

# Town of FARMVILLE, VIRGINIA

Proposed FY2027 Budget





## TOWN MANAGER'S OFFICE

C. Scott Davis, LP.D., ICMA-CM  
Town Manager

Jacqueline B. Vaughan  
Executive Assistant

Mayor and Members of Council,

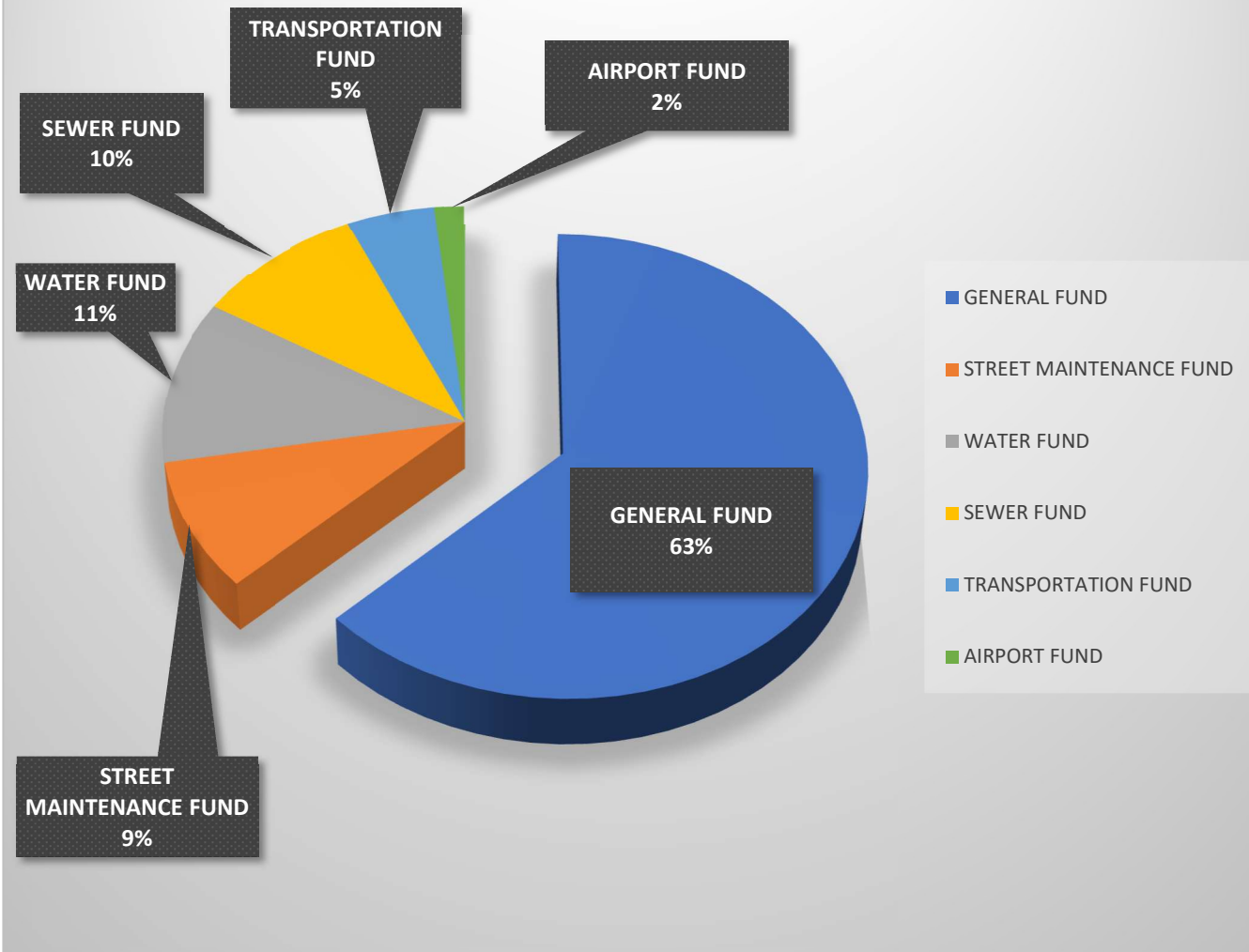
I am pleased to present the proposed budget for the fiscal year July 1, 2026, through June 30, 2027. This proposed budget provides the financial resources necessary to fund community services, including professional law enforcement, fire, community development, enjoyable parks and recreation, maintaining streets, innovative and supportive use of technology, adequate structures and facilities, and reliable water, sewer, transportation, and airport services.

Despite ongoing economic challenges, including inflationary pressures, Farmville remains in a strong financial position. Our commitment to responsible fiscal management and strategic planning has maintained a healthy reserve, enabling us to address both current needs and future opportunities. While hiring challenges persist, we remain dedicated to delivering exceptional service to our citizens and businesses, ensuring the efficient use of the Town's funds. Our sound financial policies continue to provide a stable foundation as we navigate these challenges.

The FY27 budget reflects a transition from planning to implementation of several key initiatives. Following the approval of the \$16 million General Obligation (GO) Bond in the prior fiscal year, we will begin moving forward with the renovation and expansion of the fire department building and the acquisition of a new ladder truck. These investments are critical to ensuring our public safety infrastructure keeps pace with the growing needs of the community. In addition, we will continue to fund capital improvement projects and strategically upgrade equipment to maintain and enhance the quality of our core services.

The total budget for FY2027 is \$25,748,561, which encompasses \$16,215,025 in the General Fund, \$2,357,823 in the Street Maintenance Fund, \$2,974,435 in the Water Fund, \$2,479,500 in the Sewer Fund, \$1,274,539 in the Transportation Fund, and \$447,239 in the Airport Fund.

## PROPOSED BUDGET BY FUND



- General Fund – The General Fund provides for the majority of town services. The funding of the General Fund comes from taxes and fees, charges for services, fines, and intergovernmental revenue, among others.
- Street Maintenance Fund—The Street Maintenance Fund provides for installing and replacing sidewalks, paving of arterial and connector streets, repairing and maintaining traffic lights, installing and repairing traffic signs, and many other street-related activities and repairs. The funding for the Street Maintenance Fund is allocated from VDOT in quarterly payments for the Town to maintain our roads and related infrastructure.
- Water Fund—The Water Fund provides public works to maintain the infrastructure to provide water to residents and businesses and to operate the water treatment plant. The Water Fund's funding comes from the fees associated with water use, water meter taps, and other associated charges. The Water Fund is an enterprise fund, which means all costs are supported by fees charged for associated services.

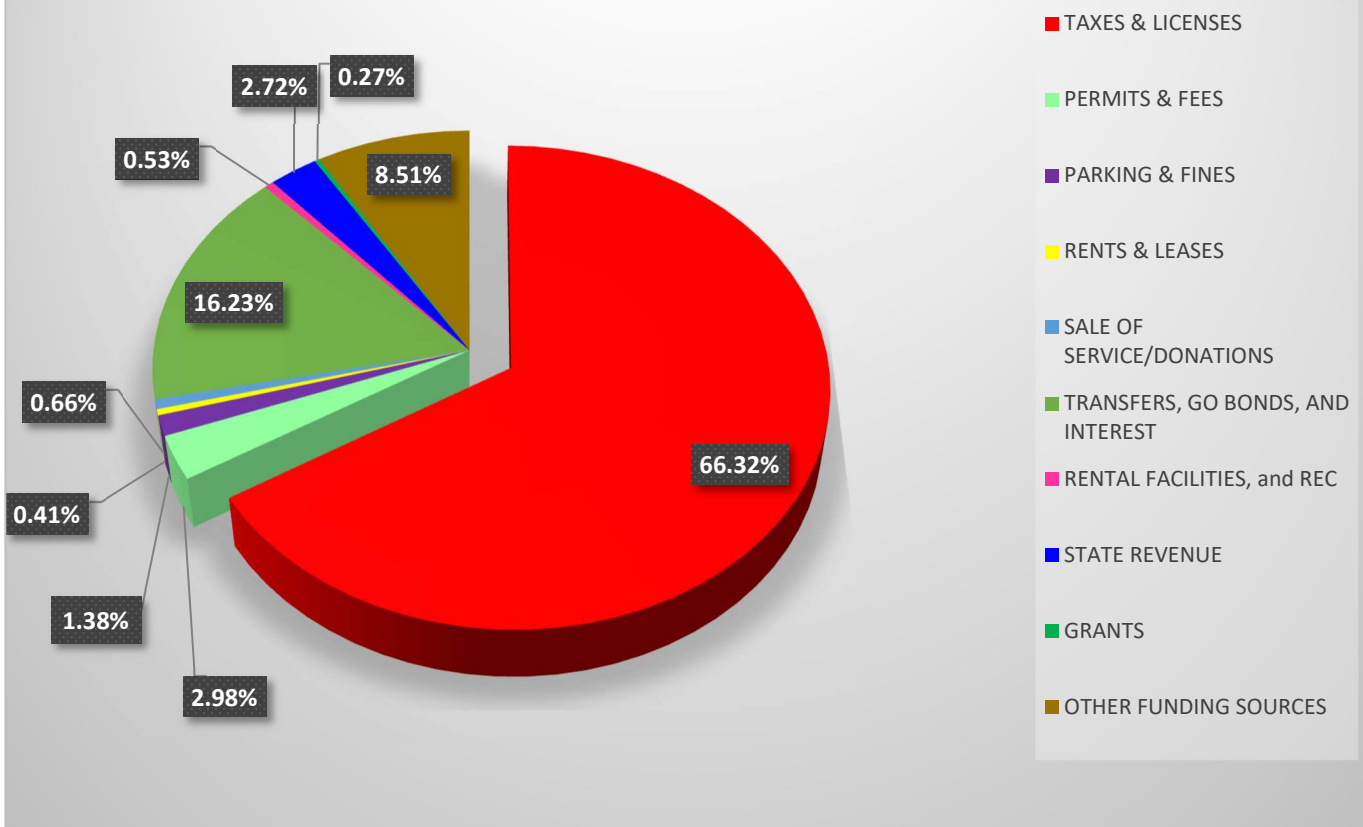
- Sewer Fund—The Sewer Fund provides public works to maintain the infrastructure, provide sewer service to residents and businesses, and operate the wastewater treatment plant. The Fund is funded by fees and charges associated with water usage, sewer taps, and other associated charges. The Sewer Fund is an enterprise fund, which means all costs are supported by fees charged to associated services.
- Transportation Fund—The Transportation Fund provides for the Farmville Area Bus (FAB) operation. FAB is funded by federal, state, and local funds, contributions from Longwood University, and bus fares, among other sources.
- Airport Fund—The Airport Fund provides for the operation, maintenance, and rehabilitation of the Farmville Regional Airport (FVX). Funding for FVX comes from federal and state grants, gas sale, land lease for hangars, and subsidized funding from the General Fund.

### **General Fund Budget Highlights**

#### **Revenue**

- Revenue projections for FY27 are based on current trends and reflect a continued environment of economic pressure, particularly related to inflation, while remaining manageable due to the Town’s strong financial position and conservative budgeting practices.
- This budget does not include an increase to the real estate tax rate, reinforcing the Town’s commitment to minimizing the financial impact on residents.
- The most significant revenue adjustment for FY27 is the proposed increase in the Meals Tax and Lodging Tax rates from 7% to 8%. This change is projected to generate approximately \$600,000 in additional revenue, with \$500,000 attributed to meals tax and \$100,000 to lodging tax. These revenues are largely driven by visitors and local economic activity and allow the Town to support essential services and rising operational costs without increasing the burden on property owners.
- Other major revenue sources, including sales tax and business license tax, are projected to show modest growth consistent with recent trends, while communication and cigarette tax revenues continue to reflect slight declines.
- The FY26 budget included one-time revenues associated with the issuance of the General Obligation Bond and other financing sources. These revenues are not present in FY27, resulting in a return to a more typical recurring revenue structure.
- Interest earnings, intergovernmental revenues, and other local sources continue to provide additional support to the General Fund, and all revenue estimates have been developed using a conservative approach to ensure long-term financial stability.

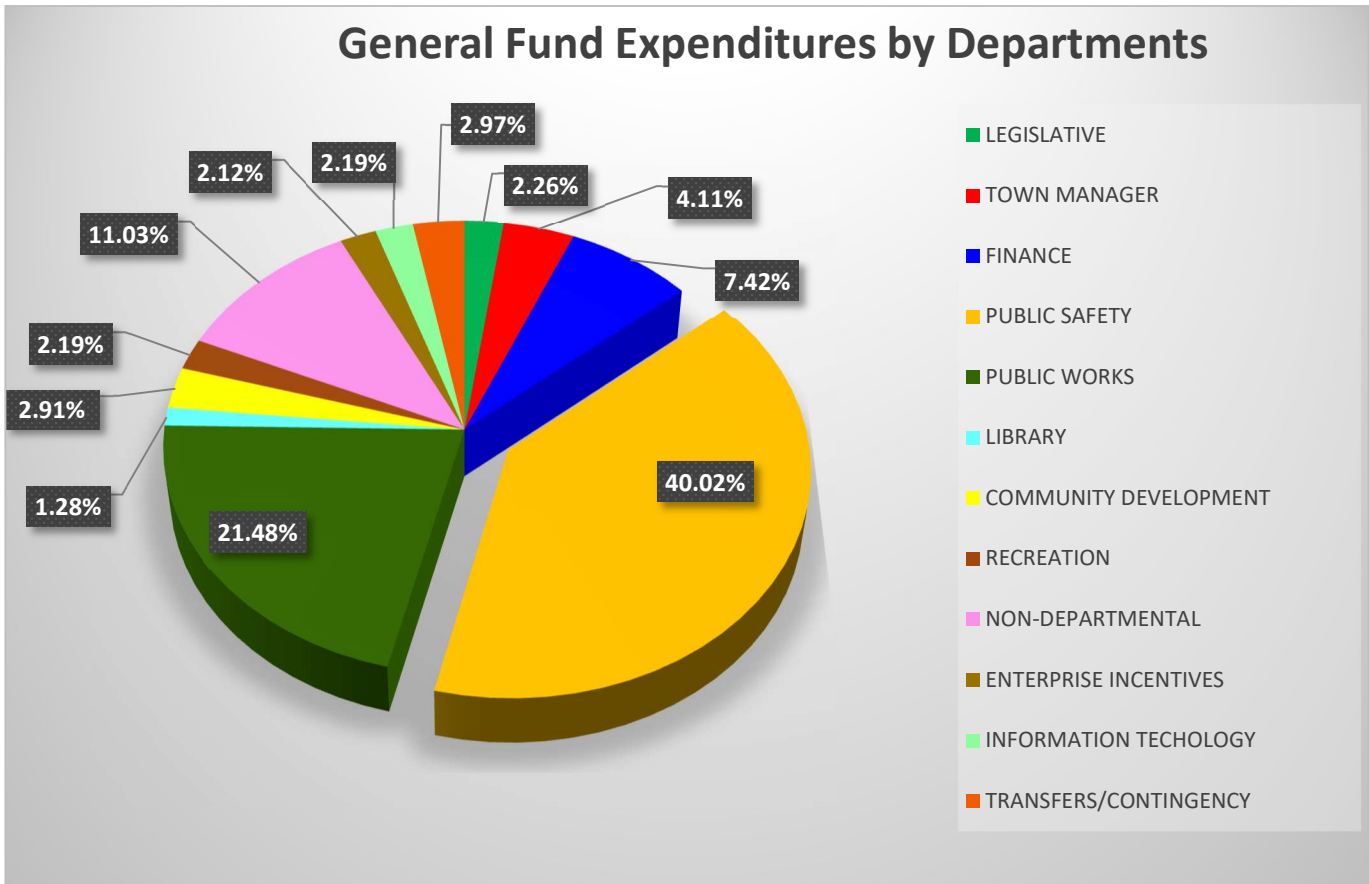
## General Fund Revenue by Type



### Expenditure

- The FY27 General Fund budget reflects the implementation of a comprehensive pay plan study requested by Council. This plan was designed to ensure market competitiveness while also addressing internal compression by incorporating an additional \$50 per year of service for employees. In addition to the pay plan adjustments, a cost-of-living increase of 3% was provided to all employees, with department directors receiving a 2% adjustment. These changes represent a continued investment in employee retention and recruitment.
- Health insurance costs continue to present a significant financial pressure. Following a 12% increase in the prior year, premiums increased an additional 7% for FY27. To help manage these rising costs, a greater portion of the increase was shifted to employees. Employees enrolled in the KA250 plan absorbed a larger share of the increase, while those in the KA500 plan absorbed approximately half of the increase. This approach was taken to balance cost containment with maintaining competitive benefits for employees.
- The budget does not include any new positions, reflecting a continued focus on maintaining current staffing levels while maximizing efficiency within existing resources.

- Public Safety continues to represent the largest portion of General Fund expenditures, with increases primarily driven by personnel costs, retirement contributions, and health insurance expenses.
- Operational expenditures across all departments were reviewed closely, with adjustments made where necessary to account for inflationary pressures, including fuel, materials, and contractual services. Departments continue to prioritize essential services while identifying opportunities for cost savings where possible.
- The FY27 budget reflects a continued commitment to providing high-quality core services while balancing rising costs and maintaining long-term financial stability. The FY27 budget also reflects a deliberate effort to defer or limit significant capital purchases where possible, allowing the Town to prioritize core operations and manage rising costs.



In summary, the FY2026–2027 budget reflects the Town’s continued commitment to providing high-quality core services while managing rising costs in a responsible and sustainable manner. This budget maintains a balanced approach by limiting significant capital expenditures, avoiding an increase to the real estate tax rate, and utilizing targeted revenue adjustments to support operations. While economic pressures remain, the Town has developed a budget that is both manageable and forward-looking, with a modest level of contingency to address unforeseen needs. We will continue to focus on both short-term stability and long-term financial health for the benefit of our community.

I want to thank and commend the town staff for their assistance in developing this budget. On behalf of all employees, I thank the Mayor and Town Council for your continuous support and service to Farmville's staff, citizens, and businesses.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Scott Davis". The signature is fluid and cursive, with a prominent initial "C" and "S".

C. Scott Davis, LP.D., ICMA-CM  
Town Manager

**TOWN OF FARMVILLE, VIRGINIA  
BUDGET SUMMARY  
FISCAL YEAR 2026-2027**

<b>Fund</b>	<b>Revenue</b>	<b>Expenditures</b>
10 General Fund	16,215,025	16,215,025
15 Street Maintenance Fund	2,357,823	2,357,823
40 Water Fund	2,974,435	2,974,435
42 Sewer Fund	2,479,500	2,479,500
44 Transportation Fund	1,274,539	1,274,539
45 Airport Fund	447,239	447,239
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<b>Total</b>	<b>25,748,561</b>	<b>25,748,561</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
10-1101-0001	CURRENT REAL PROP TAXES	752,424	789,311	803,620	1,770,000	1,767,455	1,767,000
10-1102-0001	CURRENT PUBLIC SERVICE CORP TA	53,915	58,554	62,733	62,590	115,301	115,300
10-1103-0001	CURRENT PERSONAL PROPERTY TAX	274,110	274,399	253,679	273,030	230,203	230,000
10-1106-0001	PENALTIES-TAXES	4,868	8,929	4,505	1,500	6,000	4,900
10-1106-0002	INTEREST-TAXES	3,271	4,732	1,980	1,500	600	2,300
10-1106-0003	PENALTY-PP TAX	2,875	2,840	3,666	500	1,500	2,200
10-1106-0004	INTEREST-PP TAX	299	293	273	150	500	300
10-1107-0001	DELIQUENT TAXES	13,037	19,631	10,421	5,000	7,000	11,900
10-1200-0001	CONSUMPTION TAX	28,378	27,947	29,845	27,000	26,972	28,800
10-1201-0001	SALES TAX	460,867	479,804	497,209	455,000	500,000	480,600
10-1201-0072	SALES TAX REFUND-GOLF	5	-	-	-	-	-
10-1202-0001	UTILITY TAX	378,589	368,417	380,466	360,000	370,000	373,700
10-1203-0001	BUSINESS LICENSE TAX	1,672,175	1,698,515	1,721,385	1,620,000	1,620,000	1,666,500
10-1203-0099	PENALTY-BUSINESS LICENSES	-	8,876	9,042	5,000	4,700	4,700
10-1204-0001	BANK FRANCHISE TAXES	254,629	274,805	294,157	235,000	235,000	265,900
10-1204-0004	RIGHT OF WAY ACCESS FEE	10,812	14,961	18,518	16,000	17,000	17,000
10-1205-0001	MOTOR VEHICLE LICENSES	95,318	85,819	82,088	87,000	82,000	87,400
10-1206-0001	COMMUNICATION SALES & USE TAX	332,011	344,186	339,121	360,000	338,000	339,900
10-1207-0001	PRECIOUS METAL PERMIT	600	400	-	-	-	300
10-1210-0001	LODGING TAX	799,939	826,978	920,597	800,000	950,000	900,000
10-1211-0001	FOOD TAX	3,780,851	3,875,803	3,920,952	3,800,000	3,950,000	4,300,000
10-1211-0099	PENALTY/INT-FOOD/LODGING TAX	3,520	4,771	3,677	2,000	5,000	3,900
10-1220-0001	SANITATION FEE	389,350	399,010	386,299	390,000	400,000	395,000
10-1301-0001	FERN BEAUTIFICATION PROJECT	7,114	2,900	2,000	2,900	2,000	2,000
10-1302-0002	BRANCH OUT TREE PROGRAM	1,200	350	125	5,000	1,500	5,000
10-1302-0003	VFIC GRANT	9,305	-	9,421	15,000	-	-
10-1303-0005	VARIANCE FEE	-	-	-	250	-	-
10-1303-0006	CONDITIONAL-USE-PERMITS	1,500	500	1,000	500	500	900
10-1303-0007	ZONING & RE-ZONING FEES	3,700	2,850	6,950	1,000	3,000	3,700
10-1303-0008	BUILDING PERMITS	36,821	35,429	40,370	32,000	80,000	41,200
10-1303-0009	SURVEYOR-SITE INSPEC-E&S,RENTAL EQUIP	300	200	300	200	100	300
10-1303-0010	PARTY BIKE PERMIT	365	365	365	365	365	400
10-1303-0011	EASEMENT FEE	-	-	-	-	-	100

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
10-1303-0020	STATE SURCHRG-BLDG PERMIT FEE	735	707	798	500	2,000	900
10-1303-0031	FITNESS PROGRAM REVENUE	359	-	-	200	-	200
10-1303-0032	KARATE PROGRAM REVENUE	1,225	2,649	1,425	1,000	1,400	1,400
10-1303-0033	PICKLEBALL PROGRAM REVENUE	566	788	225	500	500	500
10-1303-0071	FOOTBALL PROGRAM REVENUE	16,706	16,607	20,264	21,250	10,471	16,700
10-1303-0072	SOFTBALL PROGRAM REVENUE	-	-	-	1,500	-	-
10-1303-0073	SUMMER CAMP REVENUE	17,498	16,170	27,668	15,000	15,000	18,100
10-1303-0077	SPONSORSHIP-JINGLE BELL RUN	-	-	1,000	500	-	400
10-1303-0078	REGISTRATION FEE-JINGLE BELL R	2,005	1,520	1,490	1,000	-	1,700
10-1303-0079	REVENUE-ADULT BASKETBALL LEAGU	4,187	4,670	4,148	1,000	-	4,300
10-1303-0081	ADULT VOLLEYBALL REVENUE	-	-	-	1,000	-	500
10-1303-0099	NEW REC PROGRAMS/GRANTS	-	-	-	1,000	-	-
10-1304-0072	MEMBERS CART FEE	1,659	-	-	-	-	-
10-1305-0001	REINSPECTION-BLDG. PERMITS	-	-	-	-	60	-
10-1305-0072	SNACK BAR REV-DRINKS	340	-	-	-	-	-
10-1305-0073	BANQUET FACILITY RENTAL	(6,600)	-	-	-	-	-
10-1306-0072	SNACK BAR REV-FOOD	104	-	-	-	-	-
10-1307-0001	PLAN REVIEW-BLDG INSPECTOR	200	400	1,700	500	800	800
10-1307-0002	CERTIFICATE OF OCCUPANCY-BLDG	-	-	-	100	-	-
10-1308-0001	FINGERPRINT FEE	50	50	120	20	-	100
10-1308-0072	GIFT SHOP REVENUE-GOLF SUPPLIE	449	-	-	-	-	-
10-1309-0001	SURVEYOR-PLAN REVIEW	-	-	-	500	-	-
10-1309-0072	ANNUAL GOLF MEMBERSHIP	(1,900)	-	-	-	-	-
10-1310-0072	BEER SALES	368	-	-	-	-	-
10-1311-0001	BURN PERMIT	400	-	800	400	-	300
10-1314-0072	DAILY GOLF FEES	10,777	-	-	-	-	-
10-1315-0072	RANGE REVENUE	566	-	-	-	-	-
10-1401-0001	COURT FINES & COSTS	106,364	143,521	121,324	90,000	102,000	110,200
10-1401-0002	PARKING FINES	30,634	32,392	22,735	25,000	25,000	27,400
10-1401-0003	Parking Fines-Payments	-	(3,057)	(9,131)	(9,000)	(9,000)	(9,000)
10-1401-0004	LIENS ON REAL ESTATE	39,074	1,177	1,389	500	500	500
10-1402-0003	E-CITATION	9,205	11,602	9,719	5,000	9,100	9,100
10-1501-0001	INTEREST-REPO	49,492	219,963	112,034	110,000	70,000	84,800

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
10-1501-0002	INT-BENCHMARK-ARPA-COVID-RESTRICTED	747	37,544	40,432	30,000	1,893	-
10-1501-0003	INTEREST-MEDICAL COMPENSATION	576	8,586	2,779	3,000	350	2,600
10-1501-0004	INTEREST-ACCOUNTS RECEIVABLE	7,718	46	34	100	150	2,900
10-1501-0006	INTEREST-MM-BENCHMARK-E911	457	201	252	50	150	400
10-1501-0010	INTEREST-ONLINE ACCT	-	-	-	-	-	100
10-1501-0011	INT-LIBRARY TRUST	-	-	-	-	-	100
10-1501-0013	INTEREST-SET ASIDE ACCOUNT	149,545	258,869	210,118	150,000	130,000	136,300
10-1501-0014	INTEREST-CAPITAL IMPROVEMENTS	-	-	-	-	-	100
10-1501-0015	INTEREST-E911 RESERVE	3,711	17,372	15,831	7,239	14,500	7,000
10-1501-0016	INTEREST-GO BOND REINVESTED	-	-	-	375,000	-	225,000
10-1501-0020	INTEREST-E-CITATION-FARMERS BA	19	-	-	-	-	100
10-1501-0021	INT-CK ACCT-BENCHMARK-E-CITATION	14	42	57	40	40	100
10-1501-0072	INT-CHECKING-BENCHMARK	205,243	234,958	214,305	100,000	170,000	148,700
10-1502-0001	RENT-BURN BUILDING	-	-	-	500	100	100
10-1502-0002	RENT-WILCK LAKE	4,100	2,400	2,800	2,500	3,500	3,900
10-1502-0005	SALE OF FIXED ASSETS	19,600	37,483	54,735	19,500	80,000	39,600
10-1502-0006	SALE OF MATERIAL	1,287	9,227	989	1,500	9,000	3,500
10-1502-0007	SALE OF PROPERTY	995,000	-	-	-	-	-
10-1502-0008	SALE OF COPIES	981	977	733	500	600	1,100
10-1502-0009	CEMETERY LOTS	6,800	25,600	10,400	17,000	13,000	16,100
10-1502-0010	SALE OF POSTAGE	38	17	35	25	25	100
10-1502-0011	SALE OF ROLL OUT CARTS	885	900	1,200	1,000	1,000	1,200
10-1502-0012	RENT-TRAIN STATION	15,250	14,600	12,725	14,000	12,000	14,000
10-1502-0013	RENT-PARKING-VENABLE ST	2,520	2,700	2,700	2,700	2,880	2,700
10-1502-0014	RENT-TOWN PKG-NORTH ST	300	300	300	300	300	300
10-1502-0015	RENT-SOUTH ST CONF CENTER	-	-	-	-	-	100
10-1502-0018	LEASE-SOUTH ST CONF-FIRE PROG	15,353	15,353	15,353	15,353	5,118	-
10-1502-0019	LEASE-REVENUE-SOLAR POWER	6,000	-	-	-	-	-
10-1502-0020	RENT-RIVERFRONT PARK	-	-	-	250	-	100
10-1502-0021	FARMER'S MARKET REVENUE	5,420	10,118	17,405	7,720	16,000	9,200
10-1502-0022	FARMER'S MARKET SPONSORSHIP	-	-	-	7,280	-	-
10-1502-0024	RENT-SPORTS ARENA	16,500	9,100	18,200	15,500	15,000	13,300
10-1502-0025	RENT-PROB/PAROLE BLDG	47,649	47,649	49,011	47,650	49,011	47,900

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
10-1502-0026	RENT-BALL FIELD-SPORTS ARENA	1,950	100	1,500	1,000	1,000	1,200
10-1503-0001	EXCESS SALE-TACS	-	-	11,021	-	-	-
10-1607-0003	PARKING METERS REVENUE	22,670	50,595	65,308	50,000	68,000	40,800
10-1610-0001	RENTAL PARKING SPACES	7,820	9,320	5,700	8,700	5,000	8,600
10-1620-0001	RESIDENTAL PARKING	1,225	3,350	1,415	2,000	1,400	1,900
10-1620-0002	LONGWOOD STREETS	35,000	35,000	-	35,000	-	35,000
10-1620-0099	PENALTY-SANITATION FEE	5,766	5,829	4,663	5,100	6,000	5,400
10-1630-0001	CIGARETTE TAX	179,850	183,800	161,145	200,000	160,000	179,200
10-1899-0002	SALE OF SERVICE-ADMIN	1,200	1,000	-	1,000	-	900
10-1899-0003	DONATIONS	-	-	-	-	-	11,600
10-1899-0004	MISC REVENUE	1,351	39	3,872	100	300	4,400
10-1899-0005	SALE OF SERVICE-PUBLIC WORKS	2,364	2,248	2,729	5,000	3,500	2,700
10-1899-0006	SALE OF SERVICE-GRAVE OPENINGS	17,600	26,900	13,100	22,000	14,000	19,800
10-1899-0007	SALE OF SERVICE-DUMP TK	700	120	300	500	-	500
10-1899-0010	SERVICE CHARGE-BAD CHECKS-A/R	150	200	50	100	-	400
10-1899-0014	SALE OF SER-DISPATCH-HAMPDEN S	6,000	12,000	6,000	6,000	6,000	6,000
10-1899-0015	SALE OF SERVICE-BAD CHECKS-TAXES	-	150	50	-	400	100
10-1899-0017	SALE OF SER-FALSE BURG ALARM	2,625	2,300	1,775	2,000	2,000	2,000
10-1899-0019	SALE OF SERVICE-BAD CHECKS-MISC	-	-	100	-	-	100
10-1899-0024	SALE OF SERVICE-SURVEYOR	300	-	-	-	-	100
10-1899-0033	SALE OF SERVICE-POLICE	-	2,577	1,111	1,000	-	-
10-1899-0035	SALE OF SERVICE-LIBRARY MAINTEN	(1,225)	928	15,503	600	-	-
10-1899-0038	DONATION-PARK BENCHES	-	-	-	-	-	200
10-1899-0093	DONATION-REC DEPT-FM FIRE DEPT-WALMART	-	-	1,000	-	-	300
10-1899-0097	DONATIONS-FOURTH OF JULY CELEBRATION	16,173	8,600	7,200	20,000	3,000	8,000
10-1900-0030	ICA PER DIEM	182,500	136,500	-	-	-	-
10-1901-0003	AMINISTRATIVE SERV-FUND 15	227,218	262,652	44,946	10,000	-	32,497
10-1901-0004	REIMB-FUND 10-ADMIN SERV	158,268	175,174	698,455	838,146	783,720	981,765
10-1901-0005	RECOVERY-JURY DUTY FEES	1,175	637	1,214	501	700	1,100
10-1901-0010	RECOVERY-VML INS-DAMAGE VEHICLES/PROP	43,600	164,775	34,133	50,000	60,000	76,500
10-1901-0011	RECOVERY-LUMEN-911 MAINTENANCE	-	5,881	-	-	-	1,500
10-1902-0001	DAMAGE TO TOWN PROPERTY	250	871	-	5,000	2,000	2,500
10-1903-0001	REFUNDS - CO-OPS	675	545	-	500	313	500

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue	Proposed
						Projection	
10-2201-0003	ROLLING STOCK TAXES	196	118	82	100	117	200
10-2201-0005	MOBILE HOME TITLING TAX	1,244	300	1,866	1,000	1,000	1,400
10-2201-0006	CAR RENTAL TAX	67,584	86,365	88,205	75,000	77,147	77,500
10-2201-0008	PEER-TO-PEER VEHICLE SHARING TAX	176	13	-	-	-	100
10-2201-0009	GRANT-RECREATION DEPT	-	-	-	12,000	-	-
10-2401-0022	GRANT-BURN BLDG-VFP	-	-	-	25,000	-	-
10-2401-0029	GRANT-DISPATCH-VDEM	100	12,965	6,278	4,000	733	5,000
10-2401-0030	GRANT-VA911-HANDLING EQ	-	-	116,317	83,683	83,683	-
10-2401-0031	VDEM-GIS & DATA	-	-	-	13,000	13,000	13,000
10-2401-0033	GRANT-NG911-ADDITIONAL FUNDING	-	-	-	150,000	11,816	-
10-2401-0034	VDEM CONSOLIDATION GRANT-DISPATCH	-	-	-	1,000,000	49,616	-
10-2401-0035	VDEM-GIS & DATA-REIMB PE CO PORTION	-	-	-	-	(720)	-
10-2402-0001	WIRELESS	100,774	119,439	120,429	117,000	131,000	113,600
10-2402-0003	VDEM GRANT-ESSINET	28,952	-	-	-	-	-
10-2402-0006	VDEM STAFFING GRANT	-	41,250	-	-	-	-
10-2402-0007	GRANT-VDEM-PSAP-GIS SYSTEM	-	-	3,000	-	-	-
10-2404-0007	LITTER & RECYCLING GRANT	5,192	6,789	5,985	2,500	5,400	5,600
10-2404-0008	VRSA-EDUCATION GRANT	-	-	3,017	-	-	-
10-2404-0010	AID TO LAW ENFORCEMENT	204,124	214,694	222,380	220,000	222,384	220,000
10-2404-0011	FIRE ALLOCATION	29,982	33,647	38,299	-	-	-
10-2404-0012	GRANT-VFIRS HARDWARE GRANT-VA DEPT FIRE	-	-	-	700	700	-
10-2404-0027	GRANT-VDFP-PPE GRANT-FIRE	-	-	-	45,231	-	-
10-2404-0032	GRANT-VML-SAFETY	4,000	-	4,000	4,200	-	4,000
10-2404-0062	VIRGINIA STATE POLICE - HEAT GRANT	9,350	10,504	1,996	10,000	-	-
10-2404-0063	GRANT-TDO-ECO	-	12,051	9,373	-	-	-
10-2405-0004	MARKETING/TOURISM LOCAL REVENU	-	2,033	-	2,000	139	1,100
10-2501-0008	GRANT-BYRNE-20	3,460	-	-	-	-	-
10-2501-0015	GRANT-BYRNE-2019	2,776	-	-	-	-	-
10-2501-0020	GRANT-VA DEPT FORESTRY - FIRA	-	2,405	25,407	-	-	-
10-2501-0021	GRANT-VDEM-SHSP-TRAILERS	-	8,990	-	-	-	-
10-2501-0022	GRANT-VDEM-SHSP-SURVEILLANCE EQUIP	-	37,550	900	-	109,381	-
10-2501-0023	GRANT-WELLNESS-FIRST RESPONDERS	-	-	-	6,729	6,598	-
10-2501-0024	GRANT-VDFP-BURN BLDG GRANT PROJECT	-	-	-	-	25,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
10-2502-0006	GRANT-SPEED-2022	4,804	-	-	-	-	-
10-2502-0008	GRANT-ALCOHOL-2022	3,327	-	-	-	-	-
10-2502-0009	GRANT-BYRNE-2022	4,538	-	-	-	-	-
10-2502-0011	GRANT-BYRNE-OT (2022-23)	16,847	-	-	-	-	-
10-2502-0012	SPEED GRANT-2023	14,498	5,554	-	-	-	-
10-2502-0013	ALCOHOL GRANT-2023	11,148	6,451	-	-	-	-
10-2502-0014	SPEED GRANT-2023 EQUIPMENT	3,328	-	-	-	-	-
10-2502-0015	GRANT-BYRNE-2023	-	4,951	-	-	-	-
10-2502-0016	GRANT-BYRNE 2021	4,088	-	-	-	-	-
10-2502-0018	GRANT-SHSP-VDEM-PEDESTRIAN BARRICADE	15,400	900	900	-	-	-
10-2502-0019	ALCOHOL GRANT-2024	-	16,593	3,384	-	-	-
10-2502-0020	SPEED GRANT-2024	-	18,948	4,074	-	-	-
10-2502-0021	GRANT-BYRNE-2025	-	-	3,200	-	-	800
10-2502-0023	GRANT- SPEED - 2026	-	-	-	-	-	15,400
10-2502-0024	GRANT - ALCOHOL - 2026	-	-	-	-	-	15,400
10-2504-0002	GRANT-EMERGENCY MGNT-FED	21,765	14,775	12,180	-	-	-
10-2504-0019	GRANT-DMV-ALCOHOL-25	-	-	10,269	18,800	1,133	2,600
10-2504-0020	GRANT-BULLETPROOF VEST-FED	-	-	550	3,700	6,605	7,000
10-2504-0027	GRANT-DMV-SPEED-25	-	-	10,040	18,800	-	2,600
10-2510-0007	ARPA REVENUE RECOGNIZED	1,148,134	430,515	206,850	-	-	-
10-2510-0008	LAW ENFORCEMENT EQUIPMENT ARPA GRANT	-	216,914	-	-	-	-
10-2511-0001	GRANT-OPERATION CEASE FIRE (POLICE)	-	-	-	15,000	-	-
10-4100-0088	CARRYOVER FUNDS FY24-25	-	-	-	428,034	-	-
10-4100-0089	CARRYOVER FUNDS TO FY25-26	-	-	-	111,570	-	-
10-4101-0002	INSURANCE RECOVERY (WORK COMP)	18,569	-	-	-	-	-
10-4104-0004	INSURANCE RECOVERIES-RETIREMEN	20,820	22,756	2,051	-	-	-
10-4104-0008	FROM FIDA-BOND PYMT-2012 ISSUE	9,145	7,055	5,246	36,553	36,553	12,822
10-4104-0011	FROM PE CO-BOND PYMT-'12 ISSUE	226,299	226,299	-	-	-	-
10-4104-0015	FM LIBRARY-APPROP LEASE RENT	180,000	180,000	180,000	180,000	180,000	180,000
10-4104-0016	FM CKING-MEDICAL COMPENSATION BENEFIT	-	-	-	98,000	-	50,000
10-4104-0018	FM SETASIDE ACCT-BONDS	-	-	-	1,072,113	-	993,815
10-4104-0022	LEASE PROCEEDS	173,000	505,000	776,500	1,140,317	956,000	337,000
10-4104-0025	FM SETASIDE ACCT-CIP PROJECTS	-	-	-	575,000	-	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
10-4104-0026	Lease Purchase Revenue - BOA	-	1,594,109	-	-	-	-
10-4104-0027	FM SETASIDE ACCT-ABM PROJECT - BOA	-	-	-	117,822	-	-
10-4104-0029	GO BOND ISSUANCE	-	-	-	16,000,000	15,100,000	-
10-4107-0004	FM-PE CO-INSTANT ALERT	-	-	6,480	2,000	3,240	2,700
10-4107-0006	FM-LONGWOOD-DISPATCH SERV	350,000	350,000	350,000	350,000	350,000	350,000
10-4107-0007	FM-PRINCE EDARD'S-DISPATCH SERV	-	-	-	404,266	259,595	346,126
10-4113-0003	FROM-911 RESERVE	-	-	-	327,228	-	-
10-4113-0004	FROM FARMVILLE FIRE DEPT-PAYME	35,000	35,000	35,000	35,000	35,000	35,000
10-4120-0001	TDFP GAP FINANCING-WEYANOKE	53,868	13,969	-	-	-	-
10-4120-0002	TROF REPAYMENT-WEYANOKE	11,186	-	-	-	-	-
10-5101-0005	TRANS FROM SEWER FUND	250,000	-	-	-	-	-
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>15,111,204</b>	<b>16,125,774</b>	<b>14,129,414</b>	<b>35,385,254</b>	<b>30,249,597</b>	<b>16,215,025</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
15-2404-0007	HIGHWAY FUNDS	2,043,010	2,224,346	2,284,463	2,285,000	2,357,823	2,357,823
15-4100-0050	USE OF PY FUND BALANCE	-	-	-	347,923	-	-
	<b>TOTAL STREET MAINTENANCE FUND REVENUES</b>	<b>2,043,010</b>	<b>2,224,346</b>	<b>2,284,463</b>	<b>2,632,923</b>	<b>2,357,823</b>	<b>2,357,823</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue	Proposed
						Projection	
40-1501-0001	Interest - Unrestricted	11,583	57,239	52,732	40,000	37,900	28,200
40-1501-0002	Interest - RESTRICTED	-	77,765	83,748	40,000	7,814	7,500
40-1501-0004	INTEREST-ACCOUNTS RECEIVABLE	102	205	106	2	584	50
40-1502-0005	SALE OF FIXED ASSETS	751	-	-	-	100	-
40-1502-0006	SALE OF MATERIAL	916	-	10,069	-	1,175	100
40-1502-0007	LEASE-JACKSON HTS WATER TANK	28,305	25,555	30,202	27,848	30,666	30,667
40-1502-0009	LEASE-ANDREWS DR WATER TANK	37,621	40,961	42,596	40,468	40,344	43,318
40-1620-0001	WATER SERVICE	1,774,197	1,797,984	1,881,972	1,882,000	2,097,000	1,950,000
40-1620-0002	WATER TAPS	17,000	154,265	46,655	30,000	80,000	30,000
40-1620-0003	SURCHARGE-MULTIPLE METERS	92,564	93,281	93,044	93,000	93,096	93,000
40-1620-0004	SALE OF WATER	11,080	13,521	9,777	10,000	10,000	9,900
40-1620-0005	LEAD/COPPER SURVEY CREDIT	-	-	(2,880)	-	(1,800)	(700)
40-1620-0010	METER CREDIT ONE TIME	-	-	(22,184)	18,000	-	-
40-1620-0099	PENALTY-WATER SERVICE	16,489	19,512	12,932	18,000	16,552	16,000
40-1899-0005	SALE OF SERVICE-PUBLIC WORKS	865	-	-	-	700	300
40-1899-0010	SERVICE CHARGES	14,780	14,660	9,757	10,000	10,000	12,700
40-1899-0011	SERVICE CRG-BAD CHECK	1,400	1,950	1,200	750	1,200	1,600
40-1899-0012	SALE OF SERVICE-TESTING	14,140	18,400	18,200	10,000	19,000	10,000
40-2404-0005	VML SAFETY GRANT	-	2,000	-	-	-	-
40-2510-0007	ARPA REVENUE RECOGNIZED	163,081	1,041,648	1,282,085	-	-	-
40-4100-0050	USE OF PY FUND BALANCE	-	-	-	469,022	-	732,870
40-4100-0089	CARRYOVER FUNDS TO FY25-26	-	-	-	219,319	-	-
40-4102-0001	FM PE CO-APPOMATTOX RIVER-USGS	-	8,930	8,930	8,930	8,930	8,930
40-4104-0025	FM SETASIDE ACCT - CIP AND DEBT	-	-	-	547,320	-	-
	<b>TOTAL WATER FUND REVENUES</b>	<b>2,184,873</b>	<b>3,367,877</b>	<b>3,558,940</b>	<b>3,464,659</b>	<b>2,453,261</b>	<b>2,974,435</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
42-1501-0001	Interest - Unrestricted	11,583	57,240	122,211	25,000	144,288	52,700
42-1501-0004	INTEREST-ACCOUNTS RECEIVABLE	-	286	-	-	400	100
42-1502-0005	SALE OF FIXED ASSETS	5,100	5,150	38	-	-	-
42-1502-0006	SALE OF MATERIAL	155	-	415	-	7,600	100
42-1620-0099	PENALTY-SEWER SERVICE	19,424	23,806	15,674	17,500	19,000	19,200
42-1630-0001	SEWER SERVICE	2,137,442	2,249,653	2,295,051	2,258,400	2,475,908	2,340,000
42-1630-0002	SEWER TAPS	21,000	118,500	27,611	28,800	55,000	30,000
42-1899-0005	SALE OF SERVICE-PUBLIC WORKS	-	16,400	1,958	400	200	400
42-1899-0012	SALE OF SERVICE-LEACHATE-CUMBERLAND	25,038	25,038	34,632	25,000	25,000	25,000
42-1899-0013	SALE OF SERVICE-SEWER TREAT	19,950	23,400	24,600	10,000	16,400	10,000
42-1901-0010	RECOVERY-VML INS	-	-	-	-	12,500	-
42-2404-0005	VML SAFETY GRANT	-	2,000	-	2,000	-	2,000
42-2510-0007	ARPA REVENUE RECOGNIZED	85,539	148,554	130,266	-	-	-
42-4100-0050	USE OF PY FUND BALANCE	-	-	-	349,427	-	-
42-4100-0088	CARRYOVER FUNDS FY24-25	-	-	-	3,489,625	-	-
42-4100-0089	CARRYOVER FUNDS TO FY25-26	-	-	-	17,868	-	-
	<b>TOTAL SEWER FUND REVENUES</b>	<b>2,325,232</b>	<b>2,670,027</b>	<b>2,652,455</b>	<b>6,224,020</b>	<b>2,756,296</b>	<b>2,479,500</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
44-1502-0005	SALE OF FIXED ASSETS	11,500	38,700	34,150	-	-	-
44-1520-0001	PASSENGER FARES	9,654	9,066	9,088	8,800	10,000	9,200
44-1521-0002	CONTRIBUTION-LONGWOOD [1500]	143,050	178,800	178,800	178,800	178,800	178,800
44-1521-0003	CONTRIBUTION-P E COUNTY	25,000	25,000	25,000	25,000	25,000	25,000
44-1899-0004	MISC REVENUE	-	-	170	-	-	100
44-1901-0010	RECOVERY-VML INS-VEHICLE DAMAGE	4,525	8,037	-	10,000	-	-
44-1902-0001	DAMAGE TO TOWN PROPERTY	-	-	-	-	850	-
44-2403-0001	MISC GRANTS	-	-	-	10,000	-	-
44-2410-0003	STATE FORMULA GRANT	185,583	181,796	210,911	215,000	196,085	200,000
44-2410-0006	STATE GRANT-BUSES/VANS	-	-	-	26,723	26,723	27,736
44-2411-0007	STATE GRANT-3 BUS SHELTERS	-	-	-	124,164	124,164	-
44-2414-0001	STATE GRANT-2 BUSES	9,813	40,572	49,834	-	-	-
44-2415-0001	STATE GRANT-SUPERVISORY VEHICLE	4,287	-	-	-	-	-
44-2510-0001	GRANT-STATE PASS THRU-FED	338,084	344,570	358,842	400,000	300,000	300,000
44-2510-0006	FED GRANT-BUS/VANS	-	-	-	133,614	133,614	138,682
44-2510-0009	ARPA REVENUE RECOGNIZED	11,842	-	-	-	-	-
44-2512-0001	RTAP REVENUE	-	188	182	-	396	-
44-2514-0001	FEDERAL GRANT-3 BUSES	49,063	202,858	249,169	-	-	-
44-2515-0001	FED GRANT-SUPERVISORY VEHICLE	21,436	-	-	-	-	-
44-4100-0050	USE OF PY FUND BALANCE	-	-	-	33,727	-	395,021
	<b>TOTAL TRANSPORTATION FUND REVENUES</b>	<b>813,836</b>	<b>1,029,586</b>	<b>1,116,145</b>	<b>1,165,828</b>	<b>995,632</b>	<b>1,274,539</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026	2027
						Revenue Projection	Proposed
45-1501-0001	INT-CK ACCT-BENCHMARK	560	429	465	400	510	400
45-1502-0001	RENT-HANGER SPACE	5,836	7,660	-	6,660	5,100	5,100
45-1502-0002	AIRPORT MAINTENANCE FEE	2,040	2,340	-	2,040	2,000	1,700
45-1502-0005	SALE OF FIXED ASSETS	-	361	-	-	-	-
45-1502-0006	SALE OF MATERIALS	-	312	-	-	-	-
45-1690-0001	SALE OF AV GAS	67,046	54,459	37,883	44,000	35,000	56,000
45-1691-0001	SALE OF JET FUEL	36,137	43,573	39,268	51,000	35,000	61,000
45-1899-0001	DONATIONS-PRINCE ED COUNTY	7,600	7,600	7,600	7,600	7,600	7,600
45-2401-0008	STATE GRANT-AWOS MAINT	4,468	3,420	7,209	3,600	3,600	3,600
45-2401-0013	STATE GRANT-MAINTENANCE	7,814	9,335	2,565	31,500	1,352	-
45-2401-0014	STATE GRANT-WEED KILL	-	690	-	1,000	-	1,000
45-2401-0044	STATE GRANT-PAVEMENT-CONST/LIGHTING	1,743	311	-	-	-	-
45-2401-0054	GRANT-STATE-TAXIWAY PAVEMENT DESIGN	6,652	-	5,483	-	-	-
45-2402-0001	GRANT-STATE-PAPI DESIGN PHASE	-	-	-	7,440	-	-
45-2403-0001	MISC GRANTS	-	-	-	50,000	-	50,000
45-2501-0044	FED GRANT-REHAB RUNWAY	19,608	3,494	-	-	-	-
45-2501-0045	FED GRANT-DBE PLAN UPDATE	7,200	-	-	-	-	-
45-2501-0046	FED GRANT-RELOC ACCESS RD (CONST)	18,349	-	-	-	-	-
45-2501-0050	FED GRANT-CARES ACT-AIRPORT	-	22,000	-	-	-	-
45-2501-0051	GRAND-FED-RUNWAY SAFETY AREA GRADING	1,364,231	3,348	165	-	-	-
45-2501-0052	FED GRANT-TAXIWAY PAVEMENT DESIGN	162,935	-	-	-	-	-
45-2501-0054	REHAB TAXIWAY PAVEMENT	-	681,756	-	-	-	-
45-2502-0001	GRANT-FED-PAPI DESIGN PHASE	-	-	-	176,700	12,215	-
45-2510-0007	ARPA REVENUE RECOGNIZED	1,077	-	-	-	-	-
45-4100-0050	USE OF PY FUND BALANCE	-	-	-	184,860	-	-
45-4101-0001	FM-SOUTHSIDE ELECTRIC-CAPITAL CREDITS	-	-	534	-	-	-
45-5101-0001	TRANSFER FROM GENERAL FUND	-	-	-	-	-	260,839
	<b>TOTAL AIRPORT FUND REVENUES</b>	<b>1,713,295</b>	<b>841,088</b>	<b>101,171</b>	<b>566,800</b>	<b>102,377</b>	<b>447,239</b>
	<b>TOTAL REVENUE</b>	<b>24,191,450</b>	<b>26,258,698</b>	<b>23,842,587</b>	<b>49,439,484</b>	<b>38,914,986</b>	<b>25,748,561</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-1100-0000</b>	<b>LEGISLATIVE</b>						
10-1100-1001	SALARIES-LEGISLATIVE	104,511	110,774	114,302	115,014	115,014	-
10-1100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	1,000	-	-	-	-	-
10-1100-1999	PAY IN LIEU-HOSPITAL INSURANCE	55,530	59,826	59,230	42,000	21,001	-
10-1100-2001	FICA	11,460	12,477	12,448	8,799	8,791	-
10-1100-2003	RETIREMENT BENEFIT	4,093	4,553	5,844	8,780	6,271	-
10-1100-2005	HOSPITAL INSURANCE	36,339	28,091	28,928	33,341	44,140	-
10-1100-2006	LIFE INSURANCE	108	108	108	108	108	-
10-1100-2010	WORKMAN'S COMP INSURANCE	82	67	68	86	97	-
10-1100-2012	DISABILITY INSURANCE	573	519	560	589	860	-
10-1100-2100	RETIREE MEDICAL BENEFIT	51,150	47,880	47,560	49,000	48,580	-
10-1100-2102	MEDICAL COMP BENEFIT	85,920	85,280	132,160	98,000	32,000	-
10-1100-3006	PRINTING & BINDING	4,086	-	-	500	500	-
10-1100-3007	ADVERTISING	15,537	9,673	11,775	11,000	14,000	-
10-1100-5307	PUB OFFICIALS LIAB INSURANCE	9,079	15,503	15,548	17,518	18,812	-
10-1100-5401	OFFICE SUPPLIES	1,563	1,094	1,391	1,700	1,300	-
10-1100-5402	INTERNET SERVICE(WIFI)	6,619	5,038	-	-	-	-
10-1100-5411	BOOKS AND SUBSCRIPTIONS	-	4,243	85	500	500	-
10-1100-5413	OTHER OPERATING SUPPLIES	2,600	735	4,451	2,805	2,200	-
10-1100-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	1,658	318	201	2,000	2,000	-
10-1100-5422	COUNCIL BEVERAGES	68	49	49	400	125	-
10-1100-5430	PLANNING COMM MEETINGS	2,075	750	1,175	2,100	2,100	-
10-1100-5440	BZA COMM MEETINGS	300	150	200	500	500	-
10-1100-5499	ELECTION	5,533	-	7,079	-	8,000	-
10-1100-5501	COMMITTEE MEETINGS	-	-	74	-	-	-
10-1100-5504	TRAVEL-CLERK	1,683	2,099	1,299	2,000	1,500	-
10-1100-5505	WHITUS-TRAVEL/TRAINING	26	-	-	-	-	-
10-1100-5506	HUNTER-TRAVEL/TRAINING	1,691	1,749	2,310	3,000	3,000	-
10-1100-5507	VINCENT-TRAVEL/TRAINING	1,584	7,200	8,492	7,485	7,000	-
10-1100-5508	PAIRET-TRAVEL/TRAINING	743	-	203	2,000	2,000	-
10-1100-5510	REID-TRAVEL/TRAINING	2,937	559	1,133	3,000	3,000	-
10-1100-5512	DWYER-TRAVEL/TRAINING	1,232	1,320	2,415	2,000	2,000	-
10-1100-5513	AMOS-TRAVEL/TRAINING	-	1,463	2,902	2,000	2,000	-
10-1100-5515	YOELIN-TRAVEL/TRAINING	280	787	1,626	3,500	3,500	-

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
10-1100-5516	HARDY-TRAVEL/TRAINING	215	1,537	3,432	3,500	3,500	-
10-1100-5550	PLAN COMM TRAVEL/TRAINING	-	650	750	2,000	2,000	-
10-1100-5560	BZA TRAVEL/TRAINING	-	600	-	2,000	3,000	-
10-1100-5801	DUES & ASSOC MEMBERSHIPS	5,846	5,712	6,076	6,271	6,252	-
10-1100-5890	COUNCIL RETREAT	5,295	-	6,577	-	-	-
10-1100-6999	SMALL EQUIP UNDER \$5000	950	900	468	3,400	1,000	-
<b>Totals</b>		<b>422,365</b>	<b>411,704</b>	<b>480,919</b>	<b>436,896</b>	<b>366,651</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-1200-0000</b>	<b>TOWN MANAGER</b>						
10-1200-1001	SALARIES-TOWN MANAGER'S DEPT	238,242	277,119	296,634	297,725	312,110	-
10-1200-1004	VEHICLE ALLOWANCE EXPENSE	6,017	6,033	6,017	6,000	6,000	-
10-1200-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	3,000	-	-	-	-	-
10-1200-2001	FICA	17,782	20,735	21,731	22,776	23,853	-
10-1200-2003	RETIREMENT BENEFIT	18,578	21,735	29,484	41,639	30,817	-
10-1200-2005	HOSPITAL INSURANCE	43,219	45,882	51,117	58,196	57,448	-
10-1200-2006	LIFE INSURANCE	1,031	1,049	1,049	324	941	-
10-1200-2010	WORKMAN'S COMP INSURANCE	123	109	118	140	157	-
10-1200-2012	DISABILITY INSURANCE	1,306	1,285	1,453	1,531	1,198	-
10-1200-2013	VLDP INSURANCE	884	1,100	469	493	2,307	-
10-1200-3000	ENGINEERING/CONSULT FEES	1,920	7,742	244,267	40,000	40,000	-
10-1200-3001	LEGAL SERVICES-ALL DEPTS	48,060	28,744	30,979	41,700	36,000	-
10-1200-3002	PROFESSIONAL SERVICES	36,506	34,927	936	57,000	30,000	-
10-1200-3004	DRUG & ALCOHOL TESTING	9,254	10,432	7,548	10,000	9,000	-
10-1200-3005	MAINT-SERVICE CONTRACTS	13,741	11,189	9,320	12,000	5,400	-
10-1200-3007	ADVERTISING	5,390	3,712	2,320	4,000	3,100	-
10-1200-3008	FLEXIBLE BENEFITS EXPENSE	5,024	1,602	422	2,500	1,200	-
10-1200-3010	RECORDING FEES	72	72	40	-	-	-
10-1200-3013	HUMAN RESOURCE CONSULTANT	56,200	35,975	-	-	-	-
10-1200-3014	ENTERPRISE ZONE INCENTIVE	4,025	-	-	-	-	-
10-1200-3019	SOCIAL MEDIA	16,360	11,184	-	-	-	-
10-1200-3020	OUTSOURCED CIO	-	24,000	-	-	-	-
10-1200-5201	POSTAGE	3,305	3,445	3,610	5,200	4,000	-
10-1200-5202	TOWN CELLULAR PHONE SERVICE	13,689	14,625	18,700	19,000	17,000	-
10-1200-5203	TELEPHONE	5,671	5,925	5,526	6,000	5,000	-
10-1200-5304	FLOOD INSURANCE-TOWN HALL-SELECTIVE INS	3,785	-	4,413	4,855	4,900	-
10-1200-5306	PUBLIC EMPLOYEES BOND	486	486	164	604	180	-
10-1200-5308	GENERAL LIAB INSURANCE	438	11,478	12,111	14,318	15,419	-
10-1200-5309	UMBRELLA INSURANCE	3,151	3,741	5,288	4,651	6,481	-
10-1200-5310	CYBER SECURITY	1,719	1,513	7,650	8,415	8,836	-
10-1200-5400	BACKGROUND CHECKS	48	104	-	250	-	-
10-1200-5401	OFFICE SUPPLIES	5,205	4,968	6,163	8,000	5,000	-
10-1200-5402	INTERNET SERVICE-MUNC BLDG	15,425	40,275	81	-	-	-

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
10-1200-5411	BOOKS & SUBSCRIPTIONS	709	636	774	1,325	5,600	-
10-1200-5413	OTHER OPERATING SUPPLIES	4,152	1,595	5,761	5,500	2,000	-
10-1200-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	6,721	2,710	810	5,000	2,500	-
10-1200-5422	COFFEE & SUPPLIES	922	990	524	1,000	1,200	-
10-1200-5449	MAINT-OTHER EQUIP	-	-	-	250	-	-
10-1200-5469	AUCTION FEES	-	-	-	1,000	400	-
10-1200-5470	EMPLOYEE RECOGNITION PROGRAM	-	3,313	-	-	-	-
10-1200-5471	EMPLOYEE ENGAGEMENT/EVENTS	-	10,803	13,873	19,000	14,320	-
10-1200-5504	TRAVEL & TRAINING	5,622	8,102	7,382	10,000	10,000	-
10-1200-5801	DUES & ASSOC MEMBERSHIP	2,417	3,093	3,090	5,000	3,500	-
10-1200-6004	VA TOURISM BROCHURE	3,972	3,955	-	6,000	4,000	-
10-1200-6999	SMALL EQUIP UNDER \$5000	2,276	4,190	2,348	8,000	2,200	-
10-1200-7011	REPLACE TOWN HALL SERVER #5100	-	9,940	-	-	-	-
10-1200-7012	PAINTING TOWN HALL	-	-	41,000	41,000	-	-
<b>Totals</b>		<b>606,445</b>	<b>680,512</b>	<b>843,172</b>	<b>770,392</b>	<b>672,067</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-1500-0000</b>	<b>FINANCE</b>						
10-1500-1001	SALARIES-FINANCE DEPT	546,866	598,985	659,332	654,175	680,653	-
10-1500-1020	SALARIES-OVERTIME	-	-	6,561	-	-	-
10-1500-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	10,000	-	-	-	-	-
10-1500-1999	PAY IN LIEU-HOSPITAL INSURANCE	8,383	-	13,879	12,000	3,500	-
10-1500-2001	FICA	39,552	42,156	48,140	50,044	51,993	-
10-1500-2003	RETIREMENT BENEFIT	38,466	41,563	67,235	86,481	59,917	-
10-1500-2005	HOSPITAL INSURANCE	141,387	154,708	141,596	155,149	154,112	-
10-1500-2006	LIFE INSURANCE	1,071	1,026	1,116	1,080	1,080	-
10-1500-2009	UNEMPLOYMENT INSURANCE	51	46	46	300	100	-
10-1500-2010	WORKMAN'S COMP INSURANCE	1,743	1,530	1,656	1,973	2,217	-
10-1500-2012	DISABILITY INSURANCE	2,993	2,821	3,221	3,388	2,620	-
10-1500-2013	VLDP INSURANCE	3,118	3,258	3,051	3,165	5,029	-
10-1500-3003	PROFESSIONAL SERVICES	80,429	61,653	93,144	106,120	104,065	-
10-1500-3005	MAINT-SERVICE CONTRACTS	56,647	63,816	60,490	66,846	81,599	-
10-1500-3015	SET OFF DEBT FEES	10	-	-	250	-	-
10-1500-3017	CREDIT CARD FEES	4,552	4,791	11,813	12,120	14,200	-
10-1500-5201	POSTAGE & METER RENT	9,425	10,849	9,149	12,148	12,148	-
10-1500-5203	TELEPHONE	3,002	2,270	1,625	2,000	2,000	-
10-1500-5306	SURETY BOND	486	486	164	604	180	-
10-1500-5400	BACKGROUND CHECKS	-	90	187	200	-	-
10-1500-5401	OFFICE SUPPLIES	14,306	14,239	12,388	15,000	14,300	-
10-1500-5402	IT SUPPORT	-	9,141	-	-	-	-
10-1500-5413	OTHER OPERATING SUPPLIES	4,377	425	623	3,000	1,800	-
10-1500-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	249	314	209	300	160	-
10-1500-5428	CIGARETTE STAMP EXPENSE	-	-	17,042	-	-	-
10-1500-5504	TRAVEL & TRAINING	7,197	12,955	14,129	20,668	8,200	-
10-1500-5801	DUES & ASSOCIATED MEMBERSHIPS	2,691	2,374	1,845	2,500	2,200	-
10-1500-6998	COMPUTER UPGRADES	-	11,378	-	-	-	-
10-1500-6999	SMALL EQUIP UNDER \$5000	5,400	-	1,924	6,500	2,500	-
	<b>Totals</b>	<b>982,400</b>	<b>1,040,875</b>	<b>1,170,564</b>	<b>1,216,011</b>	<b>1,204,573</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-3100-0000</b>	<b>POLICE</b>						
10-3100-1001	SALARIES-POLICE DEPT	1,550,967	1,663,986	1,773,221	1,900,914	1,953,081	-
10-3100-1004	SALARIES-OT-BYRNE GRANT	21,024	1,376	-	-	-	-
10-3100-1005	SALARIES-ANIMAL CONTROL	15,643	15,686	15,643	15,600	16,068	-
10-3100-1009	STANDBY PAY	10,429	10,457	10,429	11,000	10,400	-
10-3100-1011	SPEED GRANT-2023	13,966	5,412	-	-	-	-
10-3100-1012	ALCOHOL GRANT-2023	11,973	6,299	-	-	-	-
10-3100-1013	ALCOHOL GRANT-2024	-	14,586	3,343	-	-	-
10-3100-1014	SPEED GRANT-2024	-	17,341	3,989	-	-	-
10-3100-1015	ALCOHOL GRANT 2025	-	-	10,201	-	-	-
10-3100-1016	SPEED GRANT 2025	-	-	10,120	-	-	-
10-3100-1017	ALCOHOL GRANT 2026	-	-	-	18,800	18,000	-
10-3100-1018	SPEED GRANT 2026	-	-	-	18,000	18,000	-
10-3100-1020	SALARIES-OVERTIME(REGULAR PAY)-POLICE	86	1,764	234	-	-	-
10-3100-1021	SALARIES-OVERTIME-POLICE	28,390	55,817	83,655	82,000	82,000	-
10-3100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	26,500	-	-	-	-	-
10-3100-1999	PAY IN LIEU-HOSPITAL INSURANCE	25,570	25,827	49,686	36,000	17,501	-
10-3100-2001	FICA	122,396	132,284	141,765	145,420	150,380	-
10-3100-2003	RETIREMENT BENEFIT	104,300	112,228	143,866	231,416	188,267	-
10-3100-2005	HOSPITAL INSURANCE	358,989	360,486	338,860	375,951	433,203	-
10-3100-2006	LIFE INSURANCE	2,952	2,898	2,952	3,024	3,132	-
10-3100-2010	WORKMAN'S COMP INSURANCE	41,340	34,463	36,850	44,778	50,315	-
10-3100-2012	DISABILITY INSURANCE	8,554	7,825	8,696	9,122	6,688	-
10-3100-3002	PROFESSIONAL SERVICES	-	-	-	958	-	-
10-3100-3005	MAINT-SERVICE CONTRACTS	57,828	77,534	71,085	77,592	81,520	-
10-3100-5201	POSTAGE	3,622	4,207	4,017	3,250	4,500	-
10-3100-5203	TELEPHONE	10,837	12,130	10,874	10,500	11,500	-
10-3100-5305	AUTO INSURANCE	23,667	24,497	23,093	30,450	24,917	-
10-3100-5307	POLICE LIAB INSURANCE	12,919	10,440	10,962	12,977	13,867	-
10-3100-5310	LINE OF DUTY ACT	15,370	14,637	11,308	18,194	13,653	-
10-3100-5400	BACKGROUND CHECKS	3,257	2,860	692	2,500	3,500	-
10-3100-5401	OFFICE SUPPLIES	7,736	6,963	5,469	6,750	6,750	-
10-3100-5402	IT SUPPORT	-	39,526	-	-	-	-
10-3100-5408	GAS & OIL	89,505	77,011	75,786	65,000	70,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-3100-5410	UNIFORMS & WEARING APPAREL	7,369	13,551	10,937	11,500	12,500	-
10-3100-5411	BOOKS & SUBSCRIPTIONS	9,399	49	2,613	2,650	3,800	-
10-3100-5413	OTHER OPERATING SUPPLIES	12,318	2,514	4,718	3,000	3,000	-
10-3100-5416	POLICE SUPPLIES	6,974	23,626	6,713	22,500	7,500	-
10-3100-5421	MEALS-LUNCHEON, EMERGENCY, ETC	2,498	2,271	2,043	2,750	2,000	-
10-3100-5422	COFFEE & SUPPLIES	559	750	742	850	1,000	-
10-3100-5427	TOWING	-	-	650	750	1,000	-
10-3100-5429	AMMUNITION	4,503	5,326	5,500	6,000	6,000	-
10-3100-5444	VEHICLE DAMAGE REPAIRS	-	-	-	-	15,000	-
10-3100-5446	MECHANICS REPAIR LABOR-(OFFSET IN 10900)	18,724	19,775	22,619	18,000	22,000	-
10-3100-5448	MAINT-AUTO	30,178	32,363	36,093	20,000	35,000	-
10-3100-5449	MAINT-OTHER EQUIPMENT	5,125	10,971	7,175	12,500	12,500	-
10-3100-5504	TRAVEL & TRAINING	12,037	12,406	18,390	19,500	25,000	-
10-3100-5801	DUES & ASSOC MEMBERSHIP	1,795	1,280	1,480	2,043	2,000	-
10-3100-5805	POLICE ACADEMY DUES	12,760	13,688	14,268	14,900	16,000	-
10-3100-5998	KENNEL BOARDING/EXPENSES	4,332	1,729	1,169	5,000	3,500	-
10-3100-6001	GRANT-BYRNE-LOCAL LAW ENFORCEMENT	5,000	-	3,219	2,500	3,500	-
10-3100-6003	E-CITATION EXPENSES	5,272	-	10,241	10,241	-	-
10-3100-6049	SPEED GRANT-2023 EQUIPMENT	3,328	-	-	-	-	-
10-3100-6050	GRANT BYRNE 2020/2021	7,548	-	-	-	-	-
10-3100-6051	GRANT-BYRNE 2022	4,468	-	-	-	-	-
10-3100-6053	PEDESTRIAN BARRICADE-GRANT FUNDED	14,900	-	-	-	-	-
10-3100-6054	GRANT-VDEM-SHSP-TRAILERS	-	9,890	-	-	-	-
10-3100-6055	ALCOHOL GRANT-2024-EQUIPMENT	-	1,975	-	-	-	-
10-3100-6101	LEASE-18 NEW BODY CAMERAS	-	-	11,268	11,808	11,268	-
10-3100-6103	UPGRADE 4 EVIDENCE CAMERAS	5,466	-	-	-	-	-
10-3100-6104	UPGRADE PD SERVER	4,380	-	-	-	-	-
10-3100-6504	GRANT-BULLETPROOF VESTS	4,314	5,001	2,689	6,000	7,000	-
10-3100-6505	5 AR RIFLES AND ACCESSORIES	-	4,971	-	-	-	-
10-3100-6506	3 TASERS	-	5,279	-	-	-	-
10-3100-6507	SPEED GRANT-EQUIP-2024	-	1,692	-	-	-	-
10-3100-6999	SMALL EQUIP UNDER \$5000	14,090	6,373	4,798	5,000	5,000	-
10-3100-7001	PD-NETWORK RACK FOR NVR'S	5,750	-	-	-	-	-
10-3100-7090	Pedestrian Barricade - GRANT FUNDED	-	900	-	-	-	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-3100-7169	GRAPHICS/OUTFITTING-5 POLICE CARS	-	-	81,645	-	-	-
10-3100-7171	2022 FORD EXPLORER #708 (LEASE)	49,290	-	-	-	-	-
10-3100-7172	2022-FORD POLICE UTILITY #743-Chief	41,820	-	-	-	-	-
10-3100-7173	2022-FORD POLICE UTILITY [#740]	54,283	-	-	-	-	-
10-3100-7174	2022 FORD POLICE UTILITY [#741]	54,283	-	-	-	-	-
10-3100-7175	2022 FORD POLICE UTILITY [#742]	54,283	-	-	-	-	-
10-3100-7176	LEASE-18 NEW BODY CAMERAS	-	-	-	-	-	-
10-3100-7177	2023 FORD INTERCEPTOR SUV #748	-	54,338	-	-	-	-
10-3100-7178	2023 FORD INTERCEPTOR SUV #744	-	52,886	-	-	-	-
10-3100-7179	2023 FORD INTERCEPTOR SUV #745	-	44,228	-	-	-	-
10-3100-7180	2023 FORD INTERCEPTOR SUV #746	-	56,800	-	-	-	-
10-3100-7181	2023 FORD INTERCEPTOR SUV #747	-	50,235	-	-	-	-
10-3100-7182	LAW ENFORCEMENT EQUIP - ARPA	-	89,673	-	-	-	-
10-3100-7183	CAR #700-DAMAGE	5,204	-	-	-	-	-
10-3100-7184	GRANT-VDEM-SHSP-SURV EQUIP-#8824025-28	-	37,550	900	-	-	-
10-3100-7185	REPLACE CARPET/TILE-POLICE DEPT	-	-	38,515	-	-	-
10-3100-7186	5 POLICE VEHICLES	-	-	233,445	-	-	-
10-3100-7188	RECRUITING-CITIZENS POLICING	-	-	-	5,000	4,000	-
10-3100-7190	FIRST NET	-	-	-	9,036	34,000	-
10-3100-7191	5 POLICE VEHICLES	-	-	-	231,000	225,000	-
10-3100-7192	GRAPHICS/UPFITTING 5 NEW POLICE CARS	-	-	-	75,000	112,000	-
10-3100-7193	AXON ENTERPRISES (TASERS)	-	-	-	25,739	25,739	-
10-3100-7194	INTERSECTION CAMERAS-REPLACEMENT	-	-	-	22,500	5,000	-
<b>Totals</b>		<b>3,030,067</b>	<b>3,300,630</b>	<b>3,368,625</b>	<b>3,665,962</b>	<b>3,777,549</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-3200-0000</b>	<b>FIRE</b>						
10-3200-1001	SALARIES-FIRE DEPT	82,532	174,917	223,264	308,311	355,712	-
10-3200-1020	SALARIES-OVERTIME	2,136	7,780	15,680	20,000	8,000	-
10-3200-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	1,000	-	-	-	-	-
10-3200-1999	PAY IN LIEU-HOSPITAL INSURANCE	4,390	16,580	11,871	6,000	3,500	-
10-3200-2001	FICA	6,467	14,872	17,894	23,586	27,143	-
10-3200-2003	RETIREMENT BENEFIT	6,198	13,552	21,121	39,495	35,891	-
10-3200-2005	HOSPITAL INSURANCE	15,783	20,517	47,702	89,517	49,795	-
10-3200-2006	LIFE INSURANCE	135	315	414	540	540	-
10-3200-2010	WORKMAN'S COMP INSURANCE	2,259	3,937	5,009	5,037	5,660	-
10-3200-2012	DISABILITY INSURANCE	322	796	1,085	1,105	1,189	-
10-3200-3003	SOFTWARE	-	-	5,250	10,000	14,000	-
10-3200-5203	TELEPHONE & SIREN	1,325	1,309	1,688	2,000	2,000	-
10-3200-5305	AUTO INSURANCE	5,650	7,618	5,142	9,469	7,749	-
10-3200-5310	LINE OF DUTY ACT	15,371	14,638	11,307	18,194	13,653	-
10-3200-5400	BACKGROUND CHECKS	94	48	159	250	250	-
10-3200-5401	OFFICE SUPPLIES	-	993	996	1,000	1,000	-
10-3200-5402	IT SUPPORT	1,592	2,804	761	2,750	2,750	-
10-3200-5403	SIM CARDS	-	-	2,505	3,500	3,500	-
10-3200-5404	GRANT WRITING	-	-	-	5,000	5,000	-
10-3200-5405	JANITORIAL SUPPLIES	-	1,440	1,501	1,500	1,500	-
10-3200-5408	GAS & OIL	14,200	12,444	18,310	13,000	16,000	-
10-3200-5410	UNIFORMS & WEARING APPAREL	17,768	2,437	3,642	4,000	4,000	-
10-3200-5413	OTHER OPERATING SUPPLIES	6,174	4,501	1,558	2,000	2,000	-
10-3200-5417	PERSONAL FIRE PROTECTIVE EQUIP (C7)	680	14,635	4,895	-	-	-
10-3200-5418	FIRE SERVICES EQUIP & SUPPLIES (C9)	25,622	19,014	29,500	-	-	-
10-3200-5420	EMER MEDICAL CARE & EQUIP-FIRE (C5)	-	-	3,720	-	-	-
10-3200-5432	MAINT-FIRE TRAINING BLDG	3,833	2,194	2,023	50,000	15,000	-
10-3200-5446	MECHANICS REPAIR LABOR- (OFFSET-10900)	7,824	7,770	7,080	12,000	12,000	-
10-3200-5448	MAINT-TRUCKS & EQUIP	26,400	56,979	60,884	30,000	30,000	-
10-3200-5449	MAINT-OTHER EQUIPMENT	1,329	-	191	200	200	-
10-3200-5450	MAINT BUILDINGS	-	17,025	3,732	7,500	7,500	-
10-3200-5462	MAINT-EQUIPMENT	-	9,613	9,570	15,000	15,000	-
10-3200-5480	FIRST RESPONDER PROGRAM	-	1,924	1,983	2,000	2,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-3200-5504	TRAVEL-FIREMEN	219	3,681	1,104	2,000	2,000	-
10-3200-5507	TRAINING	404	1,680	1,729	2,000	2,000	-
10-3200-5606	CONTRIBUTION TO MEMBERS	7,110	-	-	-	-	-
10-3200-5801	DUES & ASSOC MEMBERSHIP	-	235	210	400	600	-
10-3200-6001	GRANT-VDFP-PPE GRANT-FIRE	-	-	-	45,231	-	-
10-3200-6005	EMERGENCY SERV GRT EQUIP - UNDER \$5K	6,390	-	-	-	-	-
10-3200-6006	GRANT-EMER SERVICES FY21-22	24,785	-	-	-	-	-
10-3200-6999	SMALL EQUIP UNDER \$5000	738	1,947	5,071	2,700	2,000	-
10-3200-7001	REPAIRS TO FIRE ENGINE #309	12,889	-	-	-	-	-
10-3200-7002	REPAIRS TO FIRE ENGINE#302	10,605	-	-	-	-	-
10-3200-7018	NEW FIRE TRUCK-ARPA	937,250	-	-	-	-	-
10-3200-7020	STATION TRAFFIC WARNING	-	58,518	15,069	-	-	-
10-3200-7021	CARPORT #9900004-00	-	8,514	-	-	-	-
10-3200-7022	EMERGENCY SERV GRT EQUIP-COMPUTER #5097	5,209	-	-	-	-	-
10-3200-7023	EMERGENCY SERV GRT-THERMAL CAMERA #5098	5,227	-	-	-	-	-
10-3200-7024	EMERGENCY SERV GRANT-AIR PACK #5099	7,553	-	-	-	-	-
10-3200-7025	WARNING LIGHTS #702 (ATL FUNDS C9)	5,988	-	-	-	-	-
10-3200-7030	EMERGENCY MGNT GRANT 23-24	-	25,912	24,380	24,360	24,360	-
10-3200-7031	PAINTING FIRE STATION	-	-	4,803	-	-	-
10-3200-7032	NEW EMS VEHICLE/UPFITTING #304	-	-	58,257	60,000	-	-
10-3200-7033	INSULATION/HEAT INSTALLED IN CARPORT	-	-	8,736	-	-	-
10-3200-7034	REPLACE CARPET FIRE STATION	-	-	4,330	-	-	-
10-3200-7035	OUTFITTING NEW EMS VEHICLE	-	-	22,222	25,000	-	-
10-3200-7036	NEW FIRE RADIOS	-	-	140,240	327,228	-	-
10-3200-7037	EXTRICATION TOOL	-	-	-	20,000	-	-
10-3200-7038	LADDER TRUCK	-	-	-	3,000,000	-	-
10-3200-7039	RENOVATIN/EXPENSION FIRE HOUSE	-	-	-	13,000,000	-	-
<b>Totals</b>		<b>1,273,452</b>	<b>531,138</b>	<b>806,589</b>	<b>17,191,873</b>	<b>673,492</b>	<b>-</b>

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>10-3290-0000</b>	<b>RESCUE SQUAD MAINTENANCE</b>						
10-3290-5415	GAS & OIL-RESCUE SQUAD	25,757	21,297	13,473	25,000	25,000	-
10-3290-5448	MAINT-VEHICLES-RESCUE SQUAD	23,879	13,663	22,687	22,000	22,000	-
	<b>Totals</b>	<b>49,636</b>	<b>34,960</b>	<b>36,160</b>	<b>47,000</b>	<b>47,000</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-4100-0000</b>	<b>STREETS</b>						
10-4100-1001	SALARIES-STREET MAINT (NON)	141,045	172,749	146,131	144,246	138,531	-
10-4100-1009	STANDBY PAY	10,429	10,457	10,429	10,400	13,650	-
10-4100-1020	SALARIES-OVERTIME	1,692	2,406	8,257	10,000	12,000	-
10-4100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	3,000	-	-	-	-	-
10-4100-1999	PAY IN LIEU-HOSPITAL INSURANCE	18,891	16,580	15,327	8,400	-	-
10-4100-2001	FICA	12,940	13,985	13,414	11,035	10,581	-
10-4100-2003	RETIREMENT BENEFIT	8,771	10,399	11,305	9,522	10,894	-
10-4100-2005	HOSPITAL INSURANCE	23,795	28,065	19,336	18,280	23,845	-
10-4100-2006	LIFE INSURANCE	306	338	325	296	240	-
10-4100-2009	UNEMPLOYMENT INSURANCE	83	93	67	300	100	-
10-4100-2010	WORKMAN'S COMP INSURANCE	4,185	3,402	3,639	4,184	4,701	-
10-4100-2012	DISABILITY INSURANCE	778	807	721	814	483	-
10-4100-2013	VLDP INSURANCE	161	558	482	528	1,023	-
10-4100-3014	UNIFORM RENTAL	357	748	778	1,100	900	-
10-4100-5201	POSTAGE	-	-	-	50	10	-
10-4100-5305	AUTO INSURANCE	13,946	13,249	14,420	16,468	13,476	-
10-4100-5400	BACKGROUND CHECKS	216	68	118	500	200	-
10-4100-5401	OFFICE SUPPLIES	100	150	54	175	150	-
10-4100-5407	HIGHWAY PAINT	141	1,385	239	500	500	-
10-4100-5408	GAS & OIL	36,391	34,370	31,363	38,000	36,000	-
10-4100-5410	UNIFORMS & WEARING APPAREL	419	490	688	600	600	-
10-4100-5412	EXPENDABLE TOOLS & SUPPLIES	1,040	2,318	3,359	3,500	2,500	-
10-4100-5413	OTHER OPERATING SUPPLIES	616	-	385	600	450	-
10-4100-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	775	445	1,403	1,000	1,000	-
10-4100-5423	FIRST AID & SAFETY SUPPLIES	-	262	389	400	350	-
10-4100-5442	MAINT-STORM DRAINS	-	245	360	4,000	2,000	-
10-4100-5443	MAINT-SIDEWALKS & CURBS	-	1,413	2,966	4,000	3,000	-
10-4100-5444	MAINT-HIGHWAYS	906	1,204	1,775	3,000	1,200	-
10-4100-5446	MECHANICS REPAIR LABOR (OFFSET-10900)	48,502	37,485	46,410	40,000	52,000	-
10-4100-5447	MAINT-TRAFFIC LIGHTS	90	-	210	250	250	-
10-4100-5448	MAINT-TRUCKS & EQUIP	61,699	58,155	46,604	65,000	65,000	-
10-4100-5449	MAINT-OTHER EQUIPMENT	3,340	2,300	3,497	48,875	4,000	-
10-4100-5452	MAINT-STREET LIGHTS	318	107	368	350	300	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-4100-5455	STREET LIGHTING	56,688	52,653	58,934	65,000	60,000	-
10-4100-5460	SIGNS	8,606	1,913	1,308	9,000	6,500	-
10-4100-5461	STONE	-	2,715	5,723	3,000	3,000	-
10-4100-5462	SAND	-	-	-	500	100	-
10-4100-5463	SMALL TOOLS	476	587	826	1,000	650	-
10-4100-5464	SNOW REMOVAL	-	-	-	2,500	500	-
10-4100-5465	GRASS SEEDING MATERIALS	-	376	170	900	400	-
10-4100-5467	CHEMICALS	-	13	170	600	200	-
10-4100-5504	TRAVEL & TRAINING	75	408	-	4,000	15,000	-
10-4100-5840	EQUIPMENT-STREET MAINT (offset in Fund15	(180,871)	(189,294)	(220,976)	-	-	-
10-4100-6002	VML SAFETY GRANT	4,060	-	4,193	4,100	4,100	-
10-4100-6010	PAVING PARKING LOT-ARPA FUNDS	22,250	-	-	-	-	-
10-4100-6012	DAMAGE TOWN PROPERTY-REIMB	2,626	-	-	-	-	-
10-4100-6013	RENTAL EQUIPMENT	1,113	1,600	-	2,125	2,000	-
10-4100-6999	SMALL EQUIP UNDER \$5000	4,659	5,229	7,344	11,196	-	-
10-4100-7058	TRACTOR/MOWER-ST RIGHTWAYS #546	-	-	-	180,000	-	-
10-4100-7160	DUMP TRUCK #173	99,198	-	-	-	-	-
10-4100-7161	STREET SWEEPER BODY #129	66,659	-	-	-	-	-
10-4100-7162	CRASH BARRIER - ARPA #516	33,597	-	-	-	-	-
10-4100-7602	CORE DRILL	-	882	-	-	-	-
10-4100-7603	SALT SPREADER #553	-	24,087	-	-	-	-
10-4100-7604	LIGHT TOWER #585	-	12,540	-	-	-	-
10-4100-7607	LEAF TRUCK #155	-	297,360	-	-	-	-
10-4100-7608	STREET SWEEPER MAINTENANCE #129-24	-	13,146	-	-	-	-
10-4100-7609	AC MACHINE [#447]	-	5,730	-	-	-	-
10-4100-7617	TRAFFIC LIGHT-3RD/NORTH ST #8824005-24	-	106,527	-	-	-	-
10-4100-7619	PUSH PAIN MACHINE #522	-	-	11,800	-	-	-
10-4100-7620	PICKUP TRUCK #176	-	-	49,755	-	-	-
10-4100-7623	LIMESTONE-SARAH TERRY TRAIL	-	-	4,942	20,000	-	-
10-4100-7624	PICKUP WITH LIFT GATE	-	-	-	80,000	-	-
10-4100-8XX1	Boot Allowance	-	-	-	-	6,150	-
10-4100-8XXX	PHONE STIPEND	-	-	-	-	1,800	-
<b>Totals</b>		<b>514,067</b>	<b>750,705</b>	<b>309,010</b>	<b>830,294</b>	<b>500,334</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-4200-0000</b>	<b>SANITATION</b>						
10-4200-1001	SALARIES-SANITATION DEPT	223,383	262,712	277,235	324,453	287,338	-
10-4200-1020	SALARIES-OVERTIME	1,618	2,598	5,360	6,500	15,000	-
10-4200-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	8,000	-	-	-	-	-
10-4200-1999	PAY IN LIEU-HOSPITAL INSURANCE	18,938	25,640	25,236	9,000	3,500	-
10-4200-2001	FICA	17,571	20,911	21,978	24,821	21,937	-
10-4200-2003	RETIREMENT BENEFIT	10,398	13,311	15,968	27,077	21,894	-
10-4200-2005	HOSPITAL INSURANCE	67,275	63,628	64,378	83,355	69,428	-
10-4200-2006	LIFE INSURANCE	648	679	679	740	632	-
10-4200-2009	UNEMPLOYMENT INSURANCE	171	148	166	800	200	-
10-4200-2010	WORKMAN'S COMP INSURANCE	10,208	9,360	9,857	12,128	13,628	-
10-4200-2012	DISABILITY INSURANCE	1,223	1,227	1,357	1,435	1,075	-
10-4200-2013	VLDP INSURANCE	682	857	731	746	2,122	-
10-4200-3008	LANDFILL TESTING	143,944	130,184	106,266	120,000	174,500	-
10-4200-3009	REFUSE DISPOSAL-COUNTY	40,857	41,265	40,990	40,000	42,000	-
10-4200-3014	UNIFORM RENTAL	895	1,098	2,745	3,000	2,000	-
10-4200-5305	AUTO INSURANCE	6,357	6,421	5,718	7,982	6,532	-
10-4200-5400	BACKGROUND CHECKS	76	97	58	400	-	-
10-4200-5401	OFFICE SUPPLIES	49	41	54	100	50	-
10-4200-5408	GAS & OIL	31,910	25,573	21,467	28,000	25,000	-
10-4200-5410	UNIFORMS & WEARING APPAREL	408	452	693	800	550	-
10-4200-5413	OTHER OPERATING SUPPLIES	33	95	260	700	300	-
10-4200-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	14,028	9,275	14,875	14,000	14,000	-
10-4200-5448	MAINT-TRUCKS & EQUIP	21,919	25,298	41,068	35,000	30,500	-
10-4200-5449	MAINT-OTHER EQUIPMENT	97	531	1,131	3,000	1,200	-
10-4200-6013	RENTAL EQUIPMENT	6,000	-	-	-	-	-
10-4200-6997	CART DUMPERS	4,767	-	-	5,000	5,500	-
10-4200-6998	ROLL OUT CARTS	12,577	21,098	14,995	16,000	18,000	-
10-4200-6999	SMALL EQUIP UNDER \$5000	-	-	-	1,000	400	-
10-4200-7008	NEW GARBAGE TRUCK #137	1,455	-	-	-	-	-
10-4200-7102	2018 KENWORTH DUMP TRUCK [#167]	-	-	-	225,000	-	-
10-4200-7103	GARBAGE TRUCK	-	-	184,317	250,000	-	-
10-4200-8XX1	LAPTOP, MONITOR, AND DOCKING STATION	-	-	-	-	3,800	-
<b>Totals</b>		<b>645,488</b>	<b>662,496</b>	<b>857,582</b>	<b>1,241,037</b>	<b>761,086</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-4220-0000</b>	<b>RECYCLING</b>						
10-4220-1001	SALARIES-RECYCLING DEPT	90,039	110,160	118,694	127,989	131,876	-
10-4220-1020	SALARIES-OVERTIME	402	1,383	3,442	4,500	8,000	-
10-4220-1999	PAY IN LIEU-HOSPITAL INSURANCE	-	-	-	7,200	-	-
10-4220-2001	FICA	6,309	8,093	8,822	9,791	10,067	-
10-4220-2003	RETIREMENT BENEFIT	4,372	5,498	7,291	5,494	9,983	-
10-4220-2005	HOSPITAL INSURANCE	23,847	20,763	21,044	25,156	30,010	-
10-4220-2006	LIFE INSURANCE	251	269	274	297	297	-
10-4220-2009	UNEMPLOYMENT INSURANCE	66	58	60	300	100	-
10-4220-2010	WORKMAN'S COMP INSURANCE	3,714	3,504	3,868	4,532	5,092	-
10-4220-2012	DISABILITY INSURANCE	493	514	581	612	500	-
10-4220-2013	VLDP INSURANCE	-	-	-	-	974	-
10-4220-3014	UNIFORM RENTAL	714	942	1,724	1,200	1,050	-
10-4220-5305	AUTO INSURANCE	450	436	966	542	444	-
10-4220-5400	BACKGROUND CHECKS	-	-	-	250	-	-
10-4220-5401	OFFICE SUPPLIES	37	30	-	50	-	-
10-4220-5408	GAS & OIL	2,861	2,842	498	3,000	3,000	-
10-4220-5410	UNIFORMS & WEARING APPAREL	202	112	145	600	200	-
10-4220-5413	OTHER OPERATING SUPPLIES	-	-	-	400	100	-
10-4220-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	670	665	2,240	2,500	1,600	-
10-4220-5448	MAINT-TRUCKS & EQUIP	1,153	1,301	388	3,000	1,300	-
10-4220-5504	TRAVEL	-	-	-	250	-	-
10-4220-5890	PROCESSING CHARGE	14,511	14,161	13,709	32,000	15,500	-
	<b>Totals</b>	<b>150,091</b>	<b>170,732</b>	<b>183,746</b>	<b>229,663</b>	<b>220,093</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-4300-0000</b>	<b>BUILDING &amp; GROUNDS</b>						
10-4300-1001	SALARIES-BUILDING & GROUNDS DEPT	459,061	581,597	607,444	625,937	771,891	-
10-4300-1020	SALARIES-OVERTIME	1,386	1,752	7,189	8,000	12,500	-
10-4300-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	13,000	-	-	-	-	-
10-4300-1999	PAY IN LIEU-HOSPITAL INSURANCE	6,095	7,379	15,148	12,000	-	-
10-4300-2001	FICA	33,752	41,462	45,190	47,884	58,931	-
10-4300-2003	RETIREMENT BENEFIT	25,247	34,659	46,614	56,185	67,677	-
10-4300-2005	HOSPITAL INSURANCE	141,206	153,896	154,436	171,345	215,511	-
10-4300-2006	LIFE INSURANCE	1,204	1,390	1,436	1,435	1,676	-
10-4300-2009	UNEMPLOYMENT INSURANCE	390	386	355	1,500	500	-
10-4300-2010	WORKMAN'S COMP INSURANCE	4,744	4,458	4,412	5,548	6,234	-
10-4300-2012	DISABILITY INSURANCE	2,522	2,708	2,958	3,066	2,700	-
10-4300-2013	VLDP INSURANCE	3,110	4,508	3,612	3,946	5,701	-
10-4300-3005	MAINT-SERVICE CONTRACTS	18,116	14,826	11,715	15,712	15,500	-
10-4300-3012	PARKING-MUNCIPAL LOT	705	780	843	1,000	1,000	-
10-4300-3013	PARKING METER FEES	-	1,810	13,782	15,000	14,000	-
10-4300-3014	UNIFORM RENTAL	2,764	3,125	4,567	5,000	4,000	-
10-4300-5101	ELECTRICITY	96,098	89,460	84,594	95,000	87,000	-
10-4300-5102	HEATING FUEL	13,091	12,990	16,903	20,000	17,000	-
10-4300-5201	POSTAGE	51	81	138	200	150	-
10-4300-5203	TELEPHONE-SHOP	13,595	13,342	14,397	15,000	14,500	-
10-4300-5302	FIRE INSURANCE	16,433	17,286	19,255	20,487	21,567	-
10-4300-5303	MARINE & BOILER INSURANCE	1,853	3,054	1,836	3,797	2,118	-
10-4300-5305	AUTO INSURANCE	6,531	6,827	5,603	8,487	6,945	-
10-4300-5400	BACKGROUND CHECKS	278	68	29	500	-	-
10-4300-5401	OFFICE SUPPLIES	2,108	2,426	2,149	2,800	2,500	-
10-4300-5402	IT SUPPORT	435	1,422	-	-	-	-
10-4300-5405	JANITORIAL SUPPLIES	12,497	13,070	13,579	15,000	13,500	-
10-4300-5406	PORT-A-JOHN-WILCK'S LAKE	5,925	6,223	7,428	12,000	7,500	-
10-4300-5408	GAS & OIL	22,792	18,409	15,464	22,000	18,000	-
10-4300-5409	JANITORIAL CONTRACT	94,058	-	-	-	-	-
10-4300-5410	UNIFORMS & WEARING APPAREL	928	889	1,489	1,500	1,200	-
10-4300-5412	EXPENDABLE TOOLS & SUPPLIES	5,220	5,398	6,119	10,000	6,500	-
10-4300-5413	OTHER OPERATING SUPPLIES	1,603	1,848	1,672	3,000	2,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-4300-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	16	478	2,520	600	600	-
10-4300-5422	COFFEE SUPPLIES	2,278	4,219	3,520	3,500	3,000	-
10-4300-5423	FIRST AID & SAFETY SUPPLIES	1,372	1,080	812	1,800	1,100	-
10-4300-5426	FARMER'S MARKET EXPENSE	2,997	7,751	12,326	15,000	7,500	-
10-4300-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	16,625	19,001	20,631	22,600	20,000	-
10-4300-5448	MAINT-TRUCKS & EQUIP	26,737	27,902	28,831	38,000	30,000	-
10-4300-5449	MAINT-OTHER EQUIPMENT	15,656	7,318	4,060	16,000	10,000	-
10-4300-5450	MAINT-BUILDINGS	28,597	12,798	17,293	18,000	20,000	-
10-4300-5451	MAINT-GROUNDS	12,633	15,374	10,815	30,000	15,000	-
10-4300-5453	MAINT-MUNC BLDG	9,455	45,506	20,442	30,000	26,000	-
10-4300-5454	MAINT-DOG PARK	-	33	-	700	110	-
10-4300-5456	MAINT-PARKS	3,825	12,210	24,917	25,000	13,800	-
10-4300-5457	PARK BENCHES	-	-	-	800	-	-
10-4300-5458	MAINT-BLDG/GROUNDS-WILCK'S LAKE	5,074	2,195	4,241	10,000	8,000	-
10-4300-5459	MAINT-BLDG/GROUNDS-TRAIN STATION	10,595	22,254	24,433	25,000	18,000	-
10-4300-5460	SIGNS	-	-	-	5,000	-	-
10-4300-5461	MAINT-BLDG-SOUTH ST CONF CENTER	6,229	6,963	19,259	6,000	10,000	-
10-4300-5463	SMALL TOOLS	560	1,188	1,366	2,000	1,200	-
10-4300-5466	WELDING SUPPLIES	945	840	621	900	-	-
10-4300-5500	SECURITY SYSTEM FEE	1,388	-	-	-	-	-
10-4300-5504	TRAVEL & TRAINING	-	3,050	3,050	5,000	2,000	-
10-4300-5999	SALE SERV-PW-LIBRARY-SAL-(OFFSET-10610)	(7,660)	(15,440)	(15,565)	(8,000)	(8,000)	-
10-4300-6001	FUEL SITE UPGRADE-DOSWELL	4,359	-	-	-	-	-
10-4300-6900	INVENTORY ADJUSTMENT	(101)	78	93	-	-	-
10-4300-6999	SMALL EQUIP UNDER \$5000	5,357	6,013	4,273	10,000	8,200	-
10-4300-7001	PICKUP/TRUCK WITH DUMP BODY #146	85,402	-	-	-	-	-
10-4300-7002	FLAT TRAILER #461	7,391	-	-	-	-	-
10-4300-7044	ZERO-TURN MOWER #463	-	11,114	-	-	-	-
10-4300-7055	PRESSURE WASHER #528	-	9,109	-	-	-	-
10-4300-7064	UTILITY TRUCK #118	-	-	-	80,000	-	-
10-4300-7522	ZERO TURN MOWER #454	-	-	-	20,000	-	-
10-4300-7525	PAINT INTERIER TRAIN STATION	-	24,046	29,000	-	-	-
10-4300-7526	ORIENTAL RUGS TRAIN STATION	-	1,947	-	-	-	-
10-4300-7527	REFINISH FLOORS TRAIN STATION	-	-	-	-	-	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-4300-7528	MINI EXCAVATOR	-	-	121,978	-	-	-
10-4300-7529	PHASE 1-PUBLIC WORKS BLDG	-	-	23,385	149,615	-	-
10-4300-7530	RIP RAP-WILCK'S LAKE BANKS	-	-	-	20,000	-	-
10-4300-7531	FUEL TRAILER	-	-	-	3,000	-	-
10-4300-7532	DINING ROOM TABLES-TRAIN STATION	-	-	-	5,500	-	-
10-4300-7533	PAINT SECOND FLOOR TOWN HALL	-	-	-	30,000	-	-
10-4300-7534	PAINT INERIOR-FARMER'S MARKET	-	-	-	25,000	-	-
10-4300-7535	BATHROOM COUNTERS-SPORTS ARENA	-	-	-	1,500	-	-
10-4300-7536	FLOOR CLEANING MACHINE-SPORTS ARENA	-	-	-	4,500	-	-
10-4300-7537	KITCHEN COUNTERTOPS-SPORTS ARENA	-	-	-	1,200	-	-
10-4300-7538	Town Hall Fire Alarm System Upgrade	-	-	-	-	18,000	-
<b>Totals</b>		<b>1,246,530</b>	<b>1,274,558</b>	<b>1,472,658</b>	<b>1,801,544</b>	<b>1,582,811</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-4700-0000</b>	<b>HORTICULTURE</b>						
10-4700-1001	SALARIES-HORTICULTURE DEPT	53,365	58,525	61,343	62,191	68,615	-
10-4700-1020	SALARIES-OVERTIME	-	-	771	1,000	1,200	-
10-4700-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	1,000	-	-	-	-	-
10-4700-2001	FICA	4,080	4,412	4,673	4,758	5,241	-
10-4700-2003	RETIREMENT BENEFIT	4,178	4,526	7,921	8,693	6,652	-
10-4700-2005	HOSPITAL INSURANCE	10,024	9,932	10,130	11,356	9,936	-
10-4700-2006	LIFE INSURANCE	108	107	108	108	108	-
10-4700-2009	UNEMPLOYMENT INSURANCE	26	23	23	300	50	-
10-4700-2010	WORKMAN'S COMP INSURANCE	1,436	1,197	1,290	1,539	1,729	-
10-4700-2012	DISABILITY INSURANCE	293	274	301	316	250	-
10-4700-2013	VLDP INSURANCE	451	494	452	475	507	-
10-4700-3009	FERN BEAUTIFICATION PROJECT	751	1,455	770	2,500	1,650	-
10-4700-3014	UNIFORM RENTAL	170	207	372	400	250	-
10-4700-5305	AUTO INSURANCE	411	401	998	500	409	-
10-4700-5400	BACKGROUND CHECKS	-	-	-	150	-	-
10-4700-5401	OFFICE SUPPLIES	68	86	97	200	100	-
10-4700-5404	EXPENSES-ARBOR DAY	140	76	94	800	500	-
10-4700-5408	GAS & OIL	1,725	913	1,209	1,700	1,700	-
10-4700-5413	OTHER OPERATING SUPPLIES	28	-	-	300	100	-
10-4700-5421	MEALS-LUNCHEON,EMERGENCY,ETC	-	-	-	50	50	-
10-4700-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	525	1,015	595	1,000	1,000	-
10-4700-5448	MAINT-TRUCKS & EQUIP	1,740	116	411	500	500	-
10-4700-5449	MAINT-OTHER EQUIPMENT	5	-	-	300	-	-
10-4700-5463	SMALL TOOLS	328	737	567	900	800	-
10-4700-5504	TRAVEL & TRAINING	125	145	105	500	2,000	-
10-4700-6500	PLANTS/TREES	6,345	9,039	7,593	9,000	8,000	-
10-4700-6501	LANDSCAPING MATERIALS	2,840	4,965	5,108	6,000	6,000	-
10-4700-6502	TREES-DEPT OF FORESTRY	595	610	805	850	750	-
10-4700-6503	BRANCH OUT TREE PROGRAM	1,411	751	786	5,000	5,000	-
10-4700-6504	VFIC GRANT	9,305	-	9,421	-	-	-
10-4700-6505	URBAN HEAT ISLAND MITIGATION	-	-	9,943	-	-	-
10-4700-6999	SMALL EQUIP UNDER \$5000	1,483	772	45,481	5,000	1,500	-
10-4700-7001	2023 DODGE RAM #123	-	44,717	-	-	-	-

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
10-4700-7002	HARBOURS-GROVE STREET	-	-	-	46,250	-	-
10-4700-8XXX	Trench Edger	-	-	-	-	5,000	-
<b>Totals</b>		<b>102,956</b>	<b>145,494</b>	<b>171,367</b>	<b>172,636</b>	<b>129,597</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-6100-0000</b>	<b>LIBRARY</b>						
10-6100-3005	MAINT-SERVICE CONTRACTS	1,004	2,524	4,880	4,000	7,000	-
10-6100-5302	FIRE INSURANCE	3,416	3,759	4,301	4,673	4,919	-
10-6100-5303	MARINE & BOILER INSURANCE	460	845	508	1,051	586	-
10-6100-5450	MAINT-BUILDINGS & GROUNDS	1,297	15,559	4,683	4,000	8,000	-
10-6100-5715	APPROPRIATION-LEASE RENT	180,000	180,000	180,000	180,000	180,000	-
10-6100-5999	SALE SERV-PW-LIBRARY-SAL-(OFFSET-10430)	7,660	17,066	15,565	8,000	8,000	-
	<b>Totals</b>	<b>193,837</b>	<b>219,753</b>	<b>209,936</b>	<b>201,724</b>	<b>208,505</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-6500-0000</b>	<b>COMMUNITY DEVELOPMENT</b>						
10-6500-1001	SALARIES-COMMUNITY DEVELOPMENT DEPT	188,958	158,754	207,819	259,302	275,072	-
10-6500-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	3,000	-	-	-	-	-
10-6500-1999	PAY IN LIEU-HOSPITAL INSURANCE	8,523	8,547	8,461	6,000	3,500	-
10-6500-2001	FICA	15,028	12,493	15,905	19,837	21,012	-
10-6500-2003	RETIREMENT BENEFIT	14,462	12,375	22,659	36,260	26,750	-
10-6500-2005	HOSPITAL INSURANCE	22,165	19,557	27,591	53,239	43,116	-
10-6500-2006	LIFE INSURANCE	324	279	351	432	432	-
10-6500-2009	UNEMPLOYMENT INSURANCE	46	49	46	300	100	-
10-6500-2010	WORKMAN'S COMP INSURANCE	101	64	82	77	87	-
10-6500-2012	DISABILITY INSURANCE	1,047	730	1,002	963	1,100	-
10-6500-2013	VLDP INSURANCE	1,097	1,337	1,530	1,471	2,033	-
10-6500-3001	RETAIL STRATEGIES	-	8,000	25,000	-	-	-
10-6500-3002	PROFESSIONAL SERVICES	7,794	27,298	31,750	30,000	-	-
10-6500-3004	SOFTWARE	2,542	8,834	8,134	5,000	5,000	-
10-6500-3005	MAINT-SERVICE CONTRACTS	5,353	5,728	2,133	2,500	2,500	-
10-6500-3006	SUPREME COURT RECORD FEE	1,140	1,140	1,140	1,200	1,200	-
10-6500-3007	WEB MAPPING-YEARLY	5,500	5,500	5,943	5,500	6,000	-
10-6500-3008	VGIN	9,269	-	-	15,350	8,231	-
10-6500-3009	BUILDING INSPEC FEES-PE COUNTY	25,547	20,011	20,784	-	-	-
10-6500-3013	CONSULTING	-	5,000	-	-	-	-
10-6500-5203	TELEPHONE	3,145	3,226	3,297	4,700	3,530	-
10-6500-5305	AUTO INSURANCE	990	1,563	516	1,943	1,590	-
10-6500-5400	BACKGROUND CHECKS	38	48	214	250	250	-
10-6500-5401	OFFICE SUPPLIES	2,996	1,575	1,882	3,800	2,750	-
10-6500-5402	IT SUPPORT	-	2,844	-	-	-	-
10-6500-5408	GAS & OIL	856	789	4,305	2,000	2,750	-
10-6500-5410	UNIFORMS & WEARING APPAREL	158	733	923	750	-	-
10-6500-5411	BOOKS & SUBSCRIPTIONS	180	1,956	1,479	1,500	1,250	-
10-6500-5413	OTHER OPERATING SUPPLIES	800	137	196	500	500	-
10-6500-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	629	228	336	500	250	-
10-6500-5441	HOUSE DEMO/UNKEPT PROPERTY	2,735	15,345	6,406	33,700	33,700	-
10-6500-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	300	980	1,470	1,500	1,000	-
10-6500-5448	MAINT-TRUCKS & EQUIP	820	1,816	979	2,500	1,750	-

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
10-6500-5449	MAINT-OTHER EQUIPMENT	-	-	-	750	150	-
10-6500-5504	TRAVEL & TRAINING	2,042	4,487	7,264	7,734	7,000	-
10-6500-5801	DUES & ASSOC MEMBERSHIP	580	626	852	1,500	1,250	-
10-6500-5807	STATE SURCHARGE-BLDG PERMITS	736	403	558	2,400	1,050	-
10-6500-6999	SMALL EQUIP UNDER \$5000	1,202	2,676	9,764	10,000	5,000	-
10-6500-7002	CLOUDPERMIT SOFTWARE-BLDG INSPEC#5106	9,000	37,338	13,000	22,000	13,000	-
10-6500-7003	NEW VEHICLE-BUILDING INSPEC #156	-	-	39,217	-	-	-
<b>Totals</b>		<b>339,102</b>	<b>372,463</b>	<b>472,986</b>	<b>535,458</b>	<b>472,904</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-7100-0000</b>	<b>RECREATION</b>	-	-	-	-	-	-
10-7100-1001	SALARIES-RECREATION DEPT	94,110	108,287	124,488	137,255	153,704	-
10-7100-1005	SALARIES-SUMMER CAMP	28,581	20,943	25,571	24,500	26,000	-
10-7100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	2,000	-	-	-	-	-
10-7100-2001	FICA	9,473	9,918	11,124	10,424	13,724	-
10-7100-2003	RETIREMENT BENEFIT	7,471	8,590	11,149	16,208	13,283	-
10-7100-2005	HOSPITAL INSURANCE	19,541	19,541	23,355	34,812	22,793	-
10-7100-2006	LIFE INSURANCE	216	222	204	216	216	-
10-7100-2009	UNEMPLOYMENT INSURANCE	65	55	76	300	50	-
10-7100-2010	WORKMAN'S COMP INSURANCE	1,048	891	1,066	1,133	1,273	-
10-7100-2012	DISABILITY INSURANCE	612	503	607	639	550	-
10-7100-2013	VLDP INSURANCE	237	280	223	200	1,135	-
10-7100-3001	FOOTBALL REFEREES	3,165	2,995	4,000	4,000	3,500	-
10-7100-3003	ADULT BASKETBALL REFEREES	3,700	4,630	3,920	4,000	4,000	-
10-7100-3004	FITNESS PROGRAM INSTRUCTORS	2,585	-	-	1,000	3,000	-
10-7100-3005	SOFTBALL PROGRAM REFEREES	630	-	1,800	3,500	3,500	-
10-7100-3006	VOLLEYBALL REFEREESE	-	-	-	2,000	2,000	-
10-7100-3007	ADVERTISING	291	159	239	600	1,200	-
10-7100-5203	TELEPHONE	2,516	2,334	2,634	2,500	2,500	-
10-7100-5305	AUTO INSURANCE	461	2,393	2,590	2,975	2,434	-
10-7100-5400	BACKGROUND CHECKS	-	29	208	250	250	-
10-7100-5401	OFFICE SUPPLIES	676	431	1,223	750	1,000	-
10-7100-5402	IT SUPPORT	-	2,428	5,700	4,700	4,700	-
10-7100-5408	GAS & OIL	1,656	1,880	1,839	2,000	2,000	-
10-7100-5410	UNIFORMS & WEARING APPAREL	306	-	350	678	750	-
10-7100-5411	BOOKS & SUBSCRIPTIONS	120	144	300	350	350	-
10-7100-5413	OTHER OPERATING SUPPLIES	3,534	2,621	2,467	2,172	2,500	-
10-7100-5421	MEALS-LUNCHEON, EMERGENCY, ETC	-	-	-	250	250	-
10-7100-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	805	1,409	2,462	1,000	1,000	-
10-7100-5448	MAINT-TRUCK & EQUIP	306	1,843	1,423	1,500	1,500	-
10-7100-5451	MAINT-GROUNDS/BALL FIELD	2,000	-	-	2,000	2,000	-
10-7100-5504	TRAVEL & TRAINING	-	395	500	1,000	1,000	-
10-7100-5801	DUES & ASSOC MEMBERSHIP	844	713	1,255	2,500	1,500	-
10-7100-5866	PICKLEBALL PROGRAM EXPENSE	600	553	-	600	600	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
10-7100-5870	FOOTBALL PROGRAM EXPENSE	11,856	20,216	26,838	24,750	20,000	-
10-7100-5872	SUMMER CAMP EXPENSE	13,106	13,831	17,490	20,000	20,000	-
10-7100-5873	VOLLEYBALL PROGRAM EXPENSE	-	-	-	4,500	4,500	-
10-7100-5875	FITNESS PROGRAM EXPENSE	250	-	646	500	3,000	-
10-7100-5877	JINGLE BELL RUN EXPENSE	3,695	2,855	3,172	4,000	4,000	-
10-7100-5891	EXPENSE-ADULT BASKETBALL LEAGU	3,882	2,524	3,738	2,000	2,000	-
10-7100-5893	EASTER EGG HUNT EXPENSE	700	854	803	1,068	700	-
10-7100-5894	ADULT SOFTBALL EXPENSE	-	-	183	1,500	1,500	-
10-7100-5895	HALLOWEEN PARADE EXPENSE	-	687	551	332	700	-
10-7100-5899	NEW REC PROGRAMS/GRANTS	-	-	-	5,000	5,000	-
10-7100-6999	SMALL EQUIP UNDER \$5000	3,514	1,810	1,745	5,900	5,900	-
10-7100-7009	SKATEPARK RENOVATIONS	-	23,450	-	-	-	-
10-7100-7010	MAINT AND ANIMAL CONTROL WILCKS LAKE	-	2,590	-	-	-	-
10-7100-7011	SPLASHPAD BATHROOM/CHANGING ROOMS	-	-	16,000	310,736	-	-
10-7100-7013	CAMERA-360 (SPLASHPAD)	-	-	13,255	-	-	-
<b>Totals</b>		<b>224,554</b>	<b>263,006</b>	<b>315,195</b>	<b>646,298</b>	<b>341,562</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-7130-0000</b>	<b>SPORTS ARENA</b>						
10-7130-5101	ELECTRICITY	9,081	7,028	10,978	12,500	9,100	-
10-7130-5102	HEATING FUEL	1,368	1,777	714	3,000	1,500	-
10-7130-5302	FIRE INSURANCE	374	396	297	492	518	-
10-7130-5405	JANITORIAL SUPPLIES	-	216	-	300	100	-
10-7130-5413	OTHER OPERATING SUPPLIES	-	-	-	200	-	-
10-7130-5449	MAINT-OTHER EQUIPMENT	-	-	-	200	100	-
10-7130-5450	MAINT-SPORTS ARENA	1,415	13,655	3,563	4,000	2,000	-
10-7130-5451	MAINT-GROUNDS	1,119	1,030	828	1,100	1,000	-
	<b>Totals</b>	<b>13,356</b>	<b>24,102</b>	<b>16,380</b>	<b>21,792</b>	<b>14,318</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-8100-0000</b>	<b>NON-DEPARTMENTAL</b>						
10-8100-5435	EQUIP FINANCING PYMT-5YR NOTE (7-1-2023	60,567	5,140	-	-	-	-
10-8100-5436	EQUIP FINANCE PYMT-INT'18	1,152	13	-	-	-	-
10-8100-5437	SOFTWARE FIN PYMT-7YR NOTE 7-1-2025	44,056	45,499	47,002	3,987	-	-
10-8100-5438	SOFTWARE FINANCE PYMT-INT'18	3,905	2,125	959	11	-	-
10-8100-5439	ABM EXPENSES	-	402,835	1,129,319	-	-	-
10-8100-5713	APPROPRIATIONS-MAIN ST	30,000	-	-	-	-	-
10-8100-5715	APPROP-LIBRARY	77,130	-	-	-	-	-
10-8100-5718	APPROP-VETERAN'S COUNCIL	10,000	-	-	-	-	-
10-8100-5721	APPROP-VOL RESCUE SQUAD	15,000	-	-	-	-	-
10-8100-5722	FARMVILLE DOWNTOWN PARTNERS-ARPA	15,000	-	-	-	-	-
10-8100-5740	TAX REBATE-HOTELS	30,438	16,836	-	20,000	-	-
10-8100-5745	TDFP GAP FINANCING-WEYANOKE	80,803	20,954	-	-	-	-
10-8100-5746	TROF REPAYMENT-WEYANOKE	11,186	-	-	-	-	-
10-8100-5824	PRINCIPAL-2012 ISSUE	1,340,000	1,150,000	860,000	1,040,000	130,000	-
10-8100-5825	INTEREST-2012 ISSUE	187,850	126,044	74,538	32,113	2,931	-
10-8100-5832	PRINC-USDA LOAN-POLICE CARS (6-1-2023)	6,368	-	-	-	-	-
10-8100-5833	INT-USDA LOAN-POLICE CARS	183	-	-	-	-	-
10-8100-5836	PRINC-USDA LOAN-MOWER (5-1-2025)	13,834	14,287	13,920	-	-	-
10-8100-5837	INT-USDA LOAN-MOWER	1,397	944	1,284	-	-	-
10-8100-5838	POLICE LEASED VEHICLES (5 YEAR)	-	113,948	33,632	34,557	35,507	-
10-8100-5839	POLICE LEASED VEHICLES INTEREST (5 YEAR)	2,286	19,649	3,386	2,455	1,492	-
10-8100-5841	POLICE LEASED VEHICLES (3YR)	-	-	333,349	404,716	337,050	-
10-8100-5842	POLICE LEASED VEHICLES INTEREST (3YR)	-	-	30,502	21,682	16,509	-
10-8100-5843	LEASE PURCHASE INTEREST-BOA	-	-	75,675	74,844	71,794	-
10-8100-5844	LEASE PURCHASE PRINCIPAL - BOA	-	-	-	42,979	88,887	-
10-8100-5845	FY25 LEASED VEHICLES INTEREST	-	-	7,000	12,500	-	-
10-8100-5846	LEASE VEHICLES & EQUIP FY 26-PRINCIPAL	-	-	-	-	180,631	-
10-8100-5847	LEASE VEHICLES & EQUIP FY26 INTEREST	-	-	-	-	35,331	-
10-8100-5880	COMMISSION EXPENSE	59,700	-	-	-	-	-
10-8100-5881	GOLF DISPOSAL	5,128	-	-	-	-	-
10-8100-5891	HEART OF VIRGINIA FESTIVAL	6,694	-	-	-	-	-
10-8100-5892	CHRISTMAS DECOR/CELEBRATION	5,963	3,175	4,461	20,000	20,000	-
10-8100-5898	CASH OVER/UNDER BANK RECON	-	-	-	-	-	-

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
10-8100-5899	FOURTH OF JULY CELEBRATION	14,443	-	-	-	-	-
10-8100-58XX	GO Bond 2025 Interest	-	-	-	-	860,884	-
10-8100-5900	Issuance Fees	-	5,698	-	-	10,000	-
<b>Totals</b>		<b>2,023,083</b>	<b>1,927,146</b>	<b>2,615,026</b>	<b>1,709,844</b>	<b>1,791,015</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-8200-0000</b>	<b>ECONOMIC DEVELOPMENT INCENTIVES</b>	-	-	-	-	-	-
10-8200-3001	RETAIL STRATEGIES	-	-	-	25,000	25,000	-
10-8200-3014	ENTERPRISE ZONE INCENTIVE	-	2,100	-	10,000	5,000	-
10-8200-3015	STUDY	-	-	-	12,000	10,000	-
10-8200-5606	CONTRIBUTIONS TO VOL FIRE DEPT	-	10,175	18,220	15,000	15,000	-
10-8200-5607	CONTRIBUTION-FIDA	-	350,000	-	-	-	-
10-8200-5713	APPROPRIATIONS-FDP	-	60,000	60,000	115,000	115,000	-
10-8200-5715	APPROP-LIBRARY	-	77,130	90,429	90,429	97,158	-
10-8200-5718	APPROP-VETERAN'S COUNCIL	-	10,000	10,000	10,000	10,000	-
10-8200-5722	APPROP-CHRISTMAS MOTHERS	-	-	-	2,000	2,000	-
10-8200-5891	HEART OF VIRGINIA FESTIVAL	-	7,299	12,294	13,000	13,000	-
10-8200-5892	APPROP-VA CHILDREN'S BOOK FESTIVAL	-	-	2,000	2,000	2,000	-
10-8200-5893	APPROP-PEFYA-YOUTH WORLD SERIES	-	-	2,000	-	-	-
10-8200-5899	FOURTH OF JULY CELEBRATION	-	34,699	51,259	44,000	50,000	-
	<b>Totals</b>	-	<b>551,403</b>	<b>246,202</b>	<b>338,429</b>	<b>344,158</b>	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-8300-0000</b>	<b>INFORMATION TECHNOLOGY</b>						
10-8300-3005	MAINT-SERVICE CONTRACTS	-	-	196,846	182,857	211,000	-
10-8300-3019	SOCIAL MEDIA	-	-	13,326	37,883	17,000	-
10-8300-3020	OUTSOURCED CIO	-	-	24,000	33,000	33,000	-
10-8300-5402	INTERNET/DATA	-	-	17,795	41,370	32,000	-
10-8300-5411	BOOKS & SUBSCRIPTIONS	-	-	7,101	9,000	15,000	-
10-8300-5433	MAINT EQUIPMENT	-	-	-	2,000	2,000	-
10-8300-6999	SMALL EQUIPMENT UNDER \$5000	-	-	9,466	19,634	21,000	-
10-8300-7001	NEW SERVER-PD	-	-	-	12,000	-	-
10-8300-70XX	New Phone System	-	-	-	-	25,000	-
	<b>Totals</b>	-	-	<b>268,535</b>	<b>337,744</b>	<b>356,000</b>	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-9000-0000</b>	<b>MECHANICS</b>						
10-9000-1001	SALARIES-MECHANICS DEPT	201,664	193,814	246,826	294,504	308,155	-
10-9000-1009	TOOL ALLOWANCE-MECHANICS	6,000	5,250	5,250	5,500	6,000	-
10-9000-1010	MECHANICS LABOR ALLOCATED	(139,522)	(129,187)	(153,407)	(152,100)	(176,000)	-
10-9000-1020	SALARIES-OVERTIME	70	201	3,342	5,000	10,500	-
10-9000-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	8,000	-	-	-	-	-
10-9000-2001	FICA	15,818	14,838	18,647	22,530	23,532	-
10-9000-2003	RETIREMENT BENEFIT	15,855	15,202	28,259	37,273	29,865	-
10-9000-2005	HOSPITAL INSURANCE	45,276	40,020	51,467	84,774	80,845	-
10-9000-2006	LIFE INSURANCE	440	385	478	580	584	-
10-9000-2009	UNEMPLOYMENT INSURANCE	141	92	114	800	300	-
10-9000-2010	WORKMAN'S COMP INSURANCE	2,348	1,754	2,191	2,238	2,515	-
10-9000-2012	DISABILITY INSURANCE	1,104	885	1,207	1,271	1,200	-
10-9000-2013	VLDP INSURANCE	1,889	1,841	2,040	2,140	2,276	-
10-9000-3014	UNIFORM RENTAL	2,152	1,970	3,190	3,700	2,600	-
10-9000-5400	BACKGROUND CHECKS	-	173	-	250	200	-
	<b>Totals</b>	<b>161,237</b>	<b>147,239</b>	<b>209,605</b>	<b>308,460</b>	<b>292,572</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>10-9100-0000</b>	<b>DISPATCH</b>						
10-9100-1001	SALARIES-DISPATCH DEPT	704,238	843,550	859,220	1,277,165	1,194,723	-
10-9100-1020	SALARIES-OVERTIME	4,596	3,613	12,776	8,400	15,000	-
10-9100-1996	VDEM STAFFING GRANT	-	48,750	-	-	-	-
10-9100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	17,500	-	-	-	-	-
10-9100-1999	PAY IN LIEU-HOSPITAL INSURANCE	49,178	58,332	61,043	54,000	10,500	-
10-9100-2001	FICA	56,534	70,385	68,816	97,703	91,197	-
10-9100-2003	RETIREMENT BENEFIT	48,046	58,710	86,065	162,006	115,798	-
10-9100-2005	HOSPITAL INSURANCE	134,804	151,571	123,391	307,458	273,407	-
10-9100-2006	LIFE INSURANCE	1,683	1,908	1,809	2,700	2,376	-
10-9100-2009	UNEMPLOYMENT INSURANCE	48	-	-	300	-	-
10-9100-2010	WORKMAN'S COMP INSURANCE	386	1,375	359	2,601	2,923	-
10-9100-2012	DISABILITY INSURANCE	3,855	3,936	4,215	4,497	3,900	-
10-9100-2013	VLDP INSURANCE	5,145	6,355	5,542	6,006	9,291	-
10-9100-3004	POWER DMS LICENSES	2,074	1,100	2,200	4,800	2,600	-
10-9100-3005	MAINT-SERVICE CONTRACTS	20,637	11,639	5,711	11,492	11,500	-
10-9100-3011	INSTANT ALERT SERVICE	6,480	6,480	6,480	8,220	-	-
10-9100-5203	TELEPHONE	72,159	67,849	60,946	90,000	75,000	-
10-9100-5400	BACKGROUND CHECKS	-	-	10	1,200	-	-
10-9100-5401	OFFICE SUPPLIES	2,692	2,491	2,644	4,200	3,000	-
10-9100-5402	IT SUPPORT	-	20,695	-	-	-	-
10-9100-5410	UNIFORMS & WEARING APPAREL	4,153	3,941	4,499	8,600	6,500	-
10-9100-5411	BOOKS & SUBSCRIPTIONS	100	24	-	240	1,650	-
10-9100-5413	OTHER OPERATING SUPPLIES	4,606	801	425	3,700	3,700	-
10-9100-5421	MEALS, LUNCHEON, EMERGENCY	122	1,031	871	1,460	1,000	-
10-9100-5422	COFFEE & SUPPLIES	496	591	670	840	600	-
10-9100-5434	MAINT-E911 EQUIPMENT	6,052	6,052	26,743	48,400	48,000	-
10-9100-5435	MAINT-CAD SYSTEM	20,236	26,596	28,012	36,000	30,000	-
10-9100-5436	MAINT-RECORDER-RECOM SYS	3,298	3,463	3,975	7,200	4,500	-
10-9100-5449	MAINT-OTHER EQUIPMENT	8,632	6,623	1,880	7,500	7,500	-
10-9100-5504	TRAVEL & TRAINING	10,327	6,262	11,318	15,380	10,000	-
10-9100-5801	DUES & ASSOC MEMBERSHIP	9,240	9,912	10,824	13,200	13,500	-
10-9100-6003	BIG & TALL CHAIRS-DISPATCH	3,199	3,937	3,733	9,000	10,000	-
10-9100-6004	(2) MASSAGE CHAIRS-WELLNESS GRANT	-	-	-	6,729	-	-

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
10-9100-6013	MAPPING DATA ANALYTICS	28,716	-	-	-	-	-
10-9100-6999	SMALL EQUIP UNDER \$5000	6,003	3,406	1,026	33,200	35,000	-
10-9100-7002	RADIO-DISPATCHERS OFFICE #5103	5,340	-	-	-	-	-
10-9100-7011	GRANT-UPGRADE 911	-	-	232,635	146,317	-	-
10-9100-7110	POWERPHONE EMD MAINTENANCE	-	11,936	17,508	18,000	16,000	-
10-9100-7111	GIS & DATA (VDEM)	-	-	-	13,000	15,000	-
10-9100-7112	NG911 GRANT ADDITIONAL FUNDING	-	-	-	150,000	-	-
10-9100-7113	VDEM CONSOLIDATION GRANT	-	-	-	1,000,000	-	-
10-9100-7610	DISPATCH CENTER GENERATOR	-	175,394	-	-	-	-
<b>Totals</b>		<b>1,240,575</b>	<b>1,618,707</b>	<b>1,645,344</b>	<b>3,561,514</b>	<b>2,014,165</b>	<b>-</b>

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>10-9300-0000</b>	<b>TRANSFERS &amp; CONTINGENCY</b>						
10-9300-5901	TO AIRPORT FUND	-	-	-	-	260,839	-
10-9300-5999	CONTINGENCY	-	-	-	120,683	183,735	-
	<b>Totals</b>	-	-	-	<b>120,683</b>	<b>444,574</b>	-
	<b>GENERAL FUND TOTALS</b>	<b>13,219,239</b>	<b>14,127,624</b>	<b>15,699,598</b>	<b>35,385,254</b>	<b>16,215,025</b>	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>15-1100-0000</b>	<b>STREET MAINTENANCE-ARTERIAL</b>						
15-1100-1001	SALARIES-ARTERIAL	185,903	231,197	224,609	285,838	223,343	-
15-1100-1020	SALARIES-OVERTIME	2,727	5,796	12,392	14,000	20,000	-
15-1100-2001	FICA-ARTERIAL	13,716	18,237	17,141	21,866	17,053	-
15-1100-2003	RETIREMENT BENEFIT-ARTERIAL	9,795	13,140	14,934	6,565	18,713	-
15-1100-2005	HOSPITAL INSURANCE-ARTERIAL	35,198	44,352	44,800	81,704	55,185	-
15-1100-2006	LIFE INSURANCE-ARTERIAL	375	498	443	572	463	-
15-1100-2009	UNEMPLOYMENT INSURANCE-ARTERIA	109	122	96	800	150	-
15-1100-2010	WORKMAN'S COMP INSURANCE-ARTER	3,585	3,705	3,332	4,856	5,456	-
15-1100-2012	DISABILITY INSURANCE	1,017	1,090	1,094	1,132	800	-
15-1100-2013	VLDP INSURANCE	-	-	-	-	1,650	-
15-1100-3003	BRIDGE INSPECTION	9,975	3,200	5,900	65,000	10,000	-
15-1100-3014	UNIFORM RENTAL	-	85	531	600	600	-
15-1100-5407	HIGHWAY PAINT-ARTERIAL	4,396	7,780	7,939	8,200	8,000	-
15-1100-5442	MAINT-STORM DRAINS-ARTERIAL	-	-	1,078	100	5,000	-
15-1100-5443	MAINT-SIDEWALKS/CURBS-ARTERIAL	2,175	650	7,139	8,000	8,000	-
15-1100-5455	STREET LIGHTING-ARTERIAL	102,263	106,701	105,669	105,000	105,000	-
15-1100-5459	SALT-ARTERIAL	-	6,186	20,022	17,000	20,000	-
15-1100-5460	SIGNS-ARTERIAL	-	958	1,035	2,000	2,000	-
15-1100-5461	STONE/SAND-ARTERIAL	5,621	10,362	13,231	12,000	15,000	-
15-1100-5470	MAINT-HIGHWAYS-ARTERIAL	-	4,772	-	7,000	8,000	-
15-1100-5471	MAINT-TRAFFIC LIGHTS-ARTERIAL	7,525	31,548	28,267	30,000	50,000	-
15-1100-5472	MAINT-STREETS-ARTERIAL	11,277	16,713	33,885	25,000	30,000	-
15-1100-5473	PAVING-ARTERIAL	927,777	-	-	515,900	1,200,000	-
15-1100-5504	TRAINING	-	-	2,275	600	-	-
15-1100-5840	EQUIPMENT-ARTERIAL (offset in 10410)	61,516	59,924	87,682	-	-	-
15-1100-5875	ADMINISTRATIVE SERVICES-OVERHE	119,814	138,023	23,437	5,000	15,855	-
15-1100-7001	TRAFFIC BOX #8829000-00	14,276	-	-	-	-	-
15-1100-7002	TRAFFIC CONTROLLER #8829000-00	7,082	-	-	-	-	-
<b>Totals</b>		<b>1,526,120</b>	<b>705,040</b>	<b>656,934</b>	<b>1,218,733</b>	<b>1,820,268</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>15-1110-0000</b>	<b>STREET-MAINT-COLLECTOR</b>						
15-1110-1001	SALARIES-COLLECTOR	166,229	208,738	206,300	257,235	197,070	-
15-1110-1020	SALARIES-OVERTIME	3,179	4,905	10,716	12,000	16,500	-
15-1110-2001	FICA-COLLECTOR	12,304	16,760	15,717	19,679	15,047	-
15-1110-2003	RETIREMENT BENEFIT-COLLECTOR	8,742	12,117	13,833	5,473	16,635	-
15-1110-2005	HOSPITAL INSURANCE-COLLECTOR	32,963	42,192	41,509	73,487	46,576	-
15-1110-2006	LIFE INSURANCE-COLLECTOR	348	471	420	529	414	-
15-1110-2009	UNEMPLOYMENT INSURANCE-COLLECT	103	115	91	800	150	-
15-1110-2010	WORKMAN'S COMP-COLLECTOR	3,228	3,418	3,113	4,531	5,091	-
15-1110-2012	DISABILITY INSURANCE	908	983	1,006	1,044	750	-
15-1110-2013	VLDP INSURANCE	-	-	-	-	1,455	-
15-1110-3014	UNIFORM RENTAL	796	923	1,636	1,300	1,100	-
15-1110-5407	HIGHWAY PAINT-COLLECTOR	2,971	2,843	2,995	3,500	3,500	-
15-1110-5442	MAINT-STORM DRAINS-COLLECTOR	275	301	5,186	2,000	8,000	-
15-1110-5443	MAINT-SIDEWALKS/CURBS-COLLECTOR	2,063	2,486	5,949	2,500	4,500	-
15-1110-5455	STREET LIGHTING-COLLECTOR	11,276	-	-	-	-	-
15-1110-5459	SALT-COLLECTOR	-	6,186	9,584	8,000	9,000	-
15-1110-5460	SIGNS-COLLECTOR	797	1,835	-	1,500	1,500	-
15-1110-5461	STONE/SAND-COLLECTOR	7,568	9,718	12,794	10,000	10,000	-
15-1110-5470	MAINT-HIGHWAYS-COLLECTOR	14,067	3,866	7,925	1,000	1,200	-
15-1110-5471	MAINT-TRAFFIC LIGHTS-COLLECTOR	2,514	3,214	5,959	600	1,000	-
15-1110-5472	MAINT-STREETS-COLLECTOR	17,328	27,179	22,356	10,000	15,000	-
15-1110-5473	PAVING-COLLECTOR	-	1,027,777	1,046,241	994,012	166,425	-
15-1110-5840	EQUIPMENT-COLLECTOR (offset in 10410)	119,355	129,370	133,294	-	-	-
15-1110-5875	ADMINISTRATIVE SERVICES-OVERHE	107,404	124,629	21,509	5,000	16,642	-
	<b>Totals</b>	<b>514,419</b>	<b>1,630,028</b>	<b>1,568,135</b>	<b>1,414,190</b>	<b>537,555</b>	<b>-</b>
	<b>STREET MAINTENANCE FUND TOTALS</b>	<b>2,040,539</b>	<b>2,335,067</b>	<b>2,225,069</b>	<b>2,632,923</b>	<b>2,357,823</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>40-1100-0000</b>	<b>WATER MAINT</b>						
40-1100-1001	SALARIES-WATER MAINTENANCE DEPT	97,638	123,424	96,094	123,730	176,671	-
40-1100-1020	SALARIES-OVERTIME	2,739	4,094	8,411	8,500	20,000	-
40-1100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	4,000	-	-	-	-	-
40-1100-1999	PAY IN LIEU HOSPITAL INSURANCE	14,758	25,126	18,044	3,300	5,425	-
40-1100-2001	FICA	8,929	11,446	9,106	9,465	13,487	-
40-1100-2003	RETIREMENT BENEFIT	14,622	(12,126)	(3,787)	3,290	15,832	-
40-1100-2005	HOSPITAL INSURANCE	12,441	13,606	17,119	39,493	19,494	-
40-1100-2006	LIFE INSURANCE	208	270	220	270	400	-
40-1100-2009	UNEMPLOYMENT INSURANCE	64	70	47	300	200	-
40-1100-2010	WORKMAN'S COMP INSURANCE	2,615	2,479	1,540	3,035	3,410	-
40-1100-2012	DISABILITY INSURANCE	541	577	423	429	583	-
40-1100-2013	VLDP INSURANCE	795	1,219	1,182	1,241	1,305	-
40-1100-3011	MAINTENANCE-WATER TANKS	33,310	34,228	35,358	72,360	75,600	-
40-1100-3012	FEES-(MISS UTILITY)	804	1,493	1,425	1,600	1,600	-
40-1100-3014	UNIFORM RENTAL	828	861	1,930	1,400	1,400	-
40-1100-5101	ELECTRICITY	21,152	19,640	27,488	25,000	25,000	-
40-1100-5201	POSTAGE	2,400	3,000	2,700	3,500	3,200	-
40-1100-5203	TELEPHONE	3,426	2,483	2,482	2,800	2,800	-
40-1100-5305	AUTO INSURANCE	3,562	4,237	3,878	5,267	4,310	-
40-1100-5308	GENERAL LIAB INSURANCE	87	844	888	1,050	1,131	-
40-1100-5309	UMBRELLA INSURANCE	41	275	389	342	477	-
40-1100-5400	BACKGROUND CHECKS	38	68	-	500	500	-
40-1100-5401	OFFICE SUPPLIES	72	96	-	200	150	-
40-1100-5408	GAS & OIL	16,165	15,249	12,016	18,000	18,000	-
40-1100-5410	UNIFORMS & WEARING APPAREL	644	377	683	2,400	2,000	-
40-1100-5412	EXPENDABLE TOOLS & SUPPLIES	1,685	2,227	938	3,800	3,500	-
40-1100-5413	OTHER OPERATING SUPPLIES	417	-	5	1,000	1,000	-
40-1100-5421	MEALS-LUNCHEON, EMERGENCY, ETC.	64	-	304	450	400	-
40-1100-5423	FIRST AID & SAFETY SUPPLIES	-	-	-	400	400	-
40-1100-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	5,290	5,565	7,280	9,000	9,000	-
40-1100-5448	MAINT-TRUCKS & EQUIP	16,226	8,267	18,595	18,000	18,500	-
40-1100-5449	MAINT-OTHER EQUIPMENT	544	903	722	3,000	3,000	-
40-1100-5450	MAINT-BUILDINGS	293	2,136	-	1,000	1,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
40-1100-5453	MAINT-MAINS	29,446	19,618	35,756	40,000	40,000	-
40-1100-5454	MAINT-SERVICE LINES	21,022	27,355	48,091	55,231	55,000	-
40-1100-5456	MAINT-PUMP STATION-GENERAL	2,268	-	1,869	13,000	13,000	-
40-1100-5457	WATER METERS UNDER \$5,000	15,551	20,590	61,813	16,804	20,000	-
40-1100-5463	SMALL TOOLS	560	564	739	1,800	1,200	-
40-1100-5504	TRAVEL & TRAINING	3	3,050	340	5,000	5,000	-
40-1100-5605	WATERWORKS OPERATION FEES	6,699	6,729	6,552	7,000	7,000	-
40-1100-5813	PRINCIPAL-'12 BOND ISSUE	-	-	-	210,000	220,000	-
40-1100-5814	INTEREST-'12 BOND ISSUE	87,196	156,796	65,717	93,275	82,906	-
40-1100-5815	Issurance Fees	-	11,802	-	-	-	-
40-1100-5816	ABM PROJECT-INTEREST	-	-	156,746	244,045	332,820	-
40-1100-5878	REIMB-FUND 10-ADMIN SERV	102,729	102,934	215,519	258,623	277,710	-
40-1100-6001	APPOMATTOX RIVER GAGE-USGS	16,200	17,010	17,860	19,000	20,000	-
40-1100-6003	LEAD & COPPER PROJECT	-	-	112,500	-	-	-
40-1100-6050	DEPRECIATION EXPENSE	339,794	355,424	425,727	-	-	-
40-1100-6900	INVENTORY ADJUSTMENT	6,853	2,584	1,735	-	-	-
40-1100-6999	SMALL EQUIP UNDER \$5000	5,935	3,586	4,009	7,348	6,000	-
40-1100-7101	TAPPING MACHINE	-	4,599	-	-	-	-
40-1100-7103	INSTA-VALUES	-	-	-	60,000	60,000	-
40-1100-7402	FIRE HYDRANTS (ALL) 8840001	-	-	-	10,000	10,000	-
40-1100-7601	NEW PICKUP TRUCK #104	(29,221)	-	-	-	-	-
40-1100-7602	REPLACE MOTOR-TAPPING MACHINE #422	(13,294)	-	-	-	-	-
40-1100-7605	WATER TRUCK #130	-	-	148,925	148,925	-	-
40-1100-7609	LOADER RUBBER TIRES #421	-	-	-	350,000	-	-
40-1100-7610	SERVICE TRUCK	-	-	-	150,000	-	-
40-1100-7611	TRAILER FOR MINI EXCAVATOR #500	-	-	-	20,000	-	-
40-1100-7612	LAPTOP COMPUTERS	-	-	-	3,000	-	-
40-1100-8XXX	PAVE ACCESS ROAD AND PARKING LOT	-	-	-	-	130,000	-
<b>Totals</b>		<b>858,135</b>	<b>1,004,776</b>	<b>1,569,376</b>	<b>2,077,173</b>	<b>1,710,411</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>40-1500-0000</b>	<b>WATER TREATMENT</b>						
40-1500-1001	SALARIES-WATER TREATMENT DEPT	283,835	323,426	356,769	344,230	299,481	-
40-1500-1020	SALARIES-OVERTIME	108	1,502	3,961	2,000	4,500	-
40-1500-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	6,000	-	-	-	-	-
40-1500-2001	FICA	20,758	23,506	26,699	26,410	22,871	-
40-1500-2003	RETIREMENT BENEFIT	30,121	(11,691)	15,676	32,985	23,866	-
40-1500-2005	HOSPITAL INSURANCE	84,016	83,838	84,451	96,021	69,513	-
40-1500-2006	LIFE INSURANCE	660	660	658	657	551	-
40-1500-2009	UNEMPLOYMENT INSURANCE	156	142	141	800	300	-
40-1500-2010	WORKMAN'S COMP INSURANCE	6,092	5,277	5,610	6,802	7,643	-
40-1500-2012	DISABILITY INSURANCE	1,578	1,514	1,659	1,743	1,320	-
40-1500-2013	VLDP INSURANCE	815	930	854	897	2,212	-
40-1500-3002	ENGINEERING FEES	289	-	-	1,000	1,000	-
40-1500-3005	MAINT-SERVICE CONTRACTS	4,210	5,557	5,905	7,200	6,900	-
40-1500-3010	OUTSIDE LAB SERVICES	7,811	9,061	8,435	11,500	10,500	-
40-1500-3014	UNIFORM RENTAL	2,175	2,200	3,047	4,000	3,500	-
40-1500-5101	ELECTRICITY	77,208	77,795	92,630	90,000	96,000	-
40-1500-5102	FUEL	8,964	8,002	13,330	15,000	14,000	-
40-1500-5201	POSTAGE	15	-	41	50	50	-
40-1500-5203	TELEPHONE/INTERNET	3,181	3,649	4,655	4,200	5,100	-
40-1500-5302	FIRE INSURANCE	10,674	12,387	10,901	15,398	16,210	-
40-1500-5303	MARINE & BOILER INSURANCE	1,437	1,258	752	1,563	872	-
40-1500-5305	AUTO INSURANCE	411	677	712	842	689	-
40-1500-5308	GENERAL LIAB INSURANCE	103	844	888	1,050	1,131	-
40-1500-5309	UMBRELLA INSURANCE	86	275	389	343	478	-
40-1500-5400	BACKGROUND CHECKS	-	-	-	250	250	-
40-1500-5401	OFFICE SUPPLIES	217	449	173	650	650	-
40-1500-5402	IT SUPPORT	-	711	-	1,000	1,000	-
40-1500-5404	LAB CHEMICALS	3,075	3,704	5,238	6,000	6,500	-
40-1500-5405	JANITOR SUPPLIES	404	485	523	675	675	-
40-1500-5408	GAS & OIL	1,195	3,216	1,973	3,000	3,000	-
40-1500-5410	UNIFORMS & WEARING APPAREL	70	26	94	300	325	-
40-1500-5412	EXPENDABLE TOOLS & SUPPLIES	170	14	89	300	300	-
40-1500-5413	OTHER OPERATING SUPPLIES	3,010	3,118	3,164	4,000	4,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
40-1500-5415	CHEMICALS-WATER TREATMENT	73,655	77,633	87,025	142,550	146,000	-
40-1500-5416	LAB EQUIPMENT & SUPPLIES	7,386	6,768	6,614	8,000	8,500	-
40-1500-5417	COLIFORM	9,800	6,786	8,106	10,500	10,500	-
40-1500-5421	MEALS-LUNCHEON, EMERGENCY, ETC	-	-	-	50	50	-
40-1500-5423	FIRST AID & SAFETY SUPPLIES	524	1,895	663	675	750	-
40-1500-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	965	1,575	1,860	4,000	4,000	-
40-1500-5448	MAINT-AUTO	322	1,744	661	2,000	2,000	-
40-1500-5449	MAINT OTHER EQUIP	86	452	-	1,000	1,250	-
40-1500-5450	MAINT-BUILDINGS	8,150	9,939	27,182	43,328	20,000	-
40-1500-5451	MAINT-GROUNDS	221	99	-	325	325	-
40-1500-5452	MAINT-MACHINERY	19,621	41,334	36,575	67,033	50,000	-
40-1500-5463	SMALL TOOLS	-	155	-	250	250	-
40-1500-5504	TRAVEL & TRAINING	1,092	-	1,011	1,050	2,000	-
40-1500-5801	DUES & ASSOCIATION MEMBERSHIP	933	894	913	1,050	1,050	-
40-1500-5878	REIMB-FUND 10-ADMIN SERV	-	-	186,424	223,709	208,662	-
40-1500-5900	SLUDGE REMOVAL	19,050	24,384	27,678	30,000	35,000	-
40-1500-6999	SMALL EQUIP UNDER \$5000	325	875	218	2,000	2,000	-
40-1500-7434	CHEMICAL STORAGE TANK-ARPA #8836503	5,000	(5,000)	-	-	-	-
40-1500-7442	DRY CHEMICAL FEEDER-ARPA #8836510	31,520	(31,520)	-	-	-	-
40-1500-7444	REPLACE MUD VALVES-ARPA	123,218	(123,218)	-	-	-	-
40-1500-7445	WTP-800kw-GENERATOR-ARPA	295,650	295,650	(295,650)	-	-	-
40-1500-7451	300KW GENERATOR-RAW PUMP-ARPA	148,049	(135,549)	-	-	-	-
40-1500-7455	ARPA-INFLUENT OUTFALL ACTUATOR	-	-	19,100	19,100	-	-
40-1500-7456	PICKUP TRUCK #177	-	-	-	50,000	-	-
40-1500-7457	EMERGENCY EYEWASH/SHOWER	-	-	-	40,000	-	-
40-1500-7458	BACKWASH PUMP DRIVE	-	-	-	60,000	96,000	-
40-1500-7459	Raw Pump Buidling(Structural Repairs)	-	-	-	-	40,300	-
40-1500-7460	Raw pumps #1,#2 VFD Upgrade	-	-	-	-	30,000	-
<b>Totals</b>		<b>1,304,411</b>	<b>737,429</b>	<b>757,794</b>	<b>1,387,486</b>	<b>1,264,024</b>	<b>-</b>
<b>WATER FUND TOTALS</b>		<b>2,162,546</b>	<b>1,742,205</b>	<b>2,327,170</b>	<b>3,464,659</b>	<b>2,974,435</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>42-2200-0000</b>	<b>SEWER MAINT</b>						
42-2200-1001	SALARIES-SEWER MAINTENANCE DEPT	53,138	64,912	67,602	96,627	68,501	-
42-2200-1020	SALARIES-OVERTIME	1,582	3,023	5,581	6,000	8,000	-
42-2200-1999	PAY IN LIEU-HOSPITAL INSURANCE	-	-	-	2,400	-	-
42-2200-2001	FICA	4,024	5,803	5,399	7,392	5,231	-
42-2200-2003	RETIREMENT BENEFIT	3,005	4,309	5,016	1,869	5,584	-
42-2200-2005	HOSPITAL INSURANCE	9,343	10,856	13,002	30,782	16,260	-
42-2200-2006	LIFE INSURANCE	108	146	130	207	137	-
42-2200-2009	UNEMPLOYMENT INSURANCE	35	33	28	300	100	-
42-2200-2010	WORKMAN'S COMP INSURANCE	974	1,100	925	1,517	1,705	-
42-2200-2012	DISABILITY INSURANCE	292	304	320	327	440	-
42-2200-2013	VLDP INSURANCE	-	-	-	-	506	-
42-2200-3002	LEGAL/ENGINEERING FEES	30,540	23,840	-	-	-	-
42-2200-3014	UNIFORM RENTAL	1,059	892	1,497	1,400	1,400	-
42-2200-5101	ELECTRICITY	27,023	27,021	33,955	33,000	34,000	-
42-2200-5201	POSTAGE	2,449	3,114	2,700	3,500	3,500	-
42-2200-5203	TELEPHONE-GAUGES & ALARMS	2,926	2,843	3,799	4,000	4,000	-
42-2200-5305	AUTO INSURANCE	3,361	2,979	1,247	3,703	3,030	-
42-2200-5308	GENERAL LIAB INSURANCE	51	1,013	1,065	1,259	1,356	-
42-2200-5309	UMBRELLA INSURANCE	59	330	467	411	573	-
42-2200-5400	BACKGROUND CHECKS	-	-	-	500	500	-
42-2200-5401	OFFICE SUPPLIES	178	175	287	300	300	-
42-2200-5408	GAS & OIL	7,711	7,208	7,165	9,000	9,000	-
42-2200-5410	UNIFORMS & WEARING APPAREL	232	598	789	1,000	1,000	-
42-2200-5412	EXPENDABLE TOOLS & SUPPLIES	1,234	2,200	1,781	3,600	3,500	-
42-2200-5413	OTHER OPERATING SUPPLIES	-	293	396	600	400	-
42-2200-5421	MEALS-LUNCHEON, EMERGENCY, ETC	-	-	256	300	300	-
42-2200-5423	FIRST AID & SAFETY SUPPLIES	-	35	329	500	400	-
42-2200-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	6,775	7,978	8,365	8,000	13,000	-
42-2200-5448	MAINT-TRUCKS & EQUIP	9,788	12,253	6,722	15,000	15,000	-
42-2200-5449	MAINT-OTHER EQUIPMENT	1,258	3,569	7,001	13,354	9,000	-
42-2200-5453	MAINT-MAINS	10,408	12,502	25,634	32,000	35,000	-
42-2200-5454	MAINT-SERVICE LINES	2,215	6,281	11,000	8,000	10,000	-
42-2200-5456	MAINT-PUMP STATIONS-GENERAL	6,678	4,033	5,310	55,000	60,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
42-2200-5463	SMALL TOOLS	155	1,308	857	3,200	3,000	-
42-2200-5878	REIMB-FUND 10-ADMIN SERV	55,539	72,240	134,050	160,860	204,066	-
42-2200-6003	VML SAFETY GRANT	-	1,942	-	2,000	2,000	-
42-2200-6050	DEPRECIATION EXPENSE	106,401	149,778	209,900	-	-	-
42-2200-6900	INVENTORY ADJUSTMENT	1,732	(355)	465	-	-	-
42-2200-6999	SMALL EQUIP UNDER \$5000	1,006	3,223	2,738	4,500	4,500	-
42-2200-7001	MINI EXCAVATORS (2) #523/	-	-	-	250,000	-	-
42-2200-7412	UPGRADE SEWER CAMERA/PARTS #582	-	5,621	-	-	-	-
42-2200-7413	DUMP TRUCK	-	195,863	(195,863)	-	-	-
42-2200-7415	SEWER JET MACHINE	-	-	-	120,000	-	-
42-2200-7417	TRACTOR/BUSHOG #452	-	-	-	100,000	-	-
42-2200-7418	GENERATOR-WWTP	-	-	-	150,000	-	-
42-2200-8XX1	4 INCH SEWER PUMP	-	-	-	-	60,000	-
42-2200-8XX2	FLATBED TRAILER	-	-	-	-	20,000	-
42-2200-8XX3	MANHOLE REHABILITATION/REPAIR	-	-	-	-	40,000	-
42-2200-8XX4	REPLACE MANHOLE COVERS AND RINGS	-	-	-	-	110,000	-
42-2200-8XXX	ENCLOSED 10'X12' TRAILER	-	-	-	-	10,000	-
<b>Totals</b>		<b>351,279</b>	<b>639,264</b>	<b>369,913</b>	<b>1,132,408</b>	<b>765,289</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>42-2500-0000</b>	<b>SEWER TREATMENT</b>						
42-2500-1001	SALARIES-SEWER TREATMENT DEPT	283,207	322,883	317,151	322,915	347,925	-
42-2500-1020	SALARIES-OVERTIME	951	58	543	400	300	-
42-2500-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	6,000	-	-	-	-	-
42-2500-1999	PAY IN LIEU HOSPITAL INSURANCE	6,679	8,547	8,461	6,000	3,500	-
42-2500-2001	FICA	21,683	24,526	23,618	24,703	26,569	-
42-2500-2003	RETIREMENT BENEFIT	45,096	(24,160)	18,114	44,288	34,731	-
42-2500-2005	HOSPITAL INSURANCE	61,164	60,960	61,180	82,175	81,111	-
42-2500-2006	LIFE INSURANCE	635	663	633	659	661	-
42-2500-2009	UNEMPLOYMENT INSURANCE	183	142	147	800	250	-
42-2500-2010	WORKMAN'S COMP INSURANCE	2,422	2,113	2,026	2,730	3,068	-
42-2500-2012	DISABILITY INSURANCE	1,551	1,502	1,509	1,558	1,110	-
42-2500-2013	VLDP INSURANCE	1,925	2,213	1,806	1,841	2,570	-
42-2500-3002	ENGINEERING FEES	1,750	1,750	1,950	4,000	3,000	-
42-2500-3005	MAINT-SERVICE CONTRACTS	170	-	-	2,500	2,500	-
42-2500-3008	OUTSIDE SLUDGE TESTING	485	-	-	1,200	1,800	-
42-2500-3010	OUTSIDE LAB SERVICES	26,960	24,778	29,510	40,000	60,000	-
42-2500-3014	UNIFORM RENTAL	1,366	1,405	3,211	2,300	2,700	-
42-2500-5101	ELECTRICITY	126,688	133,375	134,638	132,000	138,000	-
42-2500-5102	FUEL	1,333	1,627	1,080	1,700	1,500	-
42-2500-5201	POSTAGE	-	-	-	25	25	-
42-2500-5203	TELEPHONE/INTERNET	2,505	2,535	2,428	2,700	2,700	-
42-2500-5302	FIRE INSURANCE	20,253	22,291	22,993	27,707	29,167	-
42-2500-5303	MARINE & BOILER INSURANCE	2,726	1,561	936	1,940	1,082	-
42-2500-5305	AUTO INSURANCE	412	396	778	500	409	-
42-2500-5308	GENERAL LIAB INSURANCE	72	844	802	1,050	1,131	-
42-2500-5309	UMBRELLA INSURANCE	84	275	389	343	478	-
42-2500-5400	BACKGROUND CHECKS	-	-	-	250	250	-
42-2500-5401	OFFICE SUPPLIES	544	158	121	900	2,100	-
42-2500-5402	IT SUPPORT	-	711	-	2,510	2,500	-
42-2500-5404	LAB-CHEMICALS	901	142	996	1,500	1,700	-
42-2500-5405	JANITORIAL SUPPLIES	201	95	607	750	750	-
42-2500-5408	GAS & OIL	1,037	873	892	2,000	6,600	-
42-2500-5410	UNIFORMS & WEARING APPAREL	91	-	243	600	600	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
42-2500-5412	EXPENDABLE TOOLS & SUPPLIES	-	-	41	200	200	-
42-2500-5413	OTHER OPERATING SUPPLIES	177	35	480	200	350	-
42-2500-5415	CHEMICALS	104,335	99,468	141,761	156,200	175,000	-
42-2500-5416	LAB EQUIP & SUPPLIES	4,359	5,612	5,438	6,550	14,000	-
42-2500-5418	GARBAGE PICKUP	4,534	5,488	4,964	4,890	6,000	-
42-2500-5423	FIRST AID & SAFETY SUPPLIES	-	100	-	200	200	-
42-2500-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	644	1,015	1,050	1,000	1,000	-
42-2500-5448	MAINT-TRUCKS & EQUIP	4,160	2,772	461	2,200	500	-
42-2500-5449	MAINT-OTHER EQUIPMENT	40,391	39,511	15,493	111,818	105,000	-
42-2500-5450	MAINT-BUILDING	3,544	6,595	2,667	7,000	4,000	-
42-2500-5451	MAINT-GROUNDS	1,218	233	104	4,000	5,000	-
42-2500-5463	SMALL TOOLS	56	-	-	300	300	-
42-2500-5504	TRAVEL & TRAINING	2,500	899	-	5,600	5,000	-
42-2500-5505	PROFICIENCY OPERATOR TESTING	156	-	264	900	400	-
42-2500-5801	SPECIAL PERMITS	-	-	-	1,696	2,000	-
42-2500-5807	ANNUAL PERMIT FEE	9,657	10,225	10,866	11,500	12,000	-
42-2500-5878	REIMB-FUND 10-ADMIN SERV	-	-	162,462	194,954	171,147	-
42-2500-5900	SLUDGE REMOVAL	160,000	154,686	166,068	178,090	185,000	-
42-2500-6001	GROUND WATER MONITORING	-	-	-	18,950	6,800	-
42-2500-6999	SMALL EQUIP UNDER \$5000	516	-	-	1,500	1,500	-
42-2500-7409	REBUILD AQUA GUARD TRAVEL SCRE	-	-	-	170,000	-	-
42-2500-7414	PISTA GRIT-ARPA #8854201	146,863	(124,269)	-	-	-	-
42-2500-7419	UV SYSTEM-ARPA	-	-	-	3,489,625	-	-
42-2500-7422	CHART RECORDER SYSTEM	-	-	-	9,695	-	-
<b>Totals</b>		<b>1,102,185</b>	<b>794,636</b>	<b>1,148,881</b>	<b>5,091,612</b>	<b>1,456,184</b>	<b>-</b>

<b>Account Number</b>	<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
42-3300-5901	TRANSFER TO GENERAL FUND	250,000	-	-	-	-	-
42-3300-5999	CONTINGENCY	-	-	-	-	258,027	-
	<b>Totals</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>258,027</b>	<b>-</b>
	<b>SEWER FUND TOTALS</b>	<b>1,703,463</b>	<b>1,433,900</b>	<b>1,518,794</b>	<b>6,224,020</b>	<b>2,479,500</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>44-1100-0000</b>	<b>BUS</b>						
44-1100-1001	SALARIES-BUS	311,708	361,015	385,117	436,471	583,728	-
44-1100-1020	SALARIES-OVERTIME	-	-	15	800	100	-
44-1100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	10,000	-	-	-	-	-
44-1100-1998	YEAR-END BENEFIT-ARPA	-	-	-	-	-	-
44-1100-1999	PAY IN LIEU-HOSPITAL INSURANCE	15,856	22,044	32,717	18,000	7,000	-
44-1100-2001	FICA [2120]	25,956	29,586	31,945	33,390	44,518	-
44-1100-2003	RETIREMENT BENEFIT	13,432	(4,301)	8,458	25,947	19,349	-
44-1100-2005	HOSPITAL INSURANCE	10,024	16,578	10,130	11,356	9,936	-
44-1100-2006	LIFE INSURANCE	306	411	426	432	432	-
44-1100-2009	UNEMPLOYMENT INSURANCE [2120]	510	440	442	1,500	350	-
44-1100-2010	WORKMAN'S COMP INSURANCE [2120]	5,972	5,150	5,490	6,657	7,480	-
44-1100-2012	DISABILITY INSURANCE	1,724	1,712	1,872	1,932	1,510	-
44-1100-2013	VLDP INSURANCE	635	791	941	976	1,432	-
44-1100-3002	PROFESSIONAL SERVICES	-	-	-	200	200	-
44-1100-3006	PRINTING & REPRODUCTIONS-2440	706	615	-	2,000	1,000	-
44-1100-3007	ADVERTISING	355	-	5,066	5,000	5,000	-
44-1100-3014	UNIFORM RENTAL	3,361	3,590	3,199	3,000	3,200	-
44-1100-5101	ELECTRICITY	5,728	5,421	5,711	6,100	5,000	-
44-1100-5102	HEATING FUEL	3,012	2,491	1,787	4,000	3,500	-
44-1100-5203	TELEPHONE	2,159	3,041	2,485	3,600	3,600	-
44-1100-5302	FIRE INSURANCE	1,015	1,117	1,097	1,389	1,462	-
44-1100-5303	MARINE & BOILER INSURANCE	137	251	151	313	175	-
44-1100-5305	AUTO INSURANCE [2450]	19,903	16,523	13,399	20,538	16,806	-
44-1100-5308	GENERAL LIABILITY INS	39	1,688	1,774	2,098	-	-
44-1100-5309	UMBRELLA INSURANCE	60	550	778	685	955	-
44-1100-5400	BACKGROUND CHECKS	101	280	-	300	350	-
44-1100-5401	OFFICE SUPPLIES [2240]	2,337	1,219	3,309	2,775	3,000	-
44-1100-5402	IT SUPPORT	2,894	2,982	-	2,000	2,000	-
44-1100-5405	JANITORIAL SUPPLIES	1,578	584	1,414	1,600	1,600	-
44-1100-5408	GAS & OIL [2231]	72,687	74,597	62,717	78,000	75,000	-
44-1100-5413	OTHER OPERATING SUPPLIES [2490]	1,085	742	1,592	1,600	1,700	-
44-1100-5421	MEALS-LUNCHEON, EMERGENCY, ETC	-	38	-	150	150	-
44-1100-5445	MAINT-RADIOS	-	-	-	500	500	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
44-1100-5447	TIRES & TUBES	8,011	7,045	5,367	10,000	8,000	-
44-1100-5448	MAINT-BUSES & EQUIP	20,394	9,402	15,926	22,000	20,000	-
44-1100-5449	CONTRACTED REPAIRS-LABOR [2350	21,097	20,515	24,004	28,500	23,000	-
44-1100-5450	MAINT-BUILDING	6,670	2,325	2,470	7,725	5,000	-
44-1100-5503	TRAVEL [2310]	-	123	155	550	150	-
44-1100-6001	SALE OF BUS & RETURN TO FTA	5,200	18,960	9,280	-	-	-
44-1100-6050	DEPRECIATION EXPENSE	123,194	91,984	156,147	-	-	-
44-1100-6999	SMALL EQUIP UNDER \$5000	-	3,138	-	2,000	-	-
44-1100-7305	14 PASSENGER BOC #830	130,951	(130,951)	-	-	-	-
44-1100-7306	14 PASSENGER BOC #829	130,951	(130,951)	-	-	-	-
44-1100-7311	BUS SHELTERS (3)	-	-	-	129,338	-	-
44-1100-7312	19 PASSENGER BOC BUS	-	-	-	167,591	-	-
44-1100-7313	19 PASSENGER BOC BUS	-	-	-	-	173,353	-
44-1100-7314	Indirect Costs	-	-	-	-	120,180	-
<b>Totals</b>		<b>959,748</b>	<b>440,747</b>	<b>795,379</b>	<b>1,041,013</b>	<b>1,150,716</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>44-1110-0000</b>	<b>BUS-ADMIN</b>						
44-1110-1001	SALARIES-BUS-ADMIN	87,786	93,163	100,842	96,537	101,182	-
44-1110-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	1,000	-	-	-	-	-
44-1110-1999	PAY IN LIEU HOSPITAL INSURANCE	-	-	-	6,000	3,500	-
44-1110-2001	FICA-ADMIN	6,256	6,844	7,808	7,386	7,733	-
44-1110-2003	RETIREMENT BENEFIT ADMIN	15,889	(8,623)	9,348	13,501	10,108	-
44-1110-2005	HOSPITAL INSURANCE-ADMIN[2120]	21,279	13,913	-	-	-	-
44-1110-2006	LIFE INSURANCE-ADMIN	108	105	99	108	108	-
44-1110-2010	WORKMAN'S COMP INS-ADMIN[2120]	46	37	38	48	54	-
44-1110-2012	DISABILITY INSURANCE-ADMIN	481	435	469	493	390	-
44-1110-2013	VLDP INSURANCE	743	786	706	742	748	-
	<b>Totals</b>	<b>133,586</b>	<b>106,660</b>	<b>119,311</b>	<b>124,815</b>	<b>123,823</b>	<b>-</b>
	<b>TRANSPORTATION FUND TOTALS</b>	<b>1,093,334</b>	<b>547,407</b>	<b>914,690</b>	<b>1,165,828</b>	<b>1,274,539</b>	<b>-</b>

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
<b>45-1100-0000</b>	<b>AIRPORT</b>						
45-1100-1001	SALARIES-AIRPORT	38,969	45,189	49,554	48,519	52,722	-
45-1100-1020	SALARIES-OVERTIME	-	-	106	-	100	-
45-1100-1997	EMPLOYEE RETENTION INCENTIVE-ARPA	1,000	-	-	-	-	-
45-1100-2001	FICA	2,579	2,985	3,341	3,712	4,025	-
45-1100-2003	RETIREMENT BENEFIT	2,011	2,364	2,725	2,200	3,036	-
45-1100-2005	HOSPITAL INSURANCE	16,166	16,037	16,207	18,730	19,333	-
45-1100-2006	LIFE INSURANCE	119	119	119	119	121	-
45-1100-2009	UNEMPLOYMENT INSURANCE	28	26	26	300	50	-
45-1100-2010	WORKMAN'S COMP INSURANCE	514	453	490	584	656	-
45-1100-2012	DISABILITY INSURANCE	212	207	232	244	200	-
45-1100-2013	VLDP INSURANCE	-	-	-	-	389	-
45-1100-3001	PROF SERV-INSPEC-AWOS-GRANT	3,600	3,600	3,600	3,600	3,600	-
45-1100-3005	DBE PLAN UPDATE-DELTA	7,200	-	-	-	-	-
45-1100-3017	CREDIT CARD FEES	3,240	3,061	2,453	4,000	4,000	-
45-1100-5101	ELECTRICITY	12,116	10,875	10,514	13,500	13,500	-
45-1100-5203	TELEPHONE	1,636	1,510	1,635	2,700	2,700	-
45-1100-5204	TELEPHONE-WEATHER SYSTEM	1,462	1,610	1,710	1,800	1,800	-
45-1100-5302	FIRE INSURANCE	682	775	877	964	1,015	-
45-1100-5303	MARINE & BOILER INSURANCE	92	169	101	211	118	-
45-1100-5304	AIRPORT LIABILITY INS	3,283	3,901	3,999	4,675	4,675	-
45-1100-5305	AUTO INSURANCE	286	271	304	337	276	-
45-1100-5308	GENERAL LIAB INSURANCE	14,825	169	178	211	227	-
45-1100-5309	UMBRELLA INSURANCE	63	55	78	69	96	-
45-1100-5400	BACKGROUND CHECKS	-	-	-	250	250	-
45-1100-5401	OFFICE SUPPLIES	14	51	88	125	150	-
45-1100-5402	INTERNET SERVICE	1,110	1,800	1,935	2,000	2,000	-
45-1100-5405	JANITOR SUPPLIES	21	296	32	400	400	-
45-1100-5408	GAS & OIL	226	172	800	2,500	2,500	-
45-1100-5412	EXPENDABLE TOOLS & SUPPLIES	-	-	-	100	100	-
45-1100-5413	OTHER OPERATING SUPPLIES	947	120	233	1,100	1,100	-
45-1100-5446	MECHANICS REPAIR LABOR (OFFSET 10900)	3,360	1,785	3,535	5,000	5,000	-
45-1100-5448	MAINT-AUTO & EQUIP	5,903	4,121	4,837	5,600	5,600	-
45-1100-5449	MAINT-OTHER EQUIPMENT	12,731	4,295	5,654	6,000	6,000	-

Account Number	Account Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Manager Proposed	Council Adopted
45-1100-5450	MAINT-BUILDINGS	2,952	1,055	469	5,000	-	-
45-1100-5451	MAINT-GROUNDS	3,105	13	-	2,000	2,000	-
45-1100-5452	MAINT-RUNWAY	491	300	-	2,000	2,000	-
45-1100-5463	SMALL TOOLS	-	-	237	250	-	-
45-1100-5489	COST OF JET FUEL SOLD	24,671	32,168	26,642	55,000	55,000	-
45-1100-5490	COST OF AV GAS SOLD	51,896	38,343	26,122	60,000	60,000	-
45-1100-5500	SECURITY SYSTEMS FEE	150	-	-	-	-	-
45-1100-6001	GRANT-WEED KILL	-	690	-	1,000	1,000	-
45-1100-6030	STATE GRANT-MAINTENANCE	11,140	11,775	-	35,000	35,000	-
45-1100-6050	DEPRECIATION EXPENSE	144,263	145,474	595,379	-	-	-
45-1100-6100	MISC GRANTS	-	-	12,743	50,000	50,000	-
45-1100-6999	SMALL EQUIP UNDER \$5000	882	271	(5)	1,000	1,500	-
45-1100-7319	GRANT-REHAB RUNWAY PAVE/LGT CON#88720018	21,787	(21,787)	-	-	-	-
45-1100-7320	GRANT-FED-RELOC ACCESS RD-CONST#88720019	16,337	(16,337)	-	-	-	-
45-1100-7324	CLEARING LAND	-	49,500	4,500	40,000	40,000	-
45-1100-7325	GRANT-FED/ST-RUNWY SAF AREA GRA#88720016	6,860	6,860	(6,860)	-	-	-
45-1100-7331	OPERATING CAPTIAL ITEMS	-	-	-	-	65,000	-
45-1100-7401	GRANT-FED/STATE-PAPI DESIGN PHASE	-	-	-	186,000	-	-
<b>Totals</b>		<b>418,928</b>	<b>354,342</b>	<b>774,589</b>	<b>566,800</b>	<b>447,239</b>	<b>-</b>
<b>AIRPORT FUND TOTALS</b>		<b>418,928</b>	<b>354,342</b>	<b>774,589</b>	<b>566,800</b>	<b>447,239</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>20,638,050</b>	<b>20,540,545</b>	<b>23,459,910</b>	<b>49,439,484</b>	<b>25,748,561</b>	<b>-</b>