



Town of Haymarket  
15000 Washington Street, #100  
Haymarket, VA 20169  
703-753-2600

To: Honorable Mayor and Town Council  
From: Roberto Gonzalez, Town Treasurer  
Date: January 05, 2026  
Re: Treasurer's Report

Highlights:

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- Actuals as of 12.30.2025 are included in this agenda.
- The comparison report to where the Town was financially last year as of 12.30.2025.
- The FY2024 audit has been completed, and we will be receiving a presentation in January's 2026 work session.
- Scheduled VML/VACO's financial analysis presentation for the January 2026 work session. The goal is to have Council review options for funding the Town Center project.
- The final draft of the Town's Investment Policy has been completed and is now ready for review by the full Town Council. We are seeking your comments and feedback with the goal of securing approval during FY2026.
- Began to work on FY2027 Draft budget.
- I attended Annual Virtual Health Insurance seminar.
- Working with Town Manager on Lease matters.
- Reviewed Administrators A/P entries and A/R entries.

**Town of Haymarket**  
**Statement of Net Position**  
As of December 29, 2025

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	Dec 29, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Cash &amp; Cash Equivalents</b>	9,196,456.76
<b>11010 · Virginia Investment Pool</b>	376,154.05
<b>Total Checking/Savings</b>	9,572,610.81
<b>Accounts Receivable</b>	
<b>12000 · Accounts Receivable</b>	127,820.03
<b>12010 · A/R Permits</b>	-2,159.99
<b>12020 · Delinquent Real Estate</b>	2,761.44
<b>12021 · Taxes Receivable - RE 2016</b>	1,529.52
<b>Total Accounts Receivable</b>	129,951.00
<b>Other Current Assets</b>	
<b>11499 · Undeposited Funds</b>	46,256.84
<b>12099 · Allowance for Doubtful Accounts</b>	-63,284.67
<b>12200 · Prepaid Expenses</b>	17,658.85
<b>Total Other Current Assets</b>	631.02
<b>Total Current Assets</b>	9,703,192.83
<b>Fixed Assets</b>	
<b>12500 · General Property</b>	4,787,203.47
<b>12600 · Rental Property</b>	1,130,768.59
<b>Total Fixed Assets</b>	5,917,972.06
<b>Other Assets</b>	
<b>14003 · Accum Amort - SBITA Asset</b>	-4,755.96
<b>14002 · SBITA Asset</b>	20,609.33
<b>14001 · Accum Amort - ROU Asset</b>	-1,799.90
<b>14000 · Right of Use Lease Assets</b>	10,799.18
<b>12300 · Lease Receivable CP</b>	155,821.13
<b>12301 · Accrued Int Rec - G87</b>	892.53
<b>12350 · Lease Receivable - LT G87</b>	204,611.44
<b>19110 · Deferred Outflows - OPI</b>	93,878.00
<b>19000 · Net Pension Asset</b>	172,687.00
<b>19100 · Deferred Outflow - Pension Cont</b>	393,548.00
<b>19200 · Deferred Outflow - GLI OPEB</b>	12,556.00
<b>Total Other Assets</b>	1,058,846.75
<b>TOTAL ASSETS</b>	<b>16,680,011.64</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>20000 · Accounts Payable</b>	153,437.47
<b>Total Accounts Payable</b>	153,437.47
<b>Credit Cards</b>	
<b>20041 · ToH Credit Card - SONA 1424/269</b>	-9,772.86
<b>20042 · PD Credit Card - SONA 0277</b>	94.47
<b>Total Credit Cards</b>	-9,678.39
<b>Other Current Liabilities</b>	
<b>20099 · Prepaid Rent</b>	8,812.70
<b>20096 · Deferred Revenue - Other</b>	2,246,884.41
<b>20098 · Deferred Revenue - ARPA Funds</b>	1,042,757.67
<b>20500 · Sales Tax Payable</b>	91.10
<b>21000 · Payroll Liabilities</b>	65,402.75
<b>22000 · Security Deposits</b>	13,851.48

**Town of Haymarket**  
**Statement of Net Position**  
As of December 29, 2025

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	<b>Dec 29, 25</b>
<b>22010 · Escrow Deposits</b>	<b>202,317.10</b>
<b>Total Other Current Liabilities</b>	<b>3,580,117.21</b>
<b>Total Current Liabilities</b>	<b>3,723,876.29</b>
<b>Long Term Liabilities</b>	
28006 · SBITA Liability - Non Current	10,400.10
28005 · SBITA Liability - CP	4,978.83
28004 · Accrued Int - G96	299.32
28002 · Lease Liability - LT	7,025.69
28001 · Lease Liability - CP	2,070.16
28003 · Accrued Int Exp - G87	25.09
28000 · Deffered Inflow G87	344,417.53
20080 · Accrued Interest Payable	2,748.94
23000 · Accrued Leave	36,581.32
25000 · General Obligation Bonds	277,900.00
29100 · Deferred Inflow - Pension Msmnt	378,349.00
29500 · Net OPEB Liability	39,254.00
29600 · Deferred Inflow - OPEB	9,244.00
<b>Total Long Term Liabilities</b>	<b>1,113,293.98</b>
<b>Total Liabilities</b>	<b>4,837,170.27</b>
<b>Equity</b>	
34121 · GASB 96 Activity Offset	175.12
34120 · GASB 87 Activity Offset	-121.66
34110 · Net OPEB Activity Offset	-35,942.00
34000 · Net Pension Activity Offset	281,764.00
30000 · Unrestricted Net Assets	5,550,866.96
31000 · Restricted Net Assets	80,200.00
32000 · Investment in Capital Assets	5,917,972.07
33000 · Amt Long Term Obligations	-317,230.27
Net Income	365,157.15
<b>Total Equity</b>	<b>11,842,841.37</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>16,680,011.64</u></b>

REVENUE	Actuals	Budget	Percentage of Budget Collected	Comments
<b>3110 · GENERAL PROPERTY TAXES</b>				
3110-01 · Real Estate - Current	483,978.47	501,770.00	96.5%	Real Estate invoices have been entered; includes exemptions approved by the County.
3110-02 · Public Service Corp RE Tax	26,860.57	23,724.00	113.22%	Higher than expected assessments from SCC
3110-03 · Interest - All Property Taxes	357.29	0.00	100.0%	
3110-04 · Penalties - All Property Taxes	151.71	1,000.00	15.17%	
<b>Total 3110 · GENERAL PROPERTY TAXES</b>	<b>511,348.04</b>	<b>526,494.00</b>	<b>97.12%</b>	
<b>3120 · OTHER LOCAL TAXES</b>				
3120-00 · Transient Occupancy Tax	181,153.53	300,000.00	60.4%	Collections cover up to November 2025
3120-01 · Bank Stock Tax	0.00	70,000.00	0.0%	
3120-02 · Business License Tax	13,161.11	350,000.00	3.8%	
3120-03 · Cigarette Tax	71,271.03	132,466.00	53.8%	Collections cover up to December 2025
3120-04 · Consumer Utility Tax	43,619.65	158,000.00	27.6%	
3120-05 · Meals Tax - Current	733,491.58	1,600,000.00	45.8%	Collections cover up to November 2025
3120-06 · Sales Tax Receipts	60,197.83	170,000.00	35.4%	Collections cover up to October 2025
3120-07 · Penalties (Non-Property)	2,589.29	5,000.00	51.8%	
3120-08 · Interest (Non-Property)	22.25	0.00	100.0%	
<b>Total 3120 · OTHER LOCAL TAXES</b>	<b>1,105,506.27</b>	<b>2,785,466.00</b>	<b>39.7%</b>	
<b>3130 · PERMITS,FEES &amp; LICENSESES</b>				
3130-01 · Application Fees	875.00	4,500.00	19.4%	
3130-03 · Motor Vehicle Licenses	153.00	0.00	100.0%	
3130-05 · Other Planning & Permits	29,760.00	1,000.00	2,976.0%	Due to Zoning Amendment Application
3130-06 · Pass Through Fees	13,746.25	15,000.00	91.6%	
<b>Total 3130 · PERMITS,FEES &amp; LICENSESES</b>	<b>44,534.25</b>	<b>20,500.00</b>	<b>217.2%</b>	
<b>3140 · FINES &amp; FORFEITURES</b>				
3140-01 · Fines	12,017.60	25,000.00	48.1%	24000
<b>Total 3140 · FINES &amp; FORFEITURES</b>	<b>12,017.60</b>	<b>25,000.00</b>	<b>48.1%</b>	
<b>3150 · REVENUE - USE OF MONEY</b>				
3150-01 · Earnings on VACO/VML Investment	8,062.23	13,500.00	59.7%	reconciled up to November 2025
3150-03 · Interest on Bank Deposits	139,786.64	89,500.00	156.2%	reconciled up to November 2025
<b>Total 3150 · REVENUE - USE OF MONEY</b>	<b>147,848.87</b>	<b>103,000.00</b>	<b>143.5%</b>	
<b>3151 · RENTAL (USE OF PROPERTY)</b>				
3151-07 · Haymarket Church Suite 206	27,128.29	50,683.00	53.5%	
				Lease has been terminated as of September 4th
3151-08 · 15020 Washington Realty	13,470.14	60,098.00	22.4%	2025
3151-09 · 15026 Copper Cricket	15,679.98	29,009.00	54.1%	
3151-11 · Cupcake Heaven and Cafe LLC	18,793.00	38,021.00	49.4%	
3151-15 · Revolution Mortgage	4,792.41	8,215.00	58.3%	
3151-17 · Yew Tree Wellness LLC	2,905.28	0.00	100.0%	New Tenant; Prorated for November 2025
				New Tenant; amendment coming for new Revenue
3151-18 · WSR Solutions LLC	2,757.09	0.00	100.0%	\$6,222.00
				New Tenant; amendment coming for new Revenue
3151-19 · Red Rock Title & Settlement LLC	918.00	0.00	100.0%	\$6,426.00
<b>Total 3151 · RENTAL (USE OF PROPERTY)</b>	<b>86,444.19</b>	<b>186,026.00</b>	<b>46.5%</b>	
<b>3165 · REVENUE - TOWN EVENTS</b>				
3165-00 · Sponsorships	28,517.50	20,000.00	142.6%	Need to amend budget for the additonal funds
3165-01 · Town Event	81,182.00	80,000.00	101.5%	
3165-02 · Farmer's Market	9,324.25	14,000.00	66.6%	
3165-03 · Town Ornaments	4,393.60	10,000.00	43.9%	
3165-04 · Town Shirts	2,173.25	0.00	100.0%	
3165-05 · Museum Revenue - Art	348.27	0.00	100.0%	
3165-06 · Town Hats	417.00	0.00	100.0%	
3165-07 · Town Sweatshirts - Adult	3,152.00	0.00	100.0%	
3165-08 · Town Sweatshirts - Youth	69.00	0.00	100.0%	
3165-09 · Town Tote / Bag	90.00	0.00	100.0%	

3165-10 · Town Mug	35.00	0.00	100.0%
3165-12 · Holiday Market	3,060.00	0.00	100.0%
<b>Total 3165 · REVENUE - TOWN EVENTS</b>	<b>132,761.87</b>	<b>124,000.00</b>	<b>107.1%</b>
<b>3180 · MISCELLANEOUS</b>			
3180-00 · Convenience Fee	45.55	300.00	15.2%
3180-01 · Citations & Accident Reports	90.00	0.00	100.0%
3180-02 · Vetern Banners	2,900.00	0.00	100.0%
3180-03 · Miscellaneous	25.00	0.00	100.0%
			Unclaimed funds that have met the State Code requirement to be submitted to VA Treasury
3180-07 · Unclaimed Property Funds	4,510.00	4,510.00	100.0%
3180-05 · Recovered Costs - Private Events	300.00	0.00	100.0%
			Sold 3 PD SUV (older ones that were replaced this fiscal year)
3190 · Sale of Salvage & Surplus	16,900.00	0.00	100.0%
3180 · Miscellaneous	239.37	0.00	100.0%
<b>Total 3180 · MISCELLANEOUS</b>	<b>25,009.92</b>	<b>4,810.00</b>	<b>520.0%</b>
<b>3200 · REVENUE FROM COMMONWEALTH</b>			
3200-02 · 599 Law Enforcement Grant	18,896.00	37,790.00	50.0% 2 of 4 FY2026 disbursement received
3200-05 · Communications Tax	33,388.48	72,000.00	46.4% Collections to cover up to September 2025
3200-06 · Department of Fire Programs	15,000.00	15,000.00	100.0% FY2026 Annual disbursement received
3200-11 · Personal Property Tax Reimburse	18,626.97	18,627.00	100.0% FY2026 Annual State disbursement received
3200-12 · Railroad Rolling Stock	1,546.16	1,300.00	118.9% Annual Tax collection for FY2026
3200-16 · DMV Select Grant	6,458.10	26,240.00	24.6%
3200-17 · LOLE Grant	0.00	3,200.00	0.0%
3200-19 · HEAT Grant	10,000.00	0.00	100.0% Grant for the Flock system the Town PD purchased
<b>Total 3200 · REVENUE FROM COMMONWEALTH</b>	<b>103,915.71</b>	<b>174,157.00</b>	<b>59.7%</b>
<b>3500 · Reserve Funds</b>			
	0.00	89,160.00	0.0% Fire Funds, Comp Study funding
<b>Total Revenue</b>	<b>2,169,386.72</b>	<b>4,038,613</b>	<b>53.7%</b>
<b>Gross Revenue</b>	<b>2,169,386.72</b>	<b>4,038,613</b>	<b>53.7%</b>

## EXPENDITURES

### 01 · ADMINISTRATION

#### 1100 · TOWN COUNCIL

#### 12110 · TOWN ADMINISTRATION

1211022 · Miscellaneous	220.00	2,000.00	11.0%
1211024 · Books, Dues & Subscriptions	4,398.69	12,075.00	36.4%
1211025 · Office Supplies	2,563.83	8,500.00	30.2%
1211030 · Capital Outlay-Machinery/Equip	4,700.59	5,000.00	94.0%
1211032 · Professional Services	0.00	20,000.00	0.0%
<b>Total 1210 · TOWN ADMINISTRATION</b>	<b>419,576.80</b>	<b>945,952.00</b>	<b>44.4%</b>
<b>12210 · LEGAL SERVICES</b>			
1221001 · Legal Services	34,225.82	100,000.00	34.2% legal services covering up to October 2025
<b>Total 12210 · LEGAL SERVICES</b>	<b>34,225.82</b>	<b>100,000.00</b>	<b>34.2%</b>
<b>12240 · INDEPENDENT AUDITOR</b>			
1224001 · Auditing Services	0.00	28,050.00	0.0%
<b>Total 12240 · INDEPENDENT AUDITOR</b>	<b>0.00</b>	<b>28,050.00</b>	<b>0.0%</b>
<b>Total 01 · ADMINISTRATION</b>	<b>474,957.87</b>	<b>1,116,152.00</b>	<b>42.6%</b>
<b>03 · PUBLIC SAFETY</b>			
<b>31100 · POLICE DEPARTMENT</b>			
3110001 · Salaries & Wages - Regular	341,122.56	726,867.00	46.9%
3110003 · Salaries & Wages - OT Premium	22,947.59	24,000.00	95.6%
3110004 · Salaries & Wages - Holiday Pay	20,807.11	39,182.00	53.1%
3110005 · Salaries & Wages - Part Time	21,230.00	27,000.00	78.6%
3110007 · Salary & Wages - DMV Grant	9,661.38	26,240.00	36.8%
3110012 · Salaries & Wages - PT Admin.	8,537.50	39,000.00	21.9%
3110020 · FICA/MEDICARE	30,961.40	67,018.00	46.2%
3110021 · VRS	44,683.18	95,438.00	46.8%
3110022 · Health Insurance	63,715.20	135,206.00	47.1%
3110023 · Life Insurance	4,015.72	8,521.00	47.1%
3110024 · Disability Insurance	1,005.89	3,070.00	32.8%
3110025 · Unemployment Insurance	0.00	4,800.00	0.0%
3110026 · Workers' Compensation Insurance	27,496.00	32,868.00	83.7%
3110027 · Line of Duty Act Insurance	5,117.00	5,120.00	99.9%
3110028 · Legal Services	9,467.34	30,379.00	31.2% legal services covering up to October 2025
3110032 · Computer, Internet & Website	1,135.00	10,000.00	11.4%
3110033 · Postage	11.60	100.00	11.6%
3110034 · Telecommunications	5,373.46	18,700.00	28.7%
3110035 · General Prop Ins (Vehicles)	7,465.00	7,630.00	97.8%
3110037 · Meals and Lodging	1,456.19	5,000.00	29.1%
3110038 · Convention & Edu. (Training)	364.00	10,800.00	3.4%
3110040 · Annual Dues & Subscriptions	8,673.15	21,000.00	41.3%
3110041 · Office Supplies	1,858.66	10,000.00	18.6%
3110042 · Vehicle Fuels	12,897.89	36,700.00	35.1%
3110043 · Vehicle Maintenance/Supplies	8,180.94	22,000.00	37.2%
3110045 · Uniforms & Police Supplies	33,444.92	45,901.00	72.9% Flock system being paid by this line item
3110056 · Capital Outlay-Machinery/Equip	120,169.45	143,000.00	84.0%
<b>Total 31100 · POLICE DEPARTMENT</b>	<b>811,798.13</b>	<b>1,595,540.00</b>	<b>50.9%</b>
<b>32100 · FIRE &amp; RESCUE</b>			
3210001 · Contributions to other Govt Ent	69,159.87	84,160.00	82.2% Town has received towards this contribution
<b>Total 32100 · FIRE &amp; RESCUE</b>	<b>69,159.87</b>	<b>84,160.00</b>	<b>82.2%</b>
<b>Total 03 · PUBLIC SAFETY</b>	<b>880,958.00</b>	<b>1,679,700.00</b>	<b>52.4%</b>
<b>04 · PUBLIC WORKS</b>			
<b>43200 · REFUSE COLLECTION</b>			
4320001 · Trash Removal Contract	88,892.88	216,995.00	41.0% Covering up to November 2025 services
<b>Total 43200 · REFUSE COLLECTION</b>	<b>88,892.88</b>	<b>216,995.00</b>	<b>41.0%</b>
<b>43100 · MAINT OF 15000 Wash St./Grounds</b>			
4310001 · Repairs/Maintenance Services	50,609.11	100,000.00	50.6%
4310002 · Maint Svc Contract-Pest Control	513.00	2,500.00	20.5%
4310003 · Maint Svc Contract-Landscaping	12,550.00	45,000.00	27.9%
4310004 · Maint Svc Contract Snow Removal	0.00	20,000.00	0.0%

431007 · Electric/Gas Services	5,787.23	18,593.00	31.1%
431008 · Electrical Services-Streetlight	1,429.76	5,500.00	26.0%
431009 · Water & Sewer Services	2,020.04	6,350.00	31.8%
4310011 · Real Estate Taxes	415.20	1,500.00	27.7%
4310015 · Maintenance - Vehicle Fuel	758.61	3,000.00	25.3%
4310016 · Maint - Vehicle Maintenance	46.96	3,000.00	1.6%
4310017 · Military Banner	3,092.25	0.00	100.0%
<b>Total 43100 · MAINT OF 15000 Wash St./Grounds</b>	<b>77,222.16</b>	<b>205,443.00</b>	<b>37.6%</b>
<b>Total 04 · PUBLIC WORKS</b>	<b>166,115.04</b>	<b>422,438.00</b>	<b>39.3%</b>
<b>06 · ECONOMIC DEVELOPMENT</b>			
60000 · Tourism/Traveling Marketing	45,994.86	128,571.00	35.8%
60001 · Town Tourism	22,149.76	85,714.00	25.8%
60003 · Advertising	1,069.59	22,000.00	4.9%
<b>Total 06 · ECONOMIC DEVELOPMENT</b>	<b>69,214.21</b>	<b>236,285.00</b>	<b>29.3%</b>
<b>07 · PARKS, REC &amp; CULTURAL</b>			
70000 · HAYMARKET COMMUNITY PARK			
7000001 · Grounds Maintenance/Repairs	7,245.00	15,000.00	48.3%
<b>Total 70000 · HAYMARKET COMMUNITY PARK</b>	<b>7,245.00</b>	<b>15,000.00</b>	<b>48.3%</b>
<b>71110 · EVENTS</b>			
7111001 · Advertising - Events	8,461.69	9,950.00	85.0%
7111003 · Contractural Services	64,676.52	64,150.00	100.8%
7111004 · Events - Other	30,929.14	35,900.00	86.2%
7111005 · Police Department Events	6,043.85	7,800.00	77.5%
7111006 · Farmer's Market	1,501.96	14,000.00	10.7%
<b>Total 71110 · EVENTS</b>	<b>111,613.16</b>	<b>131,800.00</b>	<b>84.7%</b>
<b>72200 · MUSEUM</b>			
7220009 · Advertising	0.00	1,000.00	0.0%
7220012 · Telecommunications	612.97	2,200.00	27.9%
7220015 · Books, Dues & Subscriptions	0.00	250.00	0.0%
7220018 · Exhibits & Programs	500.00	2,500.00	20.0%
<b>Total 72200 · MUSEUM</b>	<b>1,112.97</b>	<b>5,950.00</b>	<b>18.7%</b>
<b>Total 07 · PARKS, REC &amp; CULTURAL</b>	<b>119,971.13</b>	<b>152,750.00</b>	<b>78.5%</b>
<b>08 · COMMUNITY DEVELOPMENT</b>			
81100 · PLANNING COMMISSION			
8110001 · Salaries & Wages - Regular	1,065.00	5,670.00	18.8%
8110002 · FICA/Medicare	64.65	500.00	12.9%
8110003 · Consultants - Engineer	4,888.81	10,000.00	48.9%
8110004 · Consultants - Comp Plan	0.00	5,000.00	0.0%
8110005 · Mileage Allowance	0.00	250.00	0.0%
8110006 · Meals & Lodging	0.00	700.00	0.0%
8110007 · Convention/Education	0.00	1,000.00	0.0%
8110009 · Engineer - Pass Through	14,941.25	0.00	100.0%
<b>Total 81100 · PLANNING COMMISSION</b>	<b>20,959.71</b>	<b>23,120.00</b>	<b>90.7%</b>
81110 · ARCHITECTURAL REVIEW BOARD			
8111001 · Salaries & Wages - Regular	1,200.00	5,830.00	20.6%
8111002 · FICA/Medicare	87.60	446.00	19.6%
8111005 · Convention & Education	0.00	1,500.00	0.0%
<b>Total 81110 · ARCHITECTURAL REVIEW BOARD</b>	<b>1,287.60</b>	<b>7,776.00</b>	<b>16.6%</b>
81111 · Board Of Zoning Appeals			
8111101 · Convention & Education	0.00	1,500.00	0.0%
8111102 · FICA / Medicare	0.00	103.00	0.0%
8111103 · Salaries & Wages - Regular	0.00	1,325.00	0.0%
<b>Total 81111 · Board Of Zoning Appeals</b>	<b>0.00</b>	<b>2,928.00</b>	<b>0.0%</b>
<b>Total 08 · COMMUNITY DEVELOPMENT</b>	<b>22,247.31</b>	<b>33,824.00</b>	<b>65.8%</b>
<b>09 · NON-DEPARTMENTAL</b>			
90004 · VA Treasury - Unclaimed Property	4,510.00	4,510.00	100.0%
95100 · DEBT SERVICE			
9510002 · General Obligation Bond - Prin	69,400.00	69,400.00	100.0% Final Debt payment
9510003 · General Obligation Bond - Int	815.45	820.00	99.4% Final Debt payment

Total 95100 · DEBT SERVICE	70,215.45	70,220.00	100.0%
Total 09 · NON-DEPARTMENTAL	74,725.45	74,730.00	100.0%
94105 · PERSONNEL			
EMPLOYEE BENEFITS			
6560 · Payroll Processing Fees	0.01		
Total EMPLOYEE BENEFITS	0.01		
Total 94105 · PERSONNEL	0.01		
94107 · BLIGHT MITIGATION			
9410701 · Building Official/Engr.	0.00	5,000.00	0.0%
Total 94107 · BLIGHT MITIGATION	0.00	5,000.00	0.0%
94108 · Capital Improvement Funds Expens			
9410801 · Washington St - Streetscape	0.00	55,000.00	0.0%
9410802 · Sidewalk Repairs	0.00	50,000.00	0.0%
9410805 · Town Hall / Museum Security Sys	0.00	212,734.00	0.0%
Total 94108 · Capital Improvement Funds Expens	0.00	317,734.00	0.0%
Total Expense	1,808,189.02	4,038,613	44.8%
Net Ordinary Income	361,197.70	0.00	100.0%

## OTHER REVENUE

50001 · Amerian Rescue Plan Funds	16,687.50	108,000.00	15.45%
50002 · Development Funds	0.00	443,664.00	0.0%
Total Other Revenue	16,687.50	551,664.00	3.03%

## OTHER EXPENDITURES

98000 · Development Expenditures			
98000-1 · Parks & Recreation	0.00	443,664.00	0.0%
Total 98000 · Development Expenditures	0.00	443,664.00	0.0%
97001 · American Rescue Plan Expenses			
97001-1 · Park Sidewalk	5,627.50	8,000.00	70.34% additional cost for as builts / plat designation
97001-2 · Town Website	0.00	50,000.00	0.0%
			Downy Scott LLC Pricing report ; Financial Analysis
97001-3 · Town Center	11,060.00	50,000.00	22.12% Report
Total 97001 · American Rescue Plan Expenses	16,687.50	108,000.00	15.45%
Total Other Expenditures	16,687.50	551,664.00	3.03%
Net Other Revenue	0.00	0.00	0.0%
Total Net Revenue Operational / Other Budget	361,197.70	0.00	100.0%

Total of Operational budget and Other Income Budget 4,590,277

**Town of Haymarket**  
**Statement of Revenue & Expenditures - Prev Year Comparison**  
July 1 through December 29, 2025

	Jul 1 - Dec 29, 25	Jul 1 - Dec 29, 24	% Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
315150 · Returned Check Charges	0.00	0.00	0.0%
<b>3110 · GENERAL PROPERTY TAXES</b>			
3110-01 · Real Estate - Current	483,978.47	462,453.68	4.7%
3110-02 · Public Service Corp RE Tax	26,860.57	25,428.49	5.6%
3110-03 · Interest - All Property Taxes	357.29	1,695.41	-78.9%
3110-04 · Penalties - All Property Taxes	151.71	3,100.68	-95.1%
<b>Total 3110 · GENERAL PROPERTY TAXES</b>	<b>511,348.04</b>	<b>492,678.26</b>	<b>3.8%</b>
3120 · OTHER LOCAL TAXES			
3120-00 · Transient Occupancy Tax	181,153.53	161,219.17	12.4%
3120-02 · Business License Tax	13,161.11	41,878.10	-68.6%
3120-03 · Cigarette Tax	71,271.03	71,996.37	-1.0%
3120-04 · Consumer Utility Tax	43,619.65	49,680.23	-12.2%
3120-05 · Meals Tax - Current	737,451.03	712,550.23	3.5%
3120-06 · Sales Tax Receipts	60,197.83	57,919.75	3.9%
3120-07 · Penalties (Non-Property)	2,589.29	2,566.52	0.9%
3120-08 · Interest (Non-Property)	22.25	152.48	-85.4%
<b>Total 3120 · OTHER LOCAL TAXES</b>	<b>1,109,465.72</b>	<b>1,097,962.85</b>	<b>1.1%</b>
3130 · PERMITS,FEES & LICENSESES			
3130-01 · Application Fees	875.00	1,400.00	-37.5%
3130-03 · Motor Vehicle Licenses	153.00	229.00	-33.2%
3130-05 · Other Planning & Permits	29,760.00	3,101.56	859.5%
3130-06 · Pass Through Fees	13,746.25	4,502.26	205.3%
<b>Total 3130 · PERMITS,FEES &amp; LICENSESES</b>	<b>44,534.25</b>	<b>9,232.82</b>	<b>382.4%</b>
3140 · FINES & FORFEITURES			
3140-01 · Fines	12,017.60	12,352.94	-2.7%
<b>Total 3140 · FINES &amp; FORFEITURES</b>	<b>12,017.60</b>	<b>12,352.94</b>	<b>-2.7%</b>
3150 · REVENUE - USE OF MONEY			
3150-01 · Earnings on VACO/VML Investment	8,062.23	7,714.35	4.5%
3150-03 · Interest on Bank Deposits	139,786.64	122,062.11	14.5%
<b>Total 3150 · REVENUE - USE OF MONEY</b>	<b>147,848.87</b>	<b>129,776.46</b>	<b>13.9%</b>
3151 · RENTAL (USE OF PROPERTY)			
3151-07 · Haymarket Church Suite 206	27,128.29	26,338.13	3.0%
3151-08 · 15020 Washington Realty	13,470.14	29,173.98	-53.8%
3151-09 · 15026 Copper Cricket	15,679.98	14,504.20	8.1%
3151-11 · Cupcake Heaven and Cafe LLC	18,793.00	18,275.80	2.8%
3151-15 · Revolution Mortgage	4,792.41	4,652.83	3.0%
3151-17 · Yew Tree Wellness LLC	2,905.28	0.00	100.0%
3151-18 · WSR Solutions LLC	2,757.09	0.00	100.0%
3151-19 · Red Rock Title & Settlement LLC	918.00	0.00	100.0%
<b>Total 3151 · RENTAL (USE OF PROPERTY)</b>	<b>86,444.19</b>	<b>92,944.94</b>	<b>-7.0%</b>
3160 · CHARGES FOR SERVICES			
FOIA Receipts	0.00	5.00	-100.0%
<b>Total 3160 · CHARGES FOR SERVICES</b>	<b>0.00</b>	<b>5.00</b>	<b>-100.0%</b>
3165 · REVENUE - TOWN EVENTS			
3165-00 · Sponsorships	28,517.50	17,685.00	61.3%
3165-01 · Town Event	81,182.00	65,327.63	24.3%
3165-02 · Farmer's Market	9,324.25	8,588.75	8.6%
3165-03 · Town Ornaments	4,393.60	6,466.25	-32.1%
3165-04 · Town Shirts	2,173.25	0.00	100.0%
3165-05 · Museum Revenue - Art	348.27	0.00	100.0%
3165-06 · Town Hats	417.00	764.00	-45.4%
3165-07 · Town Sweatshirts - Adult	3,152.00	3,320.00	-5.1%
3165-08 · Town Sweatshirts - Youth	69.00	77.50	-11.0%
3165-09 · Town Tote / Bag	90.00	0.00	100.0%

**Town of Haymarket**  
**Statement of Revenue & Expenditures - Prev Year Comparison**  
**July 1 through December 29, 2025**

	<b>Jul 1 - Dec 29, 25</b>	<b>Jul 1 - Dec 29, 24</b>	<b>% Change</b>
3165-10 · Town Mug	35.00	0.00	100.0%
3165-12 · Holiday Market	3,060.00	0.00	100.0%
<b>Total 3165 · REVENUE - TOWN EVENTS</b>	<b>132,761.87</b>	<b>102,229.13</b>	<b>29.9%</b>
<b>3180 · MISCELLANEOUS</b>			
3180-00 · Convenience Fee	45.55	18.98	140.0%
3180-01 · Citations & Accident Reports	90.00	75.00	20.0%
3180-02 · Vetern Banners	2,900.00	0.00	100.0%
3180-03 · Miscellaneous	25.00	50.00	-50.0%
3180-07 · Unclaimed Property Funds	4,510.00	0.00	100.0%
3180-05 · Recovered Costs- Private Events	300.00	0.00	100.0%
3190 · Sale of Salvage & Surplus	16,900.00	0.00	100.0%
3180 · MISCELLANEOUS - Other	239.37	0.00	100.0%
<b>Total 3180 · MISCELLANEOUS</b>	<b>25,009.92</b>	<b>143.98</b>	<b>17,270.4%</b>
<b>3200 · REVENUE FROM COMMONWEALTH</b>			
3200-02 · 599 Law Enforcement Grant	18,896.00	18,894.00	0.0%
3200-04 · Car Rental Reimbursement	0.00	0.00	0.0%
3200-05 · Communications Tax	33,388.48	33,693.01	-0.9%
3200-06 · Department of Fire Programs	15,000.00	15,000.00	0.0%
3200-11 · Personal Property Tax Reimburse	18,626.97	18,626.97	0.0%
3200-12 · Railroad Rolling Stock	1,546.16	1,535.23	0.7%
3200-16 · DMV Select Grant	6,458.10	2,667.54	142.1%
3200-17 · LOLE Grant	0.00	0.00	0.0%
3200-18 · Educational Reimbursement	0.00	796.02	-100.0%
3200-19 · HEAT Grant	10,000.00	0.00	100.0%
<b>Total 3200 · REVENUE FROM COMMONWEALTH</b>	<b>103,915.71</b>	<b>91,212.77</b>	<b>13.9%</b>
<b>4002 · Transfer from ARPA Funds</b>	<b>0.00</b>	<b>431,327.00</b>	<b>-100.0%</b>
<b>Total Income</b>	<b>2,173,346.17</b>	<b>2,459,866.15</b>	<b>-11.7%</b>
<b>Gross Profit</b>	<b>2,173,346.17</b>	<b>2,459,866.15</b>	<b>-11.7%</b>
<b>Expense</b>			
9510016 · Bank Service Charges	0.00	0.00	0.0%
<b>01 · ADMINISTRATION</b>			
11100 · TOWN COUNCIL			
111001 · Convention & Education	4,599.60	9,215.20	-50.1%
111002 · FICA/Medicare	820.45	719.86	14.0%
111003 · Meals and Lodging	4,049.60	4,795.46	-15.6%
111004 · Mileage Allowance	285.60	897.15	-68.2%
111005 · Salaries & Wages - Regular	11,400.00	9,050.00	26.0%
<b>Total 11100 · TOWN COUNCIL</b>	<b>21,155.25</b>	<b>24,677.67</b>	<b>-14.3%</b>
<b>12110 · TOWN ADMINISTRATION</b>			
1211001 · Salaries/Wages-Regular	255,401.19	238,757.35	7.0%
1211002 · Salaries/Wages - Overtime	1,843.49	2,477.42	-25.6%
1211003 · Salaries/Wages - Part Time	10,455.25	20,559.25	-49.2%
1211004 · FICA/Medicare	20,163.57	19,182.89	5.1%
1211005 · VRS	38,619.74	36,313.55	6.4%
1211006 · Health Insurance	31,968.00	30,286.40	5.6%
1211007 · Life Insurance	2,970.40	2,874.51	3.3%
1211008 · Disability Insurance	730.68	1,640.97	-55.5%
1211009 · Unemployment Insurance	208.20	339.71	-38.7%
1211010 · Worker's Compensation	283.00	260.00	8.9%
1211011 · Gen Property/Liability Ins.	20,380.00	17,616.00	15.7%
1211012 · Accounting Services	3,167.58	5,123.48	-38.2%
1211013 · Cigarette Tax Administration	0.00	0.00	0.0%
1211014 · Printing & Binding	3,778.87	5,320.52	-29.0%
1211015 · Advertising	97.17	2,187.79	-95.6%
1211016 · Computer, Internet &Website Svc	6,126.34	10,423.56	-41.2%
1211017 · Postage	1,293.87	1,987.16	-34.9%

**Town of Haymarket**  
**Statement of Revenue & Expenditures - Prev Year Comparison**  
July 1 through December 29, 2025

	Jul 1 - Dec 29, 25	Jul 1 - Dec 29, 24	% Change
1211018 · Telecommunications	4,228.63	4,274.09	-1.1%
1211019 · Mileage Allowance	997.50	416.74	139.4%
1211020 · Meals & Lodging	2,970.21	2,537.11	17.1%
1211021 · Convention & Education	2,010.00	1,345.00	49.4%
1211022 · Miscellaneous	220.00	637.72	-65.5%
1211024 · Books, Dues & Subscriptions	4,398.69	2,886.63	52.4%
1211025 · Office Supplies	2,563.83	4,171.30	-38.5%
1211030 · Capital Outlay-Machinery/Equip	4,700.59	0.00	100.0%
<b>Total 12110 · TOWN ADMINISTRATION</b>	<b>419,576.80</b>	<b>411,619.15</b>	<b>1.9%</b>
<b>12210 · LEGAL SERVICES</b>			
1221001 · Legal Services	34,225.82	40,305.45	-15.1%
<b>Total 12210 · LEGAL SERVICES</b>	<b>34,225.82</b>	<b>40,305.45</b>	<b>-15.1%</b>
<b>Total 01 · ADMINISTRATION</b>	<b>474,957.87</b>	<b>476,602.27</b>	<b>-0.4%</b>
<b>03 · PUBLIC SAFETY</b>			
<b>31100 · POLICE DEPARTMENT</b>			
3110001 · Salaries & Wages - Regular	341,122.56	288,933.99	18.1%
3110003 · Salaries & Wages - OT Premium	22,947.59	17,715.58	29.5%
3110013 · Salaries & Wages - OT Select En	0.00	0.00	0.0%
3110004 · Salaries & Wages - Holiday Pay	20,807.11	17,905.96	16.2%
3110005 · Salaries & Wages - Part Time	21,230.00	27,560.00	-23.0%
3110007 · Salary & Wages - DMV Grant	9,661.38	5,113.65	88.9%
3110012 · Salaries & Wages - PT Admin.	8,537.50	5,437.50	57.0%
3110020 · FICA/MEDICARE	30,961.40	27,166.58	14.0%
3110021 · VRS	44,683.18	38,095.14	17.3%
3110022 · Health Insurance	63,715.20	45,720.00	39.4%
3110023 · Life Insurance	4,015.72	3,387.48	18.6%
3110024 · Disability Insurance	1,005.89	1,102.08	-8.7%
3110025 · Unemployment Insurance	0.00	120.98	-100.0%
3110026 · Workers' Compensation Insurance	27,496.00	23,627.00	16.4%
3110027 · Line of Duty Act Insurance	5,117.00	5,118.00	0.0%
3110028 · Legal Services	9,467.34	11,915.01	-20.5%
3110032 · Computer, Internet & Website	1,135.00	3,895.59	-70.9%
3110033 · Postage	11.60	0.00	100.0%
3110034 · Telecommunications	5,373.46	7,255.11	-25.9%
3110035 · General Prop Ins (Vehicles)	7,465.00	6,180.00	20.8%
3110037 · Meals and Lodging	1,456.19	794.34	83.3%
3110038 · Convention & Edu. (Training)	364.00	400.00	-9.0%
3110040 · Annual Dues & Subscriptions	8,673.15	10,779.87	-19.5%
3110041 · Office Supplies	1,858.66	2,759.79	-32.7%
3110042 · Vehicle Fuels	12,897.89	12,727.43	1.3%
3110043 · Vehicle Maintenance/Supplies	8,180.94	16,107.73	-49.2%
3110045 · Uniforms & Police Supplies	33,444.92	23,687.44	41.2%
3110049 · Grant Expenditures	0.00	11,088.58	-100.0%
3110056 · Capital Outlay-Machinery/Equip	120,169.45	147,551.87	-18.6%
<b>Total 31100 · POLICE DEPARTMENT</b>	<b>811,798.13</b>	<b>762,146.70</b>	<b>6.5%</b>
<b>32100 · FIRE &amp; RESCUE</b>			
3210001 · Contributions to other Govt Ent	69,159.87	0.00	100.0%
<b>Total 32100 · FIRE &amp; RESCUE</b>	<b>69,159.87</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 03 · PUBLIC SAFETY</b>	<b>880,958.00</b>	<b>762,146.70</b>	<b>15.6%</b>
<b>04 · PUBLIC WORKS</b>			
4110002 · Street Beautification - HF	0.00	2,213.00	-100.0%
<b>43200 · REFUSE COLLECTION</b>			
4320001 · Trash Removal Contract	88,892.88	84,349.70	5.4%
<b>Total 43200 · REFUSE COLLECTION</b>	<b>88,892.88</b>	<b>84,349.70</b>	<b>5.4%</b>
<b>43100 · MAINT OF 15000 Wash St/Grounds</b>			
4310001 · Repairs/Maintenance Services	50,609.11	32,532.10	55.6%
4310002 · Maint Svc Contract-Pest Control	513.00	465.00	10.3%

**Town of Haymarket**  
**Statement of Revenue & Expenditures - Prev Year Comparison**  
July 1 through December 29, 2025

	Jul 1 - Dec 29, 25	Jul 1 - Dec 29, 24	% Change
4310003 · Maint Svc Contract-Landscaping	12,550.00	13,125.00	-4.4%
4310007 · Electric/Gas Services	5,787.23	8,011.95	-27.8%
4310008 · Electrical Services-Streetlight	1,429.76	1,994.22	-28.3%
4310009 · Water & Sewer Services	2,020.04	3,047.64	-33.7%
4310011 · Real Estate Taxes	415.20	561.87	-26.1%
4310015 · Maintenance - Vehicle Fuel	758.61	810.86	-6.4%
4310016 · Maint - Vehicle Maintenance	46.96	55.60	-15.5%
4310017 · Military Banner	3,092.25	0.00	100.0%
<b>Total 43100 · MAINT OF 15000 Wash St./Grounds</b>	<b>77,222.16</b>	<b>60,604.24</b>	<b>27.4%</b>
<b>Total 04 · PUBLIC WORKS</b>	<b>166,115.04</b>	<b>147,166.94</b>	<b>12.9%</b>
<b>06 · ECONOMIC DEVELOPMENT</b>			
60000 · Tourism/Traveling Marketing	45,994.86	57,911.59	-20.6%
60001 · Town Tourism	22,149.76	21,744.81	1.9%
60003 · Advertising	1,069.59	0.00	100.0%
<b>Total 06 · ECONOMIC DEVELOPMENT</b>	<b>69,214.21</b>	<b>79,656.40</b>	<b>-13.1%</b>
<b>07 · PARKS, REC &amp; CULTURAL</b>			
70000 · HAYMARKET COMMUNITY PARK			
7000001 · Grounds Maintenance/Repairs	7,245.00	8,064.99	-10.2%
7000003 · Demolition	0.00	48,524.00	-100.0%
<b>Total 70000 · HAYMARKET COMMUNITY PARK</b>	<b>7,245.00</b>	<b>56,588.99</b>	<b>-87.2%</b>
<b>71110 · EVENTS</b>			
7111001 · Advertising - Events	8,461.69	6,239.54	35.6%
7111003 · Contractual Services	64,676.52	46,980.23	37.7%
7111004 · Events - Other	30,929.14	33,312.20	-7.2%
7111005 · Police Department Events	6,043.85	4,317.90	40.0%
7111006 · Farmer's Market	1,501.96	6,947.50	-78.4%
<b>Total 71110 · EVENTS</b>	<b>111,613.16</b>	<b>97,797.37</b>	<b>14.1%</b>
<b>72200 · MUSEUM</b>			
7220012 · Telecommunications	612.97	767.74	-20.2%
7200015 · Books, Dues & Subscriptions	0.00	30.00	-100.0%
7220018 · Exhibits & Programs	500.00	400.00	25.0%
<b>Total 72200 · MUSEUM</b>	<b>1,112.97</b>	<b>1,197.74</b>	<b>-7.1%</b>
<b>Total 07 · PARKS, REC &amp; CULTURAL</b>	<b>119,971.13</b>	<b>155,584.10</b>	<b>-22.9%</b>
<b>08 · COMMUNITY DEVELOPMENT</b>			
81100 · PLANNING COMMISSION			
8110001 · Salaries & Wages - Regular	1,065.00	750.00	42.0%
8110002 · FICA/Medicare	64.65	51.07	26.6%
8110003 · Consultants - Engineer	4,888.81	2,407.98	103.0%
8110009 · Engineer - Pass Through	14,941.25	10,685.77	39.8%
<b>Total 81100 · PLANNING COMMISSION</b>	<b>20,959.71</b>	<b>13,894.82</b>	<b>50.9%</b>
<b>81110 · ARCHITECTURAL REVIEW BOARD</b>			
8111001 · Salaries & Wages - Regular	1,200.00	1,200.00	0.0%
8111002 · FICA/Medicare	87.60	96.58	-9.3%
<b>Total 81110 · ARCHITECTURAL REVIEW BOARD</b>	<b>1,287.60</b>	<b>1,296.58</b>	<b>-0.7%</b>
<b>Total 08 · COMMUNITY DEVELOPMENT</b>	<b>22,247.31</b>	<b>15,191.40</b>	<b>46.5%</b>
<b>09 · NON-DEPARTMENTAL</b>			
90004 · VA Treasury - Unclaimed Property	4,510.00	0.00	100.0%
95100 · DEBT SERVICE			
9510002 · General Obligation Bond - Prin	69,400.00	70,700.00	-1.8%
9510003 · General Obligation Bond - Int	815.45	1,646.18	-50.5%
<b>Total 95100 · DEBT SERVICE</b>	<b>70,215.45</b>	<b>72,346.18</b>	<b>-3.0%</b>
<b>Total 09 · NON-DEPARTMENTAL</b>	<b>74,725.45</b>	<b>72,346.18</b>	<b>3.3%</b>

**Town of Haymarket**  
**Statement of Revenue & Expenditures - Prev Year Comparison**  
 July 1 through December 29, 2025

	<u>Jul 1 - Dec 29, 25</u>	<u>Jul 1 - Dec 29, 24</u>	<u>% Change</u>
<b>94104 · Street Scape - Park Sidewalk</b>			
<b>9410402 · Construction</b>	0.00	433,214.46	-100.0%
<b>Total 94104 · Street Scape - Park Sidewalk</b>	0.00	433,214.46	-100.0%
<b>94105 · PERSONNEL</b>			
<b>EMPLOYEE BENEFITS</b>			
<b>6560 · Payroll Processing Fees</b>	0.01	-0.03	133.3%
<b>Total EMPLOYEE BENEFITS</b>	0.01	-0.03	133.3%
<b>Total 94105 · PERSONNEL</b>	0.01	-0.03	133.3%
<b>94108 · Capital Improvement Funds Expens</b>			
<b>9410801 · Washington St - Streetscape</b>	0.00	5,633.00	-100.0%
<b>9410805 · Town Hall / Museum Security Sys</b>	0.00	3,020.00	-100.0%
<b>9410806 · Message Board Trailer</b>	0.00	19,507.02	-100.0%
<b>Total 94108 · Capital Improvement Funds Expens</b>	0.00	28,160.02	-100.0%
<b>94109 · Storm Water Grant Match</b>	0.00	40,000.00	-100.0%
<b>Total Expense</b>	1,808,189.02	2,210,068.44	-18.2%
<b>Net Ordinary Income</b>	365,157.15	249,797.71	46.2%
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>50001 · Amerian Rescue Plan Funds</b>	16,687.50	0.00	100.0%
<b>Total Other Income</b>	16,687.50	0.00	100.0%
<b>Other Expense</b>			
<b>97001 · American Rescue Plan Expenses</b>			
<b>97001-1 · Park Sidewalk</b>	5,627.50	0.00	100.0%
<b>97001-3 · Town Center</b>	11,060.00	0.00	100.0%
<b>Total 97001 · American Rescue Plan Expenses</b>	16,687.50	0.00	100.0%
<b>Total Other Expense</b>	16,687.50	0.00	100.0%
<b>Net Other Income</b>	0.00	0.00	0.0%
<b>Net Income</b>	<b>365,157.15</b>	<b>249,797.71</b>	<b>46.2%</b>