General Fund Revenues

General Fund Revenues							
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-3700-410000	REAL ESTATE TAXES	$ 527,197	$ 522,270	$ 546,783	$ 518,425	$ 532,604	
10-3700-410050	R E TAX BUDGET	$ (728)	$ (674)	$ 23	$ (15,474)	$ (7,000)	
10-3700-410100	R.E. TAXES PRO RATA	$ (1,200)	$ (726)	$ 52	$ (209)	$ (210)	
10-3700-410200	DELINQUENT TAXES	$ 21,516	$ 17,116	$ 35,142	$ 21,720	$ 28,500	
10-3700-410300	PENALTIES ON TAXES	$ 2,720	$ 2,610	$ 3,885	$ 1,213	$ 2,550	
10-3700-410350	INTEREST ON TAXES	$ 4,206	$ 3,224	$ 5,545	$ 3,876	$ 4,700	
10-3700-410400	PUBLIC SERVICE TAXES	$ 43,294	$ 40,840	$ 46,362	$ 43,565	$ 45,000	
10-3700-410500	R E TAX OVERPAYMENTS	$ (374)	$ 374	$ -	$ -	$ -	
10-3701-411000	BANK STOCK TAXES	$ 241,348	$ 290,019	$ 284,328	$ 251,300	$ 268,000	
10-3701-411100	RESTAURANT FOOD TAX	$ 1,015,729	$ 1,068,232	$ 1,129,907	$ 1,094,907	$ 1,130,000	Impact of detour in 2026
	HOTEL TAX					$ 5,000	
10-3701-411200	BUSINESS LICENSES	$ 579,331	$ 565,948	$ 548,643	$ 600,000	$ 570,000	
10-3701-411300	MOTOR VEHICLE LICENSES	$ 36,119	$ 37,660	$ 1,444	$ 48,230	$ 40,000	
10-3701-411400	MOBILE HOME LICENSE	$ 8,667	$ 7,914	$ 6,680	$ 12,032	$ 6,700	
10-3701-411450	PERSONAL PROPERTY TAX	$ 80,597	$ (8)	$ 26,730	$ -	$ -	
10-3701-411500	CIGARETTE TAX	$ 186,583	$ 206,250	$ 150,000	$ 160,714	$ 155,000	
10-3701-411550	DELINQUENT PER PROPERTY TAXES	$ 5,674	$ 4,594	$ 1,412	$ 1,214	$ 1,300	
10-3701-411650	PENALTIES ON PER PROPERTY TAXES	$ 518	$ 235	$ 78	$ 91	$ 80	
10-3701-411750	INTEREST ON PERSONAL PROPERTY TAXES	$ 180	$ 294	$ 195	$ 319	$ 200	
10-3701-412000	ZONING PERMITS	$ 1,485	$ 1,390	$ 1,325	$ 1,457	$ 1,400	
10-3701-413000	COURT FINES & FOREFEITURE	$ 29,052	$ 35,391	$ 24,069	$ 10,671	$ 17,500	
10-3701-413050	E-CITATION COLLECTIONS	$ 2,567	$ 2,572	$ 2,358	$ 2,492	$ 2,400	
10-3701-413100	PARKING VIOLATIONS	$ 975	$ 425	$ 100	$ -	$ -	
10-3701-413300	INTEREST INCOME	$ 3,523	$ 8,309	$ 1,959	$ 4,302	$ 3,150	
10-3701-413400	CONTRACT WORK-STREET	$ 5,781	$ 6,333	$ 3,513	$ 5,738	$ 4,700	
10-3701-413900	SALE OF SALVAGE & SURPLUS	$ 3,997	$ 4,675	$ 3,066	$ 715	$ 2,000	
10-3701-413950	GAIN/LOSS ON ASSET DISPOSAL	$ -	$ 73,550	$ -	$ 50,000	$ -	
10-3701-414100	FIRE/RESCUE CONTRACTS	$ 260,000	$ 300,000	$ 325,000	$ 300,000	$ 300,000	
10-3701-414125	RESCUE SQUAD BILLING REVENUE	$ 808,910	$ 923,260	$ 788,680	$ 1,007,652	$ 1,000,000	
10-3701-414130	RESCUE BAD DEBT COLLECTIONS	$ 6,873	$ 1,683	$ 1,095	$ 7,743	$ 1,100	
10-3701-414150	SWIMMING POOL FEES	$ 13,703	$ 15,183	$ 21,384	$ 15,000	$ 15,000	
10-3701-414200	CONCESSION COLL	$ 19,148	$ 27,289	$ 35,092	$ 26,414	$ 26,500	
10-3701-414250	BASKETBALL FEES	$ 21,371	$ 22,387	$ 18,425	$ 25,000	$ 25,000	
10-3701-414300	INDOOR TENNIS FEES	$ 6	$ -	$ -	$ -	$ -	
10-3701-414350	OUTDOOR TENNIS FEES	$ 309	$ 108	$ -	$ -	$ -	
10-3701-414400	MEMBERSHIP FEES	$ 755	$ 1,340	$ 2,025	$ 1,500	$ 1,500	
10-3701-414425	WEIGHT ROOM FEES	$ 1,821	$ 1,830	$ 1,836	$ 2,500	$ 2,500	
10-3701-414450	ROOM RENTAL UPSTAIRS	$ 3,730	$ 3,755	$ 5,095	$ -	$ 6,000	
10-3701-414475	RENTAL FEES	$ 800	$ 630	$ 1,080	$ 7,500	$ 1,500	
10-3701-414500	MISC RECREATION REVENUE	$ 6,968	$ 3,601	$ 4,030	$ -	$ 2,700	
10-3701-414525	REC REVENUE	$ 3,088	$ 623	$ 25	$ 6,000	$ 500	
10-3701-414550	VOLLEYBALL FEES	$ 7,552	$ 10,357	$ 11,519	$ 12,944	$ 13,000	
10-3701-420150	GARBAGE COLLECTIONS	$ 518,002	$ 516,997	$ 599,558	$ 599,619	$ 600,000	

10-3701-420175	BULK/BRUSH FEES		$ 9,125	$ 33,679	$ 33,885	$ 34,000	
10-3701-420200	PENALTIES	$ 9,603	$ 10,311	$ 10,680	$ 5,600	$ 5,950	
10-3701-420420	STATE-LOCAL TAX	$ 18,723	$ 18,580	$ 19,629	$ 18,764	$ 18,800	
10-3701-420550	CONSUMER/CONSUMPTION UTILITY TAX	$ 228,937	$ 227,750	$ 229,714	$ 227,381	$ 230,000	
10-3701-420900	CONVENIENCE FEE	$ 1,863	$ 1,773	$ 1,794	$ 4,596	$ 3,250	
10-3701-430000	MISCELLANEOUS REVENUE	$ 13,199	$ 45,867	$ 15,144	$ 15,000	$ 15,000	
10-3701-430150	MISCELLANEOUS REVENUE-TOWN MGR				$ 5,889	$ -	
10-3701-430100	GIFTS & DONATIONS-PVT	$ -	$ 1,000	$ 1,000	$ -	$ -	
10-3701-430250	COMM DEVELOP SPONSORSHIP			$ 19,500		$ -	
10-3701-430300	RETURN CHECK FEES	$ 1,140	$ 1,740	$ 1,500	$ 1,491	$ 1,500	
10-3701-430400	DNTN & COMM DEVELOP REVENUE	$ 109,133	$ 65,729	$ 17,683	$ 400	$ -	
10-3701-430600	COMM & CIVIC PROG REVENUE	$ 5,241	$ 735	$ 7,182	$ 5,000	$ 6,000	
10-3701-430700	MISCELLANEOUS REVENUE-STREET				$ 19,024	$ -	
10-3701-430750	MISCELLANEOUS REVENUE-SANITATION				$ 1,691	$ -	
10-3701-430900	DONATIONS & MISC-FIRE	$ 26,800	$ 7,416	$ 22,385	$ 155,872	$ 18,700	
10-3701-430950	GIFTS & DONATIONS-REC	$ 13,405	$ -	$ 50	$ -	$ -	
10-3701-431000	GIFTS & DONATIONS-POLICE	$ 13,011	$ 11,706	$ 14,370	$ 7,466	$ 1,100	
10-3701-431050	DONATIONS & MISC-RESCUE	$ 3,496	$ 6,008	$ 4,673	$ 9,487	$ 7,000	
10-3701-431100	MISCELLANEOUS REVENUE-POLICE	$ 5,263	$ 66,408	$ 45,213	$ 15,206	$ 15,300	
10-3701-431200	RESTITUTION	$ 413	$ 324	$ 366	$ -	$ -	
10-3702-433100	SALES TAX PROCEEDS	$ 485,492	$ 532,664	$ 489,856	$ 552,759	$ 521,308	Rate and collections are controlled by the state.
10-3702-433200	MOTOR VEHICLE CARRIER TAX	$ 5,236	$ 3,871	$ 3,957	$ 4,416	$ 4,000	
10-3702-433300	MOBILE HOME TITLING TAX	$ 2,595	$ 1,350	$ 225	$ 1,080	$ 300	
10-3702-434000	COMM OF VA LAW ENFORCEMNT	$ 163,479	$ 171,945	$ 178,100	$ 152,661	$ 152,700	
10-3702-434100	STREET & HWGY MAINT.	$ 1,161,623	$ 1,264,745	$ 1,298,872	$ 1,340,808	$ 1,340,900	VDOT
10-3702-434200	LITTER CONTROL	$ 4,526	$ 5,917	$ 5,212	$ 5,000	$ 5,000	
10-3702-435000	BLOCK GRANT-LLEB/POLICE	$ 5,682	$ 5,043	$ 249	$ -	$ -	
10-3702-435200	POLICE GRANTS-OTHER	$ 80,054	$ 286,317	$ 121,642	$ 53,549	$ 51,400	
10-3702-435310	PL-ST ASSET FORF REVENUE	$ 14,826	$ 2,876	$ -	$ 11,500	$ -	
10-3702-435350	PL-FED ASSET FORF-TRS. REVENUE			$ 4,555		$ -	
10-3702-435400	DRUG ENFORCEMENT & PROSEC	$ 76,087	$ 76,087	$ -	$ 48,857	$ 101,550	
10-3702-435425	HIDTA FED GRANT	$ 11,894	$ 11,612	$ 8,534	$ 8,025	$ 8,100	
10-3702-435450	RESTITUTION-NTF BUY MONEY	$ 19,223	$ 15,820	$ 12,312	$ 12,994	$ 12,400	
10-3702-435500	EMS GRANTS	$ 80,025	$ 61,857	$ 36,750	$ 20,000	$ 20,000	
10-3702-435550	FIRE GRANTS	$ 30,594	$ 24,387	$ 40,688	$ 25,000	$ 25,000	
10-3702-460000	OTHER STATE/FED REVENUE	$ 2,729,143	$ 15,095	$ 16,250	$ 14,500	$ 14,500	
10-3702-460600	OTHER FINANCING SOURCES-CAPITAL LEASE	$ -	$ -	$ -	$ -		
10-3703-470000	TRANSFER IN FROM UT-ADM COST	$ 428,712	$ 488,083	$ 822,161	$ 743,458	$ 879,867	
10-3703-471000	TRANSFER IN FROM UT-IT COST	$ 47,181	$ 63,655	$ 88,338	$ 82,538	$ 104,874	
10-3704-480000	FUND BALANCE ALLOCATION	$ -	$ -	$ -	$ 16,375	$ -	
	Total For Revenue	**$ 10,268,394**	**$ 8,233,651**	**$ 8,210,705**	**$ 8,449,441**	**$ 8,407,373**	

Legal Services

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4000-500100	SALARIES AND WAGES	$ -	$ -	$ 56,637	$ 69,877	$ 63,257
10-4000-501000	INS SOCIAL SECURITY	$ -	$ -	$ -	$ -	
10-4000-501100	INS HEALTH	$ -	$ -	$ -	$ -	
10-4000-501250	INS WORKMENS COMPENSATION	$ -	$ -	$ -	$ -	
Sub-Total For Personnel		**$ -**	**$ -**	**$ 56,637**	**$ 69,877**	**$ 63,257**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4000-510250	DUES & MERBERSHIP	$ -	$ -	$ -	$ -	$ -
10-4000-510350	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -
10-4000-510550	TRAINING EXPENSE	$ -	$ -	$ -	$ -	$ -
10-4000-511100	SUPPLIES & MATERIALS	$ -	$ -	$ -	$ -	$ -
10-4000-519000	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -
Sub-Total For Operating		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL EXPERNDITURES

	Expense Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ -	$ -	$ 56,637	$ 69,877	$ 63,257
	Operating Expenditures	$ -	$ -	$ -	$ -	$ -
	Capital Machinery and Equipment	$ -	$ -	$ -	$ -	$ -
Total for All Categories of Expenses		**$ -**	**$ -**	**$ 56,637**	**$ 69,877**	**$ 63,257**

Town Council

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4010-500000	SALARIES AND WAGES	$ 9,750	$ 10,657	$ 10,500	$ 11,500	$ 10,500
10-4000-500100	TOWN ATTORNEY	$ 53,149	$ 47,499	$ -	$ -	
10-4010-500150	CLERK SALARY	$ 10,250	$ 11,940	$ 11,940	$ 11,000	$ 12,000
10-4010-501000	INS SOCIAL SECURITY	$ 1,530	$ 1,733	$ 1,721	$ 1,577	$ 1,717
10-4010-501100	INS HEALTH	$ (1,288)	$ -	$ -	$ -	$ -
10-4010-501250	INS WORKMENS COMPENSATION	$ 15	$ 13	$ 12	$ 17	$ 15
Sub-Total For Personnel		**$ 73,406**	**$ 71,842**	**$ 24,173**	**$ 24,094**	**$ 24,232**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4010-510625	IT SERVICE/EQ				$ -	$ 1,600
10-4010-511100	SUPPLIES & MATERIALS					$ 2,959
10-4010-519000	MISCELLANEOUS	$ 3,270	$ 8,958	$ 2,836	$ 6,281	$ -
10-4010-525000	SPECIAL STUDIES	$ 7,000	$ -	$ -	$ -	
10-4010-525150	TOWN EVENTS	$ 2,256	$ 1,312	$ 10,015	$ 464	$ -
Sub-Total For Operating		**$ 12,527**	**$ 10,270**	**$ 12,851**	**$ 6,745**	**$ 4,559**

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ 73,406	$ 71,842	$ 24,173	$ 24,094	$ 24,232
	Operating Expenditures	$ 12,527	$ 10,270	$ 12,851	$ 6,745	$ 4,559
	Capital Expenditures	$ -	$ -	$ -	$ -	$ -
Total for All Categories of Expenses		**$ 85,932**	**$ 82,112**	**$ 37,024**	**$ 30,839**	**$ 28,791**

Town Manager

PERSONNEL EXPENDITURES							
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4020-500050	SALARIES AND WAGES	$ -	$ -	$ 124,637	$ 134,390	$ 135,000	
10-4020-501000	INS SOCIAL SECURITY	$ -	$ -	$ 8,750	$ 10,254	$ 10,301	
10-4020-501100	INS HEALTH	$ -	$ -	$ 12,047	$ 9,513	$ 12,890	Includes 7% increase.
10-4020-501150	INS LIFE	$ -	$ -	$ 144	$ 138	$ 154	Includes 7% increase.
10-4020-501200	INS.-RETIREMENT PLAN	$ -	$ -	$ 33,609		$ 33,700	
10-4020-501225	VRS-VLDP	$ -	$ -	$ 754	$ 542	$ 820	$ 816.69
10-4020-501250	INS WORKMENS COMPENSATION	$ -	$ -	$ 65	$ 81	$ 70	
Sub-Total For Personnel		**$ -**	**$ -**	**$ 180,006**	**$ 154,918**	**$ 192,935**	

OPERATING EXPENDITURES							
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4020-510050	CONTRACT CONSULTANT	$ -	$ -	$ 8,486		$ 96,000	Includes Merchant McIntyre Grant Support.
10-4020-510250	DUES & MEMBERSHIP			$ 342	$ 4,380	$ 4,400	
10-4020-510350	OFFICE SUPPLIES	$ -	$ -	$ 2,162	$ 48	$ 1,100	
10-4020-510450	TELEPHONE/INTERNET/COMM			$ 60		$ 240	
10-4020-510525	EMPLOYEE VEHICLE			$ 500		$ 6,000	
10-4020-510550	TRAINING EXPENSE	$ -	$ -	$ 854	$ 857	$ 850	
10-4020-510800	MOTOR FUEL & LUBRICATION				$ 474	$ -	
10-4020-511100	SUPPLIES & MATERIALS	$ -	$ -	$ 146	$ 750	$ 800	
10-4020-519000	MISCELLANEOUS	$ -	$ -	$ 113,737	$ 86,092		Transferred to Contract Consultant
Sub-Total For Operating		**$ -**	**$ -**	**$ 126,287**	**$ 92,601**	**$ 109,390**	

TOTAL EXPERNDITURES						
		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ -	$ -	$ 180,006	$ 154,918	$ 192,935
	Operating Expenditures	$ -	$ -	$ 126,287	$ 92,601	$ 109,390
	Capital Machinery and Equipment	$ -	$ -	$ -	$ -	
10-5402-650000	Capital Infrastructure, DEPR.					$ 100,000
Total for All Categories of Expenses		**$ -**	**$ -**	**$ 306,293**	**$ 247,519**	**$ 402,325**

<u>Capital/Needs</u>
Grant Match - Vehicle
and Pool $100,000

Human Resources

PERSONNEL EXPENDITURES							
Account #	**Account Description**	**FY 2023 Actuals**	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Forecast**	**FY 2027 Approved Budget**	
10-4030-500000	SALARIES AND WAGES	$ -	$ -	$ 103,917	$ 98,187	$ 93,003	
10-4030-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
10-4030-501000	INS SOCIAL SECURITY	$ -	$ -	$ 7,469	$ 7,236	$ 7,096	
10-4030-501100	INS HEALTH	$ -	$ -	$ 15,288	$ 19,972	$ 21,370	Includes 7% increase.
10-4030-501150	INS LIFE	$ -	$ -	$ 457	$ 486	$ 520	Includes 7% increase.
10-4030-501200	INS.-RETIREMENT PLAN	$ -	$ -	$ 29,024	$ 32,695	$ 33,000	
10-4030-501225	VRS-VLDP	$ -	$ -	$ 629	$ 692	$ 700	
10-4030-501250	INS WORKMENS COMPENSATION	$ -	$ -	$ 58	$ 235	$ 60	
Sub-Total For Personnel		**$ -**	**$ -**	**$ 156,842**	**$ 159,503**	**$ 155,749**	

OPERATING EXPENDITURES							
Account #	**Account Description**	**FY 2023 Actuals**	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Forecast**	**FY 2027 Approved Budget**	
10-4030-510250	DUES & MERBERSHIP	$ -	$ -	$ 793	$ 765	$ 800	
10-4030-510350	OFFICE SUPPLIES	$ -	$ -	$ 80	$ 158	$ 200	
10-4030-510550	TRAINING EXPENSE	$ -	$ -	$ 60	$ 1,000	$ 1,500	
10-4030-510625	IT SERVICE/EQ					$ 15,080	Edmunds Payroll Software Support Allocated to Fin, WTP, WWTP, Lines and Electric
10-4030-511100	SUPPLIES & MATERIALS	$ -	$ -	$ 246	$ 343	$ 550	
10-4030-519000	MISCELLANEOUS	$ -	$ -	$ -	$ 500	$ -	
Sub-Total For Operating		**$ -**	**$ -**	**$ 1,179**	**$ 2,766**	**$ 18,130**	

TOTAL EXPERNDITURES						
		FY 2023 Actuals	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Forecast**	**FY 2027 Approved Budget**
	Personnel Expenditures	$ -	$ -	$ 156,842	$ 159,503	$ 155,749
	Operating Expenditures	$ -	$ -	$ 1,179	$ 2,766	$ 18,130
	Capital Machinery and Equipment	$ -	$ -	$ -	$ -	$ -
Total for All Categories of Expenses		**$ -**	**$ -**	**$ 158,021**	**$ 162,269**	**$ 173,879**

Finance

PERSONNEL EXPENDITURES							
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4040-500000	SALARIES AND WAGES	$ 333,168	$ 377,847	$ 519,547	$ 469,522	$ 426,088	
10-4040-500050	TOWN MANAGER SALARY	$ 100,072	$ 98,176	$ -	$ -	$ -	
10-4040-500150	OVERTIME	$ -	$ -	$ -		$ -	
10-4040-501000	INS SOCIAL SECURITY	$ 31,454	$ 34,835	$ 39,142	$ 33,898	$ 32,511	
10-4040-501100	INS HEALTH	$ 87,515	$ 106,669	$ 95,221	$ 108,282	$ 115,862	Includes 7% increase.
10-4040-501150	INS.-LIFE	$ 1,801	$ 1,721	$ 2,156	$ 2,119	$ 2,267	Includes 7% increase.
10-4040-501200	INS.-RETIREMENT PLAN	$ 65,567	$ 64,909	$ 135,611	$ 152,166	$ 152,166	
10-4040-501225	VRS-VLDP	$ 2,174	$ 2,206	$ 1,858	$ 2,099	$ 2,099	
10-4040-501250	INS WORKMENS COMPENSATION	$ 378	$ 356	$ 844	$ 695	$ 695	
Sub-Total For Personnel		**$ 622,129**	**$ 686,719**	**$ 794,379**	**$ 768,781**	**$ 731,688**	

OPERATING EXPENDITURES						
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4040-501300	INS GEN LIABILITY/BLDG	$ 10,603	$ 12,970	$ 14,327	$ 12,890	$ 13,609
10-4040-501350	INS AUTO	$ 302	$ 296	$ -	$ 406	$ 203
10-4040-510000	CASH OVER & SHORT	$ (140)	$ (30)	$ 156	$ (240)	$ (42)
10-4040-510050	CONTRACT CONSULTANT	$ -	$ 39,130	$ -	$ -	$ -
10-4040-510100	AUDITING & LEGAL	$ 9,096	$ 20,500	$ 13,750	$ 10,000	$ 11,875
10-4040-510125	CIGARETTE STAMPS	$ 5,065	$ 2,533	$ 5,346	$ 7,500	$ 6,423
10-4040-510150	PRINTING & BINDING	$ 2,687	$ 2,443	$ -	$ 1,500	$ 750
10-4040-510200	TAX FORMS	$ -	$ -	$ -	$ 1,500	$ 750
10-4040-510250	DUES & MERBERSHIP	$ 7,627	$ 12,489	$ 4,439	$ 6,500	$ 5,470
10-4040-510300	ADVERTISING	$ 5,797	$ 3,506	$ 177	$ 1,000	$ 589
10-4040-510350	OFFICE SUPPLIES	$ 3,078	$ 3,172	$ 7,503	$ 8,000	$ 7,752
10-4040-510400	POSTAGE	$ 6,087	$ 7,519	$ 9,261	$ 8,200	$ 8,731
10-4040-510425	CARD PROCESSING CHGS/ACH FEES	$ 10,951	$ 18,190	$ 14,224	$ 14,500	$ 16,362
10-4040-510450	TELEPHONE/INTERNET/COMM	$ 4,440	$ 5,661	$ 5,883	$ 4,761	$ 5,322
10-4040-510500	UNIFORMS	$ -	$ 747	$ 1,683	$ 3,000	$ 2,342
10-4040-510550	TRAINING EXPENSE	$ -	$ 999	$ 2,237	$ 1,290	$ 1,764
10-4040-510600	EQUIPMENT MAINTENANCE	$ 5,538	$ 6,837	$ 5,051	$ 3,746	$ 4,399
10-4040-510625	IT SERVICE/EQ	$ 16,032	$ 11,889	$ 4,100	$ -	$ 4,250
10-4040-510700	VEHICLE MAINT-INSIDE	$ 354	$ -	$ 366	$ 2,182	$ 1,274
10-4040-510750	VEHICLE MAINT-OUTISDE	$ -	$ -	$ 1,056	$ 756	$ 906
10-4040-510800	MOTOR FUEL & LUBRICATION	$ 574	$ -	$ 1,895	$ 2,314	$ 2,105
10-4040-510900	EQUIPMENT	$ -	$ 3,713	$ 957	$ 2,200	$ 1,579
10-4040-511000	BUILDING REPAIRS/ADDITION	$ 874	$ 9,842	$ 23,592	$ 3,000	$ 3,500
10-4040-511050	GROUNDS & FACILITIES	$ -	$ 935	$ 354	$ 1,000	$ 677
10-4040-511100	SUPPLIES & MATERIALS	$ 2,601	$ 11,900	$ 3,985	$ 4,000	$ 3,993
10-4040-511150	CLEANING SUPPLIES	$ 4,863	$ 3,606	$ 5,451	$ 5,000	$ 5,226
10-4040-511200	ELECTRICITY	$ 16,490	$ 16,151	$ -	$ -	$ -
10-4040-511250	WATER	$ 374	$ 384	$ -	$ -	$ -

10-4040-511300	SEWER	$	419	$	432	$	-	$	-	$	-
10-4040-511350	GARBAGE	$	383	$	387	$	-	$	-	$	-
10-4040-519000	MISCELLANEOUS	$	7,751	$	5,710	$	10,932	$	9,058	$	-
10-4040-525100	BUS TRANSIT	$	7,200	$	7,200	$	7,200	$	7,200	$	7,200
10-4040-531150	CUSTODIAN SERVICE	$	3,900	$	-	$	140	$	-	$	70
Sub-Total For Operating		**$**	**132,941**	**$**	**209,110**	**$**	**144,065**	**$**	**121,263**	**$**	**117,073**

TOTAL EXPERNDITURES											
		FY 2023 Actuals		FY 2024 Actuals		FY 2025 Actuals		FY 2026 Forecast		FY 2027 Approved Budget	
	Personnel Expenditures	$	622,129	$	622,129	$	794,379	$	768,781	$	731,688
	Operating Expenditures	$	132,941	$	132,941	$	144,065	$	121,263	$	117,073
	Capital Machinery and Equipment	$	29,319	$	76,639	$	-	$	-	$	-
Total for All Categories of Expenses		**$**	**784,389**	**$**	**831,709**	**$**	**938,444**	**$**	**890,044**	**$**	**848,761**

Capital/Needs
Billings Separation
Intern
Online Opt Out
Credit Card Fees in Rates
Bus Stops

Non-Departmental

OPERATING EXPENDITURES						
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4050-500250	EMPLOYEE APPRECIATION	$ 2,244	$ 2,564	$ 1,696	$ 3,000	$ 3,000
10-4050-501100	INS HEALTH	$ 558	$ 627	$ 758	$ -	$ -
10-4050-501150	INS.-LIFE	$ 1,135	$ 1,170	$ 1,126	$ 1,115	$ 1,193
10-4050-501250	INS WORKMENS COMPENSATION	$ (39,371)	$ 1,517	$ 15,479	$ -	$ -
10-4050-501500	LITIGATION			$ 1,391	$ 3,675	$ 2,500
10-4050-511000	BUILDING REPAIRS/ADDITION	$ 102,685	$ 51,333	$ -	$ -	$ -
10-4050-511200	ELECTRICITY	$ -	$ -	$ 117,362	$ 131,837	$ 139,233
10-4050-511250	WATER	$ -	$ -	$ 8,926	$ 11,870	$ 10,771
10-4050-511300	SEWER	$ -	$ -	$ 9,839	$ 13,600	$ 12,321
10-4050-511350	GARBAGE	$ -	$ -	$ 6,365	$ 6,200	$ 6,583
10-4050-519000	MISCELLANEOUS		$ -	$ -	$ 2,530	$ -
10-4050-525150	DOWNTOWN ACTIVITY				$ 16,692	$ -
10-4050-525155	LIBRARY	$ 850	$ 925	$ 1,008	$ 822	$ 915
10-4050-525160	COAL MINERS MEM	$ 582	$ 1,576	$ 717	$ 700	$ 709
10-4050-525170	Chamber/CART Bldg.	$ 2,026	$ 2,525	$ 132	$ 1,000	$ 566
10-4050-525175	FARMERS MARKET	$ 877	$ 939	$ 172	$ 750	$ 461
10-4050-525180	GREENWAY	$ 82	$ 232	$ 3,509	$ 493	$ 2,001
10-4050-525200	MISC ELECTION EXP	$ 1,000	$ -	$ -	$ -	$ -
10-4050-525250	DONATIONS	$ 10,000	$ 10,000	$ 10,000	$ -	$ 2,500
10-4050-525300	VET/CENT/HIST	$ 313	$ -	$ 1,082	$ 1,421	$ 1,252
10-4050-525325	SECTION HOUSE	$ 8,771	$ 5,017	$ 7,389	$ 32,817	$ 5,000
10-4050-525350	TEEN CENTER	$ 11,723	$ 5,736	$ 2,831	$ 1,345	$ -
Sub-Total For Operating		**$ 103,474**	**$ 84,161**	**$ 189,782**	**$ 229,867**	**$ 189,004**

TOTAL EXPERNDITURES						
		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ -	$ -	$ -	$ -	$ -
	Operating Expenditures	$ 103,474	$ 84,161	$ 189,782	$ 229,867	$ 189,004
	Capital Machinery and Equipment	$ -	$ 63,535	$ 1,073	$ -	$ -
Total for All Categories of Expenses		**$ 103,474**	**$ 147,696**	**$ 190,855**	**$ 229,867**	**$ 189,004**

Information Technology

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4060-500000	SALARIES AND WAGES	$ 17,789	$ 22,104	$ 24,576	$ 21,982	$ 22,135
10-4060-501000	INS SOCIAL SECURITY	$ 1,361	$ 1,642	$ 1,875	$ 2,301	$ 1,689
10-4060-501100	INS HEALTH	$ -	$ -	$ -	$ -	
10-4060-501250	INS WORKMENS COMPENSATION	$ 10	$ 12	$ 12	$ 17	$ 17
Sub-Total For Personnel		**$ 19,160**	**$ 23,758**	**$ 26,463**	**$ 24,300**	**$ 23,841**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4060-510625	IT SERVICE/MAINTENANCE	$ 90,040	$ 120,352	$ 117,840	$ 87,744	$ 85,744	Includes current level plus backup alliance new support less current firewall support.
10-4060-510825	RETIREMENT OF DEBT	$ -	$ 98	$ -	$ -		
10-4060-510900	EQUIPMENT	$ -	$ -	$ 1,146	$ 8,441	$ 8,500	
10-4060-519000	MISCELLANEOUS	$ -	$ -	$ 3,559	$ 500	$ -	
10-4060-550300	CONTRACT LABOR	$ 18,550	$ 19,250	$ 22,600	$ 21,514	$ 22,600	
10-4060-580800	INTEREST EXPENSE	$ 2,430	$ 2,430				
Sub-Total For Operating		**$ 111,020**	**$ 142,130**	**$ 145,145**	**$ 118,199**	**$ 116,844**	

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
	Personnel Expenditures	$ 19,160	$ 23,758	$ 26,463	$ 24,300	$ 23,841	
	Operating Expenditures	$ 111,020	$ 142,130	$ 145,145	$ 118,199	$ 116,844	
	Capital Machinery and Equipment	$ 104,014	$ -	$ -		$ 37,067	Includes new firewalls and support. The backup alliance will be revisted in FY 2028 to avoid unwanted equipment purchases.
Total for All Categories of Expenses		**$ 234,193**	**$ 165,888**	**$ 171,608**	**$ 142,499**	**$ 177,752**	

Equipment & Support Options

Routers Replacement	On Hold	$12,000
Firewalls & Support - Current Plan	$19,000	
Backup Appliance - Begin Support	$17,000	
Total	$36,000	

Or

Routers Replacement	On Hold	$12,000
Firewalls & Support Upgrade - 1 Year	$37,067	
Backup Appliance & Equipment- Dell 5 Year Lease	$51,600	
	$88,667	
Difference	($52,667)	

Frank & Mark recommend option 1 for an additional year and refresh data center in FY 2028.

Switches @ Police Department

Community Development

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4070-500000	SALARIES AND WAGES	$ -	$ -	$ 58,003	$ -	$ -
10-4070-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -
10-4070-501000	INS SOCIAL SECURITY	$ -	$ -	$ 4,302	$ -	$ -
10-4070-501100	INS HEALTH	$ -	$ -	$ 8,941	$ -	$ -
10-4070-501150	INS LIFE	$ -	$ -	$ 259	$ -	$ -
10-4070-501200	INS.-RETIREMENT PLAN	$ -	$ -	$ 16,530	$ -	$ -
10-4070-501225	VRS-VLDP	$ -	$ -	$ 359	$ -	$ -
10-4070-501250	INS WORKMENS COMPENSATION	$ 3	$ -	$ 31	$ -	$ -
Sub-Total For Personnel		**$ 3**	**$ -**	**$ 88,425**	**$ -**	**$ -**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4070-510500	UNIFORMS	$ -	$ -	$ 162	$ -	$ -
10-4070-510800	FUEL	$ -	$ -	$ -	$ -	$ -
10-4070-510550	TRAINING EXPENSE		$ -	$ 2,154	$ -	$ -
10-4070-511100	SUPPLIES & MATERIALS	$ 225	$ 18,182	$ 2,938	$ -	$ -
10-4070-519000	MISCELLANEOUS	$ 50,704	$ 2,405	$ 1,586	$ -	$ -
10-4070-525150	DOWNTOWN ACTIVITY	$ 17,377	$ 9,500	$ 23,434	$ -	$ -
Sub-Total For Operating		**$ 68,305**	**$ 30,087**	**$ 30,274**	**$ -**	**$ -**

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ 3	$ -	$ 88,425	$ -	$ -
	Operating Expenditures	$ 68,305	$ 30,087	$ 30,274	$ -	$ -
	Capital Machinery and Equipment	$ -	$ -	$ -	$ -	$ -
Total for All Categories of Expenses		**$ 68,309**	**$ 30,087**	**$ 118,699**	**$ -**	**$ -**

Police Grants

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
Sub-Total For Personnel		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4110-524150	LLEB BLOCK GRANT	$ 300	$ 5,043			$ -
10-4110-524200	DMV	$ 13,807	$ 15,883	$ 28,085		$ 14,000
10-4110-524250	OTHER GRANTS	$ 55,336	$ 91,795	$ 54,553		$ 32,000
10-4110-524300	PSB PROGRAM GRANT			$ 17,223		$ 5,400
Sub-Total For Operating		**$ 69,443**	**$ 112,721**	**$ 99,861**	**$ -**	**$ 51,400**

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ -	$ -	$ -	$ -	$ -
	Operating Expenditures	$ 69,443	$ 112,721	$ 99,861	$ -	$ 51,400
10-4110-524350	Capital Machinery and Equipment					
Total for All Categories of Expenses		**$ 69,443**	**$ 112,721**	**$ 99,861**	**$ -**	**$ 51,400**

Richlands Police Department

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4140-500000	SALARIES AND WAGES	$ 999,684	$ 893,462	$ 986,613	$ 1,025,789	$ 1,056,100	
10-4140-500150	OVERTIME	$ -	$ 120,735	$ 78,811	$ 98,000	$ 98,000	
10-4140-501000	INS SOCIAL SECURITY	$ 74,974	$ 77,054	$ 82,546	$ 78,268	$ 80,580	
10-4140-501100	INS HEALTH	$ 212,220	$ 172,490	$ 167,286	$ 172,264	$ 189,852	Includes 7% increase & 3% Fringe Benefit Adjustment
10-4140-501150	INS.-LIFE	$ 3,736	$ 3,947	$ 4,283	$ 4,491	$ 4,950	Includes 7% increase & 3% Fringe Benefit Adjustment
10-4140-501200	INS.-RETIREMENT PLAN	$ 331,185	$ 353,666	$ 441,922	$ 439,579	$ 418,180	Includes 3% Fringe Benefit Adjustment
10-4140-501225	VRS-VLDP	$ 560	$ 687	$ 596	$ 729	$ 824	Includes 3% Fringe Benefit Adjustment
10-4140-501250	INS WORKMENS COMPENSATION	$ 37,194	$ 24,351	$ 47,370	$ 39,817	$ 40,000	
Sub-Total For Personnel		**$ 1,659,553**	**$ 1,646,392**	**$ 1,809,427**	**$ 1,858,937**	**$ 1,888,486**	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4140-501300	INS GEN LIABILITY/BLDG	$ 3,368	$ 3,555	$ 3,914	$ 3,347	$ 3,500	
10-4140-501350	INS AUTO	$ 8,130	$ 8,724	$ 11,599	$ 9,207	$ 10,000	
10-4140-510150	PRINTING & BINDING	$ 150	$ 315	$ 2,528	$ 2,500	$ 2,500	
10-4140-510250	DUES & MERBERSHIP	$ 7,856	$ 8,190	$ 810	$ 11,500	$ 11,500	
10-4140-510350	OFFICE SUPPLIES	$ 2,722	$ 3,346	$ 1,375	$ 1,708	$ 2,000	
10-4140-510400	POSTAGE	$ 403	$ 474	$ 459	$ 1,543	$ 600	
10-4140-510450	TELEPHONE/INTERNET/COMM	$ 14,396	$ 12,080	$ 11,044	$ 12,006	$ 15,000	Includes Star Link for EM.
10-4140-510500	UNIFORMS	$ 5,864	$ 13,365	$ 13,321	$ 9,791	$ 10,000	
10-4140-510550	TRAINING EXPENSE	$ 18,338	$ 16,009	$ 33,662	$ 27,000	$ 27,000	
10-4140-510600	EQUIPMENT MAINTENANCE	$ 30,532	$ 28,980	$ 9,392	$ 15,104	$ 16,000	
10-4140-510625	IT SERVICE/EQ		$ 26	$ -			
10-4140-510650	TWO-WAY RADIO MAINTENANCE	$ 2,017	$ 1,300	$ -	$ 785	$ 1,000	
10-4140-510700	VEHICLE MAINT-INSIDE	$ 4,710	$ 3,012	$ 3,380	$ 4,130	$ 3,000	
10-4140-510750	VEHICLE MAINT-OUTISDE	$ 23,352	$ 32,070	$ 39,272	$ 31,994	$ 30,000	
10-4140-510800	MOTOR FUEL & LUBRICATION	$ 60,923	$ 69,230	$ 57,860	$ 60,000	$ 65,000	
10-4140-510850	OFFICE FURN & FIXTURES	$ -	$ -	$ -	$ -	$ -	
10-4140-510900	EQUIPMENT	$ 80,905	$ 52,774	$ 124,359	$ 61,932	$ 65,000	
10-4140-511000	BUILDING REPAIRS/ADDITION	$ 7,397	$ 4,875	$ 7,363	$ 6,500	$ 5,500	
10-4140-511100	SUPPLIES & MATERIALS	$ 5,396	$ 19,421	$ 7,064	$ 6,000	$ 7,500	
10-4140-511150	CLEANING SUPPLIES	$ 1,114	$ 1,382	$ 708	$ 1,276	$ 1,500	
10-4140-511200	ELECTRICITY	$ 41,243	$ 37,292	$ -	$ -	$ -	
10-4140-511250	WATER	$ 635	$ 720	$ -	$ -	$ -	
10-4140-511300	SEWER	$ 672	$ 777	$ -	$ -	$ -	
10-4140-511350	GARBAGE	$ 1,121	$ 1,125	$ -	$ -	$ -	
10-4140-519000	MISCELLANEOUS	$ 9,941	$ 8,568	$ 6,036	$ 6,957	$ -	
10-4140-524250	OTHER GRANTS						
10-4140-531000	INSURANCE-LAW ENFORCEMENT	$ 9,122	$ 9,122	$ 12,218	$ 9,384	$ 8,500	
10-4140-531025	LINE OF DUTY PAYMENTS	$ 12,955	$ 13,280	$ 20,445	$ 16,240	$ 16,240	
10-4140-531050	COURT COST	$ 2,625	$ 1,692	$ 1,833	$ 3,500	$ 3,000	
10-4140-531100	EXTRADITION & TRAVEL	$ 551	$ 2,067	$ -	$ 313	$ 750	
10-4140-531250	VETERINARIAN SERVICES	$ -	$ -	$ 300	$ 4,540	$ 8,000	
10-4140-531150	CUSTODIAN SERVICE	$ 2,250	$ -	$ -	$ -	$ -	
10-4140-531200	TASK FORCE DONATION	$ 7,000	$ 7,000	$ -	$ 7,000	$ 7,500	
10-4140-531300	REGIONAL JAIL	$ 39	$ 351	$ -	$ 125	$ 300	
10-4140-531350	SPECIAL PROJECTS	$ 14,797	$ 10,205	$ 8,889	$ 12,000	$ 10,000	
10-4140-570625	GENERATOR O&M					$ 11,400	
Sub-Total For Operating		**$ 380,525**	**$ 371,328**	**$ 377,831**	**$ 326,382**	**$ 342,290**	

TOTAL EXPERNDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
Personnel Expenditures	$ 1,659,553	$ 1,646,392	$ 1,809,427	$ 1,858,937	$ 1,888,486
Operating Expenditures	$ 380,525	$ 371,328	$ 377,831	$ 326,382	$ 342,290
Capital Machinery and Equipment	$ -	$ 507,264	$ 184,744		$ -
CAPITAL VEHICLES					$ 15,000
Total for All Categories of Expenses	**$ 2,040,078**	**$ 2,524,984**	**$ 2,372,002**	**$ 2,185,319**	**$ 2,245,776**

Capital/Needs
Relocation/Raise Server

Richlands Fire Department

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4150-500000	SALARIES AND WAGES	$ 55,713	$ 84,250	$ 109,196	$ 141,528	$ 86,000
10-4150-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -
10-4150-501000	INS SOCIAL SECURITY	$ 4,110	$ 6,513	$ 8,240	$ 8,819	$ 6,562
10-4150-501100	INS HEALTH	$ -	$ -		$ 10,963	
10-4150-501150	INS.-LIFE	$ -	$ -	$ 42	$ 236	
10-4150-501200	INS.-RETIREMENT PLAN	$ -	$ -	$ 2,912	$ 11,772	
10-4150-501225	VRS-VLDP			$ 56	$ 194	
10-4150-501250	INS WORKMENS COMPENSATION	$ 3,166	$ 3,052	$ 5,423	$ 5,928	$ 5,928
Sub-Total For Personnel		**$ 62,989**	**$ 93,815**	**$ 125,869**	**$ 179,440**	**$ 98,490**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4150-501300	INS GEN LIABILITY/BLDG	$ 1,931	$ 1,995	$ 2,138	$ 1,676	$ 1,907
10-4150-501350	INS AUTO	$ 4,944	$ 5,153	$ 5,152	$ 3,887	$ 4,520
10-4150-510100	AUDITING & LEGAL			$ 1,972		$ -
10-4150-510450	TELEPHONE/INTERNET/COMM	$ 5,382	$ 5,298	$ 6,206	$ 6,212	$ 6,200
10-4150-510500	UNIFORMS	$ 1,372	$ 888	$ 9,754	$ 2,000	$ 5,877
10-4150-510550	TRAINING EXPENSE	$ 671	$ 726	$ 434	$ 1,500	$ 1,500
10-4150-510600	EQUIPMENT MAINTENANCE	$ -	$ 500	$ 1,300	$ 1,000	$ 1,150
10-4150-510650	TWO-WAY RADIO MAINTENANCE	$ -	$ -	$ -	$ 1,500	$ 750
10-4150-510700	VEHICLE MAINT-INSIDE	$ 2,882	$ 7,935	$ 2,551	$ 4,345	$ 3,448
10-4150-510750	VEHICLE MAINT-OUTISDE	$ 11,057	$ 5,723	$ 5,450	$ 10,000	$ 7,725
10-4150-510800	MOTOR FUEL & LUBRICATION	$ 6,656	$ 6,543	$ 8,176	$ 6,000	$ 7,088
10-4150-510825	RETIREMENT OF DEBT	$ 65,691	$ 67,365	$ 67,365	$ 65,000	$ 66,183
10-4150-510900	EQUIPMENT	$ 38,144	$ 18,703	$ 184,131	$ 8,000	$ 8,000
10-4150-510925	RADIO EQUIPMENT	$ -	$ -	$ 125	$ 1,500	$ 813
10-4150-511000	BUILDING REPAIRS/ADDITION	$ 195	$ 356	$ 2,339	$ 11,424	$ 6,882
10-4150-511100	SUPPLIES & MATERIALS	$ 3,161	$ 4,204	$ 7,718	$ 6,000	$ 9,859
10-4150-511200	ELECTRICITY	$ 14,034	$ 12,213	$ 933	$ -	$ -
10-4150-511250	WATER	$ 1,085	$ 1,672	$ -	$ -	$ -
10-4150-511300	SEWER	$ 757	$ 657	$ -	$ -	$ -
10-4150-511350	GARBAGE	$ 576	$ 582	$ -	$ -	$ -
10-4150-519000	MISCELLANEOUS	$ 2,539	$ 2,298	$ 36,402	$ 1,816	$ -
10-4150-531025	LINE OF DUTY PAYMENTS	$ 8,864	$ 12,450	$ 14,604	$ 16,240	$ 16,240
10-4150-531350	SPECIAL PROJECTS	$ 2,905	$ 5,092	$ 4,185	$ 4,645	$ 4,415
10-4150-532000	INSURANCE-FIRE CALLS	$ 2,036	$ 2,048	$ 4,938	$ 4,955	$ 5,000
10-4150-532025	FIRE PREV/SAFETY PRG	$ 3,581	$ 3,012	$ 2,839	$ 3,000	$ 2,920
10-4150-532050	REGULATORY REQUIREMENTS	$ 6,144	$ 9,037	$ 17,581	$ 10,000	$ 13,791

10-4150-580800	INTEREST EXPENSE	$	14,020	$	12,346	$	12,346	$	15,508	$	15,600
Sub-Total For Operating		**$**	**198,627**	**$**	**186,796**	**$**	**398,639**	**$**	**186,208**	**$**	**189,868**

TOTAL EXPERNDITURES

		FY 2023 Actuals		FY 2024 Actuals		FY 2025 Actuals		FY 2026 Forecast		FY 2027 Approved Budget	
	Personnel Expenditures	$	62,989	$	93,815	$	125,869	$	179,440	$	98,490
	Operating Expenditures	$	198,627	$	186,796	$	398,639	$	186,208	$	189,868
	Capital Machinery and Equipment	$	6,763	$	55,845	$	6,970				
Total for All Categories of Expenses		**$**	**268,379**	**$**	**336,456**	**$**	**531,478**	**$**	**365,648**	**$**	**288,358**

Richlands Rescue Department

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4160-500000	SALARIES AND WAGES	$ 504,382	$ 491,719	$ 516,033	$ 465,294	$ 466,239	
10-4160-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
10-4160-501000	INS SOCIAL SECURITY	$ 37,064	$ 35,483	$ 37,134	$ 35,218	$ 35,574	
10-4160-501100	INS HEALTH	$ 99,426	$ 95,664	$ 110,449	$ 108,495	$ 116,090	Includes 7% increase
10-4160-501150	INS.-LIFE	$ 1,213	$ 1,264	$ 1,378	$ 1,469	$ 1,572	Includes 7% increase
10-4160-501200	INS.-RETIREMENT PLAN	$ 37,159	$ 39,851	$ 70,738	$ 82,180	$ 82,180	
10-4160-501225	VRS-VLDP	$ 152	$ 365	$ 251	$ 332	$ 332	
10-4160-501250	INS WORKMENS COMPENSATION	$ 19,044	$ 10,174	$ 17,610	$ 15,089	$ 16,589	
Sub-Total For Personnel		**$ 698,440**	**$ 674,520**	**$ 753,593**	**$ 708,077**	**$ 718,576**	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4160-501300	INS GEN LIABILITY/BLDG	$ 1,148	$ 1,172	$ 1,326	$ 1,002	$ 1,002
10-4160-501350	INS AUTO	$ 3,572	$ 3,566	$ 3,441	$ 2,917	$ 2,917
10-4160-510100	AUDITING & LEGAL		$ -	$ 1,972	$ -	$ -
10-4160-510250	DUES/MERBERSHIP/SUBSCRIPTIONS	$ 5,795	$ 7,765	$ 4,818	$ 6,958	$ 8,000
10-4160-510350	OFFICE SUPPLIES	$ 1,461	$ 933	$ 1,693	$ 1,250	$ 2,000
10-4160-510450	TELEPHONE/INTERNET/COMM	$ 3,771	$ 3,196	$ 4,502	$ 4,647	$ 4,647
10-4160-510500	UNIFORMS	$ 3,242	$ 3,748	$ 4,595	$ 7,039	$ 8,000
10-4160-510550	TRAINING EXPENSE	$ 2,642	$ 2,455	$ 1,525	$ 1,500	$ 2,000
10-4160-510600	EQUIPMENT MAINTENANCE	$ 4,923	$ 9,233	$ 2,270	$ 4,500	$ 5,000
10-4160-510650	TWO-WAY RADIO MAINTENANCE	$ -	$ -	$ 531	$ 1,500	$ 1,500
10-4160-510700	VEHICLE MAINT-INSIDE	$ 2,294	$ 4,871	$ 3,473	$ 3,815	$ 4,000
10-4160-510750	VEHICLE MAINT-OUTISDE	$ 16,522	$ 27,061	$ 46,575	$ 29,000	$ 30,000
10-4160-510800	MOTOR FUEL & LUBRICATION	$ 22,377	$ 15,379	$ 21,064	$ 21,304	$ 21,304
10-4160-510900	EQUIPMENT	$ 24,908	$ 6,378	$ 21,494	$ 27,848	$ 30,000
10-4160-511000	BUILDING REPAIRS/ADDITION	$ 1,629	$ 681	$ 2,547	$ 1,701	$ 2,000
10-4160-511100	SUPPLIES & MATERIALS	$ 4,021	$ 10,630	$ 4,710	$ 3,500	$ 6,000
10-4160-511150	CLEANING SUPPLIES	$ 839	$ 766	$ 691	$ 1,425	$ 2,000
10-4160-511175	MEDICAL SUPPLIES	$ 19,039	$ 17,543	$ 28,932	$ 30,000	$ 32,000
10-4160-511180	MEDICAL SUPPLIES PHARMACEUTICAL		$ -	$ 4,148	$ 15,916	$ 18,000
10-4160-511200	ELECTRICITY	$ 8,598	$ 8,383	$ 933	$ 851	$ -
10-4160-511250	WATER	$ 376	$ 272	$ -	$ -	$ -
10-4160-511300	SEWER	$ 482	$ 437	$ -	$ -	$ -
10-4160-511350	GARBAGE	$ 559	$ 561	$ -	$ -	$ -
10-4160-519000	MISCELLANEOUS	$ 3,351	$ 427	$ 37,902	$ 9,748	$ -
10-4160-531025	LINE OF DUTY PAYMENTS	$ 8,864	$ 12,450	$ 12,656	$ 13,195	$ 13,195
10-4160-531350	SPECIAL PROJECTS	$ 2,127	$ 6,538	$ 12,949	$ 16,705	$ 16,705
10-4160-532050	REGULATORY REQUIREMENTS			$ 227		
10-4160-532100	BILLING SERVICES/COLLECTIONS	$ 45,046	$ 45,539	$ 47,156	$ 47,500	$ 47,500
10-4160-532125	BAD DEBT COLLECTION FEE	$ 1,333	$ 158	$ 184	$ -	$ -
10-4160-561000	HEATING OIL/FUEL	$ 2,821	$ 1,982	$ 1,868	$ 1,333	$ 2,500
Sub-Total For Operating		**$ 191,739**	**$ 192,125**	**$ 274,182**	**$ 255,154**	**$ 260,270**

TOTAL EXPERNDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
Personnel Expenditures	$ 698,440	$ 674,520	$ 753,593	$ 708,077	$ 718,576
Operating Expenditures	$ 191,739	$ 192,125	$ 274,182	$ 255,154	$ 260,270
Capital Machinery and Equipment	$ 52,050	$ 62,810	$ -		$ 63,207
Total for All Categories of Expenses	**$ 942,230**	**$ 929,455**	**$ 1,027,775**	**$ 963,231**	**$ 1,042,052**

<u>Capital/Needs</u>

Ambulance	$421,377
30% Match - Split Town/County	$126,413

Fire Grants

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
Sub-Total For Personnel		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4170-524225	COMM FOUNDATION GRANT				$ 10,000	$ 10,000
Sub-Total For Operating		**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ -	$ -	$ -	$ -	$ -
	Operating Expenditures	$ -	$ -	$ -	$ 10,000	$ 10,000
10-4110-524350	Capital Machinery and Equipment					
Total for All Categories of Expenses		**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**

Public Works Street Maintenance

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4210-500000	SALARIES AND WAGES	$ 334,611	$ 452,162	$ 695,013	$ 654,005	$ 113,045	Less VDOT reimbursed salaries of $500k
10-4210-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
10-4210-501000	INS SOCIAL SECURITY	$ 23,863	$ 32,477	$ 51,215	$ 49,901	$ 8,625	
10-4210-501100	INS HEALTH	$ 163,825	$ 161,937	$ 184,992	$ 216,935	$ 48,868	Includes 7% increase.
10-4210-501150	INS.-LIFE	$ 2,169	$ 2,056	$ 3,732	$ 3,744	$ 862	Includes 7% increase.
10-4210-501200	INS.-RETIREMENT PLAN	$ 68,108	$ 63,914	$ 157,730	$ 193,416	$ 193,416	
10-4210-501225	VRS-VLDP	$ 1,613	$ 1,541	$ 2,471	$ 2,860	$ 2,860	
10-4210-501250	INS WORKMENS COMPENSATION	$ 20,528	$ 12,970	$ 27,008	$ 25,098	$ 25,098	
Sub-Total For Personnel		$ 614,717	$ 727,057	$ 1,122,161	$ 1,145,959	$ 392,774	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4210-501300	INS GEN LIABILITY/BLDG	$ 3,940	$ 4,140	$ 5,217	$ 3,995	$ 4,606	
10-4210-501350	INS AUTO	$ 4,666	$ 5,062	$ 8,608	$ 8,749	$ 8,679	
10-4210-501450	MISCELLANEOUS-OTHER			$ (57)		$ -	
10-4210-510250	DUES/MERBERSHIP/SOFTWARE LICENSE F	$ -	$ 169	$ 605	$ 500	$ 600	
10-4210-510450	TELEPHONE/INTERNET/COMM	$ 1,482	$ 2,234	$ 2,750	$ 4,121	$ 3,436	
10-4210-510500	UNIFORMS	$ 4,368	$ 10,085	$ 19,658	$ 18,790	$ 19,224	
10-4210-510550	TRAINING EXPENSE	$ 353	$ 4,789	$ 6,462	$ 5,000	$ 5,731	
10-4210-510600	EQUIPMENT MAINTENANCE		$ 272	$ 293		$ -	
10-4210-510700	VEHICLE MAINT-INSIDE	$ 29,727	$ 25,994	$ 32,148	$ 24,418	$ 28,283	
10-4210-510750	VEHICLE MAINT-OUTISDE	$ 17,656	$ 24,276	$ 10,737	$ 12,000	$ 11,369	
10-4210-510800	MOTOR FUEL & LUBRICATION	$ 21,726	$ 33,216	$ 45,403	$ 43,982	$ 45,500	
10-4210-510900	EQUIPMENT	$ 36,444	$ 26,765	$ 4,421	$ 5,000	$ 6,911	
10-4210-511000	BUILDING REPAIRS/ADDITION	$ 295	$ 4,213	$ 563	$ 2,414	$ 1,489	
10-4210-511100	SUPPLIES & MATERIALS	$ 39,423	$ 48,412	$ 30,320	$ 19,600	$ 28,260	
10-4210-511200	ELECTRICITY	$ 13,794	$ 12,600	$ 14,334	$ 17,112	$ -	
10-4210-511250	WATER	$ 378	$ 415	$ 512	$ 521	$ -	
10-4210-511300	SEWER	$ 507	$ 708	$ 872	$ 686	$ -	
10-4210-511350	GARBAGE	$ 240	$ 274	$ 287	$ 266	$ -	
10-4210-511400	ENGINEERING	$ 7,800	$ 26,912	$ 7,920	$ 21,165	$ 14,600	
10-4210-511450	LEASE PROP & RIGHT OF WAY	$ 3,490	$ 3,483	$ 3,499	$ -	$ 3,500	
10-4210-511550	METERS & RELATED EQ	$ 70,172	$ -	$ -	$ -	$ -	
10-4210-511500	TRAFFIC SAFETY	$ 992	$ 18,624	$ 28,811	$ 25,000	$ 75,000	
10-4210-519000	MISCELLANEOUS	$ 2,808	$ 2,121	$ 3,841	$ 7,145	$ -	
10-4210-540000	STORM DRAINAGE	$ 5,855	$ -	$ -	$ 5,000	$ 5,000	
10-4210-540050	ST, BRIDGES, SIDEWALK MAINT	$ 112,121	$ 156,145	$ 15,593	$ 100,000	$ 100,000	
10-4210-540100	SNOW & ICE REMOVAL (SALT)	$ 31,334	$ 47,854	$ 13,619	$ 40,000	$ 42,069	
10-4210-540125	MOWING SUPPLIES				$ 4,021	$ 4,100	
10-4210-540250	VDOT REIMBURSED EXPENSES			$ 412,676	$ 394,054		Includes VDOT salaries and benefits, equipment, etc.
10-4210-550300	CONTRACT WORK		$ 990			$ -	
10-4210-570250	HAND TOOLS & EQUIPMENT	$ 4,548	$ 10,062	$ 7,631	$ 7,494	$ 7,700	
Sub-Total For Operating		$ 414,117	$ 469,815	$ 676,723	$ 771,033	$ 416,057	

TOTAL EXPERNDITURES	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
Personnel Expenditures	$ 614,717	$ 727,057	$ 1,122,161	$ 1,145,959	$ 392,774	
Operating Expenditures	$ 414,117	$ 469,815	$ 676,723	$ 771,033	$ 416,057	
Capital Machinery and Equipment	$ -	$ 367,136	$ 46,300			
Vehicles, Boats, etc.			$ 186,547		$ 10,000	33% each water, sewer and street
Contract Paving Capital	$ 373,067	$ 707,024	$ 1,081,805	$ 450,125	$ 840,900	VDOT
Total for All Categories of Expenses	**$ 1,401,901**	**$ 2,271,032**	**$ 3,113,536**	**$ 2,367,117**	**$ 1,659,731**	

Capital/Needs
2 - 3 People for mowing
Jetter Flusher Truck $500,000
To be financed through NCL Government Capital with a $30,000 down payment

Sanitation

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4240-500000	SALARIES AND WAGES	$ 234,210	$ 225,921	$ 239,150	$ 201,611	$ 212,404	
10-4240-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
10-4240-501000	INS SOCIAL SECURITY	$ 16,902	$ 16,495	$ 17,547	$ 15,508	$ 16,206	
10-4240-501100	INS HEALTH	$ 55,886	$ 52,811	$ 43,652	$ 47,707	$ 51,046	Includes 7% increase.
10-4240-501150	INS.-LIFE	$ 908	$ 980	$ 1,156	$ 1,193	$ 1,277	Includes 7% increase.
10-4240-501200	INS.-RETIREMENT PLAN	$ 30,344	$ 40,697	$ 92,564	$ 92,124	$ 92,124	
10-4240-501225	VRS-VLDP	$ 601	$ 1,324	$ 1,148	$ 1,204	$ 1,204	
10-4240-501250	INS WORKMENS COMPENSATION	$ 9,729	$ 10,698	$ 18,496	$ 15,378	$ 15,378	
Sub-Total For Personnel		**$ 348,580**	**$ 348,926**	**$ 413,713**	**$ 374,725**	**$ 389,639**	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4240-501350	INS AUTO	$ 3,476	$ 3,606	$ 3,832	$ 4,047	$ 4,100
10-4240-510500	UNIFORMS	$ 1,868	$ 3,192	$ 6,949	$ 6,815	$ 6,900
10-4240-510550	TRAINING EXPENSE			$ 762	$ 1,000	$ 900
10-4240-510700	VEHICLE MAINT-INSIDE	$ 25,934	$ 26,301	$ 30,861	$ 20,000	$ 25,500
10-4240-510750	VEHICLE MAINT-OUTISDE	$ 30,464	$ 25,730	$ 41,632	$ 40,000	$ 40,900
10-4240-510800	MOTOR FUEL & LUBRICATION	$ 36,725	$ 4,551	$ 16,032	$ 15,000	$ 15,500
10-4240-510825	RETIREMENT OF DEBT				$ 77,619	$ 77,700
10-4240-510900	EQUIPMENT		$ 1,035	$ 812	$ 1,714	$ 1,300
10-4240-511100	SUPPLIES & MATERIALS	$ 15,534	$ 28,409	$ 15,538	$ 10,000	$ 17,000
10-4240-519000	MISCELLANEOUS	$ 4,722	$ 1,299	$ 3,380	$ 5,000	$ -
10-4240-541000	GARBAGE CONTAINERS	$ 22,658	$ 15,445	$ 19,193	$ 23,500	$ 21,400
Sub-Total For Operating		**$ 141,381**	**$ 109,568**	**$ 138,991**	**$ 204,695**	**$ 211,200**

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ 348,580	$ 348,926	$ 413,713	$ 374,725	$ 389,639
	Operating Expenditures	$ 141,381	$ 109,568	$ 138,991	$ 204,695	$ 211,200
	Capital Machinery and Equipment	$ -	$ 55,200			
	Vehicles, Boats, etc.	$ -	$ -	$ 30,000	$ -	
Total for All Categories of Expenses		**$ 489,961**	**$ 513,694**	**$ 582,704**	**$ 579,420**	**$ 600,839**

<u>Capital/Needs</u>
Trash Truck $284,588

Parks and Recreation

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
10-4290-500000	SALARIES AND WAGES	$ 99,170	$ 116,147	$ 147,075	$ 155,000	$ 185,405	Includes two additional part time positions, one previously approved and one is a recent opening.
10-4290-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
10-4290-501000	INS SOCIAL SECURITY	$ 7,435	$ 8,806	$ 11,056	$ 12,064	$ 14,146	
10-4290-501100	INS HEALTH	$ 20,328	$ 11,792	$ 14,014	$ 15,949	$ 17,065	Includes 7% increase.
10-4290-501150	INS.-LIFE	$ 248	$ 241	$ 496	$ 590	$ 631	Includes 7% increase.
10-4290-501200	INS.-RETIREMENT PLAN	$ 7,476	$ 8,561	$ 29,089	$ 36,191	$ 36,191	
10-4290-501225	INS-VLDP		$ 272	$ 419	$ 561	$ 561	
10-4290-501250	INS WORKMENS COMPENSATION	$ 1,841	$ 1,481	$ 2,526	$ 2,532	$ 2,532	
Sub-Total For Personnel		**$ 136,498**	**$ 147,299**	**$ 204,675**	**$ 222,887**	**$ 256,532**	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
10-4290-501300	INS GEN LIABILITY/BLDG	$ 4,027	$ 4,515	$ 4,918	$ 3,812	$ 5,000
10-4290-501350	INS AUTO	$ 350	$ 371	$ -	$ -	$ -
10-4290-510000	CASH OVER & SHORT	$ (15)	$ 10	$ -	$ -	$ -
10-4290-510100	AUDITING & LEGAL			$ 1,315	$ -	$ 1,400
10-4290-510350	OFFICE SUPPLIES	$ 26	$ 66	$ 140	$ 300	$ 300
10-4290-510425	CARD PROCESSING CHGS/FEES	$ 1,806	$ -	$ -	$ -	$ -
10-4290-510450	TELEPHONE/INTERNET/COMM	$ 2,057	$ 2,364	$ 3,812	$ 3,675	$ 3,900
10-4290-510550	TRAINING EXPENSE		$ 1,554	$ 300		$ 2,300
10-4290-510600	EQUIPMENT MAINTENANCE	$ 6,271	$ 560	$ 5,557	$ 4,000	$ 5,600
10-4290-510700	VEHICLE MAINT-INSIDE	$ 256	$ -	$ -	$ 1,347	$ -
10-4290-510800	MOTOR FUEL & LUBRICATION	$ 317	$ 60	$ -	$ 378	$ -
10-4290-510900	EQUIPMENT	$ 6,978	$ 4,218	$ 817	$ -	$ 900
10-4290-511000	BUILDING REPAIRS/ADDITION	$ 3,522	$ 3,503	$ 5,742	$ 2,500	$ 5,800
10-4290-511100	SUPPLIES & MATERIALS	$ 15,836	$ 11,557	$ 11,176	$ 7,000	$ 12,600
10-4290-511200	ELECTRICITY	$ 40,848	$ 34,426	$ -	$ -	$ -
10-4290-511250	WATER	$ 2,646	$ 4,583	$ -	$ -	$ -
10-4290-511300	SEWER	$ 3,241	$ 5,680	$ -	$ -	$ -
10-4290-511350	GARBAGE	$ 2,144	$ 2,266	$ -	$ -	$ -
10-4290-519000	MISCELLANEOUS	$ 19,662	$ 5,711	$ 10,931	$ 3,500	$ -
10-4290-550025	SPORTS EXPENSES	$ 1,125	$ 3,611	$ 930	$ 8,259	$ 8,300
10-4290-550050	SWIMMING POOL SUPPLIES	$ 6,973	$ 8,552	$ 9,362	$ 5,725	$ 7,500
10-4290-550100	WM'S PARK MAINTENANCE	$ 6,243	$ 15,560	$ 13,992	$ -	$ -
10-4290-550150	PARK MAINTENANCE	$ -	$ -	$ -	$ 10,000	$ 15,000
	EVENTS					$ 5,000
10-4290-550200	CONCESSION STAND EXP	$ 15,330	$ 13,069	$ 15,972	$ 13,000	$ 14,500
10-4290-550250	SALES TAX-CONCESSION STAN	$ (16)	$ (12)	$ (11)	$ (11)	$ (11)

10-4290-550300	CONTRACT WORK	$ 4,500	$ -	$ -	$ -	
Sub-Total For Operating		**$ 144,126**	**$ 122,225**	**$ 84,953**	**$ 63,485**	**$ 88,089**

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ 136,498	$ 147,299	$ 204,675	$ 222,887	$ 256,532
	Operating Expenditures	$ 144,126	$ 122,225	$ 84,953	$ 63,485	$ 88,089
	Debt Service	$ -	$ -	$ 487	$ -	$ -
	Capital Machinery and Equipment	$ -	$ 12,155	$ 13,579	$ -	$ -
10-5429-660000	Building and Building Improvements					$ 161,000
Total for All Categories of Expenses		**$ 280,624**	**$ 281,679**	**$ 303,694**	**$ 286,372**	**$ 505,621**

Capital/Needs
Rec Park Roof $161,000
Rec Park Flooring $256,000
Press Boxes Roofs

Water Fund Revenues

Water Fund Revenues							
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
20-3701-413300	INTEREST INCOME	$ 767	$ 2,345	$ 3,712	$ 5,554	$ 3,800	
20-3701-413500	CONTRACT WORK-WATER PLANT	$ 184					
20-3701-413900	SALE OF SALVAGE & SURPLUS			$ 31	$ 43	$ 35	
20-3701-420050	WATER COLLECTIONS	$ 793,157	$ 786,311	$ 879,182	$ 1,922,482	$ 2,021,663	$ 99,181
20-3701-420200	PENALTIES	$ 11,953	$ 12,472	$ 13,126	$ 21,218	$ 13,200	
20-3701-420250	SERVICE CHARGES	$ 5,524	$ 3,449	$ 1,736	$ 2,207	$ 1,750	
20-3701-420300	WATER TAPS	$ 3,300	$ 7,150	$ 7,450	$ 7,371	$ 7,400	
20-3701-430000	MISCELLANEOUS REVENUE	$ 39		$ -	$ 675	$ -	
20-3702-413310	INTEREST INCOME-WAT DEBT	$ 1,379	$ 1,385	$ 1,383	$ 1,398	$ 1,400	
20-3702-440000	CEDAR BLUFF WATER COLL	$ 74,508	$ 85,416	$ 84,660	$ 87,058	$ 84,700	
20-3702-440100	TAZ. PSA WATER COLL	$ 461,634	$ 481,310	$ 510,805	$ 506,658	$ 506,700	
20-3702-440200	CEDAR BLUFF-Wat Debt	$ 996	$ 996	$ 996	$ 854	$ 900	
20-3702-440300	TZ CO PSA-KENTS RIDGE	$ 2,598	$ 2,382	$ 2,598	$ 2,598	$ 2,598	
20-3702-440225	CEDAR BLUFF - UPGRADE DEBT				$ -	$ 61,862	
20-3702-440125	TZ CO PSA - UPGRADE DEBT				$ -	$ 160,840	
Revenue Totals		$ 1,356,040	$ 1,383,216	$ 1,505,679	$ 2,558,116	$ 2,866,848	
						$ (0)	

Proposed Increase Example

# of Customers		2,431
Current Unit Charge per 1,000 Gallons	$	7.50
Proposed Monthly Increase Per 1,000 Gallons	**$**	**0.91**
Proposed Unit Charge per 1,000 Gallons	$	8.41
Total Billing Increase for 3,000 Gallons Usage	$	2.73

Wastewater Fund Revenues

Wastewater Fund Revenues							
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
30-3701-413300	INTEREST INCOME	$ 460	$ 1,852	$ 3,164	$ 2,291	$ 2,300	
30-3701-413800	WWTP-LAB TEST/SEPTIC TRET	$ 33	$ 555	$ 6,406	$ -	$ -	
30-3701-413900	SALE OF SALVAGE & SURPLUS			$ 124	$ 2,284	$ 150	
30-3701-420100	WASTEWATER COLLECTIONS	$ 1,025,620	$ 1,229,910	$ 1,421,866	$ 1,629,738	$ 2,076,027	$ 446,289

30-3701-420200	PENALTIES	$ 14,847	$ 18,841	$ 21,590	$ 26,735	$ 21,600
30-3701-420250	SERVICE CHARGES	$ 3,345	$ 2,422	$ 1,075	$ 1,230	$ 1,100
30-3701-420350	SEWER TAPS	$ 500	$ 1,500	$ -	$ 857	$ -
30-3701-430000	MISCELLANEOUS REVENUE	$ 329	$ 503	$ -	$ 5,257	$ -
30-3702-413320	INTEREST INCOME-VRA	$ 1,744	$ 4,531	$ 4,564	$ 4,645	$ 4,600
30-3702-440400	CEDAR BLUFF SEWER COLL	$ 78,192	$ 71,496	$ 90,492	$ 104,532	$ 90,500
30-3702-440500	TZ CO PSA SEWER COLL	$ 251,712	$ 231,847	$ 241,396	$ 258,360	$ 241,400
30-3702-440425	CEDAR BLUFF - UPGRADE DEBT				$ -	$ 20,405
30-3702-440525	TZ CO PSA - UPGRADE DEBT				$ -	$ 68,018
Revenue Totals		$ 1,376,782	$ 1,563,457	$ 1,790,677	$ 2,035,929	$ 2,526,100

$ (0)

Proposed Increase Example

# of Customers		2,350
Current Unit Charge per 1,000 Gallons	$	8.00
Proposed Monthly Increase Per 1,000 Gallons	**$**	**3.42**
Proposed Unit Charge per 1,000 Gallons	$	11.42
Total Billing Increase for 3,000 Gallons Usage	$	10.25

Water & Wastewater Distribution Revenues

Water & Wastewater Distribution Fund Revenues						
Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
413600	CONTRACT WORK-SEW/WAT LIN	$ 2,230	$ -	$ 691	$ 68	$ -
413900	SALE OF SALVAGE & SURPLUS	$ -	$ -	$ 108	$ -	$ -
430000	MISCELLANEOUS REVENUE	$ 18,574	$ -	$ 25,000	$ 190	$ -
Revenue Totals		$ 20,804	$ -	$ 25,799	$ 258	$ -

Water Treatment Plant

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
PERSONNEL EXPENDITURES							
20-4340-500000	SALARIES AND WAGES	$ 357,940	$ 358,440	$ 408,395	$ 398,712	$ 397,139	
20-4340-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
20-4340-501000	INS SOCIAL SECURITY	$ 26,130	$ 26,217	$ 30,213	$ 29,586	$ 30,302	
20-4340-501100	INS HEALTH	$ 99,456	$ 99,418	$ 111,797	$ 129,886	$ 138,978	Includes 7% increase
20-4340-501150	INS.-LIFE	$ 1,719	$ 1,730	$ 1,935	$ 2,057	$ 2,201	Includes 7% increase
20-4340-501200	INS.-RETIREMENT PLAN	$ 54,678	$ 56,208	$ 118,830	$ 136,109	$ 136,109	
20-4340-501225	VRS-VLDP	$ 1,202	$ 1,374	$ 1,355	$ 1,539	$ 1,567	
20-4340-501250	INS WORKMENS COMPENSATION	$ 10,535	$ 8,373	$ 11,507	$ 8,426	$ 8,426	
Sub-Total For Personnel		**$551,660**	**$551,761**	**$684,032**	**$706,315**	**$714,722**	

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
OPERATING EXPENDITURES							
20-4340-501300	INS GEN LIABILITY/BLDG	$ 8,382	$ 8,667	$ 9,426	$ 7,460	$ 7,460	
20-4340-501350	INS AUTO	$ 503	$ 531	$ 1,347	$ 1,016	$ 1,016	
20-4340-510050	CONTRACT CONSULTANT	$ 9,096	$ 22,780	$ -	$ -	$ -	
20-4340-510100	AUDITING & LEGAL	$ 2,096	$ 20,500	$ 13,750	$ 10,000	$ 15,000	
20-4340-510150	PRINTING & BINDING	$ 968	$ 3,142	$ 4,711	$ 2,914	$ 5,000	
20-4340-510250	DUES & MERBERSHIP	$ 4	$ 2,437	$ 1,974	$ 2,898	$ 2,898	
20-4340-510350	OFFICE SUPPLIES			$ 119			
20-4340-510400	POSTAGE	$ 6,845	$ 7,513	$ 5,889	$ 15,595	$ 15,595	
20-4340-510450	TELEPHONE/INTERNET/COMM	$ 3,650	$ 2,697	$ 3,553	$ 2,877	$ 4,000	
20-4340-510500	UNIFORMS	$ 524	$ 3,233	$ 6,114	$ 5,860	$ 6,000	
20-4340-510550	TRAINING EXPENSE	$ 1,635	$ 2,957	$ 2,211	$ 2,900	$ 2,900	
20-4340-510600	EQUIPMENT MAINTENANCE	$ 3,176	$ 4,582	$ 12,459	$ 12,000	$ 12,500	
20-4340-510625	IT SERVICE/EQ	$ 2,898	$ 2,342	$ 3,350	$ 1,000	$ -	Edmunds software allocation will be included in overall allocation.
20-4340-510700	VEHICLE MAINT-INSIDE	$ 62	$ 72	$ 946	$ 2,434	$ 2,434	
20-4340-510750	VEHICLE MAINT-OUTISDE	$ 13	$ 44	$ -	$ 759	$ 759	
20-4340-510800	MOTOR FUEL & LUBRICATION	$ 2,573	$ 2,249	$ 3,876	$ 2,973	$ 4,000	
20-4340-510825	RETIREMENT OF DEBT	$ -		$ -	$ 678,992	$ 259,271	Includes VRA Existing & VDH Loans
20-4340-510900	EQUIPMENT	$ 3,372	$ 1,250	$ 1,258	$ 4,000	$ 4,000	
20-4340-511000	BUILDING REPAIRS/ADDITION	$ 1,721	$ 1,883	$ 1,883	$ 750	$ 2,000	
20-4340-511050	GROUNDS & FACILITIES	$ -	$ -	$ -	$ -	$ -	
20-4340-511100	SUPPLIES & MATERIALS	$ 5,882	$ 4,854	$ 6,263	$ 6,000	$ 7,700	
20-4340-511150	CLEANING SUPPLIES	$ -	$ 6	$ -	$ -	$ -	
20-4340-511200	ELECTRICITY	$ 139,391	$ 129,650	$ 132,300	$ 171,093	$ 171,093	
20-4340-511250	WATER	$ 1,933	$ 2,012	$ 1,857	$ 2,000	$ 2,000	
20-4340-511300	SEWER	$ 62,552	$ 108,792	$ 19,526	$ 54,442	$ 54,442	
20-4340-511350	GARBAGE	$ 190	$ 258	$ 436	$ 411	$ 411	
20-4340-511400	ENGINEERING	$ -	$ -	$ 6,000	$ 10,000	$ 10,000	
20-4340-519000	MISCELLANEOUS	$ 1,473	$ 2,696	$ 2,732	$ 1,700	$ -	
20-4340-560000	CHEMICALS-TREATMENT	$ 120,909	$ 143,050	$ 138,102	$ 138,000	$ 138,000	
20-4340-560050	INSTRUMENT CALIBRATION	$ 1,155	$ 1,273	$ 1,393	$ 1,500	$ 1,500	
20-4340-560100	HEALTH DEPT ASSESSMENT	$ 7,830	$ 7,830	$ 7,830	$ 13,423	$ 13,423	
20-4340-560150	WATER QUALITY TESTING	$ 4,424	$ 5,195	$ 16,189	$ 8,188	$ 16,500	
20-4340-562000	PLANT PARTS	$ 10,835	$ 150	$ 12,466	$ 10,000	$ 12,500	
20-4340-562050	CHEMICALS / SUPPLIES-LAB	$ 5,773	$ 4,737	$ 7,106	$ 8,000	$ 8,000	
20-4340-570050	PAYMENT IN LIEU OF TAXES	$ -	$ -	$ -	$ -	$ -	
20-4340-570625	GENERATOR O&M					$ 11,400	
20-4340-580800	INTEREST EXPENSE	$ 16,812	$ -		$ 24,658	$ 406,599	Includes VDH Loan
20-4340-595100	TRANSFER OUT-ADM EXPENSE (GF)	$ 135,846	$ 163,174	$ 249,139	$ 193,958	$ 299,155	
20-4340-595200	TRANSFER OUT-IT EXPENSE (GF)	$ 11,795	$ 15,914	$ 21,970	$ 8,575	$ 35,657	
Sub-Total For Operating		**$574,316**	**$676,468**	**$696,175**	**$1,406,376**	**$1,533,213**	

TOTAL EXPERNDITURES

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget
	Personnel Expenditures	$ 551,660	$ 551,761	$ 684,032	$ 706,315	$ 714,722
	Operating Expenditures	$ 574,316	$ 676,468	$ 696,175	$ 1,406,376	$ 1,533,213
20-5434-630000	MACHINERY AND EQUIPMENT			$ 47,575		$ 180,000
20-5434-640000	VEHICLES, BOATS, ETC.			$ 47,575		
20-5434-650000	INFRASTRUCTURE, DEPR.			$ 68,053		
20-5434-660000	BUILDING & BLDG. IMPROVEMENTS	$ 28,255	$ 290,148	$ 323	$ -	$ -
Total for All Categories of Expenses		$1,154,231	$1,518,377	$1,543,733	$2,112,691	$2,427,934

Capital/Needs

Floculator Rehab - Paddles and Gearbox	$150,000
PH Analyzer	$30,000
New Vehicle	
Solenoid	

Debt Service FY 2027

Virginia Department of Health Estimate - $8,892,704 Principal, $1,500,000 Grant, 5.5% Interest Rate, Term 20 Years	$618,616.52
Tazewell PSA Allocation - 26%	$160,840.29
Cedar Bluff Allocation - 10%	$61,861.65

Wastewater Treatment Plant

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
30-4380-500000	SALARIES AND WAGES	$ 324,899	$ 385,672	$ 419,623	$ 406,048	$ 385,746	Includes certifications.
30-4380-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
30-4380-501000	INS SOCIAL SECURITY	$ 23,814	$ 28,373	$ 30,675	$ 32,082	$ 29,432	
30-4380-501100	INS HEALTH	$ 86,569	$ 104,087	$ 103,872	$ 116,256	$ 124,394	Includes 7% increase
30-4380-501150	INS.-LIFE	$ 1,525	$ 1,827	$ 1,860	$ 1,959	$ 2,096	Includes 7% increase
30-4380-501200	INS.-RETIREMENT PLAN	$ 49,655	$ 60,806	$ 119,721	$ 131,970	$ 131,970	
30-4380-501225	VRS-VLDP	$ 636	$ 1,127	$ 961	$ 1,085	$ 1,085	
30-4380-501250	INS WORKMENS COMPENSATION	$ 3,934	$ 3,805	$ 5,102	$ 4,625	$ 4,625	
Sub-Total For Personnel		$ 491,033	$ 585,697	$ 681,814	$ 694,025	$ 679,348	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
30-4380-501300	INS GEN LIABILITY/BLDG	$ 14,992	$ 15,841	$ 17,232	$ 14,822	$ 17,500	
30-4380-501350	INS AUTO	$ 1,411	$ 1,434	$ 2,853	$ 2,065	$ 3,000	
30-4380-510050	CONTRACT CONSULTANT	$ -	$ 22,780	$ -	$ -	$ -	
30-4380-510100	AUDITING & LEGAL	$ 9,096	$ 20,500	$ 13,750	$ 10,000	$ 14,000	
30-4380-510150	PRINTING & BINDING	$ 2,096	$ 3,142	$ 4,711	$ 2,914	$ 4,800	
30-4380-510250	DUES & MERBERSHIP	$ 770	$ 600	$ 545	$ 157	$ 600	
30-4380-510350	OFFICE SUPPLIES	$ 79	$ -	$ 119	$ 130	$ 130	
30-4380-510400	POSTAGE	$ 7,402	$ 7,375	$ 5,804	$ 12,079	$ 12,000	
30-4380-510450	TELEPHONE/INTERNET/COMM	$ 2,448	$ 2,682	$ 3,367	$ 3,147	$ 3,500	
30-4380-510500	UNIFORMS	$ 993	$ 4,459	$ 5,664	$ 5,961	$ 6,000	
30-4380-510550	TRAINING EXPENSE	$ 1,045	$ 1,543	$ 1,686	$ 3,500	$ 3,500	
30-4380-510600	EQUIPMENT MAINTENANCE	$ 6,421	$ 14,387	$ 11,170	$ 20,000	$ 35,000	Includes Transmission Rebuilds.
30-4380-510625	IT SERVICE/EQ	$ 3,193	$ 2,342	$ 3,350	$ 163		Edmunds software allocation will be included in overall allocation.
30-4380-510700	VEHICLE MAINT-INSIDE	$ 7,512	$ 2,213	$ 2,434	$ 2,513	$ 2,500	
30-4380-510750	VEHICLE MAINT-OUTISDE	$ 1,137	$ 68	$ 1,181	$ 2,500	$ 2,500	
30-4380-510800	MOTOR FUEL & LUBRICATION	$ 5,963	$ 9,953	$ 4,942	$ 4,600	$ 5,000	
30-4380-510825	RETIREMENT OF DEBT	$ -	$ 44,845	$ -	$ 881,454	$ 344,171	Includes VRA Existing & VCWRLF Loans
30-4380-510850	OFFICE FURN & FIXTURES	$ -	$ -	$ 420	$ -	$ -	
30-4380-510900	EQUIPMENT	$ 569	$ 281	$ 3,741	$ 5,100	$ 10,000	Includes Riding Mower.
30-4380-511000	BUILDING REPAIRS/ADDITION	$ 1,061	$ 1,788	$ 3,710	$ 3,000	$ 31,800	Includes Digester & General Building Roofs.
30-4380-511050	GROUNDS & FACILITIES	$ -	$ -	$ -	$ 108	$ 110	
30-4380-511100	SUPPLIES & MATERIALS	$ 12,379	$ 18,724	$ 9,546	$ 6,900	$ 11,400	
30-4380-511150	CLEANING SUPPLIES	$ 234	$ 288	$ 2,113	$ 1,000	$ 2,200	
30-4380-511200	ELECTRICITY	$ 178,937	$ 164,058	$ 169,248	$ 160,000	$ 169,500	
30-4380-511250	WATER	$ 3,246	$ 4,581	$ 4,799	$ 4,800	$ 4,800	
30-4380-511300	SEWER	$ 4,002	$ 5,645	$ 5,913	$ 5,900	$ 6,000	
30-4380-511350	GARBAGE	$ 769	$ 773	$ 801	$ 798	$ 800	
30-4380-511400	ENGINEERING	$ -	$ -	$ 6,000	$ 24,000	$ 24,000	
30-4380-519000	MISCELLANEOUS	$ 4,038	$ 2,631	$ 214	$ 1,787	$ -	
30-4380-561000	HEATING OIL/FUEL	$ 54,462	$ 37,249	$ 41,647	$ 30,000	$ 41,700	
30-4380-561100	PERMIT FEES	$ 9,657	$ 10,947	$ 11,576	$ 18,700	$ 18,700	
30-4380-561150	WATER-LIFT STATION	$ 493	$ 513	$ 541	$ 1,000	$ 1,000	
30-4380-561200	ELECTRICITY-LIFT STATION	$ 11,953	$ 7,984	$ 21,875	$ 18,821	$ 22,000	
30-4380-561250	OUTSIDE LAB TESTING	$ 4,581	$ 4,589	$ 7,313	$ 10,000	$ 10,000	
30-4380-561300	PLANT METERING & INSTRU.	$ 2,953	$ 2,573	$ 2,415	$ 2,000	$ 2,500	
30-4380-561350	OUTSIDE SLUDGE HAULING	$ 19,063	$ 19,661	$ 18,042	$ 17,000	$ 18,000	
30-4380-562000	PLANT PARTS	$ 41,651	$ 51,230	$ 38,478	$ 29,000	$ 50,000	
30-4380-562050	CHEMICALS / SUPPLIES-LAB	$ 36,008	$ 27,711	$ 51,983	$ 35,000	$ 52,000	
30-4380-570625	GENERATOR O&M					$ 11,400	
30-4380-580800	INTEREST EXPENSE	$ 42,557	$ -	$ -	$ 4,204	$ 40,763	Includes VCWRLF Loan
30-4380-595100	TRANSFER OUT-ADM EXPENSE (GF)	$ 131,696	$ 156,931	$ 168,170	$ 135,225	$ 290,356	
30-4380-595200	TRANSFER OUT-IT EXPENSE (GF)	$ 11,795	$ 15,914	$ 21,744	$ 9,290	$ 34,608	

		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
Sub-Total For Operating		$ 636,663	$ 688,234	$ 669,097	$ 1,489,638	$ 1,307,838	
TOTAL EXPERNDITURES							
	Personnel Expenditures	$ 491,033	$ 585,697	$ 681,814	$ 694,025	$ 679,348	
	Operating Expenditures	$ 636,663	$ 688,234	$ 669,097	$ 1,489,638	$ 1,307,838	
30-5438-640000	VEHICLES, BOATS, ETC.			$ 93,929			
30-5438-630000	CAPITAL MACHINERY & EQUIPMENT	$ 11,176	$ 19,928			$ 100,000	Includes 4WD Tractor.
30-5438-660000	BUIDLING & BUILDING IMPROVEMENTS						
Total for All Categories of Expenses		$ 1,138,872	$ 1,293,859	$ 1,444,840	$ 2,183,663	$ 2,087,186	

Capital/Needs

4WD Tractor	$100,000
Riding Mower	$5,000
Digester Roof	$20,000
General Building Roof	$8,000
Transmission Rebuilds	$15,000

Debt Service FY 2027

Virginia Clean Water Revolving Loan Fund - $10,567,704 Principal and $2,734,864 Principal Forgiveness, 0.5% Interest Rate, Term 24.5305 Years	$340,088.52
Tazewell PSA Allocation - 20%	$68,017.70
Cedar Bluff Allocation - 6%	$20,405.31

Water & Wastewater Distribution

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
40-4360-500000	SALARIES AND WAGES	$ 177,840	$ 185,381	$ 314,586	$ 310,252	$ 299,210	
40-4360-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
40-4360-501000	INS SOCIAL SECURITY	$ 13,124	$ 13,592	$ 23,296	$ 27,151	$ 22,830	
40-4360-501100	INS HEALTH	$ 54,866	$ 54,340	$ 80,838	$ 100,953	$ 108,020	Includes 7% increase
40-4360-501150	INS.-LIFE	$ 932	$ 910	$ 1,309	$ 1,477	$ 1,580	Includes 7% increase
40-4360-501200	INS.-RETIREMENT PLAN	$ 28,373	$ 30,095	$ 83,846	$ 96,725	$ 96,725	
40-4360-501225	VRS-VLDP		$ 251	$ 566	$ 787	$ 787	
40-4360-501250	INS WORKMENS COMPENSATION	$ 5,769	$ 4,513	$ 9,831	$ 6,871	$ 6,871	
Sub-Total For Personnel		**$ 280,905**	**$ 289,082**	**$ 514,272**	**$ 544,216**	**$ 536,023**	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
40-4360-501300	INS GEN LIABILITY/BLDG	$ 1,669	$ 1,541	$ 1,669	$ 1,163	$ 1,700	
40-4360-501350	INS AUTO	$ 2,045	$ 2,093	$ 2,037	$ 1,873	$ 2,100	
40-4360-510450	TELEPHONE/INTERNET/COMM	$ 690	$ 686	$ 1,595	$ 1,891	$ 1,900	
40-4360-510500	UNIFORMS	$ 1,515	$ 3,248	$ 5,314	$ 6,654	$ 6,700	
40-4360-510550	TRAINING EXPENSE	$ 474	$ 813	$ -	$ 2,500	$ 2,500	
40-4360-510625	IT SERVICE/MAINTENANCE	$ 1,909	$ 1,615	$ 2,750	$ -	$ 2,125	Edmunds software allocation will be included in overall allocation. Includes IWORQ software.
40-4360-510700	VEHICLE MAINT-INSIDE	$ 10,939	$ 5,872	$ 21,238	$ 19,108	$ 21,300	
40-4360-510750	VEHICLE MAINT-OUTISDE	$ 2,651	$ 1,312	$ 2,355	$ 10,764	$ 10,800	
40-4360-510800	MOTOR FUEL & LUBRICATION	$ 11,229	$ 8,424	$ 11,294	$ 8,344	$ 11,300	
40-4360-510900	EQUIPMENT	$ 4,335	$ 4,763	$ 1,420	$ 2,500	$ 2,500	
40-4360-511000	BUILDING REPAIRS/ADDITION	$ 35	$ -	$ 575	$ 229	$ 600	
40-4360-511100	SUPPLIES & MATERIALS	$ 9,270	$ 10,625	$ 17,539	$ 12,000	$ 19,175	
40-4360-511200	ELECTRICITY	$ 3,609	$ 3,885	$ 3,593	$ 4,149	$ 4,200	
40-4360-511250	WATER	$ 88	$ 75	$ 92	$ 137	$ 140	
40-4360-511300	SEWER	$ 131	$ 124	$ 154	$ 166	$ 170	
40-4360-511350	GARBAGE	$ 240	$ 261	$ 272	$ 266	$ 275	
40-4360-511400	ENGINEERING	$ 25,647	$ 212	$ -	$ 10,000	$ 10,000	
40-4360-511450	LEASE PROP & RIGHT OF WAY	$ 12,543	$ 13,145	$ 13,539	$ 13,945	$ 14,000	
40-4360-511550	METERS & RELATED EQ	$ 26,825	$ 17,004	$ 33,986	$ 30,000	$ 40,000	
40-4360-511600	MISS UTILITY SERVICE FEES	$ -	$ 44	$ 102	$ 119	$ 120	
40-4360-519000	MISCELLANEOUS	$ 1,530	$ 2,210	$ 3,675	$ 3,000	$ -	
40-4360-560000	CHEMICALS-TREATMENT	$ 2,932	$ 2,258	$ 1,616	$ 5,172	$ 5,200	
40-4360-563000	NEW MANHOLES & SEWER LINE	$ -	$ -	$ -	$ -	$ -	
40-4360-563050	CORR OF I/I SEWER LINE	$ 1,420	$ -	$ 628	$ 2,000	$ 2,000	
40-4360-563100	NEW MAINS, LINES & VALVES	$ 32	$ 862	$ -	$ -	$ -	
40-4360-563125	MAINS, LINES & VALVE MAINT	$ 8,774	$ 848	$ 9,814	$ 10,000	$ 10,000	
40-4360-563150	GRAVEL/STONE	$ 3,803	$ 4,307	$ 2,618	$ 6,500	$ 6,500	
40-4360-563175	FIRE HYD/LINES	$ -	$ -	$ 1,069	$ 500	$ 16,100	Includes 3 new fire hydrants @ $5,000 each.
40-4360-563225	BIRMINGHAM LIFT STATION	$ 296	$ 404	$ 438	$ 3,100	$ 3,100	
40-4360-570200	HAND TOOLS & EQUIPMENT	$ 1,576	$ 1,696	$ 1,035	$ 1,200	$ 1,200	
40-4360-595200	TRANSFER OUT-IT EXPENSE (GF)	$ 11,795	$ 15,914	$ 2,460	$ 35,731	$ 36,000	
Sub-Total For Operating		**$ 148,002**	**$ 104,241**	**$ 142,877**	**$ 193,011**	**$ 231,705**	

TOTAL EXPERNDITURES		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
	Personnel Expenditures	$ 280,905	$ 289,082	$ 514,272	$ 544,216	$ 536,023	
	Operating Expenditures	$ 148,002	$ 104,241	$ 142,877	$ 193,011	$ 231,705	
	Capital Machinery and Equipment	$ -	$ 6,569	$ -	$ -	$ -	
	Capital Vehicles					$ 110,100	Flusher Truck - 33% each water, sewer and street Crew Truck - 50% each water and sewer
Total for All Categories of Expenses		$ 428,906	$ 399,892	$ 657,149	$ 737,227	$ 877,828	

Capital/Needs
Jetter Flusher Truck $500,000
To be financed through NCL Government Capital with a $30,000 down payment
Crew Truck $90,000
Dump Truck $250,000
Crawl Camera $200,000

Electric Fund Revenues

General Fund Revenues

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
50-3701-412100	UTILITY POLE PERMITS	$ 13,265	$ 15,265	$ 8,140	$ 13,397	$ 8,200	
50-3701-413300	INTEREST INCOME	$ 10,243	$ 21,623	$ 25,694	$ 21,848	$ 22,000	
50-3701-413700	CONTRACT WORK-ELECTRIC	$ 7,462	$ 3,182	$ 7,405	$ 5,000	$ 5,000	
50-3701-413900	SALE OF SALVAGE & SURPLUS	$ 503	$ 350	$ 198	$ -	$ 200	
50-3701-420000	ELECTRIC COLLECTIONS	$ 6,732,703	$ 6,484,953	$ 7,061,734	$ 7,935,464	$ 10,976,415	$ 3,040,951
50-3701-420200	PENALTIES	$ 79,390	$ 100,474	$ 76,406	$ 127,935	$ 76,500	
50-3701-420250	SERVICE CHARGES	$ 7,265	$ 5,305	$ 2,570	$ 2,974	$ 2,600	
50-3701-420600	POWER COST ADJUSTMENT	$ 219,908	$ (232)	$ 89,832	$ 1,541,953		
50-3701-430000	MISCELLANEOUS REVENUE	$ 201	$ 248	$ -	$ 9,300	$ -	
Sub-Total For Operating		$ 7,070,941	$ 6,631,168	$ 7,271,979	$ 9,657,871	$ 11,090,915	
						$ (0)	

Proposed Increase Example

# of Customers		2,390
Total Collections Increase	$	3,040,951
Customer Charge $1.10 Monthly Increase	$	(31,548)
Energy Increase	$	3,009,403
Current Energy $ per KWH	$	0.14580
Proposed Monthly Increase Per KWH	**$**	**0.05529**
Proposed Energy $ per KWH	$	0.20109
Total Billing Increase for 1,000 KWH Usage	$	55.29

Electrical Fund

PERSONNEL EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
50-4400-500000	SALARIES AND WAGES	$ 239,752	$ 253,191	$ 275,234	$ 240,875	$ 251,482	
50-4400-500150	OVERTIME	$ -	$ -	$ -	$ -	$ -	
50-4400-501000	INS SOCIAL SECURITY	$ 17,171	$ 18,158	$ 20,009	$ 17,422	$ 19,188	
50-4400-501100	INS HEALTH	$ 66,264	$ 66,226	$ 62,580	$ 69,744	$ 74,626	Includes 7% increase
50-4400-501150	INS.-LIFE	$ 1,193	$ 1,195	$ 1,145	$ 1,220	$ 1,305	Includes 7% increase
50-4400-501200	INS.-RETIREMENT PLAN	$ 41,120	$ 42,056	$ 77,104	$ 87,219	$ 87,219	
50-4400-501225	VRS-VLDP	$ 563	$ 633	$ 441	$ 489	$ 489	
50-4400-501250	INS WORKMENS COMPENSATION	$ 2,565	$ 1,909	$ 2,578	$ 1,933	$ 1,933	
Sub-Total For Personnel		**$ 368,627**	**$ 383,368**	**$ 439,091**	**$ 418,902**	**$ 436,243**	

OPERATING EXPENDITURES

Account #	Account Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Approved Budget	
50-4400-501300	INS GEN LIABILITY/BLDG	$ 7,040	$ 7,503	$ 8,211	$ 10,115	$ 10,200	
50-4400-501350	INS AUTO	$ 5,079	$ 5,287	$ 4,984	$ 3,898	$ 5,000	
50-4400-510050	CONTRACT CONSULTANT	$ -	$ 22,780	$ -	$ -	$ -	
50-4400-510100	AUDITING & LEGAL	$ 16,865	$ 24,574	$ 38,726	$ 25,000	$ 38,800	
50-4400-510150	PRINTING & BINDING	$ 2,096	$ 3,142	$ 4,711	$ 2,914	$ 4,800	
50-4400-510250	DUES & MERBERSHIP	$ 17,862	$ 18,893	$ 18,557	$ 17,774	$ 18,600	
50-4400-510350	OFFICE SUPPLIES	$ -	$ 91	$ 802	$ 378	$ 800	
50-4400-510400	POSTAGE	$ 7,255	$ 7,625	$ 5,887	$ 12,194	$ 12,200	
50-4400-510450	TELEPHONE/INTERNET/COMM	$ 898	$ 1,776	$ 1,777	$ 1,147	$ 1,800	
50-4400-510500	UNIFORMS	$ 9,128	$ 6,349	$ 4,773	$ 5,741	$ 5,800	
50-4400-510550	TRAINING EXPENSE	$ 932	$ 2,341	$ 608	$ 1,147	$ 1,200	
50-4400-510600	EQUIPMENT MAINTENANCE	$ 2,281	$ 7,200	$ 5,865	$ 8,210	$ 8,200	
50-4400-510625	IT SERVICE/EQ	$ 2,898	$ 2,342	$ 3,350	302		Edmunds software allocation will be included in overall allocation.
50-4400-510700	VEHICLE MAINT-INSIDE	$ 10,348	$ 6,009	$ 3,478	$ 10,077	$ 10,100	
50-4400-510750	VEHICLE MAINT-OUTISDE	$ 14,735	$ 1,965	$ 13,037	$ 3,911	$ 13,100	
50-4400-510800	MOTOR FUEL & LUBRICATION	$ 14,901	$ 13,946	$ 13,110	$ 11,457	$ 13,200	
50-4400-510825	RETIREMENT OF DEBT					$ 74,340	VSBFA and VCEDA principal
50-4400-510900	EQUIPMENT	$ 9,610	$ 4,110	$ 2,347	$ 2,000	$ 4,600	
50-4400-511000	BUILDING REPAIRS/ADDITION	$ -	$ 160	$ 7,940	$ 955	$ 8,000	
50-4400-511100	SUPPLIES & MATERIALS	$ 13,325	$ 13,268	$ 23,486	$ 12,500	$ 26,000	
50-4400-511150	CLEANING SUPPLIES	$ -	$ -	$ 342	$ 300	$ 350	
50-4400-511200	ELECTRICITY	$ 12,665	$ 11,475	$ 12,909	$ 11,297	$ 13,000	
50-4400-511250	WATER	$ 91	$ 81	$ 87	$ 69	$ 100	
50-4400-511300	SEWER	$ 87	$ 114	$ 149	$ 139	$ 150	
50-4400-511350	GARBAGE	$ 289	$ 259	$ 271	$ 266	$ 300	
50-4400-511400	ENGINEERING	$ 56,543	$ 42,831	$ 53,110	$ 48,000	$ 53,200	
50-4400-511450	LEASE PROP & RIGHT OF WAY	$ 8,669	$ 8,319	$ 9,348	$ 61,010	$ 61,000	
50-4400-511500	TRAFFIC SAFETY	$ -	$ -	$ -	$ -	$ -	
50-4400-511550	METERS & RELATED EQ	$ 14,033	$ 15,913	$ 15,589	$ 10,500	$ 16,000	$16,000 would replace 10% or 200 meters.
50-4400-511600	MISS UTILITY SERVICE FEES	$ 172	$ 69	$ 112	$ 124	$ 150	
50-4400-519000	MISCELLANEOUS	$ 2,426	$ 133,014	$ 2,774	$ 7,000	$ -	
50-4400-570000	POWER PURCHASED	$ 5,638,204	$ 6,222,644	$ 7,349,333	$ 8,682,480	$ 8,892,000	
50-4400-570050	PAYMENT IN LIEU OF TAXES	$ -	$ -	$ -	$ -	$ -	
50-4400-570100	TRANSFORMERS & EQUIP	$ 23,653	$ 13,830	$ 35,929	$ 8,500	$ 36,000	
50-4400-570150	SAFETY EQ & SUPPLIES	$ -	$ 1,738	$ 985	$ 1,443	$ 1,500	
50-4400-570200	HAND TOOLS & EQUIPMENT	$ 1,894	$ 3,688	$ 2,184	$ 571	$ 2,200	
50-4400-570250	STREET LIGHTING	$ 11,499	$ 3,392	$ 7,361	$ 7,500	$ 15,000	$15,000 - $25,000 Move to Public Works
50-4400-570300	UTILITY POLES	$ -	$ 8,925	$ 71	$ 2,000	$ 10,000	$10,000 - $15,000 Not spent every year
50-4400-570350	LOW VOLTAGE DISTRIBUTION	$ 7,168	$ 13,478	$ 4,523	$ 4,821	$ 25,000	$25,000 - Don't spend unless needed
50-4400-570400	HIGH VOLTAGE DISTRIBUTION	$ 11,243	$ 6,535	$ 4,896	$ 11,358	$ 45,000	$45,000 -Don't spend unless needed
50-4400-570450	SUBSTATION EQ.	$ -	$ 838	$ 2,072	$ 2,586	$ 10,000	$10,000 - Don't spend unless needed

50-4400-570500	SUBSTATION MAINTENANCE	$ 3,243	$ 4,736	$ 7,295	$ 20,000	$ 20,000	
50-4400-570550	FIBER OPTIC EQUIP/SUPPLY	$ 10,897	$ 5,506	$ 4,834	$ 5,000	$ 5,000	
50-4400-570600	GLOVE/BLANKET TESTING	$ 402	$ 520	$ 2,827	$ 4,500	$ 4,500	
50-4400-570625	GENERATOR O&M	$ 22,444	$ 8,246	$ 11,396	$ 7,000	$ 11,400	
50-4400-570650	VEHICLE TESTING-OUTSIDE	$ -	$ -	$ 2,233	$ -	$ 2,300	We are working on getting a quote.
50-4400-580800	INTEREST EXPENSE			$ 119,323	$ 728,284	$ 803,818	First Bank & Trust, VSBFA and VCEDA interest
50-4400-595100	TRANSFER OUT-ADM EXPENSE (GF)	$ 161,170	$ 167,977	$ 404,852	$ 308,067	$ 290,356	
50-4400-595200	TRANSFER OUT-IT EXPENSE (GF)	$ 11,795	$ 15,914	$ 42,163	$ 17,151	$ 34,608	
Sub-Total For Operating		**$ 6,133,839**	**$ 6,839,404**	**$ 8,258,617**	**$ 10,079,686**	**$ 10,609,672**	

TOTAL EXPERNDITURES						
		FY 2023 Actuals	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Forecast**	**FY 2027 Approved Budget**
	Personnel Expenditures	$ 368,627	$ 383,368	$ 439,091	$ 418,902	$ 436,243
	Operating Expenditures	$ 6,133,839	$ 6,839,404	$ 8,258,617	$ 10,079,686	$ 10,609,672
	Capital Machinery and Equipment	$ 4,744	$ 79,598	$ -	$ -	$ 45,000
Total for All Categories of Expenses		**$ 6,507,209**	**$ 7,302,370**	**$ 8,697,708**	**$ 10,498,588**	**$ 11,090,915**

Capital/Needs
1. Digger Derrick $350,000
Estimated financing with a $45,000 down payment
2. Dump Truck F-550
3. Squirt Bucket - 550 Chasis

RFP - Contract Review $50,000 - lowest

Debt Service FY 2027
VCEDA Loan Estimate - $500,000 Principal, 5.5% Interest Rate, Term 20 Years $41,839.67