



Town of Bowling Green Proposed FY2026 Budget

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Town Manager

May 1, 2025

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To serve the citizens

TOWN MISSION



- ✓ Vibrant, lively, thriving community
- ✓ Sustainable and resilient
- ✓ Connected regionally
- ✓ Walkable and connected neighborhoods
- ✓ A destination for visitors
- ✓ Small town vibe; a village with historic charm
- ✓ A cultural & business center of Caroline County
- ✓ Beautiful public spaces and streetscapes



TOWN VISION

- ✓ Land use control
- ✓ Utilities
- ✓ Public safety
- ✓ Attractive physical assets
- ✓ Amenities and parks

- ✓ Independence & self-government
- ✓ Sense of community
- ✓ Location of services, commerce & culture
- ✓ Solid waste collection

TOWN VISION

- ✓ Transparency
- ✓ Open communications (two-way)
- ✓ Good customer service
- ✓ Honesty
- ✓ Integrity
- ✓ Sound financial management
- ✓ Follow through
- ✓ Staff development
- ✓ Welcoming
- ✓ Facilitative
- ✓ Creative and innovative
- ✓ Efficiency & effectiveness
- ✓ Trust

VALUES & OPERATING PRINCIPLES

What Does the Town Fund? – Part 1

Public Safety

- Police – Staff, Vehicles, Equipment, Building Expenses

Infrastructure, Public Works & Utilities

- Wastewater – Staff, Vehicles, Equipment, Testing, Potential Upgrades or Repairs
- Water - Staff, Vehicles, Equipment, Testing, Potential Upgrades or Repairs
- Public Works – Staff, Vehicles, Beautification, Parks Maintenance

What Does the Town Fund? – Part 2

Administration

- Staff, Audit, Budget Preparation, Legal, Day-to-Day operations

Government Performance

- Information Technology/Software, Staff development

Economic Development/Tourism

- Harvest Festival, Music on the Green, Tourism

The Budget Process- Operating Budget

- The adopted budget serves as the Town's operating and capital budget for the next fiscal year (July 1 – June 30).
- Budget must be balanced and needs to include contributions to capital reserves.
- Two funds are featured in the budget: General Fund (Tax Revenue) and Enterprise Funds (Fees from Services).



FY2026 BUDGET PRIORITIES

Strategic Plan Retreat Guidance & Goal Areas – Part 1

- **Utilities** – Improve and maintain the Town’s water and sewer system infrastructure, including water supply, treatment facilities, and distribution/collection systems.
- **Excellent Town Staff**—Foster a well-trained, appropriately compensated workforce that has development opportunities and is dedicated to public service.
- **Economic Development** – Support business development and expansion that enhances the tax base and provides gainful employment.
- **Smart Growth** – Support development that improves community vitality.

Strategic Plan Retreat Guidance & Goal Areas – Part 2

- **Vibrant Downtown** – Act to ensure that the Town remains an attractive, historic, and convenient center for commerce, culture, and services as the County seat.
- **Government Performance**—Improve organizational efficiency and effectiveness in service delivery through the adoption of appropriate policies, procedures, and practices; adapt and implement best practices.
- **Financial Management**—Provide fiscally responsible, sustainable, and resilient financial management that addresses current and future needs.
- **County Relations** – Communicate and collaborate with Caroline County for mutually beneficial results

Reassessment & Equalization

2025 Reassessment

- On April 2, 2025, the Town was made aware by the Commissioner of Revenue office that the estimated assessed value for real estate is \$213,493,331 for tax year 2025
- This is a 67.09% increase from the 2024 assessed value of \$127,768,600, which is slightly higher than the county-wide average of 63.84%

Real Estate Tax Rate | Equalization Calculation

	Tax Year 2024	Tax Year 2025
1 Real Estate AV ⁽¹⁾	\$127,768,600	\$213,493,331
2 Tax Rate ⁽²⁾	<u>11.00¢</u>	<u>6.58¢</u>
3 2024 Current RE Revenues	140,545	140,545
4 Value of a Penny (1¢)	12,777	21,349
5 Current Tax Rate		<u>11.00¢</u>
6 Tax Year 25 RE Revenues		234,843
7 Tax Year 24 RE Revenues		<u>140,545</u>
8 Assessment Increase		67.1%

(1) Tax Year 2025 AV is preliminary, subject to change following an informal appeal process that will be held by Cowan services through June.

(2) Equalized tax rate for Tax Year 2025 is approximately 6.58¢.

Source: Based on information provided by County & Town Staff. Final information to be provided by County once full analysis reassessment is completed.

Real Estate Tax Rate | Reassessment Equalization

	FY'25	FY'26
¢	(Tax Year 24)	(Tax Year 25)
1¢	\$ 12,777	\$ 21,349
2¢	25,554	42,699
3¢	38,331	64,048
4¢	51,107	85,397
5¢	63,884	106,747
6¢	76,661	128,096
6.58¢	84,112	140,545
7¢	89,438	149,445
8¢	102,215	170,795
9¢	114,992	192,144
10¢	127,769	213,493
11.00¢	140,545	234,843
12¢	153,322	256,192
13¢	166,099	277,541
14¢	178,876	298,891
15¢	191,653	320,240
16¢	204,430	341,589
17¢	217,207	362,939
18¢	229,983	384,288
19¢	242,760	405,637
20.00¢	255,537	426,987

The Town’s “Equalized” Tax Rate for Tax Year 2025 of approximately 6.58¢ will generate the same revenues of \$140,545 as the Tax Year 2024 rate of 11¢.

Real Estate Tax Rate | Proposed Rate

- The Town may want to consider initiating increases to Property Taxes and/or Other Local Taxes in the range of 10% to 20% to ensure resources are sufficient to balance the potential increases to Operating Expenses in the near-term and to help build Town reserves.
-
- On top of the additional reassessment revenue, Davenport has calculated the following rate increases needed to raise revenues by either 10% or 20%:

	Tax Year 2024	FY'26 Budget 10% Growth	FY'26 Budget 20% Growth
1 Operating Revenues ⁽¹⁾	\$1,500,000	\$1,650,000	\$1,800,000
2 Additional Revenues Needed		150,000	300,000
3 Revenue Increase from Reassessment at a 11¢ Tax Rate		<u>94,297</u>	<u>94,297</u>
4 Additional Revenue's Needed from Penny Increase		55,703	205,703
5 FY'26 Value of a Penny (1¢)		<u>21,349</u>	<u>21,349</u>
6 Estimated Required Rate Increase Above 11¢		2.61¢	9.64¢
7 Tax Year 2024 Current Tax Rate		<u>11.00¢</u>	<u>11.00¢</u>
8 FY'26 Real Estate Tax Rate To Meet Revenue Growth Target		13.61¢	20.64¢

(1) The financial information for FY'24 presented here is an approximate based on “Unaudited” information provided by Town Staff. Actual operating revenues from the “Unaudited” information for Tax Year 2024 is \$1,497,589.

Source: Based on information provided by County & Town Staff. Final information to be provided by County once full analysis reassessment is completed.

Proposed Budget Overview

FY2026

- RE Tax Rate of 13 cents
 - Budget assumption as of 4/25; council should strongly consider a rate higher up to .20 cents based on Davenport targets for reserves, future debt service, and current capital (sewer) emergencies
- Proposed meals tax of 7%
- Proposed water rate increase of 20%
- Proposed sewer rate increase of 20%
- NO new Town Personal Property tax increases
- Decrease in Refuse (Trash) rates- approximately 5% decrease on residential

Fiscal Year 2026

- The Proposed FY2026
budget totals \$3,505,991
(expenditures all funds)

FY2026 Budget at-a-Glance

- General Fund (100) - \$1,444,853
- Sewer Fund (520) - \$1,040,100
- Water Fund (500) - \$667,263
- Capital Projects Fund (300) - \$50,000
- Events & Activities Fund (400) - \$34,500
- Total Expenditures/Expenses All Funds - \$3,505,991**
- Sewer, Capital Projects & Events & Activities Expenses Above Supported by Transfers Out from GF - \$269,275

American Rescue Plan Act (ARPA)*



- The American Rescue Plan Act, passed in 2021, designated funding for state and local governments to upgrade infrastructure and mitigate the impacts of COVID-19.
- The Town of Bowling Green was allocated \$1,219,082 in funds as a Non-Entitlement Unit (NEU)
- No ARPA Funding Remaining
- All funding has been allocated and spent

ARPA Projects (2021-2025)

- Water & Sewer Projects
- Well Abandonment
- Financial Management System
- Town Hall Rehabilitation
- Website Update

Budget Priorities: *Funding for Core Services & Capital Infrastructure Needs*

- Build Capital Reserves through increased revenue collections for immediate deferred maintenance capital needs
- Prioritize staff retention
- Work with Department Heads to evaluate their budgets and monitor spending

Budget Alignment with Strategic Goal Areas- Excellent Staffing & Government Performance

Proposed Staffing Changes

- Restructured 2 PT Patrol Officer positions → 1 FT Officer, back to 2024 staffing level
- Established- Customer Service Representative/Deputy Clerk position

Market Alignments

- Addition of LEOs benefits for the Bowling Green Police Department
- 2% COLA
- Compliant with mandated minimum wage - \$12 per hour (state mandate)

General Fund Budget Impacts FY2026

Revenues

- Bank Stock Tax- projected \$428k
- Meals Tax- projected \$375k
- Real Estate Tax projected- \$250k
- Cigarette Tax- projected \$45k
- Intergovernmental Service Agreement- projected \$50k

Expenditures

- Healthcare Increases- 10%
- COLA for full-time staff- 2%
- Audit Services - \$71,700 for FY2026 (includes work for two audits: FY2024 and FY2025) (GF)

Administration

FY2026 PROPOSED BUDGET

- Budget totals **\$331,355**

BUDGET HIGHLIGHTS

- Includes funding for Town Council, Town Manager and Town Attorney's fees
- Continues Information Technology and security for town operations
- Continues contingency for emergencies

Finance

FY2026 PROPOSED BUDGET

- Budget totals **\$487,187**

BUDGET HIGHLIGHTS

- Budgets for two (2) audits for FY26 (FY24 & FY25)
- Continues pre-audit services to complete past due audits
- Increases in printing and supplies related to audits
- Increases in computer license support (Keystone, BAI, and Southern)

Public Safety- Police

FY2026 PROPOSED BUDGET

- Budget totals **\$206,806**

BUDGET HIGHLIGHTS

- Includes hazard duty benefits enhancement of LEOs for the department- \$26k annual impact; \$56k total budget impact (*BGPD top priority*)
- Increases PT Officer to FT Officer for day-to-day operations



Public Safety- BGVFVD

- Fire Department Grant from the Commonwealth of Virginia- **\$15,000**



Public Works, Utilities, & Development

FY2026 PROPOSED BUDGET

- Budget totals **\$404,505**

BUDGET HIGHLIGHTS

- Increases in vehicle maintenance
- Increases in electricity/streetlights
- Increases in equipment and supplies
- Increases in maintenance for Town Hall repairs

General Fund Totals - FY2026 Proposed Budget

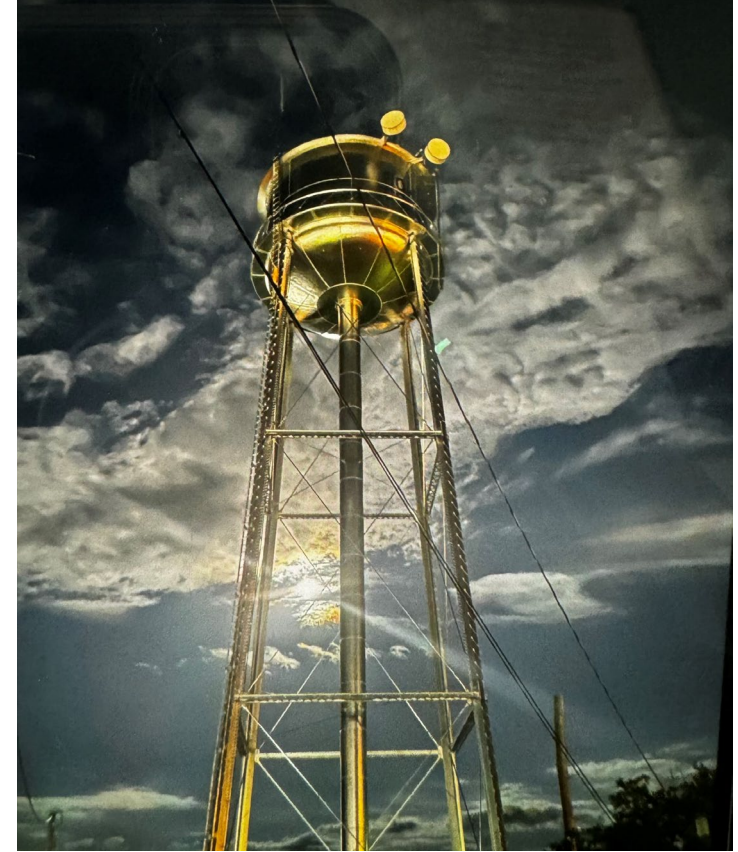
- Total General Fund Expenditures (Fund 100) - \$1,444,853
- Total Transfers Out from General Fund to Other Funds - \$269,275
- **Total General Fund Expenditures + Transfers Out from General Fund to Other Funds - \$1,714,128**

Transfers Out – FY2026 Proposed Budget

- General Fund transfers out to support other funds:
 - Capital Projects Fund - \$50,000
 - Events & Activities - \$14,500
 - Sewer Fund - \$204,775
- Total Transfers Out from General Fund to Other Funds - **\$269,275**

Enterprise Funds

WATER FUND



Water Fund Total

FY2026 PROPOSED BUDGET

- Water Fund total- **\$667,263**

BUDGET HIGHLIGHTS

- VDH Consent Order Requirements
 - Additional testing and reporting requirements
- Increases in repairs and maintenance
- Increases contingency fund for emergencies- \$75k
- Establishes Capital Infrastructure Fee

SEWER FUND



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Sewer Fund Total

FY2026 PROPOSED BUDGET

- Sewer Fund budget totals
\$1,040,100

FUND HIGHLIGHTS

- Increases in repairs and maintenance
- Sludge costs totaled \$225k YTD-
4/25/25
- Establishes contingency fund for sewer emergencies- \$75k
- Establishes Capital Infrastructure Fee

FY2026 Enterprise Funds Budget Impacts

Expenditures

- Increased repairs and maintenance
 - Unplanned emergency sewer repairs on Main Street and Courthouse Lane
- Increases in Sludge Removal Costs
- Testing and Chemical costs



Enterprise Funds Summary

Enterprise Funds Total- \$1,707,363



Proposed Utility Rates



FY 2026 PROPOSED BI-MONTHLY WATER AND SEWER RATES													
RESIDENTIAL - In Town							RESIDENTIAL Out-of-Town						
Gallons	Water	Proposed	Increase	Sewer	Proposed	Increase	Gallons	Water	Proposed	Increase	Sewer	Proposed	Increase
0-5,000	\$53.05	\$63.66	\$10.61	\$93.02	\$111.62	\$18.60	0-5,000	\$106.11	\$127.33	\$21.22	\$105.14	\$126.17	\$21.03
5,001-10,000	\$2.69	\$3.23	\$0.54	\$4.72	\$5.66	\$0.94	5,001-10,000	\$5.40	\$6.48	\$1.08	\$5.33	\$6.40	\$1.07
10,001 - 20,000	\$2.84	\$3.41	\$0.57	\$4.97	\$5.96	\$0.99	10,001 - 20,000	\$5.66	\$6.79	\$1.13	\$5.61	\$6.73	\$1.12
20,001 - 30,000	\$2.97	\$3.56	\$0.59	\$5.18	\$6.22	\$1.04	20,001 - 30,000	\$5.92	\$7.10	\$1.18	\$5.86	\$7.03	\$1.17
30,001 & <u>Up</u>	\$3.05	\$3.66	\$0.61	\$5.38	\$6.46	\$1.08	30,001 & <u>Up</u>	\$6.12	\$7.34	\$1.22	\$6.07	\$7.28	\$1.21

COMMERCIAL - In Town							COMMERCIAL - Out-of-Town						
Gallons	Water	Proposed	Increased	Sewer	Proposed	Increase	Gallons	Water	Proposed	Increase	Sewer	Proposed	Increase
0-5,000	\$53.05	\$63.66	\$10.61	\$100.49	\$120.59	\$20.10	0-5,000	\$106.11	\$127.33	\$21.22	\$120.81	\$144.97	\$24.16
5,001-10,000	\$2.97	\$3.56	\$0.59	\$5.60	\$6.72	\$1.12	5,001-10,000	\$5.92	\$7.10	\$1.18	\$6.73	\$8.08	\$1.35
10,001 - 20,000	\$3.05	\$3.66	\$0.61	\$5.81	\$6.97	\$1.16	10,001 - 20,000	\$6.12	\$7.34	\$1.22	\$6.98	\$8.38	\$1.40
20,001 - 30,000	\$3.17	\$3.80	\$0.63	\$6.00	\$7.20	\$1.20	20,001 - 30,000	\$6.33	\$7.60	\$1.27	\$7.21	\$8.65	\$1.44
30,001 - 40,000	\$3.32	\$3.98	\$0.66	\$6.27	\$7.52	\$1.25	30,001 - 40,000	\$6.60	\$7.92	\$1.32	\$7.54	\$9.05	\$1.51
40,001 - 50,000	\$3.40	\$4.08	\$0.68	\$6.47	\$7.76	\$1.29	40,001 - 50,000	\$6.87	\$8.24	\$1.37	\$7.77	\$9.32	\$1.55
50,001- 100,000	\$3.54	\$4.25	\$0.71	\$6.71	\$8.05	\$1.34	50,001- 100,000	\$7.04	\$8.45	\$1.41	\$8.06	\$9.67	\$1.61
100,001 & <u>Up</u>	\$3.64	\$4.37	\$0.73	\$6.87	\$8.24	\$1.37	100,001 & <u>Up</u>	\$7.26	\$8.71	\$1.45	\$8.26	\$9.91	\$1.65

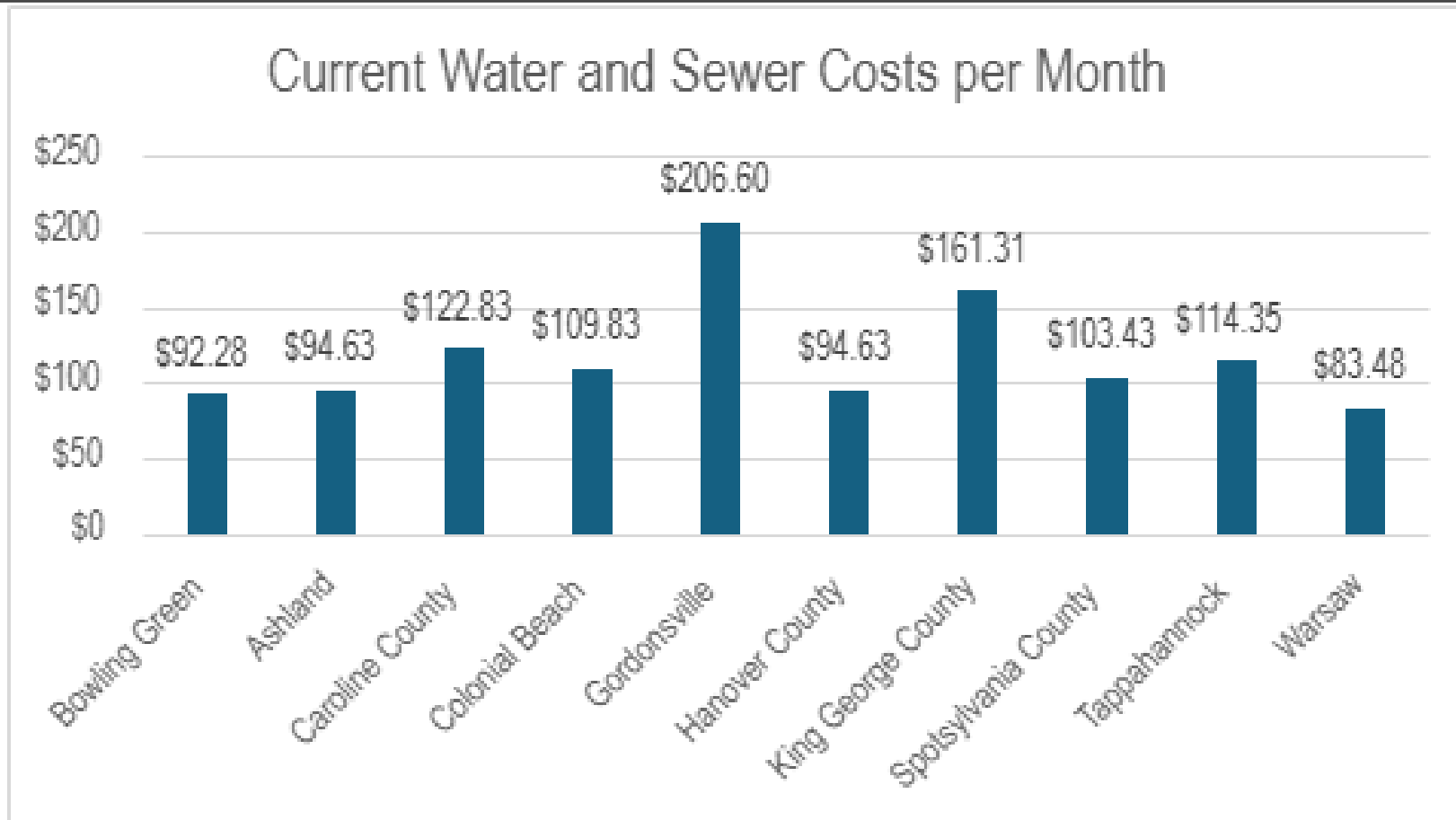
Proposed Increase
FY 2025 Rates
based on
Ordinance 2024-
504

|

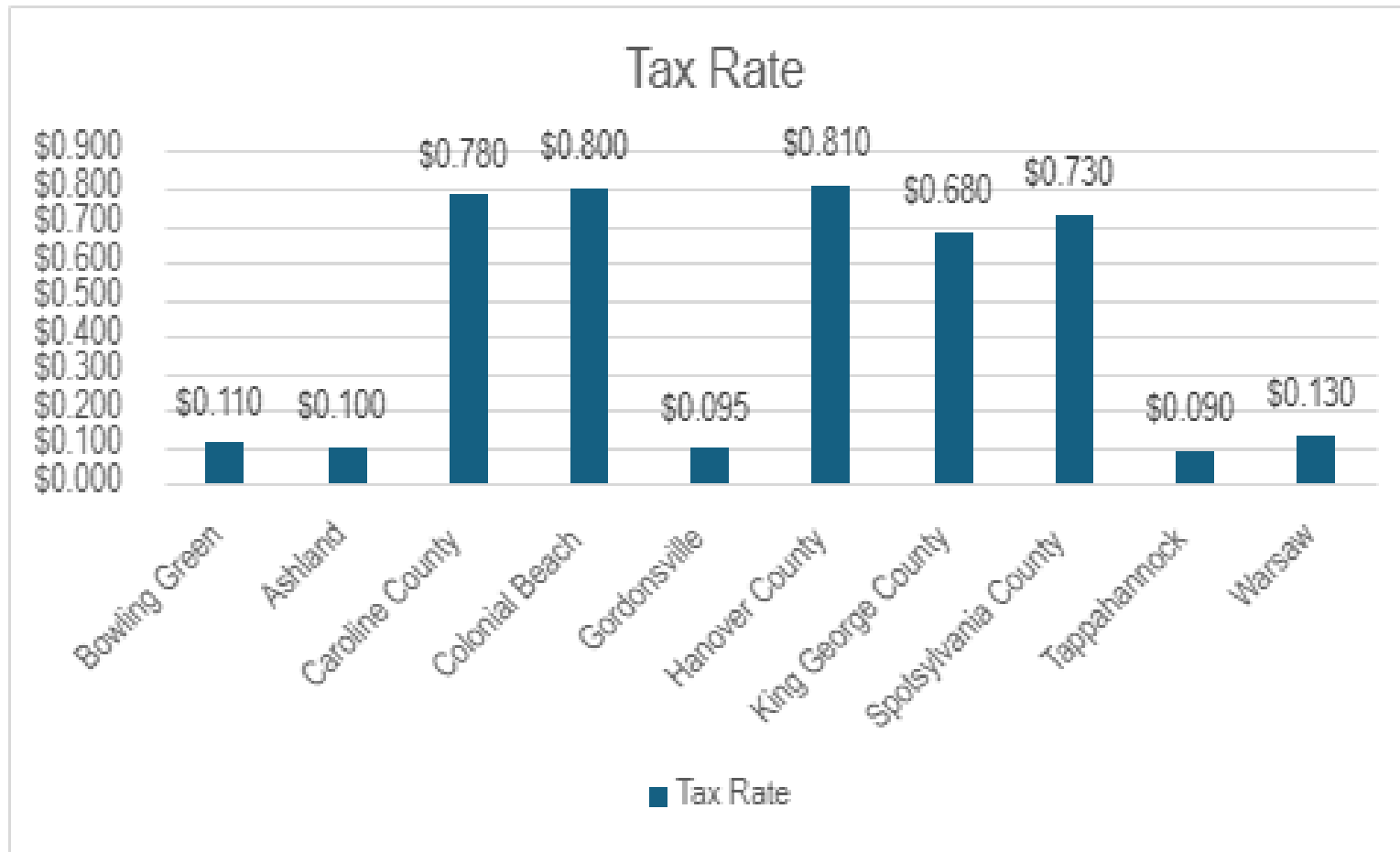
Proposed Capital Projects Infrastructure Fee

Water Bi-Monthly Fee	Sewer Bi -Monthly Fee	Total Bi -Monthly Fee
\$12.50	\$12.50	\$25.00

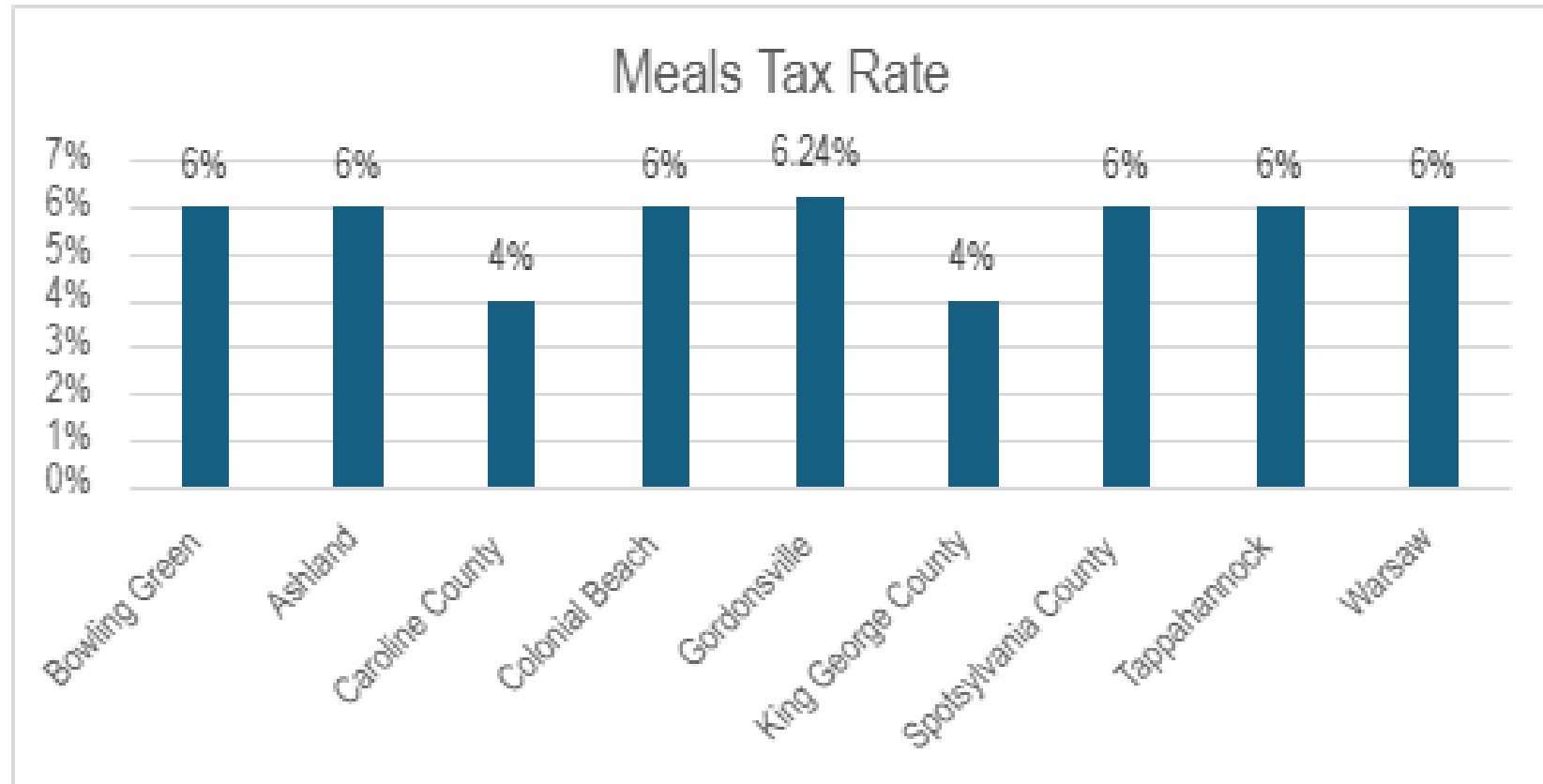
Water & Sewer Monthly Costs



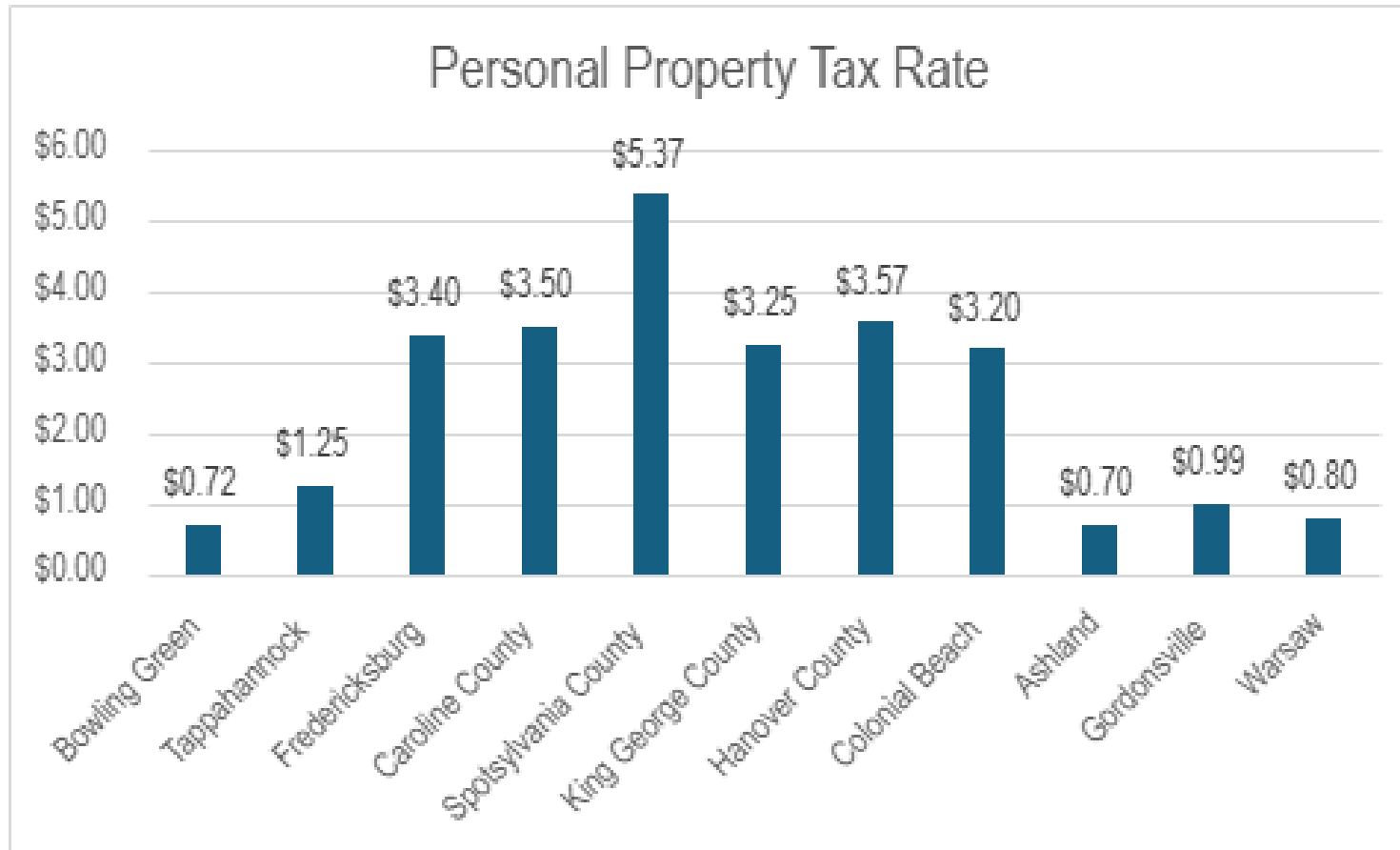
Tax Rate per \$100 of Assessed Valuation



Meals Tax



Personal Property Tax Rate



Events & Activities Fund

Events & Activities Fund Total



FY2026 PROPOSED BUDGET

- Events & Activities budget totals **\$34,500**

HIGHLIGHTS

- Harvest Festival
- Music on the Green
- Parade/Holiday Events
- Town Hall Activities

Capital Improvement Fund

The Budget Process - Capital Budget

- Serves as an Outline for Large-scale Capital Expenditures.
- Serves as a Plan.
- No Expenditures are Guaranteed to Occur if We are Unable to Pay for Them Within the General Operating Budget.



Capital Improvement Program (CIP) – Part 1

Capital Improvement Plan FY 2026 - FY 2030								
<i>General Fund Projects</i>								
	Funded By	2025	2026	2027	2028	2029	2030	Total
Public Works & Parks								
Town Hall Rehabilitation (Phase II)	Grant/Town			\$ 75,000				\$ 75,000
Community Park (Town Green) Playground Revitalization	Grant				\$ 350,000			\$ 350,000
Total Public Works & Parks		\$ -	\$ -	\$ 75,000	\$ 350,000	\$ -	\$ -	\$ 425,000
Police								
Police Patrol Vehicle Replacement	Grant		\$ -	\$ 20,000				\$ 20,000
Total Police		\$ 10,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Total General Fund Supported Projects		\$ 10,000	\$ -	\$ 95,000	\$ 350,000	\$ -	\$ -	\$ 445,000

Capital Improvement Program (CIP) – Part 2

Enterprise Fund Projects								
	Funded By	2025	2026	2027	2028	2029	2030	Total
Water Fund								
Well Replacements/Modification & Radionuclide Treatment	Grant/Town		\$ 7,000,000					\$ 7,000,000
Truck- F150	Grant			\$ 45,000	\$ 45,000			\$ 90,000
Total Water Fund			\$ 7,000,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 7,090,000
Total Water Fund Supported Projects			\$ 7,000,000					\$ 7,090,000
Sewer Fund								
Main Street Sewer Repair	Grant/Town	\$ 1,500,000						\$ 1,500,000
Courthouse Lane Repair	Grant/Town	\$ 175,000						\$ 175,000
Generator-Lift Station - Meadows	Town		\$ 60,000					\$ 60,000
Generator- Lift Station - Oak Ridge	Town			\$ 55,000				\$ 55,000
Generator- Lift Station - Lacy Lane	Town				\$ 60,000			\$ 60,000
Wastewater Treatment Plant Upgrade-Phase I	Grant/Town			\$ 500,000				\$ 500,000
Wastewater Treatment Equalization (EQ) Basin	Grant/Town						\$ 2,500,000	\$ 2,500,000
Total Sewer Fund		\$ 1,675,000	\$ 60,000	\$ 555,000	\$ 60,000	\$ -	\$ 2,500,000	\$ 4,850,000
Total Enterprise Fund Supported Projects		\$ 1,675,000	\$ 7,060,000	\$ 600,000	\$ 105,000	\$ -	\$ 2,500,000	\$ 11,940,000
Capital Improvement Plan Total								\$ 19,475,000

FY2026 Budget Summary

Summary FY26 Budget

FY2026 Proposed Budget Summary	
Department or Fund	FY2026 Proposed Budget
Administration	\$ 331,355
Finance/Treasurer	\$ 487,187
Police Department	\$ 206,806
Fire Programs	\$ 15,000
Public Works	\$ 404,505
Total General Fund Expenditures (Fund 100)	\$ 1,444,853
Transfers Out from General Fund to Other Funds	\$ 269,275
Total General Fund Expenditures + Transfers Out from General Fund to Other Funds	\$ 1,714,128
Events & Activities (Fund 400)	\$ 34,500
Debt Service (Fund 420)	\$ 0
Total General Fund Expenditures + Transfers Out from General Fund to Other Funds + Events & Activities	\$ 1,748,628
Total Capital Projects Fund Expenditures (Fund 300)	\$ 50,000
Water Fund (Fund 500)	\$ 667,263
Sewer Fund (Fund 520)	\$ 1,040,100
Total Enterprise Fund Expenses	\$ 1,707,363
TOTAL EXPENDITURES/EXPENSES ALL FUNDS EXCLUDING TRANSFERS FROM GENERAL FUND TO OTHER FUNDS	\$ 3,236,716
TOTAL EXPENDITURES/EXPENSES ALL FUNDS + TRANSFERS FROM GENERAL FUND TO OTHER FUNDS	\$ 3,505,991

Budget Timeline



Budget
Estimates to
Town Council-
April 1st

Non-Equalization Rate
Hearing/ Budget Public
Hearing/ Utilities Rates
Public Hearings- May 22nd

Budget
Adoption
- June 5th

Budget
Proposal/Set
Tax Rate for
Advertisement-
May 1st

Utilities
Rates
Public
Hearing
(Final)-
June 5th

Next Steps

Rate Setting- *Town Council Action Needed*

- ✓ Staff recommends that the Town Council move to set the public hearing for May 22 and advertise for a RE tax rate of **20 cents**

Public Hearing Requests- *Town Council Action Needed*

- ✓ Non-Equalization Public Hearing- set and advertise the Required Public Hearing for **Thursday, May 22 at 4:00 pm**
- ✓ Budget Public Hearing - set and advertise for **May 22 at 5:00 pm**
- ✓ Utilities Public Hearing- **set and advertise for May 22 at 5:00 pm and June 5 at 5:00 pm**

Notice Requirements will be posted for the following:

- ✓ Public notice published of public hearing on FY2026 budget
- ✓ Public notice published of non-equalization rate
- ✓ Public notice on the increase in meals tax to 7%
- ✓ Public notice on increased Water rates- 20%
- ✓ Public notice on increased Sewer rates- 20%
- ✓ Public notice on Capital Infrastructure fee
- ✓ May 8 – First of two public notices published of fees and levies included in the FY2026 Budget
- ✓ May 15– The second of two public notices published of fees and levies included in the FY2026 Budget.
- ✓ June 5 –FY2026 Budget Approval & Appropriations



Town of Bowling Green Proposed FY2026 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 1, 2025

FY2026 Line Item- Budget Summary

TOTAL REVENUES BY FUND	REVENUE AND EXPENDITURE SUMMARY	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY2025 BUDGET ADOPTED	FY2026 BUDGET PROPOSED
	ACCOUNT NUMBERS					
GENERAL FUND	100	1,125,395	1,125,395	1,543,464	1,487,646	1,714,129
CIP FUND	300	-	-	-	365,827	50,000
EVENTS FUND	400	16,000	16,000	21,454	32,500	34,500
WATER FUND	500	479,600	479,600	558,697	551,449	667,263
SEWER FUND	520	444,250	444,250	528,347	740,250	1,040,100
TOTAL REVENUES ALL FUNDS		2,065,245	2,065,245	2,651,962	3,177,672	3,505,991
TOTAL EXPENDITURES BY FUND	ACCOUNT NUMBER	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY2025 BUDGET ADOPTED	FY2026 BUDGET PROPOSED
GENERAL FUND	100	898,185	898,185	1,426,122	1,487,646	1,714,129
CIP FUND	300	-	-	5,921	365,827	50,000
EVENTS FUND	400	44,000	44,000	30,207	32,500	34,500
WATER FUND	500	414,886	414,886	596,125	551,449	667,263
SEWER FUND	520	569,590	569,590	634,926	740,250	1,040,100
TOTAL EXPENDITURES ALL FUNDS		1,926,661	1,926,661	2,693,301	3,177,672	3,505,991

FY2026 Line Item- General Fund

	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
CURRENT YEAR REAL ESTATE TAXES	100-011010-0001-0000-000	140,000	140,000	148,349	145,000	128,604	250,000
DELINQUENT REAL ESTATE TAXES	100-011010-0002-0000-000	500	500	1,797	450	1,118	1,500
RT 301 SPECIAL TAX	100-011011-0001-0000-000	30,000	30,000	29,026	29,000	33,249	31,000
PUBLIC SERVICE TAXES	100-011020-0001-0000-000	3,200	3,200	2,001	3,000	2,655	3,000
PERSONAL PROPERTY TAXES	100-011030-0001-0000-000	40,000	40,000	71,748	45,000	44,148	55,000
PERSONAL PROPERTY TAXES DELINQUENT	100-011030-0002-0000-000	500	500	3,539	500	974	1,500
PENALTY	100-011060-0001-0000-000	2,000	2,000	-	2,000	-	2,000
INTEREST	100-011060-0002-0000-000	1,600	1,600	(5,492)	1,600	17,083	1,600
TRASH REVENUE	100-016099-0003-0000-000	93,500	93,500	102,634	110,000	74,707	110,000
SALES TAX	100-120101-0001-0000-000	35,000	35,000	52,077	45,000	46,169	52,050
CONSUMER UTILITY TAX	100-120201-0001-0000-000	30,000	30,000	34,390	30,000	37,207	39,500
BUSINESS LICENSE	100-120301-0001-0000-000	95,000	95,000	78,146	95,000	106,206	95,000
VEHICLE LICENSE FEES	100-120501-0001-0000-000	-	-	234	-	-	-
VEHICLE REGISTRATION FEES	100-120501-0005-0000-000	15,000	15,000	-	15,000	-	15,000
BANK STOCK TAX	100-120601-0001-0000-000	250,000	250,000	420,480	275,000	-	428,400
TRANSIENT OCCUPANCY TAX	100-121001-0001-0000-000	3,000	3,000	1,681	3,000	2,921	3,000
MEALS TAX	100-121101-0001-0000-000	250,000	250,000	380,046	385,000	276,777	375,000
CIGARETTE TAX	100-130307-0002-0000-000	-	-	28,861	45,000	31,263	35,000
ZONING PERMITS/FEES	100-130306-0001-0000-000	1,000	1,000	3,175	2,000	17,747	3,175
HOME OCCUPATION PERMITS	100-130306-0002-0000-000	700	700	90	700	-	100
POLICE/COURT FINES	100-140101-0001-0000-000	20,000	20,000	15,397	20,000	4,485	20,000
RETURNED CHECK FEE	100-140101-0002-0000-000	100	100	75	100	-	100
E SUMMONS FEES **RESTRICTED USE**	100-140101-0003-0000-000	1,300	1,300	1,095	1,300	-	1,300
INTEREST EARNED	100-150010-0001-0000-000	-	-	99,581	-	-	25,000
CABLE PROPERTY RENTAL	100-150201-0001-0000-000	6,000	6,000	7,105	7,000	8,001	14,000
TOWN HALL RENTALS	100-150201-0002-0000-000	12,000	12,000	21,550	12,000	18,230	18,000
TOWN HALL ACTIVITY FEES	100-150201-0005-0000-000	500	500	758	500	-	500
GF MISCELLANEOUS	100-189000-0900-0000-000	-	-	(26,077)	-	22,874	-
VA 599 POLICE FUNDING	100-220109-0001-0000-000	24,500	24,500	14,729	24,500	15,256	16,000
PPTRA REIMBURSEMENT - STATE	100-220110-0001-0000-000	21,900	21,900	21,908	21,900	21,908	21,908
COMMUNICATIONS TAX	100-220111-0001-0000-000	31,500	31,500	28,977	31,500	15,317	28,900
LITTER GRANT	100-240407-0001-0000-000	1,595	1,595	5,585	1,596	1,838	1,596
VIRGINIA FIRE PROGRAMS	100-240412-0001-0000-000	15,000	15,000	-	15,000	15,000	15,000
INTERGOVERNMENTAL SERVICE AGREEMENT (IFT)	100-240502-0001-0000-000	-	-	-	100,000	-	50,000
TRANSFER IN TO GF FROM SURPLUS	100-010502-0100-0000-000	-	-	-	20,000	-	-
TOTAL GENERAL FUND REVENUES		1,125,395	1,125,395	1,543,464	1,487,646	943,734	1,714,129

FY2026 Line Item- General Fund

GENERAL FUND EXPENDITURES (FUND 100)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
COUNCIL AND TOWN MANAGER		GENERAL FUND					
SALARIES	100-012110-1101-0000-000	56,000	56,000	67,195	118,300	46,808	91,928
PT Salaries and Wages	100-012110-1150-0000-000	10,000	10,000	1,054	10,000	15,450	27,687
FICA	100-012110-2100-0000-000	4,284	4,284	-	7,880	-	9,151
VRS	100-012110-2210-0000-000				14,914	4,178	12,879
HEALTH PLAN/457	100-012110-2300-0000-000				1,112	-	-
GROUP LIFE	100-012110-2400-0000-000				1,380	-	1,232
HYBRID DISABILITY INSURANCE	100-012110-2500-0000-000				762	534	380
MAYOR EXPENSES	100-012110-2600-0000-000	-	-	326	250	996	1,500
TOWN MANAGER EXPENSES	100-012110-3000-0000-000	1,000	1,000	2,932	3,500	5,019	4,500
CONTINGENCY	100-012110-3100-0000-000	35,000	35,000	24,945	39,082	-	35,000
CONTRACTED SERVICES/SHREDDING	100-012110-3140-0000-000	100	100	105	200	431	600
PROFESSIONAL SERVICES - LEGAL	100-012110-3150-0000-000	24,000	24,000	92,340	45,000	48,045	55,000
WEB BASED SERVICES	100-012110-3152-0000-000	10,000	10,000	14,595	13,000	11,511	15,000
ADVERTISING	100-012110-3600-0000-000	2,000	2,000	15,131	12,000	1,506	3,000
TELECOMMUNICATIONS	100-012110-5250-0000-000	1,200	1,200	3,195	1,200	1,656	3,000
TOWN INSURANCE-GENERAL FUND	100-012110-5300-0000-000	30,000	30,000	9,359	30,000	26,266	30,000
CONFRENCE EXPENSES/TRAINING EXPEN	100-012110-5545-0000-000	1,000	1,000	453	7,500	5,132	6,000
MEMBERSHIP DUES	100-012110-5810-0000-000	900	900	1,016	1,000	1,137	1,500
COVID-19 FEES	100-012110-5830-0000-000			612,072			
MISCELLANEOUS	100-012110-5840-0000-000	-	-	(236,390)	3,000	(6,242)	3,000
OFFICE/MEETING SUPPLIES & PRINTIN	100-012110-6001-0000-000	2,000	2,000	1,058	2,000	4,147	3,500
PUBLIC RELATIONS	100-012110-6021-0000-000	-	-	2,267	2,000	1,223	1,500
INFORMATION & TECHNOLOGY SECURITY	100-021100-6022-0000-001	-	-	6,454	22,000	26,839	25,000
TOTAL COUNCIL & TOWN MANAGER		177,484	177,484	618,107	336,080	194,635	331,355

FY2026 Line Item- General Fund

FINANCE DEPARTMENT/ TREASURER'S EXPENSES							
SALARIES/WAGES	100-012410-1101-0000-000	103,540	103,540	90,809	123,440	99,070	147,409
PT Salaries and Wages							32,372
FICA	100-012410-2100-0000-000	7,921	7,921	-	9,436	4,755	13,753
VRS	100-012410-2210-0000-000	14,993	14,993	-	10,808	3,225	20,652
HEALTH PLAN	100-012410-2300-0000-000	21,032	21,032	435	23,870	17,580	26,257
GROUP LIFE	100-012410-2400-0000-000	1,387	1,387	-	1,266	-	1,975
HYBRID DISABILITY INSURANCE	100-012410-2500-0000-000	500	500	(59)	699	139	870
AUDIT	100-012410-3120-0000-000	21,000	21,000	65,232	90,000	121,726	71,700
CREDIT CARD AND BANK FEES	100-012410-3130-0000-000	-	-	7,275	200	2,977	5,000
PROFESSIONAL SERVICES - CPA	100-012410-3150-0000-000	12,000	12,000	53,787	50,000	59,964	75,000
OFFICE EQUIPMENT	100-012410-3310-0000-000	4,000	4,000	2,519	4,000	5,197	1,500
COMPUTER LICENSES/SUPPORT	100-012410-3320-0000-000	22,000	22,000	53,776	55,000	69,969	75,000
LATE FEES & PENALTIES	100-012410-3600-0000-000	-	-	223	-	-	-
POSTAGE	100-012410-5210-0000-000	2,500	2,500	161	5,000	1,307	2,500
TELECOMMUNICATIONS	100-012410-5230-0000-000	2,500	2,500	1,340	2,500	424	1,500
EDUCATION/TRAINING	100-012410-5540-0000-000	2,000	2,000	172	2,000	1,115	2,000
MEMBERSHIP DUES	100-012410-5810-0000-000	300	300	-	700	-	700
MISCELLANEOUS	100-012410-5840-0000-000	-	-	920	100	2,500	3,000
OFFICE SUPPLIES & PRINTING	100-012410-6001-0000-000	2,000	2,000	5,842	6,000	4,761	6,000
TOTAL FINANCE/TREASURER'S DEPARTMENT		217,673	217,673	282,432	385,019	394,708	487,187

FY2026 Line Item- General Fund

GENERAL FUND EXPENDITURES (FUND 100)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
POLICE DEPARTMENT							
SALARIES/WAGES	100-031100-1101-0000-000	105,000	105,000	107,412	70,000	92,549	115,489
PART-TIME SALARY AND WAGES	100-031100-1150-0000-000	6,000	6,000	3,560	69,000	26,277	6,120
FICA	100-031100-2100-0000-000	8,492	8,492	-	10,634	-	9,303
VRS	100-031100-2210-0000-000	15,204	15,204	-	6,650	882	16,180
HEALTH PLAN	100-031100-2300-0000-000	9,130	9,130	-	271	-	10,341
GROUP LIFE	100-031100-2400-0000-000	1,407	1,407	-	938	-	1,548
HYBRID DISABILITY INSURANCE	100-031100-2500-0000-000	233	233	-	518	-	275
BUILDING REPAIRS/MAINTENANCE	100-031100-2720-0000-000	1,000	1,000	1,442	1,000	-	2,000
VEHICLE MAINTENANCE	100-031100-3310-0000-000	3,000	3,000	9,125	3,000	3,948	10,000
EQUIPMENT REPAIR	100-031100-3312-0000-000	200	200	-	200	-	200
PROFESSIONAL SERVICES	100-031100-3320-0000-000	-	-	1,015	-	2,135	2,350
ELECTRICITY	100-031100-5110-0000-000	1,800	1,800	10,477	1,800	8,476	10,500
TELECOMMUNICATIONS	100-031100-5230-0000-000	3,000	3,000	460	3,000	17	1,000
EDUCATION/TRAINING	100-031100-5540-0000-000	1,500	1,500	-	1,500	200	1,500
MEMBERSHIP DUES/SUBSCRIPTIONS	100-031100-5810-0000-000	2,000	2,000	2,322	2,500	1,047	2,500
OFFICE SUPPLIES & PRINTING	100-031100-6001-0000-000	1,000	1,000	5,927	1,000	1,712	3,000
VEHICLE FUEL/OIL	100-031100-6008-0000-000	6,000	6,000	1,020	4,500	171	3,000
EQUIPMENT/SUPPLIES	100-031100-6010-0000-000	5,000	5,000	1,446	5,000	3,500	5,000
UNIFORMS	100-031100-6011-0000-000	3,000	3,000	122	2,000	-	2,000
USE OF E-SUMMONS FEES	100-031200-0003-0000-000	3,500	3,500	3,757	3,500	4,133	4,500
TOTAL POLICE DEPARTMENT		176,466	176,466	148,085	187,011	145,047	206,806
FIRE PROGRAM FUNDS							
FIRE PROGRAM FUNDS	100-032000-5650-0000-000	15,000	15,000	15,000	15,000	15,000	15,000

FY2026 Line Item- General Fund

PUBLIC WORKS,UTILITIES & DEVELOPMENT							
SALARIES	100-043100-1101-0000-000	79,835	79,835	94,869	77,354	73,726	94,656
SALARIES/WAGES- OVERTIME	100-043100-1201-0000-000	1,500	1,500	-	1,000	-	1,020
FICA	100-043100-2100-0000-000	6,108	6,108	-	5,918	-	7,319
VRS	100-043100-2210-0000-000	10,402	10,402	23,362	9,162	39,854	13,261
HEALTH PLAN	100-043100-2300-0000-000	17,845	17,845	-	20,293	24,320	22,322
GROUP LIFE	100-043100-2400-0000-000	963	963	-	1,037	-	1,268
HYBRID DISABILITY INSURANCE	100-043100-2500-0000-000	209	209	-	572	225	235
VEHICLE MAINT	100-043100-3311-0000-000	2,000	2,000	10,370	10,000	4,703	10,000
ELECTRICITY-STREETLIGHTS	100-043100-5110-0000-000	24,000	24,000	52,286	24,000	27,900	39,000
TELECOMMUNICATIONS	100-043100-5230-0000-000	1,500	1,500	2,759	1,500	-	3,000
INSURANCE	100-043100-5300-0000-000	5,000	5,000	9,359	5,000	4,591	7,500
EDUCATION/ TRAINING	100-043100-5540-0000-000	500	500	-	500	320	500
MISCELLANEOUS	100-043100-5840-0000-000	-	-	747	-	506	-
OFFICE SUPPLIES & PRINTING	100-043100-6001-0000-000	500	500	-	500	-	500
JANITORIAL SUPPLIES	100-043100-6005-0000-000	-	-	33	-	-	-
HAND TOOLS	100-043100-6006-0000-000	500	500	-	500	-	500
REPAIR/ MAINT TOWN BUILDINGS	100-043100-6007-0000-000	14,000	14,000	6,286	14,000	9,773	12,000
VEHICLE FUEL/ OIL	100-043100-6008-0000-000	3,000	3,000	1,436	3,000	482	3,000
EQUIPMENT/ SUPPLIES	100-043100-6009-0000-000	4,000	4,000	9,020	11,000	9,988	11,000
UNIFORMS/ SAFETY EQUIP	100-043100-6011-0000-000	1,500	1,500	202	1,500	-	1,500
PARKING LOT/STREET/SIDEWALK MAINT	100-043100-7110-0000-000	7,000	7,000	3,685	7,000	2,899	6,000
PARK MAINTENANCE/GATEWAY BEAUTIFICATION	100-043100-7120-0000-000	1,500	1,500	5,423	11,500	2,784	7,500
REFUSE COLLECTION	100-043100-7130-0000-000	98,500	98,500	113,118	98,500	98,767	100,222
LITTER GRANT	100-043100-7140-0000-000	1,200	1,200	-	1,200	-	1,200
TOWN HALL EXPENSES	100-043100-7200-0000-000	30,000	30,000	29,543	30,000	30,798	36,000
GRANT MATCHING FUNDS	100-043100-7201-0000-000	-	-	-	25,000	-	25,000
TRANSFER TO CAPITAL PROJECTS FUND from GENERAL FUND	100-010501-0002-0000-000	-	-	-	70,000	-	50,000
TRANSFER TO EVENTS & ACTIVITIES FUND from GENERAL FUND	100-010501-0400-0000-000	-	-	-	14,500	-	14,500
TRANSFER TO SEWER FUND	100-010501-0520-0000-000	-	-	-	120,000	-	204,775
PUBLIC WORKS,UTILITIES, & DEVELOPMENT		311,562	311,562	362,497	564,536	331,637	673,780
TOTAL GENERAL FUND EXPENDITURES (FUND 100)		898,185	898,185	1,426,122	1,487,646	1,081,028	1,714,129

FY2026 Line Item- Capital Projects Fund

CIP FUND REVENUES (FUND 300)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
ARPA FUNDS (COVID-19)	300-021101-0005-0000-000	-	-	-	259,827	-	
POLICE GRANTS	300-031100-5715-0000-000	-		-	10,000	9,500	
USDA FINANCING	300-015000-0020-0000-000	-	-	-	26,000	-	
TRANSFER FROM GF TO CIP	300-410501-0100-0000-000	-	-	-	70,000	-	50,000
TOTAL CIP FUND REVENUES (FUND 300)		-	-	-	365,827	9,500	50,000
CIP FUND EXPENDITURES (FUND 300)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
TOWN HALL REHABILITATION	300-000100-8233-0000-000	-	-	-	104,827	53,035	
PARK PLAYGROUND UPGRADES	300-100100-0001-0000-000	-	-	-	-	-	
POLICE CAGE, FIREARMS, SAFETY EQUIPMENT	300-100201-0002-0000-000	-	-	-	10,000	-	
WATER SYSTEM REPLACEMENTS AND UPGRADES	300-100500-0003-0000-000	-	-	-	120,000	-	
USDA PROJECTS	300-300100-8700-0000-000	-	-	5,921	26,000	-	
KEYSTONE FMS CONVERSION	300-100301-0004-0000-000	-	-	-	55,000	31,459	
CAPITAL PROJECTS RESERVE	300-100401-0005-0000-000	-	-	-	50,000	-	50,000
TOTAL CIP FUND EXPENDITURES (FUND 300)		-	-	5,921	365,827	84,494	50,000

FY2026 Line Item- Events

EVENTS FUND REVENUES (FUND 400)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
HARVEST FESTIVAL	400-019050-0100-0000-000	15,000	15,000	21,204	17,000	15,201	19,000
TOWN HALL ACTIVITIES	400-019050-0300-0000-000	1,000	1,000	-	1,000		1,000
MISC EVENTS	400-019050-0500-0000-000	-	-	250	-		
TRANSFER FROM GF TO EVENTS	400-410501-0100-0000-000	-	-	-	14,500		14,500
TOTAL EVENTS FUND REVENUES (FUND 400)		16,000	16,000	21,454	32,500	15,201	34,500
EVENTS FUND EXPENDITURES (FUND 400)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
HARVEST FESTIVAL	400-071200-1210-0000-000	35,000	35,000	19,378	25,000	27,942	27,500
MUSIC ON THE GREEN	400-071200-1230-0000-000	5,000	5,000	8,143	4,500	3,214	4,000
PARADE/HOLIDAY EVENTS	400-071200-1250-0000-000	2,000	2,000	1,741	2,000	1,600	1,500
TOWN HALL ACTIVITIES	400-071200-1310-0000-000	2,000	2,000	945	1,000	1,315	1,500
TOTAL EVENTS FUND EXPENDITURES (FUND 400)		44,000	44,000	30,207	32,500	34,070	34,500

FY2026 Line Item- Water Fund

WATER FUND REVENUES (FUND 500)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
WATER SALES	500-016099-0001-0000-000	460,000	460,000	509,507	505,000	373,715	612,000
ACCOUNT SETUP FEES	500-016099-0003-0000-000	1,000	1,000	855	1,000	700	1,000
WATER RECONNECT FEES	500-016099-0004-0000-000	500	500	21,025	100	150	100
CONNECTIONS FEES-WATER	500-016099-0005-0000-000	1,000	1,000	3,000	2,249	1,400	1,500
PENALTY FEES	500-016099-0006-0000-000	5,000	5,000	-	5,000	-	2,500
WATER AVAILABILITY FEES	500-016099-0010-0000-000	12,000	12,000	24,000	18,000	-	18,000
UTILITY INSPECTION FEES	500-016099-0012-0000-000	-	-	210	-	-	-
IRRIGATION SYSTEM APPLICATION FEE	500-016099-0015-0000-000	100	100	100	100	75	100
ARPA FUNDS (COVID-19- SYSTEM UPGRADES	500-021101-0005-0000-000	-	-	-	20,000	-	-
CAPITAL PROJECTS INFRASTRUCTURE FEE							32,063
TOTAL WATER FUND REVENUE (FUND 500)		479,600	479,600	558,697	551,449	376,040	667,263

FY2026 Line Item- Water Fund

WATER FUND EXPENDITURES (FUND 500)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
SALARIES	500-500100-1101-0000-000	120,221	120,221	111,252	143,115	74,428	116,096
SALARIES/WAGES-OVERTIME	500-500100-1201-0000-000	3,000	3,000	-	1,000	-	1,000
FICA	500-500100-2100-0000-000	9,197	9,197	-	10,948	-	5,133
VRS	500-500100-2210-0000-000	16,250	16,250	4,777	15,884	5,187	9,260
HEALTH PLAN	500-500100-2300-0000-000	19,567	19,567	349	27,114	-	14,270
GROUP LIFE	500-500100-2400-0000-000	1,504	1,504	-	1,918	-	886
HYBRID DISABILITY	500-500100-2500-0000-000	191	191	-	1,059	18	101
CONTINGENCY (3100)	500-500100-3139-0000-000				12,575	-	77,627
ENGINEERING/PROF. SERVICES	500-500100-3140-0000-000	-	-	23,214	10,000	10,283	15,000
VEHICLE MAINT	500-500100-3311-0000-000	3,000	3,000	1,240	1,350	-	1,350
COMPUTER LICENSES/SUPPORT	500-500100-3320-0000-000	2,000	2,000	5,382	8,500	-	8,500
ELECTRICITY	500-500100-5110-0000-000	20,000	20,000	29,471	20,000	18,806	23,500
MAILING COSTS	500-500100-5210-0000-000	1,000	1,000	4,461	5,000	4,864	5,500
TELECOMMUNICATIONS	500-500100-5230-0000-000	4,200	4,200	2,050	4,200	3,262	4,200
TOWN INSURANCE-WATER	500-500100-5300-0000-000	4,700	4,700	9,359	4,700	1,074	10,000
EDUCATION/TRAINING	500-500100-5540-0000-000	3,000	3,000	8,733	1,500	-	1,500
FEES AND DUES	500-500100-5810-0000-000	4,000	4,000	3,083	3,100	3,127	3,127
LICENSES AND PERMITS	500-500100-5820-0000-000	-	-	3,180	18,500	-	18,500
MISCELLANEOUS	500-500100-5840-0000-000	200	200	539	500	2,559	3,000
MISS UTILITY COSTS	500-500100-5899-0000-000	500	500	-	500	-	500
OFFICE SUPPLIES/EQUIPMENT	500-500100-6001-0000-000	2,000	2,000	-	2,000	-	2,000
JANITORIAL SUPPLIES	500-500100-6005-0000-000	1,500	1,500	-	1,500	-	1,500
HAND TOOLS	500-500100-6006-0000-000	1,000	1,000	-	1,000	-	1,000
REPAIR / MAINTENANCE	500-500100-6007-0000-000	107,141	107,141	260,146	165,000	111,277	184,914
VEHICLE FUEL/OIL	500-500100-6008-0000-000	2,229	2,229	1,795	2,000	14,844	10,000
EQUIPMENT/SUPPLIES	500-500100-6009-0000-000	3,500	3,500	154	2,000	-	2,000
UNIFORMS/SAFETY EQUIP	500-500100-6011-0000-000	3,000	3,000	868	1,000	1,156	1,300
TESTING SUPPLIES/CHEMICALS	500-500100-6021-0000-000	5,000	5,000	4,729	5,000	3,419	5,000
WATER TESTING	500-500100-6022-0000-000	8,000	8,000	8,069	11,500	2,656	8,000
METER/FIRE HYDRANTS	500-500100-6050-0000-000	5,000	5,000	-	5,000	-	2,500
WELL HEAD PROTECTION GRANT	500-500100-6060-0000-000	10,000	10,000	-	10,000	-	5,000
2018 LOAN INTEREST EXPENSE	500-500100-8500-0000-000	53,986	53,986	38,897	53,986	8,181	53,986
USDA SYSTEM UPGRADE	500-500500-3500-0000-000			74,377		157,786	
TRANSFER FROM WATER FUND TO SEWER FUND	500-500500-XXX-XXXX-XXX						71,013
TOTAL WATER FUND EXPENDITURES (FUND 500)		414,886	414,886	596,125	551,449	422,928	667,263

FY2026 Line Item- Water Fund

WATER FUND EXPENDITURES (FUND 500)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
SALARIES	500-500100-1101-0000-000	120,221	120,221	111,252	143,115	74,428	116,096
SALARIES/WAGES-OVERTIME	500-500100-1201-0000-000	3,000	3,000	-	1,000	-	1,000
FICA	500-500100-2100-0000-000	9,197	9,197	-	10,948	-	5,133
VRS	500-500100-2210-0000-000	16,250	16,250	4,777	15,884	5,187	9,260
HEALTH PLAN	500-500100-2300-0000-000	19,567	19,567	349	27,114	-	14,270
GROUP LIFE	500-500100-2400-0000-000	1,504	1,504	-	1,918	-	886
HYBRID DISABILITY	500-500100-2500-0000-000	191	191	-	1,059	18	101
CONTINGENCY (3100)	500-500100-3139-0000-000				12,575	-	77,627
ENGINEERING /PROF. SERVICES	500-500100-3140-0000-000	-	-	23,214	10,000	10,283	15,000
VEHICLE MAINT	500-500100-3311-0000-000	3,000	3,000	1,240	1,350	-	1,350
COMPUTER LICENSES/SUPPORT	500-500100-3320-0000-000	2,000	2,000	5,382	8,500	-	8,500
ELECTRICITY	500-500100-5110-0000-000	20,000	20,000	29,471	20,000	18,806	23,500
MAILING COSTS	500-500100-5210-0000-000	1,000	1,000	4,461	5,000	4,864	5,500
TELECOMMUNICATIONS	500-500100-5230-0000-000	4,200	4,200	2,050	4,200	3,262	4,200
TOWN INSURANCE-WATER	500-500100-5300-0000-000	4,700	4,700	9,359	4,700	1,074	10,000
EDUCATION/TRAINING	500-500100-5540-0000-000	3,000	3,000	8,733	1,500	-	1,500
FEES AND DUES	500-500100-5810-0000-000	4,000	4,000	3,083	3,100	3,127	3,127
LICENSES AND PERMITS	500-500100-5820-0000-000	-	-	3,180	18,500	-	18,500
MISCELLANEOUS	500-500100-5840-0000-000	200	200	539	500	2,559	3,000
MISS UTILITY COSTS	500-500100-5899-0000-000	500	500	-	500	-	500
OFFICE SUPPLIES/EQUIPMENT	500-500100-6001-0000-000	2,000	2,000	-	2,000	-	2,000
JANITORIAL SUPPLIES	500-500100-6005-0000-000	1,500	1,500	-	1,500	-	1,500
HAND TOOLS	500-500100-6006-0000-000	1,000	1,000	-	1,000	-	1,000
REPAIR / MAINTENANCE	500-500100-6007-0000-000	107,141	107,141	260,146	165,000	111,277	184,914
VEHICLE FUEL/OIL	500-500100-6008-0000-000	2,229	2,229	1,795	2,000	14,844	10,000
EQUIPMENT/SUPPLIES	500-500100-6009-0000-000	3,500	3,500	154	2,000	-	2,000
UNIFORMS/SAFETY EQUIP	500-500100-6011-0000-000	3,000	3,000	868	1,000	1,156	1,300
TESTING SUPPLIES/CHEMICALS	500-500100-6021-0000-000	5,000	5,000	4,729	5,000	3,419	5,000
WATER TESTING	500-500100-6022-0000-000	8,000	8,000	8,069	11,500	2,656	8,000
METER/FIRE HYDRANTS	500-500100-6050-0000-000	5,000	5,000	-	5,000	-	2,500
WELL HEAD PROTECTION GRANT	500-500100-6060-0000-000	10,000	10,000	-	10,000	-	5,000
2018 LOAN INTEREST EXPENSE	500-500100-8500-0000-000	53,986	53,986	38,897	53,986	8,181	53,986
USDA SYSTEM UPGRADE	500-500500-3500-0000-000			74,377		157,786	
TRANSFER FROM WATER FUND TO SEWER FUND	500-500500-XXX-XXXX-XXX						71,013
TOTAL WATER FUND EXPENDITURES (FUND 500)		414,886	414,886	596,125	551,449	422,928	667,263

FY2026 Line Item- Water Fund

WATER FUND EXPENDITURES (FUND 500)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 BUDGET AMENDED	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
SALARIES	500-500100-1101-0000-000	120,221	120,221	111,252	143,115	74,428	116,096
SALARIES/WAGES-OVERTIME	500-500100-1201-0000-000	3,000	3,000	-	1,000	-	1,000
FICA	500-500100-2100-0000-000	9,197	9,197	-	10,948	-	5,133
VRS	500-500100-2210-0000-000	16,250	16,250	4,777	15,884	5,187	9,260
HEALTH PLAN	500-500100-2300-0000-000	19,567	19,567	349	27,114	-	14,270
GROUP LIFE	500-500100-2400-0000-000	1,504	1,504	-	1,918	-	886
HYBRID DISABILITY	500-500100-2500-0000-000	191	191	-	1,059	18	101
CONTINGENCY (3100)	500-500100-3139-0000-000				12,575	-	77,627
ENGINEERING/PROF. SERVICES	500-500100-3140-0000-000	-	-	23,214	10,000	10,283	15,000
VEHICLE MAINT	500-500100-3311-0000-000	3,000	3,000	1,240	1,350	-	1,350
COMPUTER LICENSES/SUPPORT	500-500100-3320-0000-000	2,000	2,000	5,382	8,500	-	8,500
ELECTRICITY	500-500100-5110-0000-000	20,000	20,000	29,471	20,000	18,806	23,500
MAILING COSTS	500-500100-5210-0000-000	1,000	1,000	4,461	5,000	4,864	5,500
TELECOMMUNICATIONS	500-500100-5230-0000-000	4,200	4,200	2,050	4,200	3,262	4,200
TOWN INSURANCE-WATER	500-500100-5300-0000-000	4,700	4,700	9,359	4,700	1,074	10,000
EDUCATION/TRAINING	500-500100-5540-0000-000	3,000	3,000	8,733	1,500	-	1,500
FEES AND DUES	500-500100-5810-0000-000	4,000	4,000	3,083	3,100	3,127	3,127
LICENSES AND PERMITS	500-500100-5820-0000-000	-	-	3,180	18,500	-	18,500
MISCELLANEOUS	500-500100-5840-0000-000	200	200	539	500	2,559	3,000
MISS UTILITY COSTS	500-500100-5899-0000-000	500	500	-	500	-	500
OFFICE SUPPLIES/EQUIPMENT	500-500100-6001-0000-000	2,000	2,000	-	2,000	-	2,000
JANITORIAL SUPPLIES	500-500100-6005-0000-000	1,500	1,500	-	1,500	-	1,500
HAND TOOLS	500-500100-6006-0000-000	1,000	1,000	-	1,000	-	1,000
REPAIR / MAINTENANCE	500-500100-6007-0000-000	107,141	107,141	260,146	165,000	111,277	184,914
VEHICLE FUEL/OIL	500-500100-6008-0000-000	2,229	2,229	1,795	2,000	14,844	10,000
EQUIPMENT/SUPPLIES	500-500100-6009-0000-000	3,500	3,500	154	2,000	-	2,000
UNIFORMS/SAFETY EQUIP	500-500100-6011-0000-000	3,000	3,000	868	1,000	1,156	1,300
TESTING SUPPLIES/CHEMICALS	500-500100-6021-0000-000	5,000	5,000	4,729	5,000	3,419	5,000
WATER TESTING	500-500100-6022-0000-000	8,000	8,000	8,069	11,500	2,656	8,000
METER/FIRE HYDRANTS	500-500100-6050-0000-000	5,000	5,000	-	5,000	-	2,500
WELL HEAD PROTECTION GRANT	500-500100-6060-0000-000	10,000	10,000	-	10,000	-	5,000
2018 LOAN INTEREST EXPENSE	500-500100-8500-0000-000	53,986	53,986	38,897	53,986	8,181	53,986
USDA SYSTEM UPGRADE	500-500500-3500-0000-000			74,377		157,786	
TRANSFER FROM WATER FUND TO SEWER FUND	500-500500-XXX-XXXX-XXX						71,013
TOTAL WATER FUND EXPENDITURES (FUND 500)		414,886	414,886	596,125	551,449	422,928	667,263

FY2026 Line Item- Sewer Fund

SEWER FUND REVENUES (FUND 520)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 AMENDED BUDGET	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
SEWER SALES	520-016099-0002-0000-000	430,000	430,000	508,097	495,000	380,944	612,000
CONNECTION FEES- SEWER	520-016099-0007-0000-000	2,250	2,250	2,250	2,250	-	2,250
SEWER AVAILABILITY FEES	520-016099-0011-0000-000	12,000	12,000	18,000	18,000	-	18,000
ARPA Funds (COVID-19) - System Upgrades	520-021101-0005-0000-000	-	-	-	105,000	-	
Capital Projects Infrastructure Fee <i>*New*</i>							96,187
Transfer In from Water Fund to Sewer Fund							71,013
Transfer In from General Fund to Sewer Fund	520-410501-0100-0000-000	-	-	-	120,000	-	240,650
TOTAL SEWER FUND REVENUES (FUND 520)		444,250	444,250	528,347	740,250	380,944	1,040,100

FY2026 Line Item- Sewer Fund

SEWER FUND EXPENDITURES (FUND 520)	ACCOUNT NUMBERS	FY2024 BUDGET ADOPTED	FY2024 AMENDED BUDGET	FY2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY2025 ACTUALS AS OF APR 2025	FY 2026 BUDGET PROPOSED
SALARIES	520-500100-1101-0000-000	156,481	156,481	166,061	176,752	279,959	345,239
OVERTIME	520-500100-1201-0000-000	3,423	3,423	-	1,000	-	1,000
FICA	520-500100-2100-0000-000	11,971	11,971	-	13,522	-	5,133
VRS	520-500100-2210-0000-000	21,500	21,500	5,708	21,892	6,706	9,260
HEALTH INSURANCE	520-500100-2300-0000-000	19,220	19,220	-	27,311	-	14,270
GROUP LIFE	520-500100-2400-0000-000	1,990	1,990	-	2,368	-	886
HYBRID DISABILITY	520-500100-2500-0000-000	511	511	-	1,308	24	101
CONTINGENCY (3100)	520-500999-0001-0000-000				1,927		75,000
TESTING	520-500100-3160-0000-000	21,000	21,000	23,417	41,000	7,414	30,000
SLUDGE REMOVAL	520-500100-3180-0000-000	20,000	20,000	46,986	65,000	58,383	145,500
VEHICLE MAINT	520-500100-3311-0000-000	2,000	2,000	-	2,000	-	1,500
PROFESSIONAL SERVICES	520-500100-3320-0000-000	-	-	2,740	2,000	-	2,341
ELECTRICITY	520-500100-5110-0000-000	30,000	30,000	47,050	30,000	39,731	45,000
PROPANE	520-500100-5120-0000-000	3,000	3,000	-	3,000	-	2,500
MAILING COSTS	520-500100-5210-0000-000	750	750	-	750	-	500
TELECOMMUNICATIONS	520-500100-5230-0000-000	1,500	1,500	-	1,500	806	1,500
INSURANCE	520-500100-5300-0000-000	4,250	4,250	9,359	4,250	4,985	6,000
EDUCATION/TRAINING/LICENSE	520-500100-5540-0000-000	3,000	3,000	-	3,000	-	2,500
VPDES FEES/DEQ	520-500100-5613-0000-000	4,000	4,000	889	4,000	4,326	4,500
SEWER OPS MISCELLANEOUS	520-500100-5840-0000-000	200	200	1,043	200	12,761	15,000
MISS UTILITY COST	520-500100-5899-0000-000	500	500	389	500	427	500
OFFICE SUPPLIES	520-500100-6001-0000-000	900	900	-	900	-	800
LAB SUPPLIES/CHEMICALS	520-500100-6004-0000-000	10,000	10,000	14,034	17,500	9,725	15,000
JANITORIAL SUPPLIES	520-500100-6005-0000-000	1,000	1,000	19	1,000	-	1,000
SMALL TOOLS	520-500100-6006-0000-000	1,000	1,000	-	1,000	-	1,000
REPAIR / MAINTENANCE	520-500100-6007-0000-000	85,000	85,000	169,016	150,000	278,049	150,000
VEHICLE FUEL/OIL	520-500100-6008-0000-000	2,624	2,624	-	3,000	-	1,500
UNIFORMS/SAFETY EQUIPMENT	520-500100-6011-0000-000	2,500	2,500	959	2,000	526	1,000
PLANT & LAB SUPPLIES/CHEMICALS	520-500100-6030-0000-000	-	-	288	300	-	300
LOAN INTEREST EXPENSE	520-500100-8500-0000-000	161,270	161,270	146,968	161,270	3,338	161,270
TOTAL SEWER FUND EXPENDITURES (FUND 520)		569,590	569,590	634,926	740,250	707,159	1,040,100