



TAPPAHANNOCK BUDGET BOOK FISCAL YEAR 2027



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COMMUNITY OVERVIEW



Town Council

The Town Council of Tappahannock is the town's main decision-making body. It sets local policies, adopts laws, and approves the town's budget. The Council works on behalf of residents to guide the town's growth, and make decisions that support a safe, welcoming, and thriving community.



**ROY M. GLADDING
MAYOR**



**ANITA J. LATANE
VICE-MAYOR**



**FLEET DILLARD
COUNCILMAN**



**TROY L. BALDERSON
COUNCILMAN**



**KAY CARLTON
COUNCILWOMAN**



**KENNETH A. GILLIS SR.
COUNCILMAN**



**CAROLYN BARRETT
COUNCILWOMAN**

Mayor's Message

The name “Rappahannock” literally means “rise and fall of water.” Thus, the name “Tappahannock” means “on the rise and fall of the waters” or, in a more relevant present-day paraphrase, “town at the edge of where the water ebbs and flows.” The river was then, as now, the center of commerce, culture, transportation, and communication between the various tribes, in addition to being an abundant source of food. We can only imagine the pristine beauty, clear waters, and wild landscape that Captain Smith encountered on his voyage up the Rappahannock.



The Town of Tappahannock has several projects underway. The Hoskins Creek Project which began in October 2024, focusing on restoring and stabilizing the shoreline, enhancing the natural landscape, and protecting the community’s waterways. This vital initiative will also include the construction of an entrance road, followed by the development of docks and a fuel station. Hoskins Creek Park is expected to be completed in time for the 2027 boating season.

Tappahannock Central Park Phase II was successfully completed in April 2026. The park added two 16x20-foot pavilions, permanent restroom facilities, and upgraded smooth concrete pathways throughout to improve accessibility and connectivity. Additional landscaping and gathering spaces were also incorporated to better support community events and recreational use. The completed project officially celebrated its Grand Opening on April 16, 2026, marking a major investment in recreation, tourism, and quality of life for residents and visitors alike.

In March 2026, the Town of Tappahannock was awarded a \$5.46 million grant to support major improvements at Rappahannock River Park and strengthen long-term flood resilience along the waterfront.

The project will focus on several key infrastructure and environmental improvements, including raising Newbill Road to improve access and reduce the impacts of flooding during major weather events. Plans also include restoring and enhancing the beach and shoreline at River Park to improve both environmental sustainability and the visitor experience. In addition, new breakwaters will be installed to help protect the shoreline, public spaces, and nearby infrastructure from erosion and future flood damage.

This investment represents a major step forward in protecting the Town's waterfront assets, improving public access, and increasing resilience against coastal flooding and severe weather events. Additional project details and timelines will be announced as planning and design efforts continue.

The Town of Tappahannock has many projects underway and is excited about what's to come. Tappahannock continues to be a destination community for travelers and visitors. We are making steady progress across many areas of our community and continue to seek and implement enhancements to services, facilities, and programs that improve the quality of life for our citizens, both current and future.

Sincerely,

Roy M. Gladding
Mayor of Tappahannock

ORGANIZATIONAL OVERVIEW



Council-Manager Organizational Overview

Council-Manager Government

- Council-manager government combines the strong political leadership of elected officials with the professional managerial expertise of an appointed manager.
- All policy-making authority rests with an elected governing body, which includes a mayor or chairperson and council/commission/board members.
- The governing body hires a nonpartisan professional manager who is responsible for the day-to-day administration of the local government.
- The mayor or chair typically presides over meetings and serves as the ceremonial head of the locality, often referred to as the “Chief Elected Official.”
- The manager is hired to carry out Council’s goals, vision, and values, ensure an effective organization, and communicate with citizens. The manager is often called the “Chief Administrative Official.”
- An effective manager implements Council’s vision and also helps develop that vision when there is not full consensus among elected officials.

Overview of Roles and Responsibilities

- The community elects the Mayor and Council based on their policy priorities and ability to serve the public. Elections allow voters to choose leaders and hold them accountable.
- The Council hires a professional local government manager, who then hires and directs staff using available resources to implement Council’s goals.

Mayor, Council, and Town Manager Roles

MAYOR

Formal duties:

- Presides over all meetings
- Appoints members of standing committees (typically two council members per committee at the first meeting of the year)
- Appoints members of other committees as approved or directed by Council
- Calls special meetings

Informal duties:

- Represents the Town before international, federal, state, regional, and local entities and events
- Serves as the primary liaison between Council and the Town Manager
- Provides leadership by consulting with individual council members and citizens to build support for town projects and issues

COUNCIL

Formal duties:

- Considers and acts on all resolutions and ordinances, including contracts, budgets, grants, and land purchases
- All members must vote unless excused by Council
- Appoints the Police Chief, Clerk, and Treasurer
- Appoints the Town Manager
- Authorizes issuance of bonds (requires a 2/3 vote)

Informal duties:

- Represents constituents by engaging with residents and bringing forward community concerns
- Receives complaints and refers them to the appropriate official for investigation and resolution
- Provides a formal performance evaluation of the Town Manager based on the employment contract

MANAGER

Formal responsibilities (per Charter Chapter 2):

The Town Manager serves as the executive officer of the Town and is responsible to the Town Council for the proper administration of town government. The manager is appointed by Council at the first meeting of each newly elected Council on or after July 1 of each even-numbered year. The term runs concurrently with the appointing Council and continues until a successor is appointed and qualified. The manager is selected based on executive and administrative qualifications and experience. Residency in the Town or Commonwealth is not required at appointment, but the manager must reside within the Town during their tenure unless Council approves otherwise.

Informal responsibilities:

- Hiring and termination of Town employees
- Supervising, assigning work, and evaluating staff
- Signing contracts and agreements
- Negotiating grants, land purchases, and intergovernmental agreements (subject to Council approval)
- Researching and presenting recommendations to Mayor and Council
- Communicating Town information to residents
- Meeting with citizens and addressing concerns
- Preparing the recommended annual budget
- Staffing Town committees

Organizational Chart



TOWN MANAGER MESSAGE



Executive Summary: The Budget Numbers

I am pleased to present to you and the citizens of Tappahannock the Town Manager's Fiscal Year 2027 Operating and Capital Improvements Plan Budget proposals, for the General Fund and Water & Sewer Fund. I am confident that you find will the budget documents and process to be open, transparent, and understandable, that budget recommendations are consistent with Council's long-term priorities, and that the budget is fiscally responsible.

- The combined FY27 Budget, totaling \$24,604,972.65, has reasonable and appropriately conservative assumptions for revenues and expenditures to support the General Fund, General Government Capital Improvement Projects Fund, Water & Sewer Fund, and our Water & Sewer Capital Improvement Projects Fund.
- The recommended General Fund budget stands at \$5,592,872.02, a decrease of 22.3% from the FY2026 Budget. This includes transfers of \$146,560 in Capital Projects (2.6%), and \$80,000 to the Water and Sewer CIP Fund (1.4%).
- The proposed Water & Sewer Fund is balanced at \$2,803,113.13. The largest cost driver for the Water & Sewer Fund is its personnel at 37.30%, accounting for \$1,045,542.19. For FY 27, 100% of the Fund's revenue is anticipated to come from water and sewer usage fee revenue.

The budget process is used by the Council to enact both programmatic and taxation policy. Although the Town Council is not legislatively constrained to enact policy at other times throughout the year, the budget provides an orderly process to seek public input, develop policy, and plan for longer-term policy priorities.

I. Tappahannock Funds Overview

The Town of Tappahannock has two funds that it operates from: The General Fund and the Water & Sewer Fund. Each fund allows the Town to provide unique services to residents, business owners, and visitors.

General Fund

REVENUE

- The General Fund operates primarily based on taxing authority granted from its charter, which is recognized by the Commonwealth of Virginia. The General Fund also charges miscellaneous fees and collects other sources of revenue.
- With over 250 businesses (business licenses) in the community, Tappahannock's five largest sources of revenue are: Sales Taxes, Meals Taxes, Lodging Taxes, Business License Taxes, and Bank Stock Taxes. These five sources make up over 70% of our revenue in FY 2027's Budget.

EXPENSES

- As a Chartered Town in Virginia, we have general services we must provide and property to maintain that residents pay for through their Town taxes, such as public property sidewalks, trash & recycling pickup, and law & code enforcement.
- We have 7 categories of expenditures: General Government (29.6%), Police (27.9%), Fire & Rescue donations (1.6%), Public Works (21.1%), Facilities Management operations (7%), Debt service (10.2%), and Capital Projects Transfers/Reserve (2.6%).
- The three largest departments, in terms of total expenditures, are as follows: General Government-\$1,657,354; Police Department-\$1,559,007; and Public Works-\$1,180,170.
- Tappahannock is projected to pay \$569,632 in Debt Service(10.2%) and transfer \$146,560 in funds to support Capital Projects (2.6%).

Water & Sewer Fund

REVENUE

- The Water & Sewer Fund is an enterprise fund, which means it is largely supported by user fees (not tax dollars). Sewer usage charges, which total \$1,807,996.54, account for nearly 65% of the fund's revenue. Other sources of revenue are water usage (\$701,216.59 or 25%), miscellaneous fees (\$102,800 or 3.67%), and transfers (\$190,000, or 6.78%).

EXPENSE

- Expenditures fall into 4 categories: Personnel (\$1,045,542.19, or 37.30%), Operations (\$587,060.80, or 20.94%), Capital Projects (\$ 80,443.76, or 7.44%), and Debt Service (\$962,066.38, or 34.32%).
- Planned Capital Expenses are made out of the CIP (502) Fund.
- Prior to reaching the (Wastewater Treatment Plant) WWTP, wastewater (or sewage) from the Town of Tappahannock flows through a network of pipes that make up the collection system. This collection system consists of collection lines, sewage pumping stations, and force mains. These stations are located at strategic points in the collection system to pump wastewater to a point where it either can flow by gravity or be pumped directly to the WWTP. The wastewater flows into the WWTP through two force mains that combine before entering the headworks.
- Our DEQ Permit requires that the town of Tappahannock WWTP remove solids, organics, and nutrients (nitrogen and phosphorus) from the wastewater utilizing a "4-stage Bardenpho" process to produce "cakes" that are sent off to the Virginia Peninsula Public Service Authority for disposal.

II. Major Policy Initiatives: Strategic Budgeting

In February 2026, Tappahannock Town Council adopted updated three to five year goals, revised the Town's mission and vision, and established organizational values to guide staff's work.

Mission Statement

To deliver reliable, equitable, and responsive customer-focused public services; protect and promote our riverfront and historic assets; and drive diverse economic development-so that every resident, business, and visitor experiences a safe, welcoming, and opportunity-rich Tappahannock.

Vision Statement

Tappahannock envisions a thriving riverside community that honors its historic heritage while embracing a vibrant, sustainable future. We strive to be a welcoming town where natural beauty, economic opportunity, and strong community spirit come together to create an exceptional quality of life for all who live, work, and visit. Tappahannock aims to lead the region as a resilient and forward-looking community on the Rappahannock River that is rooted in tradition and driven by innovation.

Organizational Values

- **Collaboration:** We solve big challenges with partners-internal, regional, state, federal, nonprofit, and private.
 - **Environmental Stewardship:** We protect the river, natural areas, and historic places for future generations.
 - **Equity & Belonging:** Everyone should feel welcome, heard, and fairly served.
 - **Fiscal Stewardship:** We make efficient and effective use of the resources provided to us by our residents.
 - **Honesty and Integrity:** We keep our word, use taxpayer resources wisely, and measure results.
 - **Innovation & Continuous Improvement:** We pilot, learn, and refine to raise the bar each year.
 - **Resilience & Readiness:** We plan, build, and operate for the long term-including flood, storm, and economic shocks.
 - **Respect:** We treat each other and the residents with respect and professionalism at all times.
 - **Service First:** We meet people where they are, with timely, courteous, and consistent help.
-

Strategic Themes and Goal Statements

1) Organizational effectiveness/Service sustainability

Goal: Enhance the effectiveness, efficiency, and responsiveness of town government operations by improving organizational processes, focusing on the customer experience, continuously investing in staff development, and leveraging technology to deliver high-quality services to residents.

2) Citizen engagement

Goal: Enhance and expand upon our existing communication channels to increase opportunities for residents to receive information and understand the purpose and services of the Town organization, while enriching the collaborative dialogue between the Town and its residents.

3) Health, Safety, and Well-Being

Goal: Enhance the health, safety, and well-being of the Town's residents through a variety of programs and services, including public safety, recreational water access, and community engagement initiatives.

4) Fiscal stewardship

Goal: Ensure responsible and sustainable financial management by aligning expenditures with available resources, strengthening revenue stability, and maximizing the efficient use of public resources to support essential services and long-term community priorities.

5) Intergovernmental/Regional Collaboration

Goal: Strengthen partnerships with county, regional, state, and federal agencies to improve service delivery, leverage shared resources, and advance community priorities through coordinated planning and communication.

7) Environmental stewardship

Goal: Undertake a variety of collaborative capital projects and actively leverage innovative funding opportunities to protect our river and natural areas and create a unique and charming community for residents and visitors.

8) Infrastructure improvements/development

Goal: Maintain, enhance, and strategically invest in the Town's infrastructure and unique historical resources to support public safety, economic growth, and quality of life while ensuring long-term sustainability and resilience.

III. Differences Between FY26 and FY 27

- 5% cost of living adjustment for all staff
- Reduction of \$1.6 million in General Fund expenditures to better align with anticipated revenue
- Real estate tax rate increase of \$.04 (to \$.13) to address ongoing and anticipated capital needs.
- Incorporation of potential Phase Two Sewer Rehab Project in Water and Sewer CIP Fund
- Anticipated completion of Hoskins Creek recreational access road and bathhouse/dock construction.
- Commencement of Rappahannock River Park Project

IV. Method of Budget Development

Revenue Projections: General Fund Projections

- Our monthly streams of revenue such as sales tax and meals tax were based on the FY25 revenue plus additional anticipated revenue for meals tax from new businesses (Starbuck, Robles, Fitzgerald's).
- For Real Estate Taxes, this is a conservative estimate based on the reassessment figures provided by the Commissioner of Revenue and increasing the tax rate to \$.13.
- For Personal Property Taxes, this is based on the values provided by the Commissioner of Revenue.

Revenue Projections: Water & Sewer Projections

- Water and Sewer numbers are based off average monthly collections, with the goal to be realistic with our projections next year and not to grossly over- or underestimate since this impacts the amount we need to transfer from the General Fund.
- The Town will be collecting more revenue with the proposed rate increases for FY27.

Department Head Requests

- Rather than sending request templates to fill out and return to me, I met with them one-on-one to discuss what their areas of need are in the budget throughout the course of a year.
- This feedback was used to target areas of need where, in recent years, resources might dry up halfway through a year.

Town Manager Recommendations

- My recommendations for next year are based on expenditure trends this year and what departments requested, meeting our operational and contractual needs while continuously enhancing efficiency.
- The recommendations are based on what is realistic for what department heads need on a daily basis and to address problems when they arise.

2 by 2s with Council & Mayor

- Once the recommendations were developed, I met with the Mayor & Council members either individually or in groups of 2 to review my recommendations for feedback.
- Minor tweaks were made based on feedback from Council.

CAPITAL IMPROVEMENT PLAN



CIP Funding Summary

Total planned CIP Funding by fiscal year and receiving department | Source: Overall

The six-year CIP includes \$33,620,388 in planned funding. FY2027 is the highest-funded year at \$16,208,988. Administration & Economic Development receives the largest allocation at \$14,500,000.

FUNDING BY YEAR AND DEPARTMENT							
Fiscal Year	Economic Development	Parks & Recreation	Public Works & Fleet	Police	Sewer	Water	Annual Total
FY2027	\$1,500,000	\$8,832,988	\$646,000	\$120,000	\$5,030,000	\$80,000	\$16,208,988
FY2028	\$5,000,000	\$0	\$390,000	\$186,000	\$248,000	\$0	\$5,824,000
FY2029	\$8,000,000	\$0	\$115,000	\$98,800	\$14,000	\$0	\$8,227,800
FY2030	\$0	\$0	\$0	\$177,800	\$0	\$3,000,000	\$3,177,800
FY2031	\$0	\$0	\$0	\$181,800	\$0	\$0	\$181,800
Dept. Total	\$14,500,000	\$8,832,988	\$1,151,000	\$764,400	\$5,292,000	\$3,080,000	\$33,620,388

CIP FUNDING BY FISCAL YEAR AND DEPARTMENT



FY2027 Funding by Department / Function

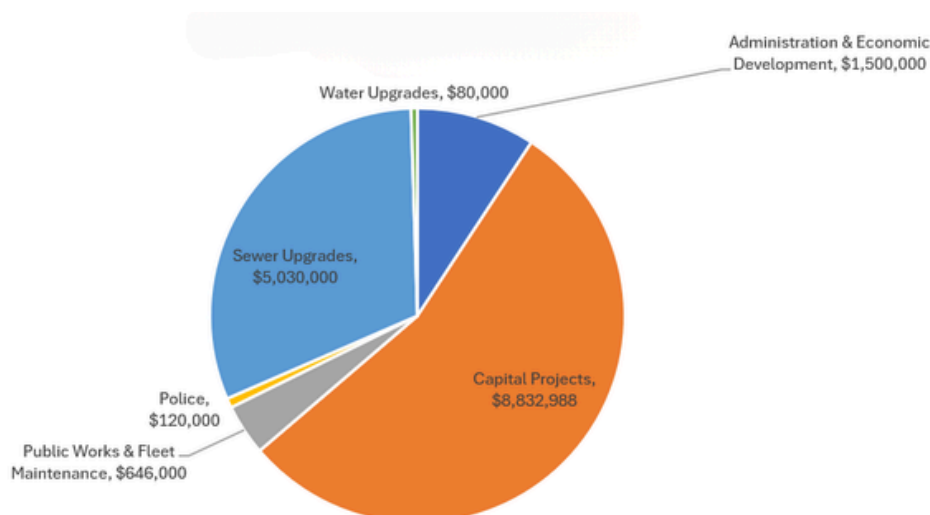
All FY2027 sources combined: Cash Operating, Fund Savings, Grants, and Loans

DEPARTMENT/FUNCTION	FY2027 FUNDING
Administration & Economic Development	\$1,500,000
Capital Projects	\$8,832,988
Public Works & Fleet Maintenance	\$646,000
Police	\$120,000
Sewer Upgrades	\$5,030,000
Water Upgrades	\$80,000
Total	\$16,208,988

Story in Brief

Capital Projects account for 54.5% of the FY2027 funding, followed by Sewer Upgrades at 31.0%. Together, these two departments represent 85.5% of the total.

FY2027 FUNDING TOTAL BY DEPARTMENT/FUNCTIONAL AREA



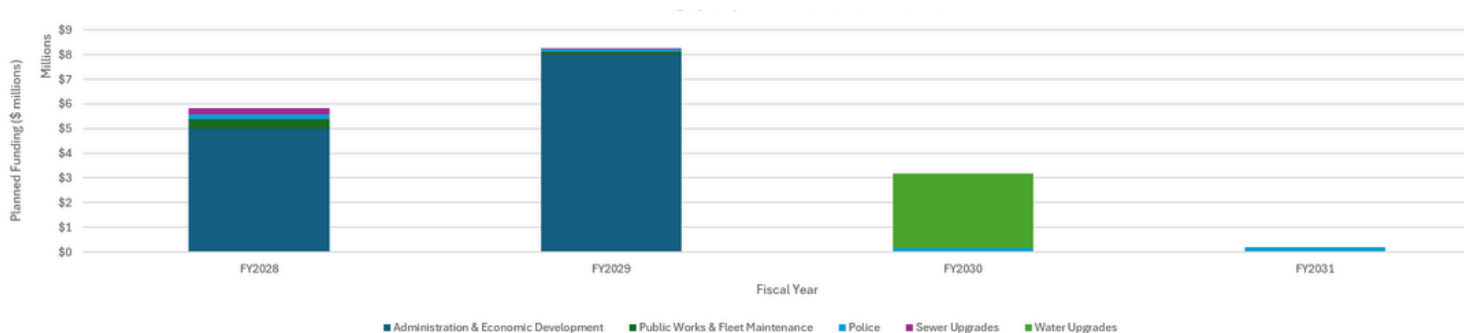
Planned Project Funding by Department

FY2028–FY2031 planned funding across Fund Savings and Grant / Loan sources

Fiscal Year	Admin & Econ. Dev.	Public Works & Fleet	Police	Sewer Upgrades	Water Upgrades	Annual Total
FY2028	\$5,000,000	\$390,000	\$186,000	\$248,000	\$0	\$5,824,000
FY2029	\$8,000,000	\$115,000	\$98,800	\$14,000	\$0	\$8,227,800
FY2030	\$0	\$0	\$177,800	\$0	\$3,000,000	\$3,177,800
FY2031	\$0	\$0	\$181,800	\$0	\$0	\$181,800
Department Total	\$13,000,000	\$505,000	\$644,400	\$262,000	\$3,000,000	\$17,411,400

Planned funding peaks in FY2029 at \$8,457,800. Across FY2028–FY2031, the plan totals \$18,331,400.

PLANNED FUNDING BY DEPARTMENT, FY2028 - FY2031



Planned Projects for FY28 - FY31

PLANNED PROJECTS — FY2028–FY2031							
Project Name	Department	FY2028	FY2029	FY2030	FY2031	Four-Year Total	Source Row
Old Airport Industrial Park Development	Administration & Economic Development	\$5,000,000	\$0	\$0	\$0	\$5,000,000	7
New Administration Building Project	Administration & Economic Development	\$0	\$8,000,000	\$0	\$0	\$8,000,000	14
Sewer Jetter (new request FY26)	Public Works & Fleet Maintenance	\$0	\$115,000	\$0	\$0	\$115,000	26
4-Ton Hot Box (new request FY26)	Public Works & Fleet Maintenance	\$40,000	\$0	\$0	\$0	\$40,000	29
Work Truck - Facilities	Public Works & Fleet Maintenance	\$100,000	\$0	\$0	\$0	\$100,000	30
Recycle Truck Replacement	Public Works & Fleet Maintenance	\$250,000	\$0	\$0	\$0	\$250,000	33
Pilot Program (new request FY26)	Police	\$75,000	\$0	\$75,000	\$75,000	\$225,000	37
E-Ticket and Summons Software (new request FY26) not requested again in FY 27	Police	\$30,000	\$13,800	\$13,800	\$13,800	\$71,400	39
Cloud storage and software (new request FY26)	Police	\$12,000	\$13,000	\$13,000	\$13,000	\$51,000	40

Patrol Vehicle (FY 27 Request) 2 units	Police	\$69,000	\$72,000	\$76,000	\$80,000	\$297,000	41
Spencer Blower Monitor Panels (new request FY26)	Sewer Upgrades	\$28,000	\$0	\$0	\$0	\$28,000	52
Floatable Mixer (new request FY26)	Sewer Upgrades	\$20,000	\$0	\$0	\$0	\$20,000	53
Sand filters	Sewer Upgrades	\$200,000	\$0	\$0	\$0	\$200,000	54
Dissolved Oxygen Probes	Sewer Upgrades	\$0	\$14,000	\$0	\$0	\$14,000	55
Water Line Replacement 2030 Project	Water Upgrades	\$0	\$0	\$3,000,000	\$0	\$3,000,000	67
Project Total		\$5,824,000	\$8,227,800	\$3,177,800	\$181,800	\$17,411,400	

Project Funding Schedule By Year

PROJECT FUNDING SCHEDULE BY YEAR — FY2027–FY2031

Project Title	Department	Proposed Funding Year	Funding Amount
RAISE Grant	Administration & Economic Development	FY2027	\$1,500,000
Tennis Court Resurface (FY 27 Request)	Capital Projects	FY2027	Funded through alternative source
Hoskins Creek Park Phase 1 - Entrance Rd.	Capital Projects	FY2027	\$465,900
Hoskins Creek Park Phase 2 - Docks, Addt. Parking, Etc.	Capital Projects	FY2027	\$2,300,000
Rappahannock River Park CFPF	Capital Projects	FY2027	\$6,067,088
Dump Truck (new request FY26) updated quote	Public Works & Fleet Maintenance	FY2027	\$120,000
Recycle Truck Replacement	Public Works & Fleet Maintenance	FY2027	\$130,000
PD Building Exterior Paint and Safety improvements (FY 27 Request)	Police	FY2027	Funded through alternative source
Pilot Program (new request FY26)	Police	FY2027	Funded through alternative source
Additional FLOCK Cameras (FY 27 request) 3 New Cameras	Police	FY2027	Funded through alternative source
Cloud storage and software (new request FY26)	Police	FY2027	Funded through alternative source
Patrol Vehicle (FY 27 Request) 2 units	Police	FY2027	\$120,000
Fire Suppression And Building Security	Police	FY2027	Funded through alternative source

Mobile Data Terminal Upgrade (New request for FY27)	Police	FY2027	Funded through alternative source
Digester Blowers-2 Blowers (New Request for FY 27)	Sewer Upgrades	FY2027	Funded through alternative source
EQ Blower and Motor (new request FY26)	Sewer Upgrades	FY2027	Funded through alternative source
Submersible Pump (new request FY26)	Sewer Upgrades	FY2027	Funded through alternative source
Dissolved Oxygen Probes	Sewer Upgrades	FY2027	Funded through alternative source
Cross St. Pump Station Control Panel upgrade	Sewer Upgrades	FY2027	Funded through alternative source
Phase 2 Sewer Rehab Project	Sewer Upgrades	FY2027	\$5,030,000
Queen St. Water Tank and Well Generator (Updated Quote for FY 27)	Water Upgrades	FY2027	\$80,000
Well 1 Abandonment	Water Upgrades	FY2027	Funded through alternative source
Aquifer Test Plan Well 4	Water Upgrades	FY2027	Funded through alternative source
Old Airport Industrial Park Development	Administration & Economic Development	FY2028	\$5,000,000
4-Ton Hot Box (new request FY26)	Public Works & Fleet Maintenance	FY2028	\$40,000
Work Truck - Facilities	Public Works & Fleet Maintenance	FY2028	\$100,000
Recycle Truck Replacement	Public Works & Fleet Maintenance	FY2028	\$250,000
Pilot Program (new request FY26)	Police	FY2028	\$75,000
E-Ticket and Summons Software (new request FY26) not requested again in FY 27	Police	FY2028	\$30,000

Cloud storage and software (new request FY26)	Police	FY2028	\$12,000
Patrol Vehicle (FY 27 Request) 2 units	Police	FY2028	\$69,000
Spencer Blower Monitor Panels (new request FY26)	Sewer Upgrades	FY2028	\$28,000
Floatable Mixer (new request FY26)	Sewer Upgrades	FY2028	\$20,000
Sand filters	Sewer Upgrades	FY2028	\$200,000
New Administration Building Project	Administration & Economic Development	FY2029	\$8,000,000
Sewer Jetter (new request FY26)	Public Works & Fleet Maintenance	FY2029	\$115,000
E-Ticket and Summons Software (new request FY26) not requested again in FY 27	Police	FY2029	\$13,800
Cloud storage and software (new request FY26)	Police	FY2029	\$13,000
Patrol Vehicle (FY 27 Request) 2 units	Police	FY2029	\$72,000
Dissolved Oxygen Probes	Sewer Upgrades	FY2029	\$14,000
Pilot Program (new request FY26)	Police	FY2030	\$75,000
E-Ticket and Summons Software (new request FY26) not requested again in FY 27	Police	FY2030	\$13,800
Cloud storage and software (new request FY26)	Police	FY2030	\$13,000
Patrol Vehicle (FY 27 Request) 2 units	Police	FY2030	\$76,000
Water Line Replacement 2030 Project	Water Upgrades	FY2030	\$3,000,000
Pilot Program (new request FY26)	Police	FY2031	\$75,000

E-Ticket and Summons Software (new request FY26) not requested again in FY 27	Police	FY2031	\$13,800
Cloud storage and software (new request FY26)	Police	FY2031	\$13,000
Patrol Vehicle (FY 27 Request) 2 units	Police	FY2031	\$80,000
Total			\$33,224,388

GENERAL FUND



General Fund Revenues

Of the \$5,592,872.02 in projected Town revenues for FY27, \$4,793,322.30, or 85.70%, is generated from tax revenues. These revenues are primarily derived from Real Estate, Personal Property, and Other Local Taxes. This represents a slight decrease from FY26, when tax-supported revenues accounted for 86.92% of the FY26 amended General Fund budget. The increase in Real Estate Tax revenue projected for FY27 is primarily attributable to Town Council's approval of an increase in the real estate tax rate from \$0.09 to \$0.13 per \$100 of assessed value. The chart below provides a summary of projected FY27 General Fund revenues.

General Fund Revenues	FY 26 Amended Budget	FY 27 Adopted Budget	\$ Change FY26 to FY 27	% Change FY26 to FY 27	% of GF Revenue
Total Real Estate Taxes	\$338,715.00	\$480,755.40	\$142,040.40	41.94%	8.60%
Total Personal Property Taxes	\$248,070.00	\$259,000.00	\$10,930.00	4.41%	4.63%
Total Property Tax Penalties & Interest	\$4,443.60	\$5,000.00	\$556.40	12.52%	0.09%
Total Other Local Taxes	\$4,068,055.14	\$4,048,566.90	-\$19,488.24	-0.48%	72.39%
Total Fines and Forfeitures	\$54,060.00	\$60,150.00	\$6,090.00	11.27%	1.08%
Total Revenue on Investments	\$71,635.00	\$57,000.00	-\$14,635.00	-20.43%	1.02%
Total Charges for Services	\$331,155.00	\$332,268.92	\$1,113.92	0.34%	5.94%
Total State Revenue Sources	\$244,002.20	\$350,130.80	\$106,128.60	43.49%	6.26%
Total General Fund Revenues	\$5,360,135.94	\$5,592,872.02	\$232,736.08	4.34%	100.00%

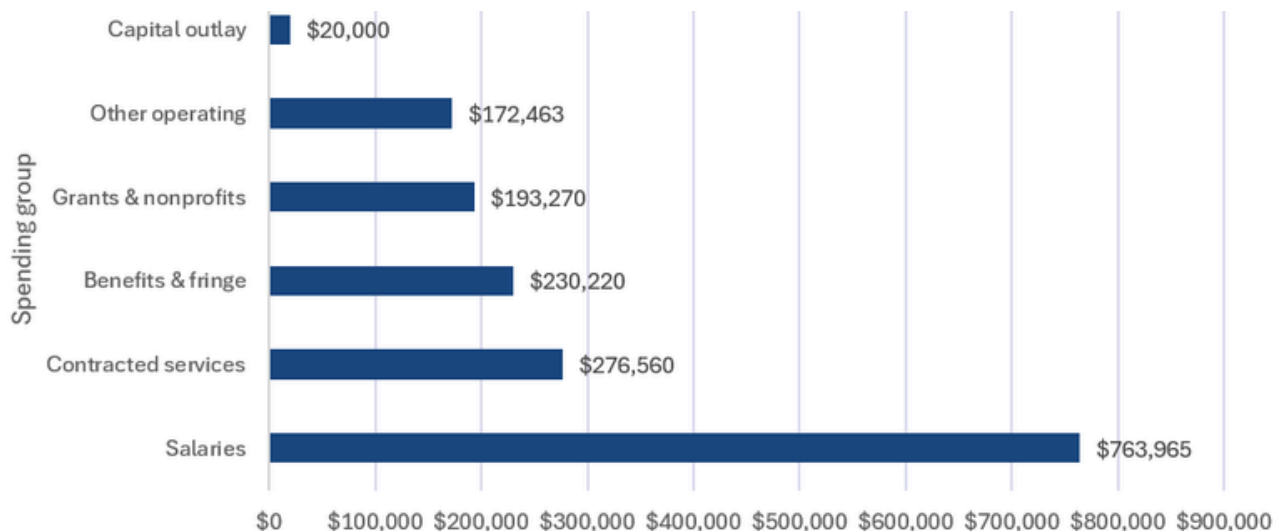
General Government Expenses

FY 2027 General Fund - Administration Expenditures



SPENDING MIX		
Spending Group	FY 2027	% Of Total
Salaries	\$763,965	46.10%
Contracted services	\$276,560	16.70%
Benefits & fringe	\$230,220	13.90%
Grants & nonprofits	\$193,270	11.70%
Other operating	\$172,463	10.40%
Capital outlay	\$20,000	1.20%
Total	\$1,656,478	100.00%

WHERE THE MONEY GOES



Police Department Expenses

FY 2027 General Fund - Police Department Expenditures



TOTAL BUDGET

\$1,548,966

FY 2027



PERSONNEL SHARE

81.0%

Salaries/Benefits

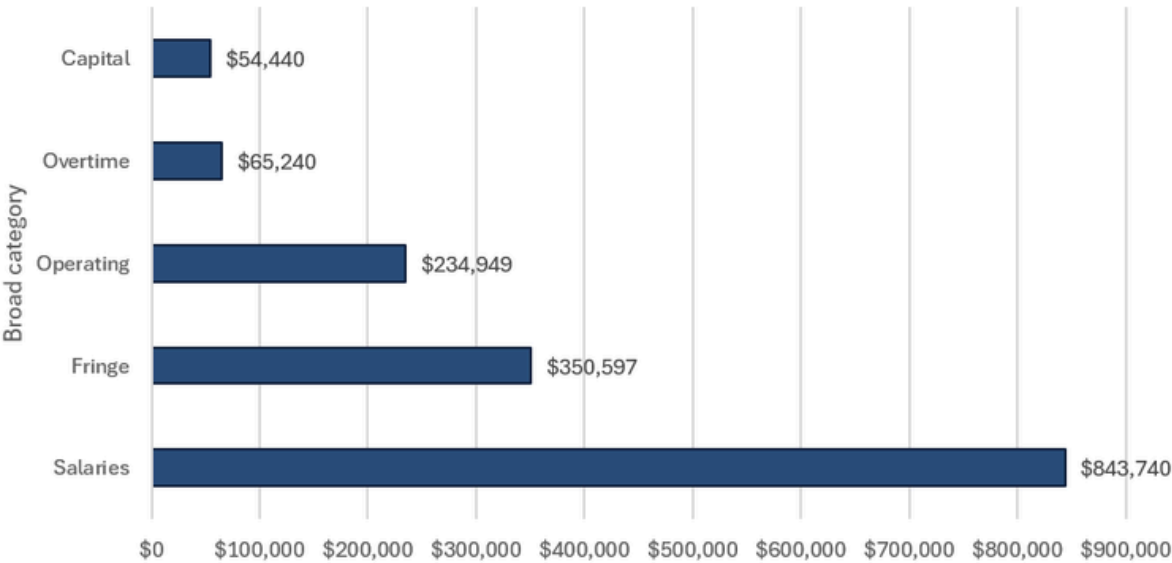


OPERATION SHARE

19.0%

All Other Categories

SPENDING MIX		
Spending Group	FY 2027	% Of Total
Salaries	\$843,740	54.50%
Fringe	\$350,597	22.60%
Operating	\$234,949	15.20%
Overtime	\$65,240	4.20%
Capital	\$54,440	3.50%
Total	\$1,548,966	100.00%



Fire & Rescue Expenses

FY 2027 General Fund - Fire & Rescue



TOTAL BUDGET

\$100,395

FY 2027



TOWN FUNDED

90.0%

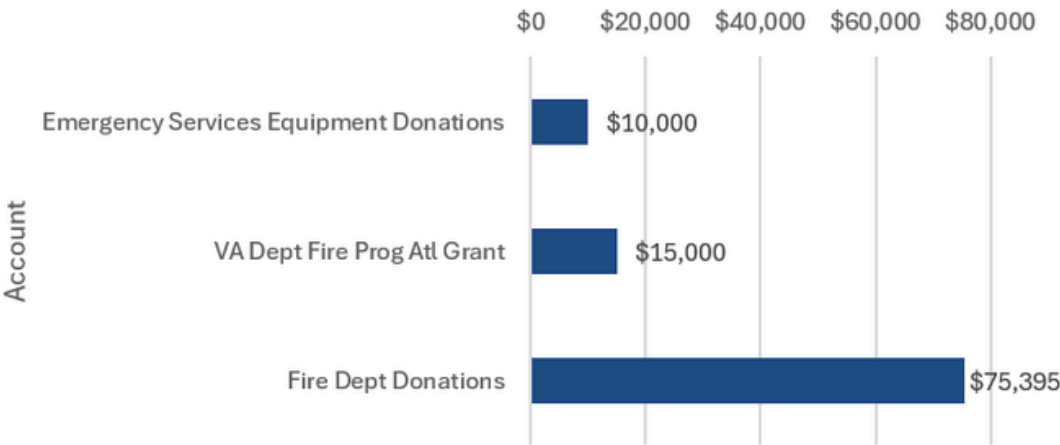


GRANT FUNDED

10.0%

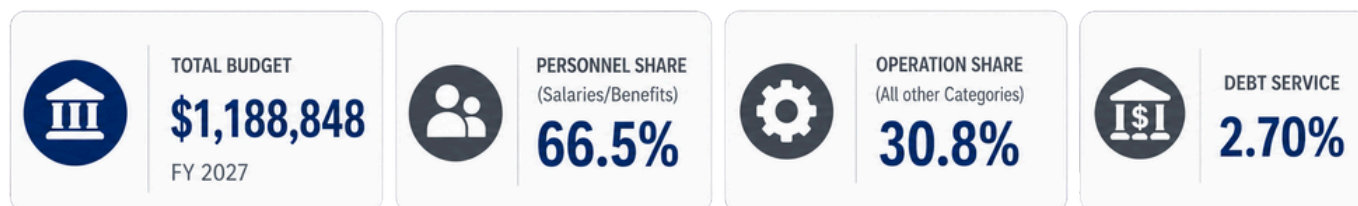
SPENDING MIX		
Spending Group	FY 2027	% of Total
Emergency Services Equipment Donations	\$10,000	10.00%
VA Dept Fire Prog Atl Grant	\$15,000	14.90%
Fire Dept Donations	\$75,395	75.10%
Total	\$100,395	100.00%

WHERE THE MONEY GOES



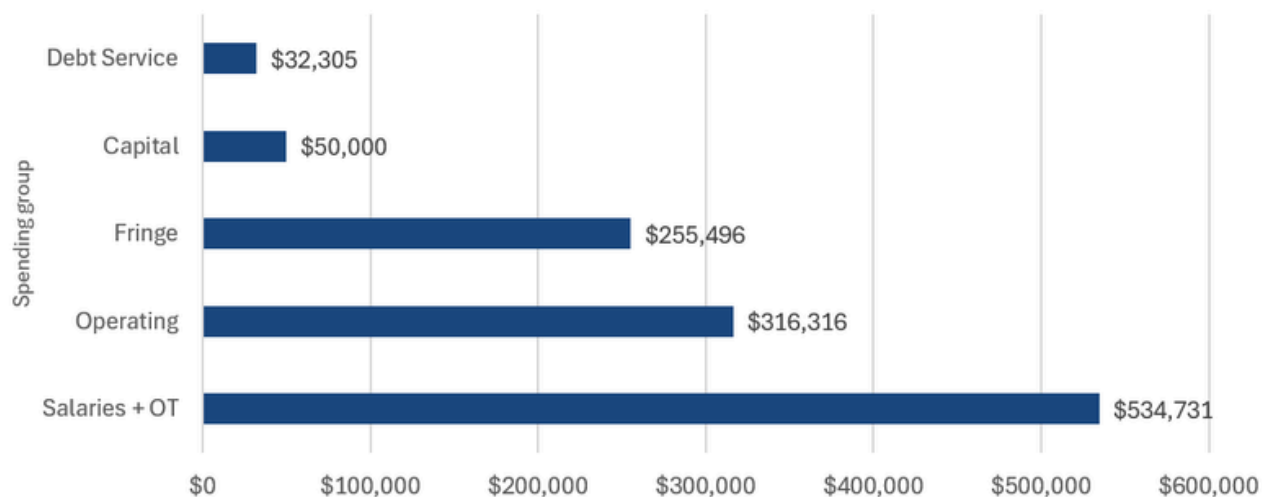
Public Works Expenses

FY 2027 General Fund - Public Works Expenditures



SPENDING MIX		
Spending Group	FY 2027	% of Total
Salaries + OT	\$534,731	45.00%
Operating	\$316,316	26.60%
Fringe	\$255,496	21.50%
Capital	\$50,000	4.20%
Debt Service	\$32,305	2.70%
Total	\$1,188,848	100.00%

WHERE THE MONEY GOES



Facilities Expenses

FY 2027 General Fund - Facilities Expenditures



TOTAL BUDGET
\$405,589
FY 2027



PERSONNEL SHARE
(Salaries/Benefits)
58.7%

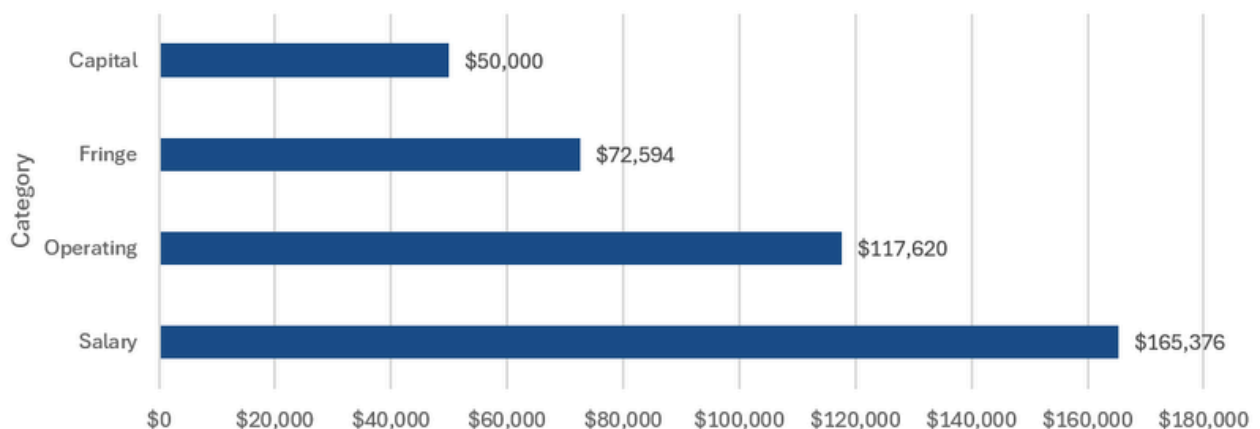


OPERATION SHARE
(All Other Categories)
41.3%

SPENDING MIX

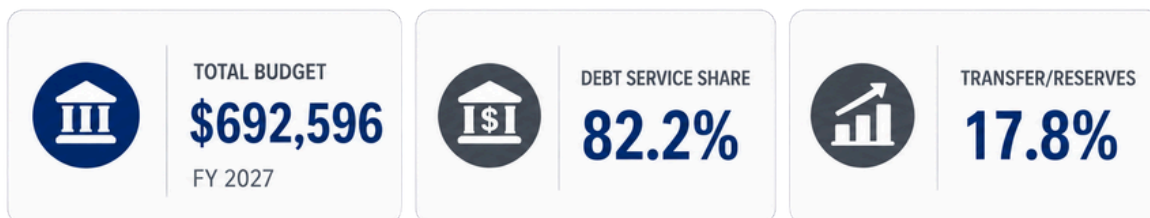
Spending Group	FY 2027	% of Total
Salary	\$165,376	40.80%
Operating	\$117,620	29.00%
Fringe	\$72,594	17.90%
Capital	\$50,000	12.30%
Total	\$405,589	100.00%

WHERE THE MONEY GOES



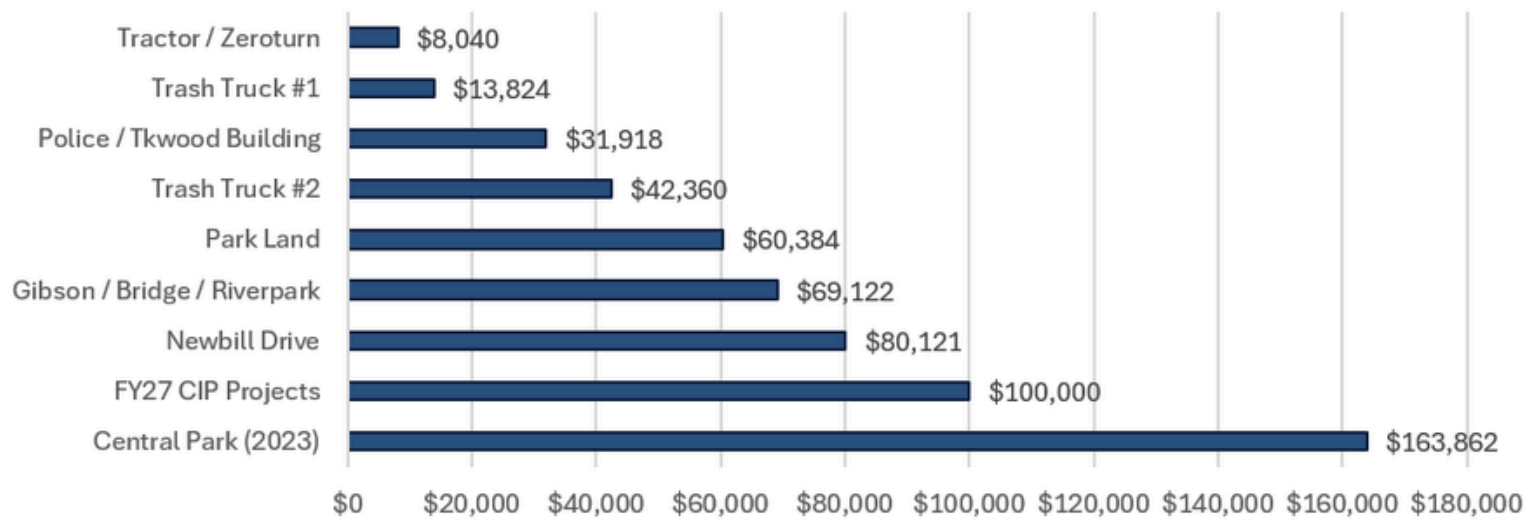
Transfer & Debt Services

FY 2027 General Fund - Transfers and Debt Service

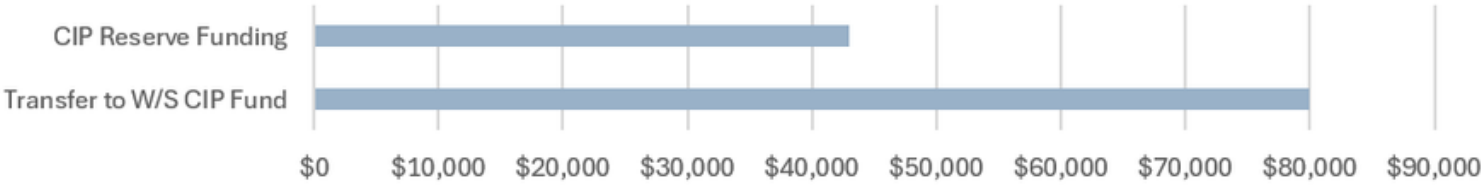


SPENDING MIX		
Spending Group	FY 2027	% of Total
Central Park (2023)	\$163,862	23.70%
FY27 CIP Projects	\$100,000	14.40%
Newbill Drive	\$80,121	11.60%
Gibson / Bridge / Riverpark	\$69,122	10.00%
Park Land	\$60,384	8.70%
Trash Truck #2	\$42,360	6.10%
Police / Tkwood Building	\$31,918	4.60%
Trash Truck #1	\$13,824	2.00%
Tractor / Zereturn	\$8,040	1.20%
Transfer to W/S CIP Fund	\$80,000	11.60%
CIP Reserve Funding	\$42,965	6.20%
Total	\$692,596	100.00%

FY 2027 DEBT OBLIGATIONS



FY 2027 RESERVES/TRANSFERS



WATER & SEWER FUND



Water & Sewer Fund Revenues

Of the \$2,803,113.11 in projected Water and Sewer revenues for FY27, \$2,493,013.11, or 88.93%, is generated from water and sewer usage charges. FY27 includes a 9% increase in water and sewer rates, which represents the second year of a three-year rate adjustment plan. As a result, usage revenues have increased significantly compared to FY26, when they accounted for 67.49% of the amended budget. Additionally, the Water and Sewer Fund has become self-supporting, eliminating the need for a significant transfer from the General Fund to support its operations. The chart below provides a summary of projected FY27 Water and Sewer revenues.

Water & Sewer Revenues	FY 26 Amended Budget	FY 27 Adopted Budget	\$ Change FY26 to FY 27	% Change FY26 to FY 27	% of WS Revenue
Water Usage Revenue	\$576,160.00	\$709,682.15	\$133,522.15	23.17%	25.32%
Sewer Usage Revenue	\$1,366,445.00	\$1,783,330.96	\$416,885.96	30.51%	63.62%
Misc. Revenue	\$299,715.00	\$310,100.00	\$10,385.00	3.46%	11.06%
Transfer from General Fund	\$635,750.00	\$0.00	-\$635,750.00	-100.00%	0.00%
Total Water & Sewer Fund Revenues	\$2,878,070.00	\$2,803,113.11	-\$74,956.89	-2.60%	100.00%

Water & Sewer Fund Expenses

FY 2027 Water & Sewer Fund Expenditures



TOTAL BUDGET

\$1,841,771

FY 2027



PERSONNEL SHARE
(Salaries/Benefits)

55.6%

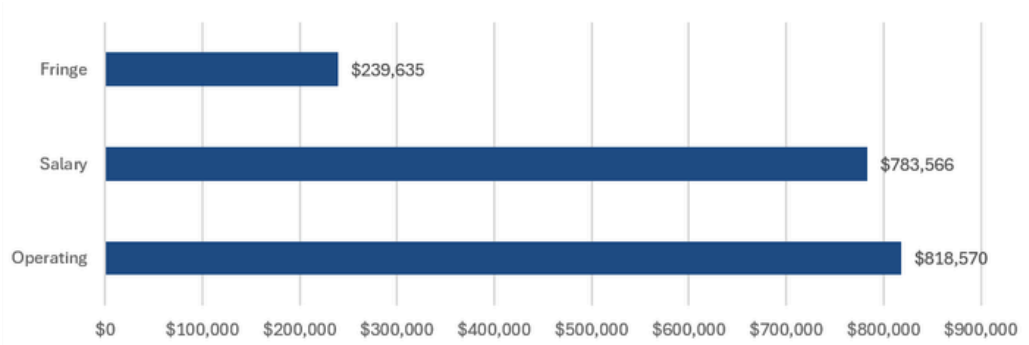


OPERATION SHARE
(All Other Categories)

44.4%

SPENDING MIX		
Spending Group	FY 2027	% of Total
Operating	\$818,570	44.40%
Salary	\$783,566	43.00%
Fringe	\$239,635	13.00%
Total	\$1,841,771	100.00%

FY 2027 SPENDING MIX



Water & Sewer Debt Services

FY 2027 Water & Sewer Fund - Debt Service



TOTAL BUDGET

\$961,342

FY 2027



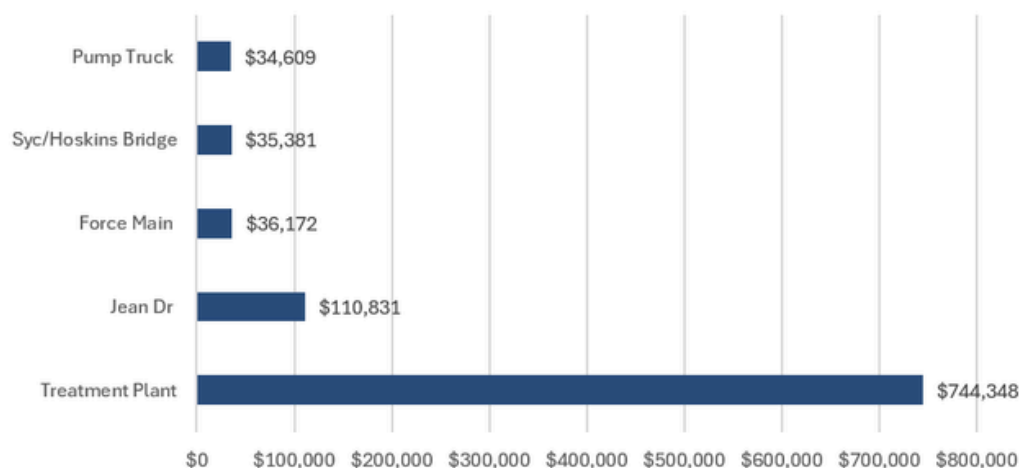
DEBT SERVICE

100.0%

SPENDING MIX

Spending Mix	FY 2027	% of Total
Treatment Plant	\$744,348	77.40%
Jean Dr	\$110,831	11.50%
Force Main	\$36,172	3.80%
Syc/Hoskins Bridge	\$35,381	3.70%
Pump Truck	\$34,609	3.60%
Total	\$961,342	100.00%

FY2027 DEBT OBLIGATIONS



NON-PROFIT FUNDING



Non-Profit Organization Funding Requests

The Town of Tappahannock provides annual funding to local non-profit organizations that deliver services, recreational opportunities, cultural programming, tourism initiatives, public safety, and community enrichment. The table below summarizes the FY2027 approved funding and the intended use of each allocation.

Total FY2027 Non-Profit Funding Approved: \$206,305

Organization	Approved Funding	Intended Use of Funds
Bay Aging / Transit	\$3,692	Assists with daily operating expenses including driver wages, vehicle maintenance and repairs, fuel, and insurance.
DAW Theatre Foundation	\$21,718	Supports Phase I of the DAW Theatre restoration project, including engineering and structural assessments, site investigation, development drawings, and stabilization planning. Funding helps close the remaining gap for the first phase of the project.
Essex County Little League	\$15,000	\$10,000 for facility maintenance, including field seeding, fertilization, infield reconstruction, and concession stand/press box maintenance. \$5,000 for equipment including baseballs, catcher's gear, batting tees, and protective screens.
Essex County Museum & Historical Society	\$11,000	\$5,000 for Max Silver Memorial Courtyard equipment and maintenance, \$3,000 for building maintenance and improvements, and \$3,000 as matching funds for new historical markers.

Essex County/Richmond County 4th of July Fireworks Committee	\$1,000	Supports the annual Fourth of July fireworks display. The event also includes softball games and alternates annually between Tappahannock and Warsaw, with proceeds benefiting the Essex and Richmond County Little Leagues and local Fire Departments.
Essex Public Library	\$9,000	Supports general operations including materials, technology, equipment, postage, fees, and contract labor, as well as educational programs and community events, including the children's summer learning program.
Essex Youth Football Association	\$5,000	Supports youth football and cheer programs through the purchase of equipment, referee fees, field maintenance supplies, concession items, player sponsorships, awards, and banquet expenses.
Historic Downtown Tappahannock	\$40,000	Supports staff, community events, tourism marketing, downtown beautification, mobile app maintenance, and installation and maintenance of the HDT informational kiosk to strengthen economic development and visitor engagement.
Tappahannock Artists Guild	\$6,000	\$4,500 for general operating expenses and \$1,500 to expand educational programming and develop dedicated education and studio space. Funding also supports efforts to secure matching grant funds through the Virginia Commission for the Arts.
Tappahannock-Essex County Chamber of Commerce	\$3,500	Supports website maintenance, digital marketing, social media, and electronic communications to promote Chamber members and local businesses.
Tappahannock-Essex Volunteer Fire Department	\$90,395	Funding includes: General Fund (\$49,395) for operating expenses such as fuel, insurance, utilities, equipment, and building/vehicle maintenance; Capital Improvement Fund (\$16,000) for apparatus and major equipment; Ladder Truck Fund (\$10,000) toward the 10-year financing of the ladder truck; and State Fire Fund (\$15,000), a pass-through allocation designated for capital improvements.

SUPPLEMENTAL INFORMATION



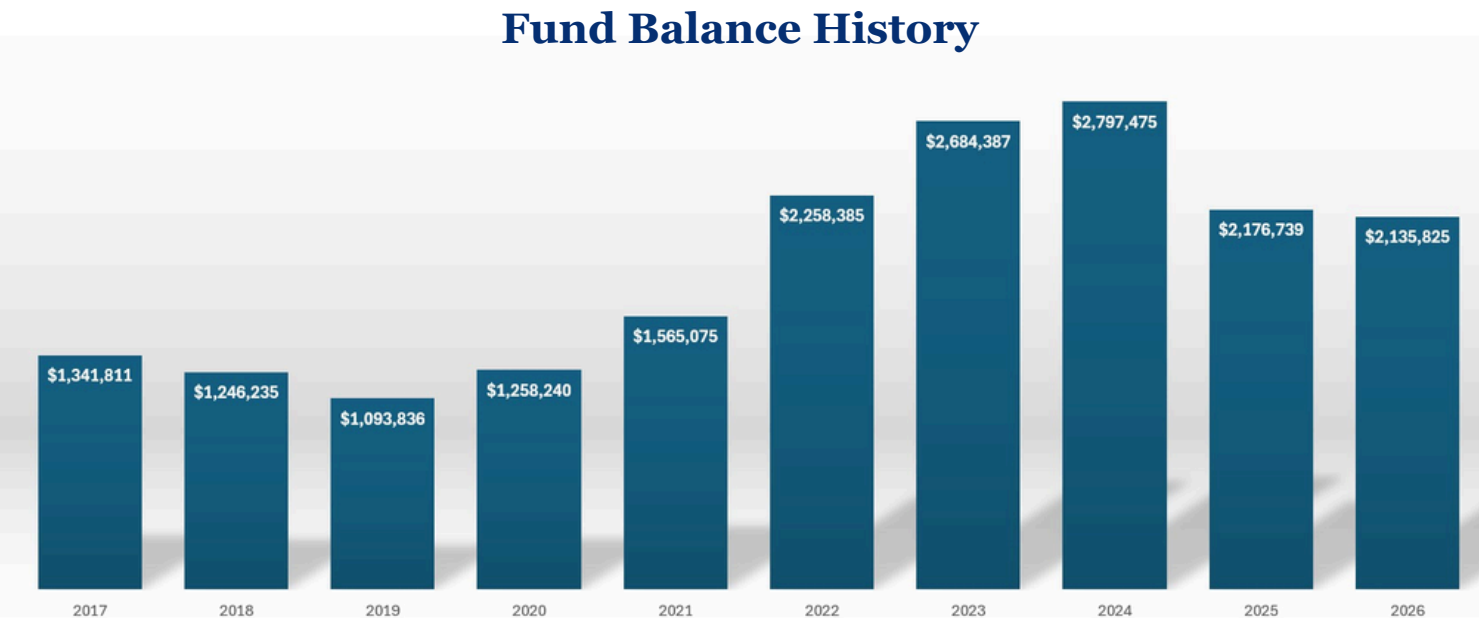
Fund Balance History

Fund Balance Overview

Fund balance represents the accumulated financial resources of the Town that remain available after accounting for prior-year revenues and expenditures. Maintaining an adequate fund balance is an important component of the Town’s overall financial stability, providing resources to address unexpected expenditures, revenue fluctuations, and other unforeseen financial needs. The Town’s fund balance is evaluated as part of the annual budget process to ensure that available resources are used responsibly while maintaining sufficient reserves for future needs.

Fund Balance History

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026**
\$1,341,811	\$1,246,235	\$1,093,836	\$1,258,240	\$1,565,075	\$2,258,385	\$2,684,387	\$2,797,475	\$2,176,739	\$2,135,825



**2026 reflects unaudited figures.

Cemetery Fund

The Town owns and operates a municipal cemetery located on North Route 17. The Cemetery Fund is maintained as a separate fund with its own dedicated bank account at Blue Ridge Bank. The FY27 budget reflects revenues and expenditures in the amount of \$29,574.95. Revenues generated by the Cemetery Fund are derived primarily from the sale of cemetery lots. Expenditures are primarily associated with the ongoing maintenance, upkeep, and preservation of the cemetery grounds, facilities, and related infrastructure. The fund is managed separately from the Town's other operating funds to ensure that revenues and expenditures associated with the cemetery are properly accounted for and maintained.

APPENDICES



Budget By Line Item

GL CODES	ACCOUNT DESCRIPTION	FY27 BUDGET
	GENERAL FUND REVENUES	
100-11010-0002	Delinquent Taxes	10,000.00
100-11010-2026	Real Estate Taxes 2026	470,755.40
100-11020-0002	Delinquent Taxes	10,000.00
100-11020-2026	Personal Property Taxes 2026	249,000.00
100-11060-0001	Penalties - All Property Taxes	3,000.00
100-11060-0002	Interest - All Property Taxes	2,000.00
100-12010-0001	Local Sales Use and Taxes	370,000.00
100-12020-0001	Consumer Utility Taxes	53,000.00
100-12020-0002	Consumption Taxes	14,000.00
100-12030-0001	Business License Taxes	705,000.00
100-12030-0002	Business License - Penalty	6,500.00
100-12050-0001	Motor Vehicle Licenses	51,000.00
100-12060-0001	Bank Stock Taxes	463,051.00
100-12080-0001	Tobacco Tax	210,000.00
100-12100-0001	Transient Lodging Taxes	368,265.90
100-12100-0002	Transient Lodging - Penalty	800
100-12110-0001	Meals Tax	1,800,000.00
100-12110-0002	Meals Tax - Penalty	3,500.00
100-13010-0001	Animal Licenses	500

100-13030-0006	Zoning Advertising	550
100-13030-0007	Zoning Permits	2,400.00
100-14010-0001	Court Fines and Forfeitures	60,000.00
100-14010-0002	Parking Ticket	150
100-15010-0001	Interest Earned - Bank Deposits	52,000.00
100-15010-0002	Gains and Losses - Chg in Invest. Value	5,000.00
100-16080-0001	Solid Waste Fees	324,768.92
100-18990-0001	Miscellaneous	5,000.00
100-18990-0003	Gifts and Donations	2,500.00
100-22010-0009	PPTRA	54,170.00
100-22010-0010	Auto Rental Tax	54,000.00
100-22010-0012	Communications Tax - State	41,000.00
100-24040-0001	Law Enforcement - 599 FUNDS	68,000.00
100-24040-0012	Fire Program Funds	15,000.00
100-24070-0003	VA COMMISSION OF ARTS GRANT	4,500.00
100-32010-0009	JAG BYRNE GRANT	25,000.00
100-33010-0001	DMV SAFETY GRANT	6,000.00
100-33010-0005	DMV Selective Grant	30,240.00
100-33010-0006	Hate Crimes Grant	52,220.80
	GENERAL FUND Revenue Totals	5,592,872.02

	GENERAL FUND EXPENDITURES	
100-10000-0000	General Government Administration:	
100-10000-1110	Salaries - Mayor	5,670.00
100-10000-1111	Salaries - Town Council	22,680.00
100-10000-1112	Salaries - Town Manager	136,500.00
100-10000-1113	Salaries - Town Treasurer	91,250.25
100-10000-1115	Salaries - Town Clerk	64,144.08
100-10000-1116	Salaries-Asst Town Mgr/Comm Devel/Zoning	111,903.80
100-10000-1118	Salaries - TM EA/Marketing Manager	66,284.40
100-10000-1119	Salaries - Assistant Town Treasurer	67,263.11
100-10000-1120	Salaries - Finance Clerk (PT)-(WA)	24,984.96
100-10000-1121	Salaries - Finance Clerk (PT)-(JV)	24,648.00
100-10000-1122	Salaried - Finance & Office Support Spec	51,736.00
100-10000-1123	Salaries - Human Resources Manager	81,900.00
100-10000-1190	Salaries - Bonuses/Performance Bonuses	15,000.00
100-10000-2100	FICA	57,295.79
100-10000-2210	VRS	69,354.12
100-10000-2211	VRS Hybrid-ER 1% 401A Match & 457 Match	10,713.92
100-10000-2300	Medical Insurance	77,028.00
100-10000-2301	VRS Life Insurance	7,638.51
100-10000-2302	Lincoln - Long Term Disability	2,995.00
100-10000-2600	Unemployment Insurance	2,920.00
100-10000-2700	Workers' Compensation	2,275.00

100-10000-3120	Accounting & Auditing Services	53,560.00
100-10000-3142	Contract/Professional Services	100,000.00
100-10000-3150	Legal Advisor	55,000.00
100-10000-3320	IT Services and Software	54,000.00
100-10000-3600	Legal Advertising	10,000.00
100-10000-3601	Employment Advertising	4,000.00
100-10000-5110	Office Electricity	10,500.00
100-10000-5210	Postage	6,000.00
100-10000-5230	Telephone - Internet	12,500.00
100-10000-5300	Insurance	17,762.64
100-10000-5307	Revitalization	30,000.00
100-10000-5500	Conference & Training Reimbursement	16,000.00
100-10000-5700	Tappahannock Art Gallery - Local Funded	6,000.00
100-10000-5701	Tappahannock Art Gallery - Grant Funded	4,500.00
100-10000-5800	Daw Theatre	21,718.00
100-10000-5801	Chamber Dues	3,500.00
100-10000-5802	Essex Public Library	9,000.00
100-10000-5803	Essex Tappahannock Youth	21,000.00
100-10000-5804	Area Agency on Aging	3,692.00
100-10000-5805	Essex Musuem/Historical Society	11,000.00
100-10000-5806	Middle Peninsula Planning Commissio	46,360.00
100-10000-5809	Tappahannock Main Street	40,000.00
100-10000-5810	Professional Development Dues	5,200.00

100-10000-5820	Miscellaneous Other	3,000.00
100-10000-5821	Staff Recognition Events	3,000.00
100-10000-5830	Marketing and Tourism	65,000.00
100-10000-6001	Office Supply	25,000.00
100-10000-6007	Equipment Repairs	2,000.00
100-10000-6008	Gas	3,000.00
100-10000-8100	Capital Outlay	20,000.00
	10000 General Government Administration:	1,656,477.58

100-31000-0000	Police:	
100-31000-1201	Salaries - Chief	105,840.00
100-31000-1202	Salaries - Captain (TJ)	79,170.00
100-31000-1203	Salaries - Sergeant (SM)	68,118.96
100-31000-1204	Salaries - Sergeant (OM)	68,118.96
100-31000-1205	Salaries - Detective (AT)	67,354.56
100-31000-1206	Salaries - Corporal (TW)	60,693.36
100-31000-1207	Salaries - Patrol Officer (BW)	55,670.16
100-31000-1208	Salaries - Patrol Officer (WS)	63,000.00
100-31000-1209	Salaries - Patrol Officer (TB)	53,027.52
100-31000-1210	Salaries - Patrol Officer (KB)	53,027.52
100-31000-1211	Salaries - Patrol Officer (RL)	53,027.52
100-31000-1212	Salaries - Patrol Officer (DN)	53,027.52
100-31000-1213	Salaries - Office Support Staff	63,663.60
100-31000-1250	Salaries - PD Overtime	35,000.00
100-31000-1251	Salaries-DMV Select Overtime (Grnt Reim)	30,240.00
100-31000-2100	FICA	64,546.09
100-31000-2210	VRS	78,130.29
100-31000-2300	Medical Insurance	143,052.00
100-31000-2301	VRS Life Insurance	8,943.64
100-31000-2302	Lincoln - Long Term Disability	5,135.00
100-31000-2700	Workers' Compensation	50,790.00
100-31000-3142	Contract/Professional Services	8,500.00

100-31000-3320	IT Services and Software	7,646.00
100-31000-3322	Municipal Building Repairs	4,000.00
100-31000-3500	Printing	1,000.00
100-31000-5110	Electric	8,363.25
100-31000-5230	Telephone - Internet	22,000.00
100-31000-5300	Insurance	17,468.80
100-31000-5500	Conference & Training Reimbursement	6,000.00
100-31000-5540	Education	14,000.00
100-31000-5810	Professional Development Dues	1,500.00
100-31000-5820	Miscellaneous Other	3,100.00
100-31000-6001	Office Supplies	12,000.00
100-31000-6008	Gasoline	42,000.00
100-31000-6009	Vehicle Expense	15,000.00
100-31000-6011	Uniforms	10,000.00
100-31000-6012	Police Equipment	5,000.00
100-31000-8002	DCJS Grant	1,150.00
100-31000-8003	Radio	1,000.00
100-31000-8004	Community Policing	3,000.00
100-31000-8005	Hate Crimes - Grant Reimbursement	52,220.80
100-31000-8100	Capital Outlay	54,440.00
	31000 Police:	1,548,965.55

100-32000-0000	Fire and Rescue Services:	
100-32000-5840	VA Dept Fire Prog Atl Grant	15,000.00
100-32000-5841	Fire Dept Donations	75,395.00
100-32000-5842	Emergency Services Equipment Donations	10,000.00
	32000 Fire and Rescue Services:	100,395.00

100-40000-0000	Public Works:	
100-40000-1170	Salaries - Automotive Technician	60,060.00
100-40000-1201	Salaries - Public Works Director	67,057.54
100-40000-1202	Salaries-Public Works Street Foreman(KB)	44,850.62
100-40000-1203	Salaries - PW Maintenance Worker (SB)	41,932.80
100-40000-1204	Salaries - PW Maintenance Worker (JH)	41,932.80
100-40000-1205	Salaries - PW Maintenance Worker (TH)	36,324.29
100-40000-1206	Salaries - PW Maintenance Worker(Vacant)	35,782.66
100-40000-1207	Salaries - PW Maintenance Worker (WT)	33,196.80
100-40000-1208	Salaries-PW Refuse Collection Worker(DB)	50,450.40
100-40000-1209	Salaries-PW Refuse Collection Worker(CL)	39,071.76
100-40000-1210	Salaries-PW Refuse Collection Worker-VAC	39,071.76
100-40000-1250	Salaries - Public Works Overtime 100%	45,000.00
100-40000-2100	FICA	46,665.06
100-40000-2210	VRS	52,319.08
100-40000-2211	VRS Hybrid-ER 1% 401A Match & 457 Match	6,417.91
100-40000-2300	Medical Insurance	121,044.00
100-40000-2301	VRS Life Insurance	6,560.00
100-40000-2302	Lincoln - Long Term Disability	2,530.00
100-40000-2700	Workers' Compensation	19,960.00
100-40000-3142	Contract/Professional Services	85,000.00
100-40000-3321	Accessory Equipment & Repairs	8,000.00
100-40000-5110	Electric	11,802.00

100-40000-5111	Street Lights	36,000.00
100-40000-5112	Sports Lights	600
100-40000-5230	Telephone - Internet	3,905.00
100-40000-5300	Insurance	17,468.80
100-40000-5301	New Airport Debt Payment	32,305.00
100-40000-5500	Conference & Training Reimbursement	1,000.00
100-40000-6007	Equipment Repairs	10,000.00
100-40000-6008	Gas	60,000.00
100-40000-6009	Equipment Repairs - Garbage & Recycle Tk	30,000.00
100-40000-6016	Sidewalks	12,000.00
100-40000-6017	Streets	25,000.00
100-40000-6021	Signs	3,500.00
100-40000-6023	Shop Supplies	10,000.00
100-40000-6024	Facility Heating	2,040.00
100-40000-8100	Capital Outlay	50,000.00
	40000 Public Works:	1,188,848.28

100-90000-0000	Facilities	
100-90000-1200	Salaries-Facilities Maintenance Mgr (MC)	70,784.53
100-90000-1201	Salaries - Groundskeeper Crew Leader(WH)	47,319.64
100-90000-1202	Salaries - Groundskeeper (LS)	35,271.60
100-90000-1250	Salaeries - Overtime Facilities 100%	12,000.00
100-90000-2100	FICA	14,721.82
100-90000-2210	VRS	16,708.94
100-90000-2211	VRS Hybrid-ER 1% 401A Match & 457 Match	1,875.02
100-90000-2300	Medical Insurance	33,012.00
100-90000-2301	Life Insurance	1,625.78
100-90000-2302	Long Term Disability	1,150.00
100-90000-2700	Worker's Compensation	3,500.00
100-90000-3142	Contract/Professional Services	24,000.00
100-90000-3321	Accessory Equipment & Repairs	5,000.00
100-90000-3322	Municipal Building Repairs	20,000.00
100-90000-5113	Holiday Decorations	2,000.00
100-90000-5140	Pest Control - All buildings	2,000.00
100-90000-5230	Telephone - Internet	1,000.00
100-90000-5500	Conference & Training Reimbursement	500
100-90000-6007	Equipment Repairs	10,000.00
100-90000-6008	Gas	5,000.00
100-90000-6011	Uniforms	32,000.00
100-90000-6014	Park Equipment	10,000.00

100-90000-6022	Auto Tags	1,120.00
100-90000-6023	Shop Supplies	5,000.00
100-90000-8100	Capital Outlay	50,000.00
	90000 Facilities	405,589.33

100-93100-0000	Transfers Out:	
100-93100-0100	Capital Outlay/CIP Reserve Funding	42,964.59
100-93100-0502	Transfer to W/S CIP Fund	80,000.00
	93100 Transfers Out:	122,964.59

100-95000-0000	Debt Service:	
100-95000-9102	Police-Tkwood Bldg-Truist-2018-Principal	24,500.00
100-95000-9113	Gibson/Brdge/Rvrpark-Atl Union-2021-Prin	68,674.39
100-95000-9116	Police-Tkwood Bldg-Truist-2018-Interest	7,418.30
100-95000-9120	Trash Truck #1-USDA-2022-Principal	12,163.92
100-95000-9121	Trash Truck #1-USDA-2022-Interest	1,660.08
100-95000-9122	Gibson/Brdge/Rvrpark-Atl Union-2021-Int.	448
100-95000-9137	Park Land-United-2021-Principal	35,752.00
100-95000-9138	Park Land-United-2021-Interest	24,632.06
100-95000-9140	Tractor-Zereturn-USDA-2022-Principal	6,930.50
100-95000-9141	Tractor-Zereturn-USDA-2022-Interest	1,109.50
100-95000-9142	Central Park-C&F-2023-Principal	85,000.00
100-95000-9143	Central Park-C&F-2023-Interest	78,862.35
100-95000-9144	Trash Truck #2-USDA-2024-Principal	36,078.49
100-95000-9145	Trash Truck #2-USDA-2024-Interest	6,281.51
100-95000-9146	Newbill Drive-Huntington-2024-Principal	26,000.00
100-95000-9147	Newbill Drive-Huntington-2024-Interest	54,120.60
100-95000-9152	FY27 Debt Service - CIP Projects Prin	100,000.00
	95000 Debt Service:	569,631.70
	GENERAL FUND Expenditure Totals	5,592,872.03

	GENERAL FUND CIP FUND REVENUES	
205-24070-0001	VDOT-Rec Access Fund-Hoskins Creek-Grant	350,000.00
205-24070-0004	Hoskins Creek Docks & Bathhouse-Grant	1,350,000.00
205-24070-0005	VDOT-Rec Access Road Hoskins- Loan Funds	115,900.00
205-24070-0006	Hoskins Creek Docks & Bathhouse - Loan	950,000.00
205-24070-0007	Rappahannock River Park - Grant Funds	5,461,087.50
205-24070-0008	Rappahannock River Park Match-Loan Funds	606,000.00
205-33070-0002	US Dept of Transportation - RAISE Access	1,500,000.00
205-41040-0007	Backhoe Replacement - Loan	125,000.00
205-41040-0008	Garbage Truck - Loan	271,000.00
205-41040-0010	Police Cruisers - Loan Proceeds	120,000.00
205-41040-0011	Dump Truck - Loan Proceeds	120,000.00
205-41040-0012	Recycle Truck Bins - Loan Proceeds	130,000.00
	Fund 205 Revenue Totals	11,098,987.50

	GENERAL FUND CIP FUND EXPENDITURES	
205-31000-8205	Patrol Vehicle - Loan Funded	120,000.00
205-40000-8209	Garbage Truck - Local Funded	271,000.00
205-40000-8210	Backhoe Replacement - Loan Funded	125,000.00
205-40000-8214	Dump Truck - Loan Funded	120,000.00
205-40000-8215	Recycle Truck Bins - Loan Funded	130,000.00
205-94702-8101	Entrance Rd Rec Access-VDOT 100% Grant	350,000.00
205-94702-8102	Entrance Rd Rec Access - Local Match	115,900.00
205-94703-8101	Hoskins Creek Docks/Bathhouse-Grant Fund	1,350,000.00
205-94703-8102	Hoskins Creek Docks/Bathhouse-Local Fund	950,000.00
205-94705-8101	Rappahannock River Park - Grant Funding	5,461,087.50
205-94705-8102	Rappahannock River Park - Loan Funding	606,000.00
205-94803-8101	RAISE Grant Planning	1,500,000.00
	Fund 205 Expenditure Totals	11,098,987.50

	IRF FUND REVENUES	
207-15010-0001	INT Received on Note - IRF - 1710 Tavern	5,716.00
207-15030-0001	PRIN Received on Note - IRF- 1710 Tavern	22,565.00
	Fund 207 Revenue Totals	28,281.00

	IRF FUND EXPENDITURES	
207-99999-9999	Budget Surplus - IRF	28,281.00
	Fund 207 Expenditure Totals	28,281.00

	WATER & SEWER FUND REVENUES	
501-15010-0001	Interest Earned - Bank Deposits	1,000.00
501-15010-0002	Gains and losses - Chg in Invest. Value	100
501-16001-0001	Water - NEW CONNECTIONS	30,000.00
501-16001-0002	Water Usage Charges -Residential Inside	329,249.94
501-16001-0003	Sewer Usage Charges -Residential Inside	753,228.03
501-16001-0004	Re-Connection Fees \$30.00	10,000.00
501-16001-0005	New Account Admin Fee (\$10.00)	2,000.00
501-16001-0006	Sewer - NEW CONNECTIONS	60,000.00
501-16001-0008	Water Usage - Late Fee	5,200.00
501-16001-0009	Sewer Usage - Late Fee	11,000.00
501-16001-0010	Inspection Fee Water/Sewer	800
501-16001-0012	Water Usage Charges -Residential Outside	40,692.98
501-16001-0013	Sewer Usage Charges -Residential Outside	77,823.74
501-16001-0014	Water Usage Charges - Commercial Inside	302,524.75
501-16001-0015	Water Usage Charges - Commercial Outside	37,214.48
501-16001-0016	Sewer Usage Charges - Commercial Inside	738,221.44
501-16001-0017	Sewer Usage Charges - Commercial Outside	214,057.75
501-18990-0002	Essex County Share	190,000.00
	WATER & SEWER UTILITY Revenue Totals	2,803,113.11

	WATER & SEWER FUND EXPENDITURES	
501-45000-1190	Salaries (Bonuses/Performance Bonuses)	5,000.00
501-45000-1200	Salaries - General Services Director(DS)	85,307.04
501-45000-1201	Salaraies-Asst. General Services Dir(JC)	81,157.44
501-45000-1202	Salaries - Pump Technician (LB)	54,228.72
501-45000-1203	Salaries - Pump Technician (JT)	51,455.04
501-45000-1204	Salaries - WWTP Director (TM)	86,945.04
501-45000-1205	Salaries - Asst. WWTP Director (LF)	84,389.76
501-45000-1206	Salaries - Plant Operator/Mechanic (JB)	81,157.44
501-45000-1207	Salaries - Plant Operator (ES)	54,774.72
501-45000-1208	Salaries - Plant Operator Trainee (CE)	41,496.00
501-45000-1209	Salaries - Public Works Director (OB)	16,764.38
501-45000-1210	Salaries - PW Street Foreman (KB)	11,212.66
501-45000-1211	Salaries - Maintenance Worker (SB)	10,483.20
501-45000-1212	Salaries - Maintenance Worker (JH)	10,483.20
501-45000-1213	Salaries - Maintenance Worker (TH)	9,081.07
501-45000-1214	Salaries - Maintenance Worker (VACANT)	8,945.66
501-45000-1215	Salaries - Maintenance Worker (WT)	8,299.20
501-45000-1216	Salaries-Facilities Maintenance Mgr (MC)	12,491.39
501-45000-1217	Salaries - Groundskepper Crew Leader(WH)	8,350.52
501-45000-1218	Salaries - Groundskeeper (LS)	6,224.40
501-45000-1250	Salaries - Overtime Sewer & Water	29,977.50
501-45000-1251	Salaries- Overtime Wastewater Trmt Plant	25,341.75

501-45000-2100	FICA	49,792.99
501-45000-2210	VRS	57,496.38
501-45000-2212	VRS Hybrid-ER 1% 401A Match & 457 Match	9,878.78
501-45000-2300	Medical Insurance	99,036.00
501-45000-2301	VRS Life Insurance	8,032.50
501-45000-2302	Lincoln - Long Term Disability	3,097.50
501-45000-2700	Workers' Compensation	12,300.75
501-45000-3140	Engineering	15,000.00
501-45000-3142	Contract/Professional Services	50,000.00
501-45000-3320	IT Services and Software	33,405.75
501-45000-3321	Accessory Equipment & Repairs-Shop Tools	5,775.00
501-45000-3500	Printing	840
501-45000-5114	Electricity - Water Well Pumping	25,084.50
501-45000-5115	Electricity - Wastewater Plant	195,200.25
501-45000-5116	Electricity - Sewer Pumping	29,205.75
501-45000-5210	Postage	5,000.00
501-45000-5230	Telephone - Internet	7,600.00
501-45000-5300	Insurance	17,468.80
501-45000-5500	Conference & Training Reimbursement	8,000.00
501-45000-5810	Professional Development Dues - WWTP	2,460.00
501-45000-5811	Water Quality Licenses	8,735.00
501-45000-6007	Equipment Repairs	10,000.00
501-45000-6008	Gas	13,000.00

501-45000-6023	Shop Supplies (Maintenance Shop)	11,220.00
501-45000-6024	Facility Heating	5,534.80
501-45000-6025	Supplies & Repairs - Sewer Pump Station	26,272.20
501-45000-6026	Supplies & Repairs - Water Wells	15,000.00
501-45000-6027	Meters	6,000.00
501-45000-6028	Supplies - Wastewater Plant	140,000.00
501-45000-6029	Supplies & Repairs - Sewer Lines	10,000.00
501-45000-6030	Supplies & Repairs - Water Lines	20,850.00
501-45000-8100	Capital Outlay	120,000.00
501-93100-0501	Surplus Reserve	36,917.85
501-95000-8101	Force Main-Wtr Ln-United-2020-Principal	22,994.92
501-95000-8102	Force Main-Wtr Ln-United-2020-Interest	13,177.53
501-95000-8105	ForceMain/Syc/Hoskins-BRidge-2021-Princ	22,023.98
501-95000-8106	ForceMain/Syc/Hoskins-BRidge-2021-Int.	13,356.84
501-95000-9107	Trmt Plant-VRA/Truist-2000-2007-Princ.	739,260.86
501-95000-9108	Trmt Plant Upgrade-Truist-2000 Interest	5,087.22
501-95000-9111	Jean Dr/Phos-Nutr-USBank-Sign-Principal	101,123.43
501-95000-9112	Jean Dr/Phos-Nutr-USBank-Sign-Interest	9,708.01
501-95000-9123	Pump Truck-VRA-2025-Principal	25,000.00
501-95000-9124	Pump Truck-VRA-2025-Interest	9,609.38
	WATER & SEWER UTILITY Expenditure Total	2,803,113.10

	WATER & SEWER CIP REVENUES	
502-41050-0100	Transfer In from General Fund	80,000.00
502-41050-0105	Sewer Rehab Phase II - Loan Proceeds	5,030,000.00
	Fund 502 Revenue Totals	5,110,000.00

	WATER & SEWER CIP EXPENDITURES	
502-45000-0000	Water & Sewer Projects:	
502-45000-8217	Sewer Rehab Phase II - Loan Funded	5,030,000.00
502-45000-8219	Queen Street Water Tank & Well Generator	80,000.00
	Fund 502 Expenditure Totals	5,110,000.00

	CEMETERY FUND REVENUES	
801-15010-0001	Interest on Deposits	3,500.00
801-18990-0006	Sale of Cemetery Lots	6,500.00
801-41050-0103	Reserve Fund	19,574.95
	Fund 801 Revenue Totals	29,574.95

	CEMETERY FUND EXPENDITURES	
801-43400-3150	LEGAL & Recording of Deeds	125
801-43400-3350	GRASS CUTTING	23,749.95
801-43400-5117	ELECTRICITY - CEMETERY	300
801-43400-6007	Repair Maintenance	5,200.00
801-43400-8101	PURCHASE OF LOTS	200
	Fund 801 Expenditure Totals	29,574.95



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