



# **STAFF REPORT**

|                                  |                                 |
|----------------------------------|---------------------------------|
| <b>Council Meeting Date:</b>     | December 9, 2025                |
| <b>Agenda Title:</b>             | Public Works Financial Overview |
| <b>Requested Action:</b>         | For information only            |
| <b>Department / Agency Lead:</b> | Finance Department              |
| <b>Staff Lead:</b>               | Brooke Campbell, Budget Manager |

## **EXECUTIVE SUMMARY**

Each month from August through January we will provide financial overviews of one or more departments as part of the council meeting agenda. The purpose of the financial overview is to provide a detailed look into each department's budget. Each financial overview will contain line-by-line detail on the relevant department's budget, a chart summarizing the trend in actual expenditures, and a chart summarizing budget versus actual spending. Departments will provide separate reports and presentations detailing their operations.

As a result, each department will have the opportunity to present, and the council will have the opportunity to review their financial information before the delivery of the proposed budget on April 1st.

## **BACKGROUND**

The public works function is responsible for maintaining the Town's roads, sidewalks, cemetery, traffic signals, storm sewers, vehicle and equipment fleets, and various public facilities. The department provides curbside refuse collection twice weekly to households and limited commercial pickup as well as curbside recycling collection once a week. Also provided are brush collections, seasonal leaf collections, Christmas tree pickup, and fall and spring clean ups. The public work function captures the cost to operate six (6) departments, and their staff, as follows:

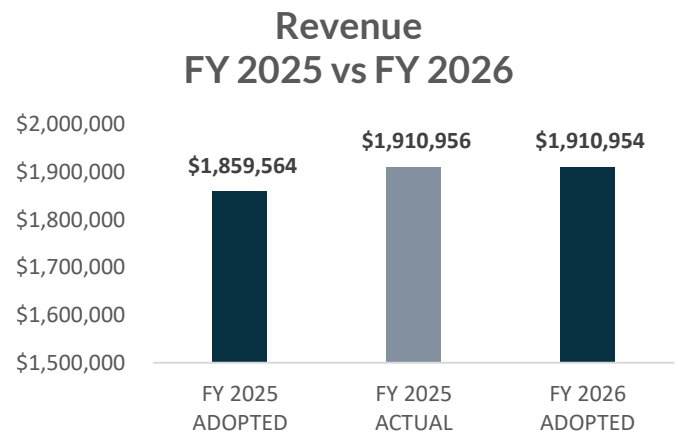
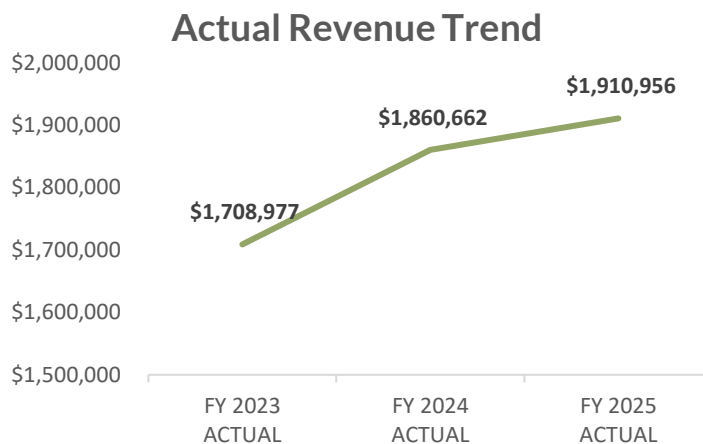
- General administration – Four (5) full-time staff
- Streets Maintenance – Seventeen full-time staff and one (1) part-time staff
- Sanitation – Six (6) full-time staff
- Fleet – Two (2) full-time staff
- Facilities Maintenance – Two (2) full-time staff
- Cemetery - Two (2) full-time staff

The below tables and charts provide a financial summary of the public works function.

## Revenue

| ACCOUNT NAME            | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>ADOPTED  | FY 2025<br>ACTUAL   | FY 2026<br>ADOPTED  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| VDOT STREET & HWY MAINT | 1,708,977           | 1,860,662           | 1,859,564           | 1,910,956           | 1,910,954           |
| <b>TOTAL</b>            | <b>\$ 1,708,977</b> | <b>\$ 1,860,662</b> | <b>\$ 1,859,564</b> | <b>\$ 1,910,956</b> | <b>\$ 1,910,954</b> |

*Certain activities captured in the streets maintenance budget are funded through the above annual road maintenance payments from the Virginia Department of Transportation (VDOT).*



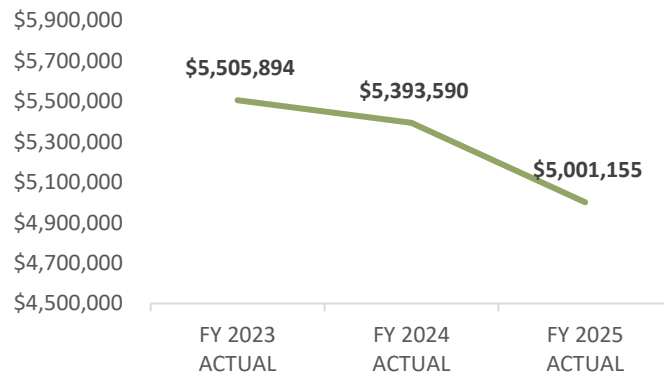
*In FY 2024, receipts from VDOT increased 8.9% or \$151,685 over FY 2023. FY 2025 receipts from VDOT increased 2.7% or \$50,295 over FY 2024.*

*In FY 2025, the total projected receipts from VDOT were \$1,859,564. FY 2025 actual receipts totaled \$1,910,956. The FY 2026 budget projects receipts of \$1,910,954.*

## Expenditure

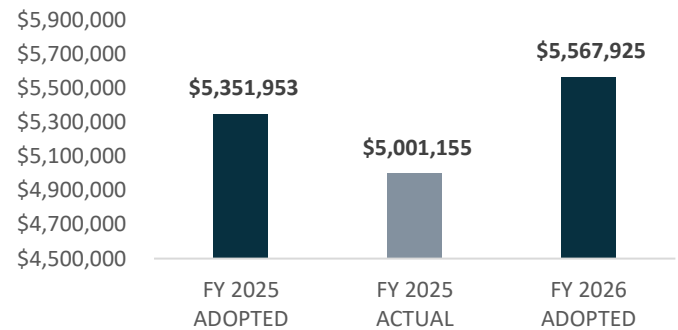
| ACCOUNT NAME           | FY 2023<br>ACTUAL  | FY 2024<br>ACTUAL  | FY 2025<br>ADOPTED | FY 2025<br>ACTUAL  | FY 2026<br>ADOPTED |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| GENERAL ADMINISTRATION | 495,085            | 430,572            | 523,853            | 508,780            | 463,564            |
| STREET MAINTENANCE     | 2,781,585          | 2,474,012          | 2,365,221          | 2,093,257          | 2,563,414          |
| SANITATION             | 635,964            | 582,500            | 607,491            | 639,304            | 623,035            |
| FLEET                  | 533,862            | 810,917            | 831,288            | 880,277            | 844,017            |
| FACILITIES             | 1,059,142          | 1,095,589          | 865,274            | 705,725            | 905,348            |
| CEMETERY               | 256                | -                  | 158,826            | 173,812            | 168,547            |
| <b>TOTAL</b>           | <b>\$5,505,894</b> | <b>\$5,393,590</b> | <b>\$5,351,953</b> | <b>\$5,001,155</b> | <b>\$5,567,925</b> |

### Actual Expenditure Trend



In FY 2024, expenses decreased 2.0% or \$112,304 over FY 2023. FY 2025 expenses decreased 7.3% or \$392,435 over FY 2024. Please note the decrease in actual expenditure is due to the costs associated with the annual paving schedule now being recorded under project TC-019 in the General Capital Project Fund.

### Expenditure FY 2025 vs FY 2026



In FY 2025, the total adopted budget for the public works function was \$5,351,953. FY 2025 expenses totaled \$5,001,155. The FY 2026 adopted budget for the function is \$5,567,925.

## STAFF RECOMMENDATION

## ATTACHMENTS

None.