

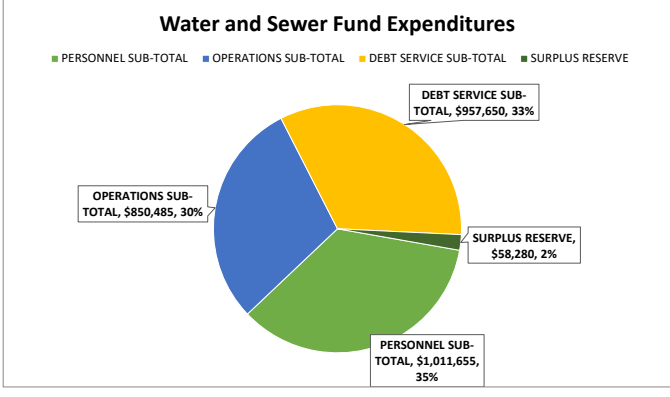
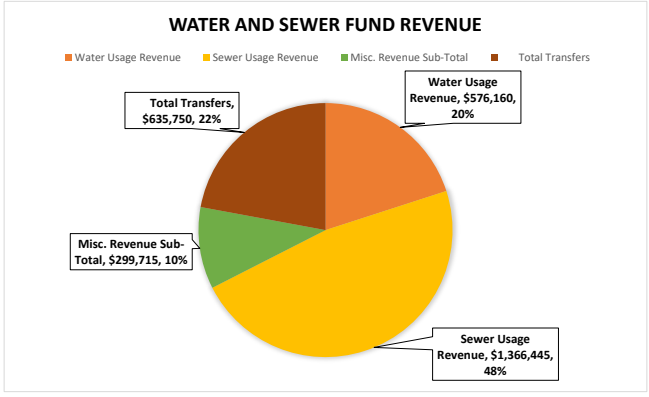
 FY26 BUDGET As of: March 17, 2025		FY24 Actuals	FY25 Council Adopted	Column (J - G)	Column (J/G)	FY26 Dept. Request	Column (M - G)	Column (M/G)	FY26 Town Manager	Column (P - G)	Column (P/G)	FY26 Council Advertised
Real Estate	\$0.09	\$0.09			\$0.09			\$0.09				\$0.09
Personal Property	\$1.25	\$1.25			\$1.25			\$1.25				\$1.40
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			\$20.00				\$20.00
Commercial Monthly (Dumpster Pick-Up)	\$45.00	\$45.00			\$45.00			\$70.00				\$70.00
Revenues over Expenditures	\$1,014,927	(\$0)			(\$284,646)			\$0				\$0

Revenue	7.1.24	(J - G)	(J/G)	2.1.25	(M - G)	(M/G)	4.1.25	(P - G)	(P/G)	7.1.25	
Total Real Estate Taxes	262,519	262,545	0	0.00%	262,545	76,170	29.01%	338,715	76,170	29.01%	338,715
Total Personal Property Taxes	271,348	228,575	0	0.00%	228,575	19,495	8.53%	248,070	19,495	8.53%	248,070
Total Property Tax Penalties & Interest	10,797	2,940	500	17.01%	3,440	2,010	68.37%	4,950	2,010	68.37%	4,950
Total Other Local Taxes	3,855,438	4,150,760	274,130	6.60%	4,424,890	178,045	4.29%	4,328,805	178,045	4.29%	4,328,805
Total Permits/Fees/Licenses	3,579	2,600	0	0.00%	2,600	0	0.00%	2,600	0	0.00%	2,600
Total Fines & Forfeitures	72,660	41,885	12,332	29.44%	54,217	12,335	29.45%	54,220	12,335	29.45%	54,220
Total Revenue Use Money/Property	239,425	111,910	58,237	52.04%	170,147	58,245	52.05%	170,155	58,245	52.05%	170,155
Total Charges for Services	227,303	239,450	4,100	1.71%	243,550	113,905	47.57%	353,355	113,905	47.57%	353,355
Total Non-Revenue Sources	734,960	1,705,450	(1,333,420)	(78.19%)	372,030	(253,440)	(14.86%)	1,452,010	(253,440)	(14.86%)	1,452,010
Total State Revenue	493,445	234,440	14,415	6.15%	248,855	10,435	4.45%	244,875	10,435	4.45%	244,875
Total Federal Categorical Aid	\$0	\$0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	\$0
Total Revenue	\$6,171,474	\$6,980,555	(969,707)	(13.89%)	6,010,848	217,200	3.11%	7,197,755	217,200	3.11%	\$7,197,755

Expenditures	7.1.24	(J - G)	(J/G)	2.1.25	(M - G)	(M/G)	4.1.25	(P - G)	(P/G)	7.1.25	
GENERAL GOVERNMENT - TOWN OF TAPPA	\$1,335,157	\$1,622,960	101,893	6.28%	\$1,724,853	129,285	7.97%	\$1,752,245	129,285	7.97%	\$1,752,245
POLICE	\$1,101,043	\$1,327,435	56,663	4.27%	\$1,384,098	252,465	19.02%	\$1,579,900	252,465	19.02%	\$1,579,900
FIRE & RESCUE	\$97,648	\$100,395	(10,000)	(9.96%)	\$90,395	(10,000)	(9.96%)	\$90,395	(10,000)	(9.96%)	\$90,395
PUBLIC WORKS	\$958,632	\$1,468,400	(20,777)	(1.41%)	\$1,447,623	(17,900)	(1.22%)	\$1,450,500	(17,900)	(1.22%)	\$1,450,500
FACILITIES	\$341,333	\$463,375	195,115	42.11%	\$658,490	289,810	62.54%	\$753,185	289,810	62.54%	\$753,185
WATER & SEWER TRANSFER	\$340,295	\$142,030	0	0.00%	\$142,030	125,265	88.20%	\$267,295	125,265	88.20%	\$267,295
CAPITAL PROJECTS TRANSFER	\$540,400	\$1,435,725	(1,214,355)	(84.58%)	\$221,370	(758,125)	(52.80%)	\$677,600	(758,125)	(52.80%)	\$677,600
DEBT SERVICE	\$442,039	\$420,235	206,400	49.12%	\$626,635	206,400	49.12%	\$626,635	206,400	49.12%	\$626,635
Total Expenditures	\$5,156,547	\$6,980,555	(685,061)	(9.81%)	\$6,295,494	217,200	3.11%	\$7,197,755	217,200	3.11%	\$7,197,755

 		FY24 Actuals	FY25 Council Adopted			FY26 Dept. Request			FY26 Town Manager			FY26 Council Advised
FY26 BUDGET As of: March 17, 2025												
Water and Sewer Fund		2.1.25					4.1.25					7.1.25
Water In Town per 1,000 gal (Fee \$16.00)	\$4.02	\$4.38			\$4.78	\$0.40	9.09%	\$4.78	\$0.40	9.09%	\$4.78	
Water Out of Town per 1,000 gal (Fee \$23.00)	\$6.03	\$6.57			\$7.16	\$0.59	8.94%	\$7.16	\$0.59	8.94%	\$7.16	
Sewer In Town per 1,000 gal (Fee \$16.00)	\$12.53	\$13.66			\$14.89	\$1.23	9.02%	\$14.89	\$1.23	9.02%	\$14.89	
Sewer Out of Town per 1,000 gal (Fee \$23.00)	\$18.80	\$20.49			\$22.34	\$1.85	9.02%	\$22.34	\$1.85	9.02%	\$22.34	
			(I - G)	(I/G)	2.1.25	(M - G)	(M/G)	4.1.25	(P - G)	(P/G)	7.1.25	
Water Usage Revenue	\$454,004	\$521,855	54,297	10.40%	\$576,152	54,305	10.41%	\$576,160	54,305	10.41%	\$576,160	
Sewer Usage Revenue	\$1,119,947	\$1,298,770	67,668	5.21%	\$1,366,438	67,675	5.21%	\$1,366,445	67,675	5.21%	\$1,366,445	
Misc. Revenue Sub-Total	\$283,334	\$134,050	166,060	123.88%	\$300,110	165,665	123.58%	\$299,715	165,665	123.58%	\$299,715	
Total Transfers	\$340,295	\$284,060	233,410	82.17%	\$517,470	351,690	123.81%	\$635,750	351,690	123.81%	\$635,750	
Total Revenue Water & Sewer	\$2,197,580	\$2,238,735	521,435	23.29%	\$2,760,170	639,335	28.56%	\$2,878,070	639,335	28.56%	\$2,878,070	
Revenues over Expenditures	\$91,367	\$0			\$18,400			\$0			\$0	
PERSONNEL SUB-TOTAL	\$808,967	\$907,315	35,005	3.86%	\$942,320	104,340	11.50%	\$1,011,655	104,340	11.50%	\$1,011,655	
OPERATIONS SUB-TOTAL	\$672,191	\$685,875	97,645	14.24%	\$783,520	164,610	24.00%	\$850,485	164,610	24.00%	\$850,485	
DEBT SERVICE SUB-TOTAL	\$575,055	\$595,545	362,105	60.80%	\$957,650	362,105	60.80%	\$957,650	362,105	60.80%	\$957,650	
SURPLUS RESERVE	\$50,000	\$50,000	8,280	16.56%	\$58,280	8,280	16.56%	\$58,280	8,280	16.56%	\$58,280	
WATER & SEWER FUND EXPENSES	\$2,106,213	\$2,238,735	503,035	22.47%	\$2,741,770	639,335	28.56%	\$2,878,070	639,335	28.56%	\$2,878,070	



FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY24	FY25	FY25	FY26
			Revenue Detail	ACTUALS	ADOPTED	ACTUALS	COUNCIL ADVERTISED
			General Fund Revenues				
			01 - Real Estate Taxes				
100	11010	0002	Delinquent Taxes - Real Estate	8,885	9,130	4,249	10,850
100	11010	2025	CURRENT Real Estate Taxes	253,634	253,415	256,043	327,865
100	11030	0003	CURRENT Pub. Service Corp.	-	-		-
			Tax rebates per commissioner	-	-		-
			Total Real Estate Taxes	262,519	262,545	260,291	338,715
			02 - Personal Property Taxes				
100	11020	0002	Delinquent Taxes - Personal Property	36,067	3,870	11,316	12,790
100	11020	2025	CURRENT Personal Property Taxes	235,281	224,705	248,629	235,280
			Total Personal Property Taxes	271,348	228,575	259,945	248,070
			03 - Property Tax Penalties & Interest				
100	11060	0001	RE & PP Tax Penalty	6,797	1,685	5,109	3,500
100	11060	0002	RE & PP Tax Interest	4,000	1,255	2,489	1,450
			Total Property Tax Penalties & Interest	10,797	2,940	7,599	4,950

FUND REVENUES

			Adopted TBD	FY24	FY25	FY25	FY26
Fund	Type	Detail	Revenue Detail	ACTUALS	ADOPTED	ACTUALS	COUNCIL ADVERTISED
			04 - Other Local Taxes				
100	12010	0001	Local Sales and Use Tax	347,296	365,629	297,854	365,625
100	12020	0001	Consumer Utility Tax	45,603	50,785	54,165	50,475
100	12020	0002	Consumption Tax	12,156	12,385	14,299	12,385
100	12030	0001	Business License Tax	701,093	865,750	696,889	748,305
100	12030	0002	Business License Penalty	11,664	1,420	6,834	8,905
100	12050	0001	Motor Vehicle Licenses	58,052	53,285	51,946	53,285
100	12060	0001	Bank Stock Tax	723,548	639,626	463,051	660,605
100	12080	0001	Tobacco Tax	70,847	155,845	106,580	234,885
100	12100	0001	Lodging Tax	329,528	353,965	334,092	361,045
100	12100	0002	Lodging Tax Penalty	-	550	967	550
100	12110	0001	Meals Tax	1,551,793	1,649,310	1,658,318	1,829,310
100	12110	0002	Meals Tax Penalty	3,858	2,210	26,316	3,430
			Total Other Local Taxes	3,855,438	4,150,760	3,711,311	4,328,805
			05 - Permits/Fees/Licenses				
100	13010	0001	Animal Licenses	595	500	522	500
100	13030	0006	Zoning Advertising	527	545	602	545
100	13030	0007	Zoning Permits / Fees	2,457	1,555	2,769	1,555
			Total Permits/Fees/Licenses	3,579	2,600	3,893	2,600
			06 - Fines & Forfeitures				
100	14010	0001	Police & Court Fines & Forfeitures	72,260	41,575	59,017	53,910
100	14010	0002	Parking Ticket	400	310	210	310
			Total Fines & Forfeitures	72,660	41,885	59,227	54,220
			07 - Revenue Use Money/Property				
100	15010	0001	Interest on Investments	157,085	33,800	105,930	90,520
100	15010	0002	Change in Investments (Gains & Losses)	10,340	5,710	13,003	7,635

FUND REVENUES

			Adopted TBD	FY24	FY25	FY25	FY26
Fund	Type	Detail	Revenue Detail	ACTUALS	ADOPTED	ACTUALS	COUNCIL ADVERTISED
100	15020	0001	Perdue Land Rent	72,000	72,000	0	72,000
100	15020	0003	Airport Land Rent	0	400	0	0
			Total Revenue Use Money/Property	239,425	111,910	118,933	170,155
			08 - Charges for Services / Other Revenues				
100	16080	0001	Solid Waste Fees (Garbage Pick-Up)	200,538	214,250	202,565	324,055
100	18990	0001	Miscellaneous	5,105	2,500	23,969	2,500
100	18990	0002	Misc. Refunds	-	500	250	500
100	18990	0003	Gifts and Donations	4,100		5,200	4,100
100	18990	0005	Sales of Vehicle			122,447	
100	18990	0006	Sale of Dumpsters	17,460	22,200	13,846	22,200
100	18990	0007	Misc. Forgery Bank Refunds			6,601	
100	18990	0013	Bad Checks	100	-	125	
			Total Charges for Services	227,303	239,450	375,002	353,355
			09 - Non-Revenue Sources				
100	49999	9999	Balance Forward from Prior Year		189,725	189,725	709,190
100	50000	0001	Use of Fund Balance - General Fund	734,960	1,515,725	1,515,725	742,820
100			Transfer from Water and Sewer Fund	-	-		-
			Total Non-Revenue Sources	734,960	1,705,450	1,705,450	1,452,010
			Total revenue from local sources	5,678,029	6,746,115	6,501,652	6,952,880

FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY24	FY25	FY25	FY26
			Revenue Detail	ACTUALS	ADOPTED	ACTUALS	COUNCIL ADVERTISED
			32200 - State Non-Categorical Aid				
100	22000	0001	MVC Rolling Stock Tax	-	-	3	-
100	22010	0009	PPTRA	54,170	54,170	54,172	54,170
			Total State Non-Categorical Aid	54,170	54,170	54,175	54,170
			32300 - State Categorical Aid				
100	22010	0010	Auto Rental Tax	54,560	52,805	58,834	52,805
100	22010	0011	Games of Skill	-	-		-
100	22010	0012	Communications Tax	41,323	43,970	41,060	41,325
100	24030	0001	DEQ Litter Grant	2,805			
100	24040	0001	Law Enforcement - 599 FUNDS		62,420	68,005	68,000
100	24040	0012	ATL State Fire Dept. Grant	15,000	15,000	15,000	15,000
100	24070	0001	DCR - VLCF - HOSKINS CREEK	200,000			
100	24070	0003	VA COMM. OF ARTS	4,500		4,500	4,500
100	32010	0009	JAG BYRNE GRANT	11,999		5,639	3,000
100	33010	0001	DMV Safety Grant	11,852	6,075	3,160	6,075
100	33010	0004	DCJS Law Enforcement	65,655		5,644	-
100	33020	0001	CARES ACT				
100	41010	0001	Insc. Recoveries	31,581	-		-
			Other COVA	-	-		-
			Total State Categorical Aid	439,275	180,270	201,842	190,705
			Total State Revenue	493,445	234,440	256,016	244,875
			330 - Federal Categorical Aid				
			Total Federal Categorical Aid	-	-		-
			Total Revenue - Fund 100	6,171,474	6,980,555	6,757,669	7,197,755

FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY24	FY25	FY25	FY26	
			Revenue Detail	ACTUALS	ADOPTED	ACTUALS	COUNCIL ADVERTISED	
			WATER & SEWER					
501	15010	0001	Interest Earned - Bank Deposits	2,223	250		250	
501	15010	0002	Gains and Losses - Change in Invst. Value	468			50	
501	16001	0001	Water Connections	48,941	13,200		17,600	
501	16001	0002	Water Usage Charges - Resid Inside	454,004	521,855	283,020	355,880	
501	16001	0003	Sewer Usage Charges - Resid - Inside	1,119,947	1,298,770	664,345	833,200	
501	16001	0004	Reconnection Fees	11,878	9,425		9,425	
501	16001	0005	New Account Admin. Fee	2,070	1,050		1,250	
501	16001	0006	Sewer Connections	134,750	41,400		55,200	
501	16001	0008	Water Usage Late Fee	5,502	4,805		6,900	
501	16001	0009	Sewer Usage Late Fee	12,878	11,685		17,005	
501	16001	0010	Inspection Fee Water/Sewer	1,500	600		800	
501	16001	0012	Water Usage Charges - Resid Outside			23,744	23,255	
501	16001	0013	Sewer Usage Charges - Resid Outside			46,549	42,985	
501	16001	0014	Water Usage Charges - Commercial Inside			189,111	174,280	
501	16001	0015	Water Usage Charges - Commercial Outside			21,559	22,745	
501	16001	0016	Sewer Usage Charges - Commercial Inside			471,231	397,095	
501	16001	0017	Sewer Usage Charges - Commercial Outside			92,514	93,165	
501	18990	0001	Miscellaneous	7,384	-		-	
501	18990	0002	Essex County Share	55,740	51,635		191,235	
501	41040	0001	G.O. Bond 2020b	-	-		-	
501	90000	0000	New ACCT Fees	-	-		-	
			Total Water & Sewer Revenue	1,857,285	1,954,675		2,242,320	
			Transfers					
501	41050	0001	Transfer from General Fund	340,295	142,030		267,295	
501	41050	0502	Transfer from W&S Reserve		142,030		368,455	

FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY24	FY25	FY25	FY26
			Revenue Detail	ACTUALS	ADOPTED	ACTUALS	COUNCIL ADVERTISED
			Total Transfers	340,295	284,060		635,750
			Total Revenue Water & Sewer	2,197,580	2,238,735		2,878,070

1	2	3	4	8	9	10	11	12	13	14
1	FUND	DEPT	GENERAL GOVERNMENT - TOWN OF TAPPAHANNOCK FY 26							
2	CODE	CODE	OBJECT	ACCOUNT	FY24	FY25	FY26	FY26	FY26	DETAIL
3	100	10000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST EXPENDITURE DETAIL
4	TOTAL				1,335,157	1,622,960	1,724,853	1,752,245	1,752,245	
5										
6	100	10000	PERSONNEL SUB-TOTAL		735,917	919,075	916,317	984,440	984,440	
7		10000	1110	Salaries - Mayor	7,200	5,400	5,400	5,400	5,400	
8		10000	1111	Salaries - Town Council	19,800	21,600	21,600	21,600	21,600	
9		10000	1112	Salaries - Town Manager	126,009	128,750	135,187	135,450	135,450	
10		10000	1113	Salaries - Town Treasurer	74,736	75,080	78,834	86,905	86,905	
11		10000	1114	Salaries - Office Support Staff	141,713	211,325	255,218	315,160	315,160	
12		10000	1115	Salaries - Town Clerk	58,094	57,225	60,086	61,080	61,080	
13		10000	1116	Salaries - Community Development & Zoning	100,331	162,360	110,000	106,575	106,575	
14		10000	1117	Salaries - Construction Inspector	19,557	19,250	0	0	0	
15		10000	2100	FICA	50,617	52,095	54,700	56,095	56,095	56,011 .0765 x salaries
16		10000	2210	VRS	59,568	83,240	87,405	91,035	91,035	(\$12,140 Hybrid Town Portion)+11.99% rate good thru June 202
17		10000	2300	MEDICAL INSURANCE	74,603	89,280	93,744	89,185	89,185	89,184 (NO RATE CHG FOR 2025)
18		10000	2301	LIFE INSURANCE	0	6,065	6,368	7,765	7,765	VRS (No increase per VRS at this time)
19		10000	2302	LONG TERM DISABILITY	0	2,340	2,457	2,995	2,995	Lincoln -(No increase until renewal at Apr. 2026)
20		10000	2600	UNEMPLOYMENT INSC.	470	1,500	1,575	2,920	2,920	Company wide Gross Salaries x .0010
21		10000	2700	WORKER'S COMPENSATION	3,219	3,565	3,743	2,275	2,275	
22										
23	100	10000	OPERATIONS SUB-TOTAL		599,240	703,885	808,536	767,805	767,805	
24		10000	3120	ACCOUNTING & AUDITING SERVICES	62,930	40,800	41,620	52,000	52,000	MARY EARHART - ACCRUAL AUDITING
25										RFC - STATE REPORTING
26		10000	3142	CONTRACT / PROFESSIONAL SERVICES	114,443	130,050	132,655	162,500	162,500	2,500 E&S SERVICES
27										35,000 DAVENPORT FINANCIAL ANNUAL RETAINER
28										75,000 Misc. CONTRACT AND PROFESSIONAL SERVICES
29										50,000 CODE & ZONING UPDATE ASSISTANCE
30		10000	3150	LEGAL ADVISOR	42,282	40,000	40,800	51,000	51,000	TOWN ATTORNEY
31		10000	3320	IT SERVICES AND SOFTWARE	41,403	53,690	54,765	54,765	54,765	12,000 COMPUTER & IT REPAIR - SUMMIT TECH. SERVC.
32										17,556 EDMUNDS (Hosting \$16,235 + Modules \$485)
33										10,127 MICROSOFT 365, CLOUD STORG, ADOBE, ETC.
34										14,005 REVIZE GOV WEBSITES + MuniCode [Town Code & Zoning]
35		10000	3600	LEGAL ADVERTISING	10,660	6,455	6,585	6,585	6,585	COUNCIL, PLANNING COMMISSION, BZA ADVERTISING
36		10000	3601	EMPLOYMENT ADVERTISING	0	0	6,200	4,500	4,500	ADVERTISING FOR VACANT POSITIONS
37		10000	5110	OFFICE ELECTRIC	6,321	8,339	8,510	8,510	8,510	TOWN HALL
38		10000	5210	POSTAGE	4,793	7,446	7,595	7,595	7,595	DAILY AND ROUTINE MAILING / TAX BILLS
39		10000	5230	TELEPHONE - INTERNET	11,625	11,160	11,385	11,385	11,385	11,160 BREEZELINE INTERNET AND PHONE + 1 CELL PHONE
40		10000	5300	INSURANCE	25,873	35,215	35,920	16,960	16,960	16,952 VACORP INSC. - PROPERTY, LIABILITY, ETC.
41		10000	5307	REVITALIZATION	11,569	30,600	31,215	31,215	31,215	FAÇADE GRANT ECONOMIC DEVELOPMENT COMMITTEE
42		10000	5500	FOOD/CONFERENCE/ETC. REIMB.	8,493	7,685	16,605	16,605	16,605	1,535 ANNUAL ECON DEVP AND TOURISM CONF
43										1,450 ANNUAL VGFOA CONFERENCE 2 ATTENDEES
44										2,000 ANNUAL VML CONFERENCE 2 ATENDEES
45										1,500 2 SEMI-ANNUAL VLGMA CONFERENCES
46										10,120 VIG - LEAD Training

1	2	3	4	8	9	10	11	12	13	14	
1	FUND	DEPT	GENERAL GOVERNMENT - TOWN OF TAPPAHANNOCK FY 26								
2	CODE	CODE	OBJECT	ACCOUNT	FY24	FY25	FY26	FY26	FY26	DETAIL	
3	100	10000	CODE	DESCRIPTION	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,335,157	1,622,960	1,724,853	1,752,245	1,752,245		
5											
47		10000	5700	TAPPAHANNOCK ART GUILD	4,500	4,500	11,000	4,500	4,500	9,000	\$4,500 State Grant
48		10000	5800	DAW THEATER FOUNDATION	40,000	50,000	100,000	50,000	50,000	100,000	DISTRIBUTION OF \$ CONTINGENT ON SERVICES AGRMT.
49		10000	5801	CHAMBER DUES	0	3,500	3,500	3,500	3,500	3,500	ESSEX COUNTY CHAMBER OF COMMERCE
50		10000	5802	ESSEX PUBLIC LIBRARY	7,000	7,000	7,000	7,000	7,000	5,000	General Operating Budget
51										2,000	Programs & Events
52		10000	5803	ESSEX TAPPAHANNOCK YOUTH	500	9,000	21,000	9,000	9,000	5,000	Youth Football - helmets, uniforms, safety gear, etc.
53										15,000	Little League - Operations and Facility Improvements
54										1,000	4th of JULY COMMITTEE/ FIREWORKS
55		10000	5804	AREA AGENCY ON AGING	5,380	5,540	5,540	5,540	5,540	5,540	BAY TRANSIT/ Regional Transportation
56		10000	5805	ESSEX MUSEUM / HISTORICAL SOCIETY	6,500	7,000	9,000	7,000	7,000	5,000	Equipment and maintenance for Max Silver Courtyard
57										4,000	Building maintenance and improvements
58		10000	5806	MIDDLE PENINSULA PLANN. COMM.	19,474	45,450	46,360	46,360	46,360	18,450	PDC Dues, Staff Support, etc.
59										7,000	Misc. SERVICES
60										20,000	ADDITIONAL STAFF SUPPORT
61		10000	5809	TAPPAHANNOCK MAIN STREET	57,077	40,000	40,000	40,000	40,000	40,000	EXECUTIVE DIRECTOR SALARY CONTRIBUTION
62											OPERATIONS
63		10000	5810	PROFESSIONAL DEVELOPMENT DUES	3,046	4,700	5,200	5,200	5,200	1,800	VIRGINIA MUNICIPAL LEAGUE DUES
64										400	UVA INSTITUTE OF GOVERNMENT - Paid in Spring
65										1,600	ICMA MEMBERSHIP FOR TOWN MANAGER - Paid in Fall
66										600	VLGMA MEMBERSHIP FOR TOWN MANAGER
67										300	VA GOVERNMENT FINANCE OFFICERS ASSOC. (VGFOA)
68										500	UVA COOPER CENTER - TR. & ASST. TR CLASSES
69		10000	5820	MISC. OTHER	6,699	6,245	6,370	6,370	6,370	1,500	STAFF LUNCHEON AND CHRISTMAST PARTY
70										4,500	MISC. MONEY SET ASIDE
72		10000	5830	MARKETING AND TOURISM	64,537	79,835	96,000	96,000	96,000	49,000	CHARLES RYAN ASSOC. MARKETING
73										35,000	RIVER REALM + SPECIAL CAMPAIGNS
74										12,000	EVENTS
75		10000	6001	OFFICE SUPPLIES	29,101	39,400	32,690	32,690	32,690	19,140	PAPER, PENS, PAPER CLIPS, ENVELOPES, INK, ETC.
76										5,160	COPIER LEASE
77										1,965	POSTAL METER
78										5,632	PITNEY BOWES 3500 MAIL ENVLOPE STUFFER
79		10000	6007	EQUIPMENT REPAIRS	2,356	2,340	2,390	2,390	2,390		VEHICLE REPAIRS AND SERVICING FOR ADMIN VEHICLES
80		10000	6008	GAS	1,500	2,445	2,631	2,635	2,635	3,840	VEHICLE FUEL TOWN MANAGER AND ADMINISTRATION
81		10000	8100	CAPITAL OUTLAY	11,178	25,490	26,000	26,000	26,000	17,200	MISC.
82										8,800	REPLACEMENT OF 8 COMPTUERS

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	POLICE							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	100	31000	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,327,435	1,384,098	1,579,900	1,579,900		
5										
6	100	31000		PERSONNEL SUB-TOTAL	1,046,120	1,142,083	1,237,010	1,237,010		
7		31000	1120	SALARIES - POLICE CHIEF	98,700	100,800	100,800	100,800		
8		31000	1121	SALARIES - CAPTAIN & SERGEANTS	250,205	262,715	280,800	280,800		
9		31000	1122	SALARIES - PATROL OFFICERS	300,910	315,956	372,170	372,170		
10		31000	1123	SALARIES - OFFICE SUPPORT STAFF	56,790	59,630	60,630	60,630		
12		31000	1200	SALARIES - OVERTIME	44,945	47,192	47,200	47,200		
13		31000	1160	SALARIES - PART TIME	0	0	0	0		
14		31000	2100	FICA	51,530	54,107	67,300	67,300	65,912	.0765 x salaries
15		31000	2210	VRS	84,725	88,961	97,650	97,650	97,647	11.99% rate good thru June 2026
16		31000	2300	MEDICAL INSURANCE	122,760	152,496	144,925	144,925	144,924	(NO RATE CHG FOR 2025)
17		31000	2301	LIFE INSURANCE	6,220	6,531	9,610	9,610	9,610	VRS (No increase per VRS at this time)
18		31000	2302	LONG TERM DISABILITY	6,210	6,521	5,135	5,135	5,131	Lincoln -(No increase until renewal at Apr. 2026)
19		31000	2700	WORKER'S COMPENSATION	23,125	47,175	50,790	50,790		
20										
21	100	31000		OPERATIONS SUB-TOTAL	281,315	242,015	342,890	342,890		
22		31000	3142	CONTRACT / PROFESSIONAL SERVICES	8,325	8,495	8,495	8,495	5,000	GENE REAMS GRANT FINDER FOR CAPITAL ITEMS
23									3,000	ANIMAL CONTROL THROUGH SHERIFF'S OFFICE
24		31000	3150	LEGAL ADVISOR	900	0	0	0		COUNTY COMMONWEALTH ATTORNEY
25		31000	3320	IT SERVICES AND SOFTWARE	3,060	3,125	3,125	3,125		EMAILS AND IT SERVICE
26		31000	3322	MUNICIPAL BUILDING REPAIRS	0	4,000	4,000	4,000		MISC. PD BUILDING REPAIRS, MATERIALS, ETC.
27		31000	3500	PRINTING	1,040	1,065	1,065	1,065		
28		31000	5110	ELECTRIC	7,805	7,965	7,965	7,965		ELECTRIC AT POLICE STATION
29		31000	5230	TELEPHONE - INTERNET	21,220	21,645	21,645	21,645	5,200	COMPUTER & IT REPAIR - SUMMIT TECH. SERVC./CODE BLUE
30									4,620	BREEZELINE
31									11,400	VERIZON CELL PHONES
32		31000	5300	INSURANCE	17,125	17,470	16,960	16,960	16,952	VML INSC. - PROPERTY, LIABILITY, ETC.
33		31000	5500	FOOD/CONFERENCE/ETC. REIMB.	5,000	5,100	5,100	5,100		CONFERENCES AND TRAININGS
34		31000	5540	EDUCATION	11,585	11,820	14,230	14,230	5,520	ACADEMY \$460 PER OFFICER (12) PER YEAR
35									3,650	OTHER PROFESSIONAL DEVELOPMENT TRAININGS
36									5,060	VIG - LEAD Training
37		31000	5810	PROFESSIONAL DEVELOPMENT DUES	5,000	5,100	5,100	5,100		VACP COMMAND STAFF DUES
38		31000	5820	MISC. OTHER	5,195	5,300	5,300	5,300		
39		31000	6001	OFFICE SUPPLIES	9,000	9,180	9,180	9,180	9,000	PAPER, PENS, PAPER CLIPS, ENVELOPES, INK, ETC.
40		31000	6008	GAS	35,805	41,565	41,565	41,565		VEHICLE FUEL
41		31000	6009	CAR EXPENSE	14,175	14,460	14,460	14,460		VEHICLE MAINTENANCE
42		31000	6011	UNIFORMS	7,495	7,645	6,400	6,400		SHIRTS, PANTS, BELTS, BOOTS, ETC.
43		31000	6012	POLICE EQUIPMENT	3,500	3,570	3,570	3,570		FIREARMS AND SUPPLIES
44		31000	8004	COMMUNITY POLICING	4,000	6,000	6,000	6,000		NATIONAL NIGHT OUT AND OTHER OUTREACH
45		31000	8003	RADIO	2,085	2,130	2,130	2,130		RADIO / DISPATCH SYSTEM MAINTENANCE
46		31000	8100	CAPITAL OUTLAY	119,000	66,380	166,600	166,600	20,000	MISC.
47									6,000	ANNUAL MAINTENANCE SYSTEM FOR CADS
48									11,450	ID NETWORKS ANNUAL PAYMENTS - Computer Aided Dispatch 1ST PYMT CALENDAR 2021 LAST PYMT 2025
49									10,100	BODY CAMERAS ANNUAL PAYMENT 5 YEAR CONTRACT
50									16,450	MDTS ANNUAL LICENSING \$14,440 + MAINT. \$2,010
51										CIP Cash Purchase FY26
52									102,600	(\$62k PATROL VEHICLE + \$38.5k BUILDING UPGRADES + \$2.1K FLOCK CAMERAS)

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	FIRE & RESCUE							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	100	32000	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				100,395	90,395	90,395	90,395		
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	75,395	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	0	0	0		TOWN DONATION TO RESCUE (PAID STAFF BY COUNTY)

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	PUBLIC WORKS							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	100	40000	CODE	DESCRIPTION	COUNCIL	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,468,400	1,447,623	1,450,500	1,450,500		
5										
6	100	40000	PERSONNEL SUB-TOTAL		784,945	838,143	804,380	804,380		
7		40000	1150	SALARIES - GARBAGE & RECYCLING	148,890	156,335	158,305	158,305		
8		40000	1151	Overtime - Garbage & Recycling	13,400	14,070	13,400	13,400		
9		40000	1160	SALARIES - PUBLIC WORKS	270,235	283,747	253,600	253,600		
10		40000	1161	Overtime - Public Works	24,321	25,537	24,320	24,320		
11		40000	1170	SALARIES - EQUIPMENT REPAIR	62,130	65,237	71,200	71,200		
12		40000	1171	Overtime - Equipment Repair	3,810	4,001	3,810	3,810		
13		40000	1143	SALARIES - SNOW REMOVAL	6,879	7,223	7,225	7,225		
14		40000	1144	Overtime - Snow Removal	2,290	2,405	2,405	2,405		
15		40000	1172	SALARIES - PART TIME / SEASONAL	18,000	18,900	0	0		
16		40000	2100	FICA	42,075	44,179	46,415	46,415	46,414	(.0765*100% of Gross Salary for Olivers Group & Equip. Repair on sep.
17		40000	2210	VRS	58,535	61,462	72,020	72,020		(\$5410 Hybrid Town Portion)+11.99% rate good thru June 2026
18		40000	2300	MEDICAL INSURANCE	122,760	128,895	122,630	122,630	122,628	(NO RATE CHG FOR 2025)
19		40000	2301	LIFE INSURANCE	4,255	4,468	6,560	6,560		VRS (No increase per VRS at this time)
20		40000	2302	LONG TERM DISABILITY	1,645	1,727	2,530	2,530		Lincoln -(No increase until renewal at Apr. 2026)
21		40000	2700	WORKER'S COMPENSATION	5,720	19,960	19,960	19,960		
22										
23	100	40000	OPERATIONS SUB-TOTAL		683,455	609,480	646,120	646,120		
24		40000	3142	CONTRACT / PROFESSIONAL SERVICES	190,275	194,085	194,100	194,100		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	7,200	7,345	7,345	7,345		LANDSCAPING MACHINERY AND POWER TOOL REPAIRS
29		40000	3801	SOLID WASTE DISPOSAL	30,000	30,600	30,600	30,600		
30		40000	5110	ELECTRIC	11,015	11,240	11,240	11,240	10,800	DPW SHOP (OLD Airport Hanger) and CTY DOG POUND
31		40000	5111	STREET LIGHTS	30,960	31,580	31,580	31,580		TOWN LIGHTS OWNED BY DOMINION
32		40000	5112	SPORTS LIGHTS	510	525	525	525		BSA BUILDING LIGHTS
33		40000	5140	PEST CONTROL	1,530	1,565	1,565	1,565		PEST CONTROL ALL OF BUILDINGS
34		40000	5230	TELEPHONE - INTERNET	4,620	3,905	3,905	3,905	4,620	DPW SHOP INTERNET AND CELL PHONES
35		40000	5300	INSURANCE	17,120	17,465	16,960	16,960	16,952	LIABILITY INSURANCE (VaCorp)
36		40000	5301	NEW AIRPORT DEBT PAYMENT (Thru 2032)	31,670	32,305	32,305	32,305	31,050	DEBT SERVICE ON NEW CTY. AIRPORT FOR T-HANGERS
37										INSURANCE ON OLD AIRPORT BUILDING
38		40000	5820	MISC. OTHER	7,650	7,805	7,805	7,805		CDL PHYSICALS AND OTHER MISC.
40		40000	6007	EQUIPMENT REPAIRS	12,000	12,240	12,240	12,240		VEHICLE REPAIRS AND SERVICING FOR DPW VEHICLES
41		40000	6008	GAS	65,495	66,805	57,935	57,935	49,066	VEHICLE FUEL
42		40000	6009	EQUIPMENT REPAIRS - GARBAGE & RECYCLE TRUCK	33,150	33,815	33,815	33,815		LINE TO SEPARATE COSTS FROM DPW EQUIPMENT
43		40000	6016	SIDEWALKS	11,725	11,960	11,960	11,960		SIDEWALK MAINTENANCE

	1	2	3	4	9	10	11	12	13	14
44		40000	6017	STREETS	27,705	28,260	28,260	28,260	19,200	MILLINGS AND GRAVEL
45									7,960	RENTING STREET SWEEPER 8 TIMES A YEAR
46		40000	6018	SNOW REMOVAL	8,160	8,325	8,325	8,325		
47		40000	6020	ANIMAL CONTROL	3,000	3,060	3,060	3,060		ESSEX COUNTY ANIMAL CONTROL
48		40000	6021	SIGNS	3,460	3,530	3,530	3,530		STREET SIGNS, SAFETY SIGNS
49		40000	6022	GARBAGE DUMPSTERS AND RECYCLE BINS	28,500	22,200	22,200	22,200		COMMERCIAL DUMPSTERS
50		40000	6023	SHOP SUPPLIES	15,710	16,025	16,025	16,025		SAFETY EQUIPMENT, GEAR, SUPPLIES FOR DPW BUILDING
51									4,500	RESIDENTIAL RECYC. BINS
52		40000	6024	FACILITY HEATING	2,000	2,040	2,040	2,040		PROPANE (DPW Shop)
53		40000	8100	CAPITAL OUTLAY	140,000	62,800	108,800	108,800	62,800	UNEXPECTED CAPITAL EXPENDITURES+ CIP CASH PURCHASE
54										CIP Cash Purchase FY26
55									46,000	Crash Cushion Trailer

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	FACILITIES							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	100	90000	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				463,375	658,490	753,185	753,185		
5										
6	100	90000		PERSONNEL SUB-TOTAL	151,335	289,845	323,815	323,815		
7		90000	1143	SALARIES - FACILITIES	137,575	173,310	207,765	207,765		See separate file for detailed %'s
8		90000	1144	Overtime - FACILITIES	13,760	13,760	13,760	13,760		
9		90000	2100	FICA	0	16,950	18,700	18,700	18,699	(.0765*100% ofGross Salary for Marty's Group on sep. file)
10		90000	2210	VRS	0	27,870	31,470	31,470		(\$2161 Hybrid Town Portion)+11.99% rate good thru June 2026
11		90000	2300	MEDICAL INSURANCE	0	50,880	44,595	44,595	44,592	(NO RATE CHG FOR 2025)
12		90000	2301	LIFE INSURANCE	0	2,560	2,885	2,885		VRS (No increase per VRS at this time)
13		90000	2302	LONG TERM DISABILITY	0	990	1,115	1,115		Lincoln -(No increase until renewal at Apr. 2026)
14		90000	2700	WORKER'S COMPENSATION	0	3,525	3,525	3,525		
15										
16	100	90000		OPERATIONS SUB-TOTAL	312,040	368,645	429,370	429,370		
19		90000	3142	CONTRACT / PROFESSIONAL SERVICES	0	20,000	46,310	46,310		MISC. CONTRACTS AND BUILDING CLEANING
20		90000	3320	IT SERVICES AND SOFTWARE	0	5,000	5,000	5,000		
21		90000	3321	ACCESSORY EQUIPMENT & REPAIRS	5,210	5,315	5,315	5,315		LANDSCAPING MACHINERY AND POWER TOOL REPAIRS
22		90000	3322	MUNICIPAL BUILDING REPAIRS	29,395	29,985	30,000	30,000	27,450	MISC. TH BUILDING REPAIRS, MATERIALS, ETC.
23									2,550	LANDSCAPE VALORA T.H. - \$1,650 SHRUBS \$900 GRASS
25		90000	4999	CARRY OVER CONTINGENCY	12,250	12,495	12,495	12,495		CONTINGENCY FOR DELAYED DELIVERIES FROM LAST FISCAL YEAR
26		90000	5113	HOLIDAY DECORATIONS	6,125	6,250	6,250	6,250		HOLIDAY DECORATIONS FOR TOWN PARKS AND BUILDINGS
27		90000	5230	TELEPHONE - INTERNET	0	1,055	1,055	1,055	1,055	FACILITIES MANAGER AND ASST. FACILITIES MANAGER CELL PHONES
28		90000	5500	FOOD/CONFERENCE/ETC. REIMB.	0	1,675	1,675	1,675		
29		90000	5810	PROFESSIONAL DEVELOPMENT DUES	0	800	800	800		
31		90000	6007	EQUIPMENT REPAIRS	19,710	20,105	12,000	12,000		VEHICLE REPAIRS AND SERVICING FOR FACILITIES DEPT. VEHICLES
32		90000	6008	GAS	36,075	36,800	12,865	12,865	28,200	VEHICLE FUEL
33		90000	6011	UNIFORMS	32,200	36,965	36,965	36,965	32,340	CINTAS UNIFORMS RENTAL CONTRACT (24 employees)
34									3,750	BOOTS (\$150 PER EMPLOYEE) EVERY JULY (24 employees)
35									875	\$30 FOR 1 HEAD STOCKING EVERY JULY (24 employees)
36		90000	6012	COUNCIL CONTINGENCY	102,350	114,975	114,035	114,035	0	AT LEAST 2% of AVAILABLE LOCAL REVENUE
38		90000	6014	PARK EQUIPMENT	21,910	22,350	24,740	24,740	3,480	HANDICAP PORTER JOHNS \$125 A MONTH APRIL - SEPTEMBER
39									21,260	MISC. PARK RELATED SUPPLIES
40		90000	6022	AUTO TAGS	5,100	1,120	1,120	1,120	1,120	ANNUAL INSPECTION TAGS 56 VEHICLES
41		90000	6023	SHOP SUPPLIES	11,220	11,445	7,745	7,745		SUPPLIES FOR FACILITIES DEPARTMENT
42		90000	8100	CAPITAL OUTLAY	0	16,000	111,000	111,000	111,000	(\$40k TRUCK + \$29k GATOR + \$26k HVAC + \$8k NEW LANDSCAPE EQUIP. +
43										CIP Cash Purchase FY26
44									111,000	(\$40k TRUCK + \$29k GATOR + \$26k HVAC + \$8k NEW LANDSCAPE EQUIP. +

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	GENERAL FUND TRANSFERS & DEBT							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	100	93100/95000	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				1,997,990	990,035	1,571,530	1,571,530		
5										
6	100	93100	0501	WATER & SEWER TRANSFER	142,030	142,030	267,295	267,295	267,295	See W/S Revenue, Transfer from General Fund Line
7										
8										
9	100	93100		CAPITAL PROJECTS TRANSFER	1,435,725	221,370	677,600	677,600		
10		93100	0301	TRANSFER to GENERAL GOVT. CIP FUND	1,195,725	141,370	543,600	543,600		\$ FOR CIP RESERVE, 2.5% LOCAL FUNDS APPROX
11		93100	0502	TRANSFER to WATER & SEWER CIP FUND	240,000	80,000	134,000	134,000		TRANSFER to WATER & SEWER CIP FUND
12										
13										
14	100	95000		DEBT SERVICE	420,235	626,635	626,635	626,635		
17		95000	9102	Police-Tkwood Bldg-Truist-2018 Principal	22,800	23,600	23,600	23,600	23,600	POLICE STATION - TEAKWOOD BLDG - Principal
18		95000	9113	Gibson/Brdge/Rvrpark-Atl Union-2021-Prin	11,305	11,760	11,760	11,760	11,760	ATL. UNION - GIBSON PROP./RAPP.RIVER PARK-PRINCIPAL
20		95000	9115	Debt Issuance Costs	0	0	0	0	0	
21		95000	9116	Police-Tkwood Bldg-Truist-2018 Interest	9,085	8,270	8,270	8,270	8,270	POLICE STATION - TEAKWOOD BLDG - Interest
24		95000	9120	Trash Truck-USDA-2022-Principal	11,635	11,895	11,895	11,895	11,895	\$123,500 AT 2.25% FOR 10 YEARS - TRASH TRUCK-PRINCIPAL
25		95000	9121	Trash Truck-USDA-2022-Interest	2,195	1,935	1,935	1,935	1,935	\$123,500 AT 2.25% FOR 10 YEARS - TRASH TRUCK-INTEREST
26		95000	9122	Gibson/Brdge/Rvrpark-Atl Union-2021-Int.	3,405	2,955	2,955	2,955	2,955	ATL. UNION - GIBSON PROP./RAPP.RIVER PARK-INTEREST
33		95000	9137	Central Park Land-United Bank-2021-Princ	42,090	35,110	35,110	35,110	35,110	Fall 2021 Loan for Central Park Land Purchase
34		95000	9138	Central Park Land-United-2021-Interest	42,090	24,490	24,490	24,490	24,490	Fall 2021 Loan for Central Park Land Purchase
35		95000	9140	Tractor-Zereturn-USDA-2022-Principal	6,595	6,760	6,760	6,760	6,760	\$71,000 at 2.50% for 10 years - USDA- Principal
36		95000	9141	Tractor-Zereturn-USDA-2022-Interest	1,445	1,285	1,285	1,285	1,285	\$71,000 at 2.50% for 10 years - USDA- Interest
37		95000	9142	Central Park-Loan-2023-Principal	78,000	81,000	81,000	81,000	81,000	20 Years at 4% CITIZENS & FARMERS BANK
38		95000	9143	Central Park-Loan-2023-Interest	85,345	82,175	82,175	82,175	82,175	20 Years at 4% CITIZENS & FARMERS BANK
39		95000	9144	Trash Truck-USDA-2024-Principal	33,350	34,760	34,760	34,760	34,760	260,300 at 3.75% at 7 years
40		95000	9145	Trash Truck-USDA-2024-Interest	8,990	7,610	7,610	7,610	7,610	
41		95000	9146	Newbill Drive-Huntington-2024-Principal	19,445	24,000	24,000	24,000	24,000	700,000 at 6% at 20 years
42		95000	9147	Newbill Drive-Huntington-2024-Interest	39,055	55,730	55,730	55,730	55,730	
43		95000	9148	Central Park Phase 2-VRA-2025-Principal	0	87,600	87,600	87,600	1,750,000	\$1.75 mill at 5% for 30 years
44		95000	9149	Central Park Phase 2-VRA-2025-Interest	0	25,440	25,440	25,440		\$1.75 mill at 5% for 30 years
45		95000	9150	Trash Truck-2025-Principal	0	41,580	41,580	41,580	55,020	\$335k for 7 yrs at 4%Repayment
46		95000	9151	Trash Truck-2025-Interest	0	13,440	13,440	13,440		\$335k for 7 yrs at 4%Repayment
47		95000	9152	Land Purchase for Future TH-VRA-2025-Principal	0	35,040	35,040	35,040	700,000	\$700k at 5% for 30 years
48		95000	9153	Land Purchase for Future TH-VRA-2025-Interest	0	10,200	10,200	10,200		\$700k at 5% for 30 years

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	WATER & SEWER FUND EXPENSES							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	501	45000	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				2,218,245	2,741,770	2,878,070	2,878,070		
5										
6	501	45000	PERSONNEL SUB-TOTAL		907,315	942,320	1,011,655	1,011,655		
7		45000	1150	SALARIES - SEWER	214,830	225,575	276,550	276,550	See separate file for detailed %'s	
8		45000	1151	Overtime - Sewer	19,335	20,305	22,125	22,125		
9		45000	1160	SALARIES - WATER	85,325	89,595	80,260	80,260	See separate file for detailed %'s	
10		45000	1161	Overtime - Water	7,670	8,055	6,425	6,425		
11		45000	1170	SALARIES - WASTEWATER PLANT	262,155	275,265	344,755	344,755	See separate file for detailed %'s	
12		45000	1171	Overtime - WasteWater Plant	23,595	24,775	24,135	24,135		
13		45000	2100	FICA	56,820	49,270	49,605	49,605	49,605	(.0765*100% of Gross Salary for Dennis' & Tim's Group on sep. file)
14		45000	2210	VRS	83,915	88,115	85,150	85,150	(+ \$6635 Hybrid Town Portion) +11.99% rate good thru June 2026	
15		45000	2300	MEDICAL INSURANCE	133,920	140,620	100,335	100,335	100,332	(NO RATE CHG FOR 2025)
16		45000	2301	LIFE INSURANCE	8,310	8,730	7,650	7,650	VRS (No increase per VRS at this time)	
17		45000	2302	LONG TERM DISABILITY	3,300	3,465	2,950	2,950	Lincoln -(No increase until renewal at Apr. 2026)	
18		45000	2700	WORKER'S COMPENSATION	8,140	8,550	11,715	11,715		
19										
20	501	45000	OPERATIONS SUB-TOTAL		685,875	783,520	850,485	850,485		
21		45000	3140	ENGINEERING	12,500	20,000	16,250	16,250	CHA COMPANIES	
22		45000	3142	CONTRACT / PROFESSIONAL SERVICES	58,580	59,755	59,800	59,800	42,019	1) POLYMER INTO PRESS BELT THAT SEPERATES LIQUID FROM
23										SOLID THEN GETS PRESSED INTO "CAKE" OR BRICKS
24										2) VA PENNINSULAS PSA HAULS SLUDGE TO K&Q LANDFILL
25										CONTRACT SERVICES FOR REPAIRS
26		45000	3320	IT SERVICES AND SOFTWARE	31,190	31,815	31,815	31,815	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	3321	ACCESSORY EQUIPMENT & REPAIRS	0	5,500	5,500	5,500	POWER TOOLS, MECHANIC TOOLS, ETC.	
31		45000	3500	PRINTING	780	800	800	800		
32		45000	5114	ELECTRIC - WATER WELL PUMPING	20,860	21,280	23,890	23,890	23,888	3 WATER WELLS - ANNUAL FIDELITY GENERATOR CHECK
33		45000	5115	ELECTRIC - WASTEWATER PLANT	143,255	146,125	185,905	185,905	185,900	ANNUAL FIDELITY GENERATOR CHECK
34		45000	5116	ELECTRIC - SEWER PUMPING	24,775	25,275	27,815	27,815	27,812	15 PUMP STATIONS - ANNUAL FIDELITY GENERATOR CHECK
35		45000	5210	POSTAGE	5,475	5,585	5,585	5,585		
36		45000	5230	TELEPHONE - INTERNET	6,910	7,050	7,050	7,050	6,900	ALL INTERNET AND PHONE BILLS
37		45000	5300	INSURANCE	17,120	17,465	16,960	16,960	16,952	LIABILITY INSURANCE (VaCorp)
38		45000	5500	FOOD/CONFERENCE/ETC. REIMB.	8,690	8,865	8,865	8,865	8,520	ANNUAL TRAININGS AND CONFERENCES FOR LICENSES
39		45000	5810	PROFESSIONAL DEVELOPMENT DUES	2,410	2,460	2,460	2,460	2,315	VA RURAL WATER \$400, VAMWA \$1,120, VAMSA \$795
40		45000	5811	WATER QUALITY LICENSES	8,560	8,735	8,735	8,735	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)
41									4,100	VDH-TOWN ANNUAL WATERWORKS OPERATION FEE
42									3,400	DEQ-TOWN ANNUAL RENEWAL FEE
43		45000	5820	MISC. OTHER	2,080	2,125	2,125	2,125		

	1	2	3	4	9	10	11	12	13	14
44		45000	6007	EQUIPMENT REPAIRS	0	20,105	10,055	10,055	10,053	GENERAL SERVICES AND WWTP VEHICLES
45		45000	6008	GAS	0	36,795	18,400	18,400	18,398	GENERAL SERVICES AND WWTP VEHICLES
46		45000	6023	SHOP SUPPLIES	0	11,220	11,220	11,220		GENERAL SERVICES SHOP BUILDING
47		45000	6024	FACILITY HEATING	6,030	9,155	7,100	7,100		PROPANE (WWTP OFFICES & GS Shop)
48		45000	6025	SUPPLIES & REPAIRS - SEWER PUMP STATIONS	36,605	37,340	37,340	37,340		REPAIRS TO PUMP STATIONS
49		45000	6026	SUPPLIES & REPAIRS - WATER WELLS	19,645	20,040	20,040	20,040		WATER WELL CLOROX AND REPAIRS
50		45000	6027	METERS	4,160	4,245	4,245	4,245		REPLACEMENT FUNDING
51		45000	6028	SUPPLIES - WASTEWATER PLANT	158,130	161,295	161,295	161,295		LAB SUPPLIES, LAB TESTING, WWTP EQUIPMENT
52		45000	6029	SUPPLIES & REPAIRS - SEWER LINES	12,140	12,385	12,385	12,385		PARTS NEEDED FOR SEWER LINES
53		45000	6030	SUPPLIES & REPAIRS - WATER LINES	20,440	20,850	20,850	20,850		PARTS NEEDED FOR WATER LINES
54		45000	8100	CAPITAL OUTLAY	85,540	87,255	144,000	144,000		UNPLANNED EXPENDITURES AND PROJECTS W&S + CIP CASH PURCHASE
55										CIP Cash Purchase FY26
56									54,000	(\$11K WWTP SUBMERSIBLE MIXER + \$13K WWTP DISSOLVED OXYGEN PROBE + \$30K ESSEX ST PUMP STATION)

	1	2	3	4	9	10	11	12	13	14
1	FUND	DEPT	WATER & SEWER FUND TRANSFERS & DEBT							
2	CODE	CODE	OBJECT	ACCOUNT	FY25	FY26	FY26	FY26	DETAIL	
3	501	95000/93100	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	COUNCIL	COST	EXPENDITURE DETAIL
4	TOTAL				645,545	1,015,930	1,015,930	1,015,930		
5										
6	501	93100	0501	SURPLUS RESERVE	50,000	58,280	58,280	58,280		AT LEAST 3% OF USER CHARGES SET ASIDE FOR FUTURE
7										
8	501	95000		DEBT SERVICE SUB-TOTAL	595,545	957,650	957,650	957,650		
9		95000	8101	Force Main-Wtr Ln-United-2020-Principal	22,295	22,995	22,995	22,995	22,995	HOSKINS SEWER LINE WORK JULY 2020 - PRINCIPAL
10		95000	8102	Force Main-Wtr Ln-United-2020-Interest	14,605	13,910	13,910	13,910	13,910	HOSKINS SEWER LINE WORK JULY 2020 - INTEREST
11		95000	8105	ForceMain/Syc/Hoskins-BRidge-2021-Princ	20,940	21,330	21,330	21,330	21,330	HOSKINS SEWER LINE WORK SPRING 2021 - PRINCIPAL
12		95000	8106	ForceMain/Syc/Hoskins-BRidge-2021-Int.	14,935	14,055	14,055	14,055	14,055	HOSKINS SEWER LINE WORK SPRING 2021 - INTEREST
13		95000	9107	Trmt Plant-VRA/Truist-2000-2007-Princ.	360,560	729,300	729,300	729,300	481,555	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- Truist -2000-Interest	21,315	15,160	15,160	15,160	15,160	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)	96,300	98,685	98,685	98,685	98,685	2010 WWTP SIGNATURE BANK 2 PRINCIPAL PAYMENTS
19		95000	9112	Phos-Nutr--Signature-Interest (need to setup in 2024 Edmunds)	14,535	12,155	12,155	12,155	12,155	2010 WWTP SIGNATURE BANK 2 INTEREST PAYMENTS
23		95000	9123	Pump Truck-VRA-2025-Principal	23,160	23,160	23,160	23,160	23,160	200,000 at 3.77% at 8 years
24		95000	9124	Pump Truck-VRA-2025-Interest	6,900	6,900	6,900	6,900	6,900	

	1	2	3	6	7	8	9	10	11	12	13	14	15	16	17	18		
1	CAPITAL IMPROVEMENTS PLAN			FY2026 PROPOSED				FY2027 Plan		FY2028 Plan		FY2029 Plan		FY2030 Plan		FY26-30 Total		
2	CIP TOTAL BY YEAR			\$8,643,975				\$3,523,000		\$5,729,800		\$8,323,800		\$327,800		\$26,548,375		
3	As of 4/1/2025			FUNDING SOURCE				Cash Operating \$	Fund Savings	Grant	Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	
4	GENERAL GOVERNMENT CAPITAL PROJECTS			Dept Rank	Finance Comm. Rank	\$ 150,000	\$ 1,658,055	\$ 3,755,920	\$ 3,080,000	\$ 273,000	\$ 3,250,000	\$ 479,800	\$ 5,250,000	\$ 323,800	\$ 8,000,000	\$ 327,800	\$ -	\$ 26,213,375
5	ADMINISTRATION & ECONOMIC DEVELOPMENT																	
6	Street Sign Replacement						185,000										185,000	
7	Old Airport Industrial Park Development							261,000				5,000,000					5,261,000	
8	Hoskins Creek Restaurant Design						146,875										146,875	
9	HVAC- 2 Units for Town Hall (new request FY26)						26,000										26,000	
10	RAISE Grant							1,500,000									1,500,000	
11	Land Acquisition for Future Facility								700,000								700,000	
12	New Administration Building Project													8,000,000			8,000,000	
13	PARKS & RECREATION																	
14	John Deere Gator (new request FY26)						29,000										29,000	
15	John Deere Zero Turn Mower (new request FY26)										20,000						20,000	
16	Central Park Phase 2						490,000										2,390,000	
17	Hoskins Creek Park Phase 1 - Entrance Rd. & Shoreline						242,580	432,420									675,000	
18	Hoskins Creek Park Phase 2 - Docks, Addt. Parking, Etc.						350,000	1,550,000									1,900,000	
19	Hoskins Creek Park Phase 3 - Hospitality Building						-			3,000,000							3,000,000	
20	PUBLIC WORKS & FLEET MAINTENANCE																	
21	CAPITAL RESERVE CONTRIBUTION					150,000				150,000		150,000		150,000		150,000	750,000	
22	Sewer Jetter (new request FY26)										115,000						115,000	
23	Dump Truck (new request FY26)										135,000						135,000	
24	Crash Cushion Trailer (new request FY26)						46,000										46,000	
25	4-Ton Hot Box (new request FY26)										40,000						40,000	
26	Work Truck - Facilities						40,000				100,000						140,000	
27	Backhoe Replacement																145,000	
28	Garbage Truck																335,000	
29	Recycle Truck Replacement											250,000					250,000	
30	POLICE																	
31	PD Building Upgrades & Equipment (new request FY26)						38,500										38,500	
32	Pilot Program (new request FY26)								10,000		75,000		75,000		75,000		235,000	
33	FLOCK Cameras (new request FY26)						2,100	12,500									14,600	
34	E-Ticket and Summons Software (new request FY26)								30,000		13,800		13,800		13,800		71,400	
35	Cloud storage and automation software (new request FY26)								17,000		12,000		13,000		13,000		55,000	
36	Patrol Vehicle						62,000	-		66,000		69,000		72,000		76,000	345,000	
37	COUNCIL ADOPTED *TBD*			FUNDING SOURCE				Cash Operating \$	Fund Savings	Grant	Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	
38	WATER & SEWER CAPITAL PROJECTS			Dept Rank	Finance Comm. Rank	\$ 104,000	\$ 30,000	\$ 250,000	\$ -	\$ 193,000	\$ 4,500,000	\$ 87,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 3,000,000	\$ 8,404,000
39	SEWER UPGRADES					64,000	30,000	-	-	28,000	4,500,000	47,000	-	-	-	-	-	4,829,000
40	CAPITAL RESERVE CONTRIBUTION					40,000				40,000		40,000		40,000		40,000	200,000	
41	SEWER PLANT																	
42	EQ Blower and Motor (new request FY26)									18,000							18,000	
43	Submersible Pump (new request FY26)					11,000				10,000							21,000	
44	Spencer Blower Monitor Panels (new request FY26)										28,000						28,000	
45	Floatable Mixer (new request FY26)										19,000						19,000	
46	Dissolved Oxygen Probes					13,000											13,000	
47	SEWER LINES AND PUMP STATIONS																	
48	Marsh St. Rehab Sewer Line Reroute																-	
49	Essex Street Pump Station #1 (new request FY26)						30,000										30,000	
50	Phase 2 Sewer Rehab Project										4,500,000						4,500,000	
51	WATER UPGRADES					40,000	-	250,000	-	165,000	-	40,000	-	40,000	-	40,000	3,000,000	3,575,000
52	CAPITAL RESERVE CONTRIBUTION					40,000				40,000		40,000		40,000		40,000	200,000	
53	Water System Mapping Project							250,000									250,000	
54	Queen St. Water Tank and Well Generator									125,000							125,000	
55	Water Line Replacement 2030 Project															3,000,000	3,000,000	



FY26 BUDGET
As of: MARCH 17, 2025

**FY24
COUNCIL
ADOPTED**

**FY25
COUNCIL
ADOPTED**

**FY26
Dept
Request**

**FY26
Town
Manager**

**FY26
COUNCIL
ADOPTED**

		FY24 COUNCIL ADOPTED	FY25 COUNCIL ADOPTED	FY26 Dept Request	FY26 Town Manager	FY26 COUNCIL ADOPTED
	Cemetery Fund					
801-41050-0103	Use of Cemetery Fund Balance/Reserve	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
801-18990-0006	Sale of Lots	\$11,250	\$11,250	\$11,250	\$11,250	\$11,250
801-15010-0001	Interest	\$5,300	\$5,500	\$5,500	\$5,500	\$5,500
	CEMETERY REVENUE	\$21,550	\$21,750	\$21,750	\$21,750	\$21,750
	Revenues over Expenditures	\$0				
801-43400-3150	Legal & Recording of Deeds	\$850	\$850	\$850	\$850	\$850
801-43400-3350	Grounds Maintenance (Grass/Escapes)	\$15,200	\$15,200	\$15,200	\$15,200	\$15,200
801-43400-5117	Lights	\$300	\$300	\$300	\$300	\$300
801-43400-6007	Repair Maintenance	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200
801-43400-8101	Purchase of Lots	\$0	\$200	\$200	\$200	\$200
	CEMETERY FUND EXPENSES	\$21,550	\$21,750	\$21,750	\$21,750	\$21,750