Truist-2021-Interest	\$0.00	\$0.00	\$0.00	\$0.00
100-95000-9137	Park Land-United-2021-Principal	\$35,110.00	\$26,006.78	\$35,110.00	\$35,752.00
100-95000-9138	Park Land-United-2021-Interest	\$24,490.00	\$18,685.57	\$24,490.00	\$24,632.06
100-95000-9140	Tractor-Zereturn-USDA-2022-Principal	\$6,760.00	\$5,621.71	\$6,760.00	\$6,930.50
100-95000-9141	Tractor-Zereturn-USDA-2022-Interest	\$1,285.00	\$1,078.29	\$1,285.00	\$1,109.50
100-95000-9142	Central Park-C&F-2023-Principal	\$81,000.00	\$81,000.00	\$81,000.00	\$85,000.00
100-95000-9143	Central Park-C&F-2023-Interest	\$82,175.00	\$41,895.00	\$82,175.00	\$78,862.35
100-95000-9144	Trash Truck #2-USDA-2024-Principal	\$34,760.00	\$25,956.52	\$34,760.00	\$36,078.49
100-95000-9145	Trash Truck #2-USDA-2024-Interest	\$7,610.00	\$5,813.48	\$7,610.00	\$6,281.51
100-95000-9146	Newbill Drive-Huntington-2024-Principal	\$24,000.00	\$24,000.00	\$24,000.00	\$26,000.00
100-95000-9147	Newbill Drive-Huntington-2024-Interest	\$55,730.00	\$28,248.00	\$55,730.00	\$54,120.60
100-95000-9148	Central Park Phase 2-VRA-2025-Principal	\$87,600.00	\$0.00	\$0.00	\$0.00
100-95000-9149	Central Park Phase 2-VRA-2025-Interest	\$25,440.00	\$84,971.76	\$84,972.00	\$0.00
100-95000-9150	Trash Truck-2025-Principal	\$41,580.00	\$0.00	\$0.00	\$0.00
100-95000-9151	Trash Truck-2025-Interest	\$13,440.00	\$0.00	\$0.00	\$0.00
100-95000-9152	Land Purchase for Future TH-2025 Princ.		\$0.00	\$0.00	\$0.00
100-95000-9153	Land Purchase for Future TH-2025 Int.	\$0.00	\$0.00	\$0.00	\$0.00
100-95000-TBD	Debt Service for addiitional CIP projects	\$0.00	\$0.00	\$0.00	\$100,000.00
100-95000-TBD	Capital Outlay/CIP Reserve Funding	\$0.00	\$0.00	\$0.00	\$66,560.20
100-95000-TBD	GF Reserve/Surplus	\$0.00	\$0.00	\$321,028.40	\$0.00
GENERAL FUND Expenditure Totals		\$6,679,370.07	\$4,792,797.50	\$6,482,223.28	\$5,592,872.02
		Shortfall/Surplus		\$0.00	\$0.00
205-31000-6001	EQUIPMENT AND SUPPLIES - POLICE	0.00	\$0.00		
205-31000-8205	Patrol Vehicle - Loan Funded	0.00	\$0.00	\$0.00	\$120,000.00
205-31003-0000	Public Safety - Grant	0	\$0.00	\$0.00	\$0.00
205-31003-8201	Flock Camera - Grant	12,500.00	\$10,000.00	\$10,000.00	\$0.00
205-40000-8209	Garbage Truck - Loan Funded	335,000.00	\$0.00	\$0.00	\$335,000.00
205-40000-8210	Backhoe Replacement - Loan Funded	145,000.00	\$0.00	\$0.00	\$145,000.00

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
205-40000-8211	Crash Cushion Trailer - Local Funded	0.00	\$0.00	\$0.00	\$0.00
205-40000-8212	Work Truck-Facilities - Local Funded	40,000.00	\$0.00	\$0.00	\$0.00
205-40000-TBD	Dump Truck-Loan Funded	0.00	\$0.00	\$0.00	\$100,000.00
205-40000-TBD	Recycle Truck Bins-Loan Funded	0.00	\$0.00	\$0.00	\$130,000.00
205-94401-8102	HVAC - 2 Units - Local Funds	26,000.00	\$0.00	\$0.00	\$0.00
205-94701-8102	Central Park Pavilions - Local Funded	0.00	\$650.00	\$650.00	\$0.00
205-94701-8103	Central Park Walking Paths- Local Funded	0.00	\$0.00	\$0.00	\$0.00
205-94701-8104	Central Park PH II Pavilions - Loan	2,390,000.00	\$1,434,601.63	\$1,700,000.00	
205-94702-8101	Entrance Rd Rec Access-VDOT 100% Grant	350,000.00	\$0.00	\$0.00	\$350,000.00
205-94702-8102	Entrance Rd Rec Access - Local Match	100,000.00	\$0.00	\$0.00	\$115,900.00
205-94702-8103	Flood Retaining Wall - DCR GRANT	0.00	\$0.00	\$0.00	\$0.00
205-94702-8104	Flood Retaining Wall - Local Funds	0.00	\$0.00	\$0.00	\$0.00
205-94702-8105	Kayak/Canoe Launch - VMRC 75% Grant	12,500.00	\$0.00		
205-94702-8106	Kayak/Canoe Launch - Local Funds	37,500.00	\$0.00		
205-94703-8101	Hoskins Creek Docks/Bathhouse-Grant Funded	1,550,000.00	\$0.00	\$0.00	\$1,350,000.00
205-94703-8102	Hoskins Creek Docks/Bathhouse -Local Funded	350,000.00	\$0.00	\$0.00	\$950,000.00
205-94801-8102	Downtown Streetscape Impr - Local Funded	100,000.00	\$0.00	\$100,000.00	\$0.00
205-94802-8101	Old Airport Engineering - VEDP Grant	261,000.00	\$0.00		
205-94803-8101	RAISE Grant Planning	1,500,000.00	\$0.00	\$0.00	\$1,500,000.00
205-94803-TBD	Rappahannock River Park Grant Funding				\$5,461,087.50
205-94803-TBD	Rappahannock River Park Loan Funding				\$606,000.00
Fund 205 Expenditure Totals		7,209,500.00	\$1,445,251.63	\$1,810,650.00	\$11,162,987.50
206-93100-0000	Transfer Out	0	\$0.00		
206-94401-8102	Sewer I&I Rehab	0.00	\$0.00		
206-94401-8103	Contingency	0.00	\$0.00		
Fund 206 Expenditure Totals		0.00	0.00		
207-99999-9999	Budget Surplus - IRF	28,281.00	\$0.00	\$28,281.00	\$28,281.00
Fund 207 Expenditure Totals		28,281.00	0.00	28,281.00	28,281.00

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
501-45000-0000	Water & Sewer Fund:		0	\$0.00	
	General Services Director	81,244.80		\$81,244.80	\$85,307.04
	Assistant General Services Director	77,292.80		\$77,292.80	\$81,157.44
	Pump Technician	51,646.40		\$51,646.40	\$54,228.72
	Pump Technician	49,004.80		\$49,004.80	\$51,455.04
	Director-Waste Water Treatment Plant	82,804.80		\$82,804.80	\$86,945.04
	Assistant Director-Waste Water Treatment Plant	80,371.20		\$80,371.20	\$84,389.76
	Plant Operator/Mechanic	77,292.80		\$77,292.80	\$81,157.44
	Class Four Waste Water Treatment Plant Operator	52,166.40		\$52,166.40	\$54,774.72
	Operator Trainee	39,520.00		\$39,520.00	\$41,496.00
	Public Works Superintendent	15,966.08		\$15,966.08	\$16,764.38
	Maintenance Worker Foreman	10,678.72		\$10,678.72	\$11,212.66
	Maintenance Worker	9,984.00		\$9,984.00	\$10,483.20
	Maintenance Worker	9,984.00		\$9,984.00	\$10,483.20
	Maintenance Worker	8,648.64		\$34,594.56	\$9,081.07
	Maintenance Worker-Position Eliminated	6,360.99		\$8,548.80	\$0.00
	Maintenance Worker	8,519.68		\$34,078.72	\$8,945.66
	Facilities Manager	\$11,896.56		\$11,896.56	\$12,491.39
	Assistant FM Manager-Position Eliminated	\$0.00		\$0.00	\$0.00
	Facilities Maintenance Foreman	\$7,952.88		\$7,952.88	\$8,350.52
	Facilities Maintenance Worker	\$5,928.00		\$5,928.00	\$6,224.40
501-45000-TBD	Salaries (Bonuses/Performance Bonuses)	\$0.00	\$0.00	\$0.00	\$5,000.00
501-45000-1150	Salaries - Sewer	0.00	\$213,436.33	\$0.00	\$0.00
501-45000-1151	Overtime - Sewer	22,125.00	\$10,095.47	\$14,000.00	\$23,231.25
501-45000-1160	Salaries - Water	0.00	\$68,457.50	\$0.00	\$0.00
501-45000-1161	Overtime - Water	6,425.00	\$2,608.07	\$4,500.00	\$6,746.25
501-45000-1170	Salaries - Wastewater Plant	0.00	\$281,154.20	\$0.00	\$0.00
501-45000-1171	Overtime - Wastewater Plant	24,135.00	\$43,823.65	\$41,958.28	\$25,341.75

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
501-45000-2100	FICA	49,605.00	\$41,177.89	\$54,711.18	\$52,085.25
501-45000-2210	VRS	85,150.00	\$70,435.19	\$85,150.00	\$89,407.50
501-45000-2211	VRS - 1% Match & Hybrid Match				\$9,878.78
501-45000-2300	Medical Insurance	100,335.00	\$71,533.00	\$86,400.00	\$105,351.75
501-45000-2301	VRS Life Insurance	7,650.00	\$5,998.45	\$7,650.00	\$8,032.50
501-45000-2302	Lincoln - Long Term Disability	2,950.00	\$2,452.64	\$2,950.00	\$3,097.50
501-45000-2700	Workers' Compensation	11,715.00	\$9,363.11	\$11,715.00	\$12,300.75
501-45000-3140	Engineering	16,250.00	\$0.00	\$10,000.00	\$17,062.50
501-45000-3142	Contract/Professional Services	59,800.00	\$30,415.69	\$50,000.00	\$1.00
501-45000-3320	IT Services and Software	31,815.00	\$19,821.16	\$31,815.00	\$33,405.75
501-45000-3321	Accessory Equipment & Repairs (Shop Tools)	5,500.00	\$2,001.80	\$5,500.00	\$5,775.00
501-45000-3500	Printing	800.00	\$498.99	\$498.99	\$840.00
501-45000-5114	Electricity - Water Well Pumping	23,890.00	\$17,178.40	\$23,890.00	\$25,084.50
501-45000-5115	Electricity - Wastewater Plant	185,905.00	\$117,256.07	\$185,905.00	\$195,200.25
501-45000-5116	Electricity - Sewer Pumping	27,815.00	\$20,318.70	\$27,815.00	\$27,815.00
501-45000-5210	Postage	5,585.00	\$2,574.15	\$5,148.30	\$5,000.00
501-45000-5230	Telephone - Internet	7,050.00	\$6,180.36	\$7,050.00	\$7,050.00
501-45000-5300	Insurance	16,960.00	\$16,364.24	\$16,960.00	\$17,468.80
501-45000-5500	Food/Conference/Etc.Reimb.	8,865.00	\$4,370.40	\$8,000.00	\$8,000.00
501-45000-5810	Professional Development Dues	2,460.00	\$530.00	\$2,460.00	\$2,460.00
501-45000-5811	Water Quality Licenses	8,735.00	\$8,193.50	\$8,735.00	\$8,735.00
501-45000-5820	Miscellaneous Other	2,125.00	\$220.77	\$0.00	\$0.00
501-45000-6007	Equipment Repairs	10,055.00	\$6,563.56	\$10,000.00	\$10,000.00
501-45000-6008	Gas	18,400.00	\$6,865.64	\$11,334.56	\$13,000.00
501-45000-6023	Shop Supplies (Maintenance Shop)	11,220.00	\$4,039.03	\$11,220.00	\$11,220.00
501-45000-6024	Facility Heating	7,100.00	\$4,916.18	\$5,500.00	\$5,534.80
501-45000-6025	Supplies & Repairs - Sewer Pump Station	37,340.00	\$9,206.70	\$37,340.00	\$26,272.20
501-45000-6026	Supplies & Repairs - Water Wells	20,040.00	\$4,890.45	\$20,040.00	\$15,000.00
501-45000-6027	Meters	4,245.00	\$2,992.00	\$4,245.00	\$4,100.00
501-45000-6028	Supplies - Wastewater Plant	161,295.00	\$149,193.46	\$140,000.00	\$140,000.00

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
501-45000-6029	Supplies & Repairs - Sewer Lines	12,385.00	\$4,561.54	\$10,464.26	\$10,000.00
501-45000-6030	Supplies & Repairs - Water Lines	20,850.00	\$11,757.56	\$23,515.12	\$20,850.00
501-45000-8100	Capital Outlay	144,000.00	\$66,712.25	\$100,000.00	\$140,000.00
501-92000-0000	Fringe Benefits:	0	\$0.00	\$0.00	\$0.00
501-93100-0501	Surplus Reserve	58,280.00	\$0.00	\$0.00	\$0.00
501-95000-0000	Debt Service:	0	\$0.00	\$0.00	\$0.00
501-95000-8101	Force Main-Wtr Ln-United-2020-Principal	22,995.00	\$22,994.92	\$22,994.92	\$23,719.13
501-95000-8102	Force Main-Wtr Ln-United-2020-Interest	13,910.00	\$13,901.74	\$13,901.74	\$13,177.53
501-95000-8105	ForceMain/Syc/Hoskins-BRidge-2021-Princ	21,330.00	\$21,339.10	\$21,339.10	\$22,023.98
501-95000-8106	ForceMain/Syc/Hoskins-BRidge-2021-Int.	14,055.00	\$14,041.74	\$14,055.00	\$13,356.84
501-95000-9107	Trmt Plant-VRA/Truist-2000-2007-Princ.	729,300.00	\$729,292.78	\$729,300.00	\$739,260.86
501-95000-9108	Trmt Plant Upgrade-Truist-2000 Interest	15,160.00	\$15,158.47	\$15,158.47	\$5,087.22
501-95000-9111	Jean Dr/Phos-Nutr-USBank-Sign-Principal	98,685.00	\$98,680.96	\$98,680.96	\$101,123.43
501-95000-9112	Jean Dr/Phos-Nutr-USBank-Sign-Interest	12,155.00	\$12,150.48	\$12,150.48	\$9,708.01
501-95000-9123	Pump Truck-VRA-2025-Principal	23,160.00	\$0.00	\$23,160.00	\$25,000.00
501-95000-9124	Pump Truck-VRA-2025-Interest	6,900.00	\$9,709.03	\$9,709.03	\$9,609.38
501-95000-TBD	Sewer Rehab Phase Two-USDA	0.00	\$0.00	\$0.00	\$0.00
501-95000-TBD	W/S CIP Reserve			\$0.00	\$35,750.98
WATER & SEWER UTILITY Expenditure Total		2,863,768.55	\$2,275,427.32	\$2,767,876.71	\$2,803,113.13
				Shortfall/Surplus	\$1,662.80
502-45000-0000	Water & Sewer Projects:	0	\$0.00		
502-45000-TBD	Sewer Rehab Phase 2-Loan Funded	0	\$0.00	\$0.00	\$5,030,000.00
502-45000-TBD	Sewer Rehab Phase 2-Grant Funded				\$0.00
502-45000-8207	W/S CIP3 - VDH Water Mapping LSL	250,000.00	\$103,352.00	\$250,000.00	
502-45000-8208	W/S CIP4-Marsh St.Swr Line Re-route	165,000.00	\$0.00		
502-45000-8212	Submersible Pump - Local Funded	11,000.00	\$0.00	\$11,000.00	
502-45000-8213	Dissolved Oxygen Probes - Local Funded	13,000.00	\$0.00	\$13,000.00	
502-45000-8214	Essex St Pump Station #1 - Local Funded	30,000.00	\$0.00	\$30,000.00	
502-45000-8215	Treatment Plant - Lightning Strike Exp	0.00	\$164,384.71		

FY 27 Budget-Expenditures Detail Sheet

Account Id	Account Description	FY 2026 Amended		Anticipated FY	
		Budget	YTD Expd	26 Expenditure	FY 2027 Proposed
502-45000-TBD	Queen Street Water Tank and Well Generator				\$80,000.00
502-93100-0000	Transfer Out:		0	\$0.00	
502-93100-9999	Budget Surplus		0.00	\$0.00	\$0.00
Fund 502 Expenditure Totals		469,000.00	\$267,736.71	\$304,000.00	\$5,110,000.00
801-43400-3150	LEGAL & Recording of Deeds	850.00	\$126.00	\$126.00	\$125.00
801-43400-3350	GRASS CUTTING	15,200.00	\$0.00	\$0.00	\$23,749.95
801-43400-5117	ELECTRICITY - CEMETERY	300.00	\$18.32	\$300.00	\$300.00
801-43400-6007	Repair Maintenance	5,200.00	\$0.00	\$0.00	\$5,200.00
801-43400-8101	PURCHASE OF LOTS	200.00	\$300.00	\$300.00	\$200.00
Fund 801 Expenditure Totals		21,750.00	\$444.32	\$726.00	\$29,574.95
					\$0.00