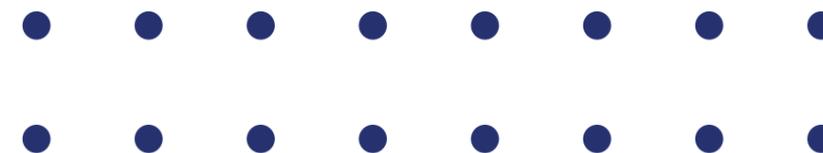
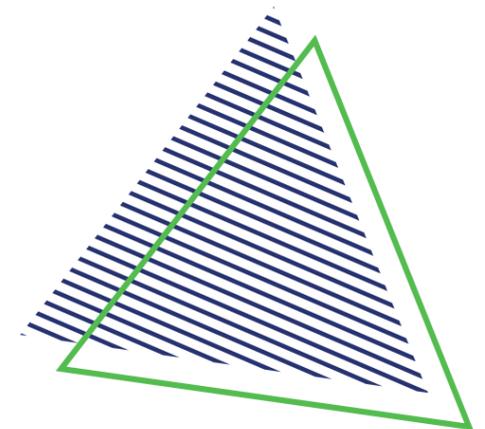


City of  
**Emporia**  
*Virginia*



ADOPTED OPERATING  
GENERAL AND UTILITY  
FUND BUDGETS

FISCAL YEAR 2025-2026







# CITY OF EMPORIA

## Memorandum

June 23, 2025

**TO:** Honorable Mayor and City Council

**THROUGH:** William E. Johnson, III, City Manager

**FROM:** Alicia M. Hargrove, Director of Finance

**SUBJECT:** FY' 2025-2026 General and Utility Fund Budgets

### ITEM:

When developing the FY'26 budget, we have ensured that it aligns closely with the City of Emporia's mission, goals, and core values. The FY' 25-26, budget, created an additional challenge, with the closing of the Georgia Pacific Plant effective July 1, 2025. The city lost a business partner for over 60 years, 550 employees and close to \$1 million dollars between general fund tax revenue (\$500,000), and utility fund fees, (\$483,000). The budget below represents the impact on both funds.

The mission of the City of Emporia has guided every stage of the budgeting process. Funding allocations have been strategically prioritized to support the following city goals:

- **Creating and maintaining a clean and safe city** through sustained investment in public works, sanitation, emergency services, and public safety.
- **Fiscal responsibility** by balancing efficient service delivery with long-term financial sustainability.
- **Economic vibrancy** via support for local business initiatives, infrastructure enhancements, and workforce development.
- **Health and wellness** through funding for parks, recreational facilities, public health programming, and partnerships to improve community health ratings.
- **Education and lifelong learning** with continued support for library services, youth enrichment programs, and educational outreach.
- **Cultural enrichment** by promoting recreational and cultural opportunities accessible to all residents.

This budget also reflects the City's **core values** of *Excellence, Motivation, Professionalism, Optimism, Responsiveness, Integrity, and Accountability*. These

principles are embedded in departmental operations, employee expectations, and service standards citywide.

The proposed City Manager’s recommended general and utility fund budgets total \$37,236,810. The general fund budget totals \$28,066,229 and the utility fund budget totals \$9,170,581. This includes General Fund Capital Projects in the amount of \$570,000 and the Utility Fund \$3,330,743.

This recommended budget funds the Greenville County Public Schools with local funding in the amount of \$4,442,776, which is the City’s share of the total requested \$13,910,233. The 1% state sales tax for education is \$1,379,701. The funding allotted to schools totals \$5,822,477 for FY’26.

In this budget we will continue to utilize other means of funding such as federal and state grants.

### **SUMMARY OF THE FY 2025-2026 BUDGET**

FY 2025-2026 General Fund Budget may be summarized as follows:

Revenues:

General Property Taxes	\$ 7,312,306
Other Local Taxes	9,760,500
License, Permits and Privilege Fees	20,200
Fines and Forfeitures	720,500
Use of Money and Property	600,000
Charges for Services	985,009
Miscellaneous Revenue	62,500
Recovered Costs	153,223
Shared Local Revenues	516,569
Non-Categorical State Aid	597,800
Categorical State Aid	4,561,656
Federal Revenue	1,424,843
Other Financing Sources	<u>1,351,123</u>
<b>TOTAL REVENUES</b>	<b><u>\$28,066,229</u></b>

Expenditures:

Legislative	\$ 316,094
Constitutional Officers	1,051,533
General Government	3,139,787
Public Safety	8,396,114
Public Works	4,426,119
Health and Social Services	563,169
Education	5,913,418
Parks, Recreation and Cultural	405,679
Community Development	1,865,794

Non-Departmental	220,884
Debt Service	<u>1,767,638</u>
TOTAL EXPENDITURES	<u>\$ 28,066,229</u>

Primary impacts to the proposed General Fund Operating Budget include:

Revenues:

- Decrease of \$40,000 for Property Tax
- Decrease of \$96,814 for Real Estate Tax
- Decrease of \$50,000 for Lodging Tax
- Decrease of \$50,000 for Gaming Revenue
- Increase of \$150,000 for Meals Tax
- Increase of \$130,850 for Sales Tax
- Increase of \$308,000 for Interest in Bank and Investments

Expenditures:

- Pay Increase of 2.5% Cost of Living—\$216,003
- New Reassessment and CAMA system – \$160,125
- Move a Part-time position to Full-time in Registrar –\$30,349.57 (additional)
- Reduction in Part-time hours in Registrar – \$7,892
- Increase in Police contracted services –\$88,966
- Rewire of Dispatch Office – \$20,000
- Equipment for New Fire Truck – \$26,288
- Backhoe for Streets Division – \$150,000 (VDOT Maintenance Funds)
- Commercial Trash Truck for Sanitation – \$420,000
- Increase – Virginia Gateway – \$45,000
- Increase – Airport Capital – \$217,723
- Increase – Social Services – \$75,479
- Increase – Children’s Services Act – \$23,824
- Increase – Southside Regional Jail – \$10,000
- FY25 New Debt Service \$201,960

Many requested departmental operating and capital expenditures have been reduced and/or delayed helping absorb these increases.

Expenditures included in the proposed General Fund Capital Budget are as follows:

- Public Works/Streets – John Deere Backhoe – \$150,000 (VDOT Funding)

- Public Works/Sanitation – Commercial Front Load Trash Truck – \$420,000 (lease purchase)

**Utility Fund Budget**

**SUMMARY OF THE FY 2025-2026 BUDGET**

The proposed FY 2025-2026 Utility Fund Budget may be summarized as follows:

Revenues:

Charges for Services	\$4,969,349
Penalties	180,000
Interest Income	105,000
Miscellaneous Revenue	3,000
Non Revenue Receipts	<u>\$ 3,913,232</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 9,170,581</u></b>

Expenditures:

Administration and Billing	\$ 521,194
Water Treatment Plant	1,152,788
Water Distribution	2,213,791
Wastewater Treatment Plant	842,624
Sewage Collection	1,778,818
Non-Departmental	407,324
Debt Service	<u>\$ 2,423,658</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 9,170,581</u></b>

The minimum monthly residential utility bill will increase by \$5.38 with the proposed water rate increase of 10% and a sewer rate increase of 10%.

The proposed water and sewer rate increases are primarily attributed to debt service costs associated with the replacement of water and sewer lines and installation of an upgraded water intake. Staff intend to pursue grant funding to cover engineering costs associated with upgrading water and sewer lines along Southampton Street which are needed to provide water and sewer services to the Norwood Property. We must repair and update Adams Street, Laurel Street, and West End Blvd. sewer lines.

Primary impacts to the proposed Utility Operating Budget include:

Revenues:

- Increase of \$228,000 for Water Sales (10% increase on rates) (Total increase \$2.61. on minimum bill)
- Increase of \$182,000 for Sewer Sales (10% increase on rates)

(Total increase \$2.77 on minimum bill)

- Decrease of \$383,549 in Water Sales (Georgia Pacific Closure)
- Decrease of \$97,128 in Sewer Sales (Georgia Pacific Closure)
- Increase of \$50,000 for Interest on SNAP account
- Increase of \$3,161,093 bond proceeds from FY25
- Increase of \$463,489 for General Fund Loan
- Decrease of \$1,000 from General Fund Money Market Interest

Expenditures:

- Pay Increase of 2.5% Cost of Living \$34,426
- Water Treatment- Increase in Chemicals – \$18,000
- Water Treatment- Pickup Truck – \$45,000 (lease purchase)
- Water Distribution/Sewage Collection – Mini Excavator –\$124,650 (lease purchase)
- Water Distribution-New Lines and Meters –\$16,000
- New Debt Service –\$465,581 (2024 bond and lease payments)

Expenditures included in the proposed Utility Fund Capital Budget are as follows:

Water Distribution

- Water Line Replacement- West End Blvd – \$1,600,000 (2024 bond)
- Mini Excavator- Split with Sewage Collection – \$124,650 (lease purchase)

Water Treatment Plant

- Pickup Truck – \$45,000 (lease purchase)

Sewage Collection

- Sewer Main Replacement-West End Blvd.-Replacement – \$1,561,093 (2024 bond)

The proposed FY’26 Water and Sewer Rates are as follows:

Proposed FY’26 Water Rates

Minimum 2,000 gallons	\$ 28.69
Next 48,000/1,000	\$ 13.31
Next 3,950,000/1,000	\$ 8.09
Over 4,000,000/1,000	\$ 6.15

Proposed FY’26 Sewer Rates

Minimum 2,000 gallons	\$30.35
Next 48,000/1,000	\$11.41

Next 950,000/1,000	\$ 8.72
Over 1,000,000/1,000	\$ 6.78

## **Conclusion**

In conclusion, the programs outlined in the attached budget document are attainable and worthy of your serious consideration. Although this was a difficult budget process, I believe this budget will allow the city to continue to provide outstanding customer service to our citizens. We will also be able to continue our efforts in Economic Development, and enhance our gateways, while continuing to maintain a safe place to live, work and play. My sincere appreciation goes to all Department Heads for their careful effort put forth in composing their respective departmental budgets. Special thanks to Alicia Hargrove, Director of Finance and Lori Jarratt, Assistant to the City Manager, who assisted in putting this document together and making various changes to assist me in balancing this budget.

It is imperative that staff, as well as the Mayor and City Council, continue to monitor and adjust as necessary the 5-year financial forecast to identify the financial needs of the City over the next 5 years. Also, we must create a solid fund balance for our Enterprise Fund.

We are confident that this budget serves as a responsible and visionary financial plan—one that fulfills our commitments to residents and supports the city's mission-driven approach to governance and community development.

Respectfully submitted,



William E. Johnson, III  
City Manager

**Ordinance**

An Ordinance To Adopt The 2025-2026 Operating Budget For The City of Emporia, Virginia And To Appropriate The Funds For The Same

**BE IT ORDAINED** by the Council of the City of Emporia, Virginia as follows:

Section 1. That the City Council hereby approves and adopts the document entitled "City of Emporia, Operating Budget For Fiscal Year 2025-2026."

Section 2. In order to provide the requisite funds for said operating budget, the sum of \$37,277,810.00 is hereby appropriated to the following fund accounts for the fiscal year beginning July 1, 2025, and ending June 30, 2026

<b>Fund</b>	<b>Amount</b>
General Fund	\$28,066,229.00
Electronic Summons Fund	41,000.00
Utility Fund	<u>9,170,581.00</u>
<i>Total</i>	\$37,277,810.00

Section 3. The City Manager is hereby authorized and directed to do all things necessary to implement said budget to include executing all purchase orders of any amounts and making all payments and disbursements consistent with the purpose and intent of this budget.

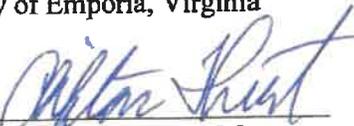
Section 4. The City Manager shall present to Council monthly a list of disbursements made for the previous month for Council's review and examination.

Section 5. The City Manager is hereby authorized to make the appropriate transfers among the various budgetary accounts within each fund.

Section 6. This ordinance shall become effective July 1, 2025.

Adopted: June 25, 2025

City of Emporia, Virginia

By   
Dr. Carolyn Carey, Mayor

Attest:

  
City Clerk

Form Approved:

  
City Attorney

**Ordinance**

An Ordinance To Amend A Certain Section  
Of The Code Of Ordinances Of The City of  
Emporia, Virginia

**AN AMENDMENT**

BE IT ENACTED by the City Council of the City of Emporia, Virginia that:

**DIVISION 3. RATES; CHARGES; BILLS**

Sec. 78-91 (1) through (3) be amended and re-enacted to read as follows:

Sec. 78-91. Schedule of rates—Designated; billing generally.

The rates for water and allied services supplied by the city shall be as follows:

(1) Minimum 2,000 gallons...	\$28.69
(2) Next 48,000/1,000.....	\$13.31
(3) Next 3,950,000/1,000.....	\$ 8.09
(4) Over 4,000,000/1,000.....	\$ 6.15

This ordinance shall become effective July 1, 2025.

Adopted: June 25, 2025

City of Emporia, Virginia

By   
Dr. Carolyn Carey, Mayor

Attest:

  
City Clerk

Form Approved:

  
City Attorney

**Ordinance**

An Ordinance To Amend A Certain Section  
Of The Code Of Ordinances Of The City of  
Emporia, Virginia

**AN AMENDMENT**

BE IT ENACTED by the City Council of the City of Emporia, Virginia that:

DIVISION 5. RATES; CHARGES; BILLS

Sec. 78-261 (1) through (3) be amended and re-enacted to read as follows:

Sec. 78-261. Schedule of rates—Designated; billing generally.

The rates for sewage services supplied by the city shall be based upon the amount of water metered to the premises, as follows:

(1)	Minimum 2,000 gallons...	\$30.35
(2)	Next 48,000/1,000.....	\$11.41
(3)	Next 950,000/1,000.....	\$ 8.72
(4)	Over 1,000,000/1,000.....	\$ 6.78

This ordinance shall become effective July 1, 2025.

Adopted: June 25, 2025

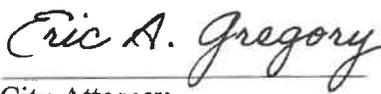
City of Emporia, Virginia

By   
Dr. Carolyn Carey, Mayor

Attest:

  
City Clerk

Form Approved:

  
City Attorney

**Ordinance**

**An Ordinance Imposing And Levying Taxes  
Within The City of Emporia, Virginia Upon  
Real Property, Personal Property, And  
Machinery And Tools For Tax Year 2025**

**WHEREAS**, it is necessary for the Council of the City of Emporia, Virginia to adopt the City's operating budget for Fiscal Year 2025-2026 and to establish the various tax levies pertaining to the same.

**NOW THEREFORE BE IT ORDAINED** by the Council of the City of Emporia as follows:

Section 1. That for the support and operations of the City government, the Council of the City of Emporia, Virginia hereby levies the following tax rates on all real property, all tangible personal property, and all machinery and tools for the tax year beginning January 1, 2025 and ending December 31, 2026 as follows:

**A. Real Estate**

Upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax levy of No Dollars and Ninety-Five Cents (\$0.95) for every One Hundred Dollars (\$100.00) of assessed value, which shall be based upon 100% of the fair market value thereof.

**B. Public Service Corporation**

Upon all property of public service corporations not exempt from local taxation, there shall be a levy of No Dollars and Ninety-Five Cents (\$0.95) for every One Hundred Dollars (\$100.00) of assessed value.

**C. Tangible Personal Property**

Upon all tangible personal property of every kind and description not exempt from local taxation, there shall be a tax levy of Five Dollars and No Cents (\$5.00) for every One Hundred Dollars (\$100.00) of assessed value.

**D. Machinery and Tools**

Upon all machinery and tools used or employed by any person, firm or corporation in any trade or business, not exempt from local taxation, there shall be a tax levy of Five Dollars and No Cents (\$5.00) for every One Hundred Dollars (\$100.00) of assessed value.

Section 2. This ordinance shall become effective July 1, 2025.

Adopted: June 25, 2025

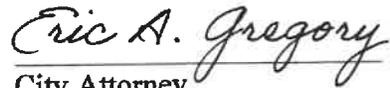
City of Emporia, Virginia

By   
Dr. Carolyn Carey, Mayor

Attest:

  
City Clerk

Form Approved:

  
City Attorney

**Ordinance**

An Ordinance To Amend A Certain Section  
Of The Code Of Ordinances Of The City of  
Emporia, Virginia

**AN AMENDMENT**

BE IT ENACTED by the City Council of the City of Emporia, Virginia that:

ARTICLE 1. IN GENERAL

Sec. 42-8 be amended and re-enacted to read as follows:

Sec. 42-8 Charges for collection and disposal generally.

For providing or making available garbage and refuse collection and disposal service to all citizens, residences, and commercial establishments located within the corporate limits of the city, rates or fees shall be paid as are from time to time by resolution or ordinance set by city council.

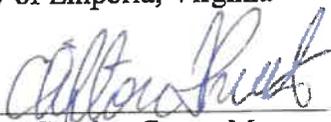
The rates for providing garbage and refuse collection and disposal service shall be as follows:

- |                         |                    |
|-------------------------|--------------------|
| (1) Residential service | \$23.00/month      |
| (2) Commercial service  | \$ 5.75/cubic yard |

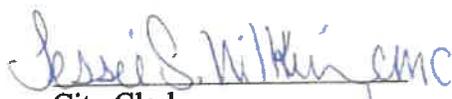
This ordinance shall become effective July 1, 2025.

Adopted: June 25, 2025

City of Emporia, Virginia

By   
Dr. Carolyn Carey, Mayor

Attest:

  
City Clerk

Form Approved:

  
City Attorney

**Resolution**

A Resolution To Set The Dollar Amount For The  
Greensville County School Budget For Fiscal Year  
2025-2026

**WHEREAS**, the Greensville County School Board has, on March 25, 2025, presented the budget for the 2025-2026 fiscal year; and

**WHEREAS**, the Code of Virginia, 1950, section 22.1-93, states that the governing body of a municipality shall approve an annual budget for educational purposes by May 15 or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall occur later;

**NOW, THEREFORE, BE IT RESOLVED** that the Emporia City Council approves a budget consisting of \$13,910,233 in local funds of which \$4,442,776 is projected to be the City of Emporia's share and 1% state tax for education in the amount of \$1,379,701. For total allocation of \$5,822,477.

Adopted:

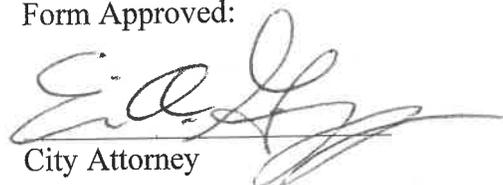
City of Emporia, Virginia

By   
Dr. Carolyn Carey, Mayor

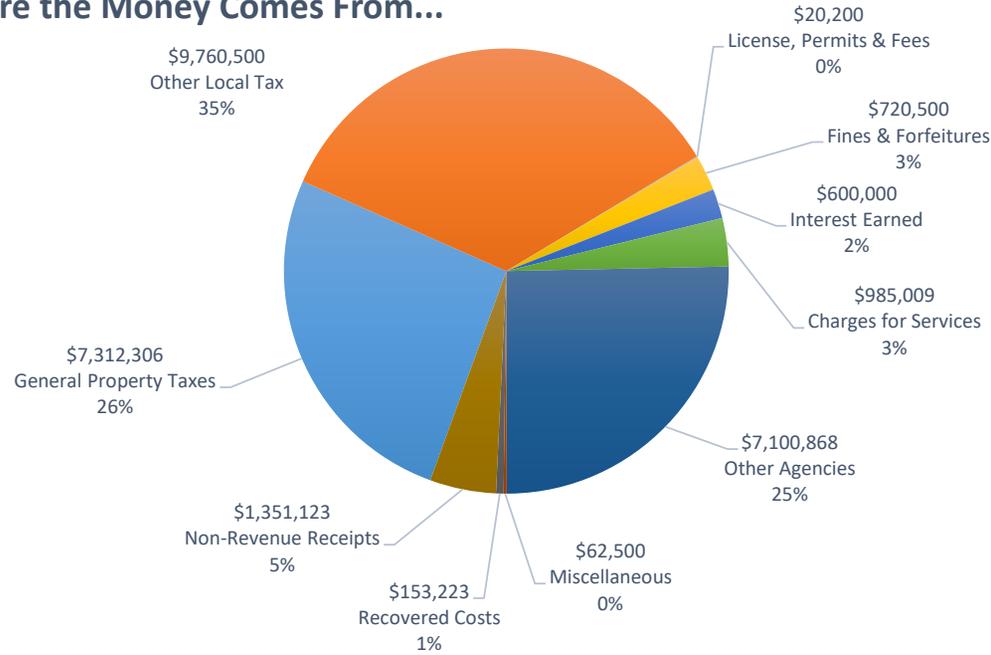
Attest:

  
City Clerk

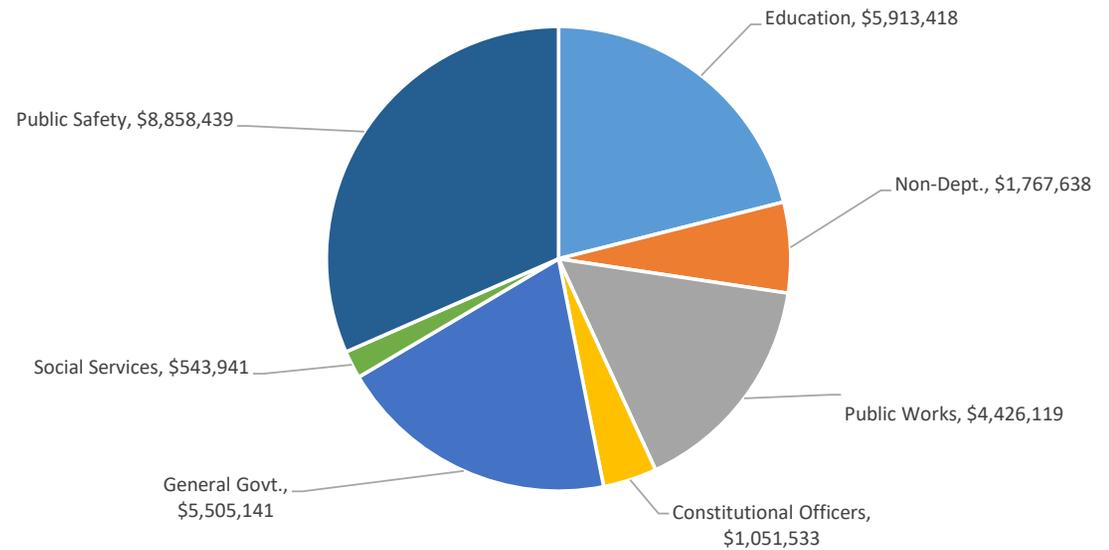
Form Approved:

  
City Attorney

## Where the Money Comes From...



## Where the Money Goes....



GENERAL FUND REVENUE ESTIMATES									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
DESCRIPTION	Budget			Projection	Request	Recommends	Approved		
<b>Local Revenues</b>									
<b>General Property Taxes</b>									
Current Real Estate	3,495,546	3,275,806	3,852,837	3,690,450	3,859,025	3,959,450	3,862,636	0.3%	
Public Service Real Estate	266,761	225,281	266,761	307,841	307,840	307,840	307,840	15.4%	
Public Service Personal Property	1,000	490	1,000	382	830	830	830	-17.0%	
Personal Property - Motor Vehicles/Other	2,155,643	2,392,186	2,490,000	2,209,246	2,450,000	2,450,000	2,450,000	-1.6%	
Delinquent Pers. Prop. - Motor Vehicles/Other	180,000	2,859	30,000	46,368	30,000	30,000	30,000	0.0%	
Personal Property - Machinery & Tools	467,980	455,382	484,934	499,726	512,000	512,000	512,000	5.6%	
Delinquent Pers. Prop. - Machinery & Tools	19,000	0	19,000	0	19,000	19,000	19,000	0.0%	
Penalties	38,000	94,436	38,000	95,235	50,000	90,000	90,000	136.8%	
Interest	38,000	39,667	23,000	42,957	30,000	40,000	40,000	73.9%	
<b>Total</b>	<b>6,661,930</b>	<b>6,486,106</b>	<b>7,205,532</b>	<b>6,892,205</b>	<b>7,258,695</b>	<b>7,409,120</b>	<b>7,312,306</b>	<b>1.5%</b>	
<b>Other Local Taxes</b>									
Sales Tax	2,769,150	2,378,508	2,769,150	2,798,876	2,800,000	2,950,000	2,900,000	4.7%	
Utility Tax	400,000	380,449	400,000	395,893	400,000	400,000	400,000	0.0%	
Business License Tax	850,000	928,803	850,000	850,000	850,000	900,000	900,000	5.9%	
Franchise Tax	39,000	59,551	39,000	55,000	39,000	39,000	39,000	0.0%	
Motor Vehicle Licenses	115,000	129,800	115,000	122,754	122,000	130,000	130,000	13.0%	
Bank Stock Tax	200,000	259,551	200,000	200,000	200,000	220,000	220,000	10.0%	
Recordation	1,500	840	1,500	1,500	1,500	1,500	1,500	0.0%	
Grantor Tax	28,000	41,034	28,000	52,536	40,000	40,000	40,000	42.9%	
Lodging Tax	1,500,000	1,406,021	1,500,000	1,345,000	1,500,000	1,500,000	1,450,000	-3.3%	
Meals Tax	2,441,869	2,518,309	2,600,000	2,600,000	2,750,000	2,750,000	2,750,000	5.8%	
Communication Sales Tax	180,000	176,037	180,000	174,162	180,000	180,000	180,000	0.0%	
Gaming Revenue Tax	0	444,104	800,000	615,130	750,000	800,000	750,000	-6.3%	Rosie's Gaming Tax
<b>Total</b>	<b>8,524,519</b>	<b>8,723,008</b>	<b>9,482,650</b>	<b>9,210,851</b>	<b>9,632,500</b>	<b>9,910,500</b>	<b>9,760,500</b>	<b>2.9%</b>	
<b>Licenses and Permits</b>									
Animal Tags	1,800	3,370	1,800	1,860	2,000	2,000	2,000	11.1%	
Planning and Zoning Permits	1,850	3,600	1,850	3,075	2,500	2,500	2,500	35.1%	
Building Permits	15,000	15,043	15,000	14,423	15,000	15,000	15,000	0.0%	
Other Permits	350	975	350	600	700	700	700	100.0%	
<b>Total</b>	<b>19,000</b>	<b>22,988</b>	<b>19,000</b>	<b>19,958</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>	<b>6.3%</b>	
<b>Fines and Forfeitures</b>									
Court Fines	700,000	501,019	600,000	372,622	600,000	600,000	600,000	0.0%	
Drug Forfeitures	25,000	0	0	0	0	0	0	0.0%	
Interest from the County	7,000	2,683	7,000	1,643	3,000	3,000	3,000	-57.1%	
Courthouse Maintenance Fees	18,500	11,431	12,000	9,800	11,000	11,000	11,000	-8.3%	
Courthouse Security Fees	118,000	105,896	105,000	97,199	105,000	105,000	105,000	0.0%	
Jail Admission Fees	1,500	376	1,500	427	1,500	1,500	1,500	0.0%	
<b>Total</b>	<b>870,000</b>	<b>621,405</b>	<b>725,500</b>	<b>481,690</b>	<b>720,500</b>	<b>720,500</b>	<b>720,500</b>	<b>-0.7%</b>	

<b>General Fund Revenue Estimates - Continued</b>	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Use of Money and Property</b>									
Interest on Bank Deposits	0	0	17,000	160,800	100,000	160,000	160,000	841.2%	
Interest on Investments	160,000	0	275,000	472,000	375,000	440,000	440,000	60.0%	
Interest on SNAP Account	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	160,000	0	292,000	632,800	475,000	600,000	600,000	105.5%	
<b>Charges for Services</b>									
Law Library	1,600	1,648	1,600	3,667	3,600	3,600	3,600	125.0%	
Fire Protection		43,715	0	12,759	12,759	12,759	12,759	0.0%	
\$4 for Life	0	5,149	5,000	5,000	5,000	5,000	5,000	0.0%	
Animal Control	200	354	200	521	400	400	400	100.0%	
Sanitation Fees	1,000,000	925,805	927,000	945,000	940,000	940,000	940,000	1.4%	
Weed Cutting/Demolition	18,000	6,426	18,000	8,382	18,000	18,000	18,000	0.0%	
Bulk Waste Charges	0	285	500	57	250	250	250	-50.0%	
Health Services Refund	0	0	0	0	0	0	0	0.0%	
Opioid	0	15,873	0	8,160	0	0	0	0.0%	
Miscellaneous	1,500	0	1,500	1,500	1,500	1,500	1,500	0.0%	
Management Services	3,000	0	3,000	3,000	3,000	3,000	3,000	0.0%	
Fiscal Agent Services	500	0	500	500	500	500	500	0.0%	
<i>Total</i>	1,024,800	999,255	957,300	988,547	985,009	985,009	985,009	2.9%	
<b>Miscellaneous Revenue</b>									
Sale of Materials & Supplies	2,500	699	2,500	584	2,500	2,500	2,500	0.0%	
Community Donations		7	0	0	0	0	0	0.0%	
Events		1,998	0	10,767	0	0	0	0.0%	
SCDHC Rent	0	3,600	3,600	0	0	0	0	-100.0%	
Sale of Property & Land	0	172,874	84,000	8,000	0	0	0	-100.0%	
Insurance Refunds	5,000	50,007	5,000	20,680	5,000	5,000	5,000	0.0%	
Miscellaneous	5,000	12,049	5,000	12,802	5,000	5,000	5,000	0.0%	
Recovered Cost - Tax Collection	30,000	33,223	30,000	30,000	30,000	30,000	30,000	0.0%	
VDH Grant - Electric		(3,620)	0	0	0	0	0	0.0%	
Expenditure Refunds	0	14,962	0	4,446	0	0	0	0.0%	
Credit/Debit Card Fees	5,000	18,701	10,000	18,990	15,000	15,000	15,000	50.0%	
BOA Pcard Rebate	7,585	6,905	7,000	5,265	5,000	5,000	5,000	-28.6%	
<i>Total</i>	55,085	311,406	147,100	111,534	62,500	62,500	62,500	-57.5%	
<b>Recovered Costs</b>									
Recovered Cost - Children's Services Act	2,125	0	2,125	0	0	0	0	-100.0%	
Recovered Cost - Court Services	30,958	0	30,958	36,256	35,000	35,000	35,000	13.1%	
Recovered Cost - County	58,400	0	58,400	10,349	58,400	58,400	12,000	-79.5%	
Recovered Cost - Vendors	10,500	0	10,500	0	0	0	0	-100.0%	
Recycled Materials	8,300	9,257	8,300	6,325	8,300	8,300	8,300	0.0%	
Recovered Cost - EDA	119,803	13,900	103,835	83,400	83,400	83,400	83,400	-19.7%	
Recovered Cost - Other Localities (VJCCCA)	37,497	29,722	37,497	12,624	37,497	37,497	14,523	-61.3%	
Recovered Cost - Extradition of Prisoners	500	0	500	0	0	0	0	-100.0%	
Community Event Donations	0	0	0	0	0	0	0	0.0%	
EGRA Park Reno	0	200,000	0	78,034	0	0	0	0.0%	
VA Housing Community Impact Grant	0	20,000	0	0	0	0	0	0.0%	
<i>Total</i>	268,083	272,879	252,115	226,988	222,597	222,597	153,223	-39.2%	
<b>Local Revenues Totals</b>	17,583,417	17,437,047	19,081,197	18,564,573	19,377,001	19,930,426	19,614,238	2.8%	

General Fund Revenue Estimates - Continued									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Non-categorical State Aid</b>									
Mobile Home Titling Taxes	0	3,411	0	0	940	1,000	1,000	0.0%	
Recordation Taxes	6,480	0	6,480	0	6,480	6,480	6,480	0.0%	
Railroad Rolling Stock Taxes	11,000	12,792	11,000	13,310	11,000	11,000	11,000	0.0%	
PPTRA Reimbursement	648,653	570,320	570,320	570,320	570,320	570,320	570,320	0.0%	
Auto Rental Taxes	18,000	6,540	10,000	7,486	10,000	10,000	10,000	0.0%	
ATV/Moped Sales Tax	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	684,133	593,063	597,800	591,116	597,800	598,800	597,800	0.0%	
<b>Shared Expenses - Local Offices</b>									
Sheriff	175,009	163,982	216,136	216,136	223,847	223,847	223,847	3.6%	
Commissioner of the Revenue	97,993	98,638	103,349	103,349	108,354	108,354	108,354	4.8%	
Treasurer	73,743	80,479	95,431	95,431	108,418	108,418	108,418	13.6%	
Registrar/Electoral Board	57,000	0	73,739	73,739	75,950	75,950	75,950	3.0%	
<i>Total</i>	403,745	343,099	488,655	488,655	516,569	516,569	516,569	5.7%	
<b>Categorical State Aid</b>									
DCJS- Victim Services-State (VSGP)	42,000	11,496	76,975	76,975	138,848	138,848	138,848	80.4%	
Emergency Services-State	80,000	9,547	0	0	0	0	0	0.0%	
Victim Witness	31,350	37,403	33,263	33,263	33,263	33,263	33,263	0.0%	
Assistance to Localities - HB 599	220,148	264,507	277,733	273,976	277,733	277,733	277,733	0.0%	
DJJ VJCCCA Grant	63,101	87,974	65,000	87,972	87,974	87,974	87,974	35.3%	
DCJS Victim Services-Federal (VSGP)	322,000	146,271	195,420	195,420	191,412	191,412	191,412	-2.1%	
CANP Grant	36,590	428	32,208	32,208	0	0	0	-100.0%	
E-911 - Wireless Board	45,000	52,361	50,000	49,285	50,000	50,000	50,000	0.0%	
DCJS Special Sexual Assault Grant-Fed	252,000	0	0	0	0	0	0	0.0%	
VDSS Child Advocacy Services-Fed	217,295	0	0	0	0	0	0	0.0%	
DCJS ARPA Funds	0	28,600	40,466	40,466	0	0	0	-100.0%	
CAC ARPA Funds	0	17,409	10,000	10,000	0	0	0	-100.0%	
DSS ARPA	0	41,764	110,000	110,000	0	0	0	-100.0%	
DCJS SASP	0	2,610	15,013	15,013	0	0	0	-100.0%	CY Grant -Current \$20,000 is through 12.31.2025
VSP HEAT Grant		12,500	0	0	0	0	0	0.0%	
Fire Programs	30,000	0	30,000	30,000	30,000	30,000	30,000	0.0%	
Emergency Services-Federal	10,285	0	10,285	10,285	10,285	10,285	10,285	0.0%	Local Emergency Management Performance Grant (LEMPG)
VA 911 Services Board		37,500	0	0	0	0	0	0.0%	
Street Maintenance	1,191,416	1,544,328	1,543,365	1,586,033	1,980,848	1,685,848	1,685,848	9.2%	
Litter Control	9,570	12,513	10,000	11,033	0	0	0	-100.0%	
Tobacco Region Revitalization Commission	0	8,114	0	0	0	0	0	0.0%	
DHCD Crater Planning District Historic FIG				100,000	85,000	85,000	85,000	0.0%	
DEQ VA DYE Cleanup Grant				50,000	0	0	0	0.0%	
VDSS-Family Violence Prevention Program	125,410	130,144	155,172	155,172	163,174	163,174	163,174	5.2%	
VDSS Child Advocacy Services-State	258,434	217,356	214,655	214,655	354,066	354,066	354,066	64.9%	
New Victim Services Grant			31,489	31,489	0	0	0	-100.0%	
Arts Grant	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0.0%	
Victim Witness Grant-Federal	73,150	25,168	69,852	69,852	69,852	69,852	69,852	0.0%	
Education (State Sales Tax)	1,260,552	1,222,678	1,313,877	1,313,877	1,379,701	1,379,701	1,379,701	5.0%	
<i>Total</i>	4,272,801	3,915,171	4,289,273	4,501,474	4,856,656	4,561,656	4,561,656	6.4%	

	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget		Projection	Request	Recommends	Approved			
<b>Non-categorical Federal Aid</b>									
CIG Program Income	0	5,757	0	0	0	0	0	0.0%	
VDOT - E. Atlantic Street Revenue Sharing	178,000	280,225	0	91,993	0	0	0	0.0%	
VDOT State of Good Repair Funds	0	0	0	0	0	0	0	0.0%	
DHCD- South Main St. Planning Grant	0	0	0	0	0	0	0	0.0%	
DHCD - South Main Street Project - Phase I	0	28,700	950,000	157,123	1,137,455	1,137,455	1,137,455	19.7%	Total DHCD Funding \$1,300,000
DCJS ARPA Equip and Tech Grant	0	409,001	200,000	200,000	175,000	175,000	175,000	-12.5%	Part-time positions
CSLFRF- COVID Recovery Funds/ARPA	122,000	0	192,388	130,000	62,388	112,388	112,388	-41.6%	Spend by end of December 2025
<i>Total</i>	300,000	723,683	1,342,388	579,117	1,374,843	1,424,843	1,424,843	6.1%	
<b>Intergovernmental Revenues Totals</b>									
	5,660,679	5,575,015	6,718,116	6,160,361	7,345,868	7,101,868	7,100,868	5.7%	
<b>Non-Revenue Receipts</b>									
Designated Fund Balance	130,216	175,000	673,105	0	295,000	295,000	295,000	-56.2%	VDOT Storm Drain Carryover
Unassigned Fund Balance						341,123	636,123	0.0%	Airport Hanger Project and Local Match Sidewalk
Transfer in from Utility Fund	0	0	0	0	0	0	0	0.0%	
Witness Reimbursement - State	0	0	0	0	0	0	0	0.0%	
Proceeds from Bond Issue	0	0	7,131,638	0	0	0	0	-100.0%	Police Station and Reno of City Hall
Proceeds from Capital Leases	158,000	0	1,369,147	1,369,147	988,000	420,000	420,000	-69.3%	Commercial Trash Truck
Proceeds from Loan	0	0	0	0	0	0	0	0.0%	
Energy Savings - GO BAN Series 2020	0	0	0	0	0	0	0	0.0%	
VA CAP 205						291,000	291,000	0.0%	
<i>Total</i>	288,216	175,000	9,173,890	1,369,147	1,283,000	1,347,123	1,351,123	-85.3%	
<b>Grand Totals</b>	<b>23,532,312</b>	<b>23,187,062</b>	<b>34,973,203</b>	<b>26,094,081</b>	<b>28,005,869</b>	<b>28,379,417</b>	<b>28,066,229</b>	<b>-19.7%</b>	

General Fund Expenditure Summary									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Description</b>									
City Council	323,107	200,602	261,459	313,490	356,266	341,766	316,094	20.9%	
City Manager	553,313	550,508	592,667	562,336	591,129	590,734	574,315	-3.1%	
City Attorney	172,000	112,793	284,000	169,000	181,000	181,000	181,000	-36.3%	
Commissioner of Revenue	363,985	374,552	398,685	402,077	482,600	543,925	586,098	47.0%	
Treasurer	174,215	146,112	206,585	200,031	210,286	209,086	208,219	0.8%	
Information Technology	136,187	177,410	328,196	311,363	485,348	438,848	386,042	17.6%	
Finance	245,045	238,096	287,246	277,826	292,322	292,322	283,605	-1.3%	
General Registrar	221,432	203,148	244,634	228,267	278,329	264,729	257,216	5.1%	
Courts and other Shared Services	2,936,355	3,563,125	2,884,437	3,432,793	3,054,823	3,009,696	3,009,696	4.3%	
Sheriff	349,414	334,975	467,403	426,100	473,071	412,071	404,090	-13.5%	
Police	4,954,400	4,776,851	5,393,065	4,814,966	5,454,630	5,206,630	5,196,681	-3.6%	
Fire	46,500	54,790	47,200	57,902	84,288	84,288	84,288	78.6%	
Building Inspections	195,568	180,815	198,237	193,230	209,452	209,452	212,436	7.2%	
Emergency Services	124,655	109,458	132,314	139,643	148,634	148,634	136,403	3.1%	
Facilities Management/Code Enforcement	567,245	437,030	8,006,458	422,316	452,729	456,929	553,579	-93.1%	
Public Works	3,340,695	2,916,094	5,002,643	4,917,580	4,787,196	4,518,143	4,426,119	-11.5%	
Health and Social Services	599,226	637,562	643,357	644,951	751,280	751,280	732,052	13.8%	
Education	5,639,734	5,646,421	5,717,568	5,717,568	5,953,642	5,936,642	5,913,418	3.4%	
Library	51,050	124,876	142,500	137,500	125,200	125,200	125,200	-12.1%	
Planning and Zoning	165,807	153,968	199,766	95,284	227,486	207,486	189,943	-4.9%	
Planning Commission	16,800	0	16,800	0	16,800	16,800	10,900	-35.1%	
Development Services	474,917	571,153	1,846,712	728,997	2,089,144	1,968,744	1,865,794	1.0%	
Airport	64,800	99,040	64,800	64,800	286,023	286,023	282,523	336.0%	
Parks and Recreation	123,939	124,339	135,925	135,925	147,727	147,727	136,568	0.5%	
Arts and Culture	14,000	14,000	14,000	14,000	17,500	17,500	14,000	0.0%	
Extension Service	68,144	43,257	70,744	70,744	70,316	70,316	70,316	-0.6%	
Civic and Community Organizations	46,384	213,148	78,600	78,600	216,336	170,136	141,996	80.7%	
Non-Departmental	1,435,568	1,929,363	1,449,060	1,132,386	1,694,877	1,735,592	1,767,638	22.0%	
<b>Total General Fund Expenditures</b>	<b>23,404,485</b>	<b>23,933,484</b>	<b>35,115,059</b>	<b>25,689,674</b>	<b>29,138,434</b>	<b>28,341,700</b>	<b>28,066,229</b>	<b>-20.1%</b>	

<b>City Council</b>										
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>	
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>		
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>			
<b>Personal Services</b>										
Salaries and Wages	49,666	13,478	14,486	14,486	15,132	15,132	14,848	2.5%		
Boards and Commissions	59,400	59,400	59,400	59,400	82,000	82,000	59,400	0.0%		
<i>Total</i>	109,066	72,878	73,886	73,886	97,132	97,132	74,248	0.5%		
<b>Fringe Benefits</b>										
FICA	8,344	5,553	5,653	5,652	7,431	7,431	5,680	0.5%		
VRS Retirement	4,714	1,507	1,613	1,612	1,685	1,685	1,653	2.5%		
ICMA Retirement	1,242	0	0	0	0	0	0	0.0%		
Medical Insurance	21,634	11,784	10,875	10,875	10,875	10,875	10,875	0.0%		
Group Life Insurance	666	137	195	194	203	203	200	2.6%		
Disability Insurance	274	49	101	101	105	105	103	2.0%		
Workers' Compensation Insurance	40	3	9	6	7	7	7	-22.2%		
<i>Total</i>	36,914	19,033	18,446	18,441	20,306	20,306	18,518	0.4%		
<b>Contractual Services</b>										
Accounting and Auditing Services	47,500	2,000	47,500	87,500	90,000	90,000	90,000	89.5%		
Professional Services	73,299	67,200	73,299	89,885	90,000	80,000	80,000	9.1%	Speller Consulting (75,000)	
Repairs and Maintenance	0	0	0	0	0	0	0	0.0%		
Maintenance Service Contracts	500	930	500	500	500	500	500	0.0%		
Printing and Binding	5,000	4,986	5,000	5,000	5,000	5,000	4,000	-20.0%		
Advertising	3,500	2,161	3,500	3,500	3,500	3,500	3,500	0.0%		
<i>Total</i>	129,799	77,276	129,799	186,385	189,000	179,000	178,000	37.1%		
<b>Communications</b>										
Postal Services	200	0	200	200	200	200	200	0.0%		
Telecommunications	12,300	9,207	12,300	10,750	12,300	11,300	11,300	-8.1%		
<i>Total</i>	12,500	9,207	12,500	10,950	12,500	11,500	11,500	-8.0%		
<b>Travel</b>										
Mileage	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%		
Subsistence and Lodging	5,000	2,330	5,000	1,000	5,000	3,500	3,500	-30.0%		
Convention and Education	10,500	4,704	10,500	6,000	10,500	8,500	8,500	-19.0%		
<i>Total</i>	16,500	7,035	16,500	8,000	16,500	13,000	13,000	-21.2%		
<b>Miscellaneous</b>										
Dues and Memberships	10,000	9,272	5,000	10,500	10,500	10,500	10,500	110.0%		
Miscellaneous	1,000	10	1,000	1,000	1,000	1,000	1,000	0.0%		
<i>Total</i>	11,000	9,282	6,000	11,500	11,500	11,500	11,500	91.7%		
<b>Supplies and Equipment</b>										
Office Supplies	2,000	5,891	2,000	2,000	2,000	2,000	2,000	0.0%		
Books and Subscriptions	500	0	500	500	500	500	500	0.0%		
Other Operating Supplies	800	0	800	800	5,800	5,800	5,800	625.0%		
Furniture and Fixtures	0	0	0	0	0	0	0	0.0%		
EDP Equipment	4,028	0	1,028	1,028	1,028	1,028	1,028	0.0%		
<i>Total</i>	7,328	5,891	4,328	4,328	9,328	9,328	9,328	115.5%		
<b>Total City Council</b>	<b>323,107</b>	<b>200,602</b>	<b>261,459</b>	<b>313,490</b>	<b>356,266</b>	<b>341,766</b>	<b>316,094</b>	<b>20.9%</b>		

<b>City Manager</b>										
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change		
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25		Comments
	Budget			Projection	Request	Recommends	Approved			
<b>Personal Services</b>										
Salaries and Wages	297,161	309,082	328,528	328,527	338,951	338,951	339,131	3.2%		
Employee Bonus	0	0	0	8,663	0	0	0	0.0%		
<i>Total</i>	297,161	309,082	328,528	337,190	338,951	338,951	339,131	3.2%		
<b>Fringe Benefits</b>										
FICA	22,733	22,392	25,132	25,795	25,930	25,930	25,944	3.2%		
VRS Retirement	30,190	34,782	36,566	36,565	37,726	37,726	37,746	3.2%		
ICMA Retirement	5,440	5,433	5,576	4,945	3,266	3,266	3,314	-40.6%		
Medical Insurance	45,716	45,715	49,555	49,555	49,556	49,556	49,556	0.0%		
Group Life Insurance	3,982	4,049	4,403	4,402	4,542	4,542	4,545	3.2%		
Disability Insurance	1,546	1,478	1,700	1,700	1,751	1,751	1,752	3.1%		
Workers' Compensation Insurance	229	164	215	127	166	166	133	-38.1%		
Manager's Deferred Compensation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%		
Tuition Assistance	2,500	0	2,500	0	2,500	2,500	1,500	-40.0%		
<i>Total</i>	117,336	119,013	130,648	128,090	130,437	130,437	129,490	-0.9%		
<b>Contractual Services</b>										
Professional Health Services	2,500	642	2,500	2,500	2,500	2,500	2,500	0.0%		Pre-Employment Drug Screenings
Professional Services	50,000	30,214	50,000	21,000	25,000	25,000	10,948	-78.1%		Pay for Performance
Repairs and Maintenance	600	20	600	200	500	500	500	-16.7%		
Maintenance Service Contracts	3,000	4,931	0	1,798	7,000	7,000	7,000	0.0%		Pre-Employ screenings and Pitney Bowes Postage Machine
Printing and Binding	500	328	500	0	500	500	500	0.0%		
Advertising	4,000	0	4,000	2,000	3,000	3,000	2,000	-50.0%		
<i>Total</i>	60,600	36,135	57,600	27,498	38,500	38,500	23,448	-59.3%		
<b>Communications</b>										
Postal Services	1,500	564	500	200	400	400	400	-20.0%		
Messenger Services	150	43	150	50	100	100	100	-33.3%		
Telecommunications	6,000	11,329	500	5,000	6,000	6,000	6,000	1100.0%		
Internet Service	2,300	0	0	100	500	500	500	0.0%		
<i>Total</i>	9,950	11,936	1,150	5,350	7,000	7,000	7,000	508.7%		
<b>Travel</b>										
Mileage and Other Transportation Costs	150	70	150	100	150	150	150	0.0%		
Subsistence and Lodging	1,000	1,621	1,500	1,700	2,000	2,000	1,700	13.3%		
Convention and Education	9,500	12,338	10,500	7,000	10,500	10,500	10,200	-2.9%		
Moving Expense	0	0	0	0	0	0	0	0.0%		
<i>Total</i>	10,650	14,029	12,150	8,800	12,650	12,650	12,050	-0.8%		
<b>Miscellaneous</b>										
Dues and Memberships	5,000	3,599	5,000	4,000	5,000	5,000	5,000	0.0%		
Miscellaneous	150	2,641	150	150	150	150	150	0.0%		
Employee Holiday Bonus	21,766	20,310	22,741	20,619	22,741	22,741	22,741	0.0%		
Employee Appreciation	20,000	22,354	20,000	20,000	20,000	20,000	20,000	0.0%		
<i>Total</i>	46,916	48,904	47,891	44,769	47,891	47,891	47,891	0.0%		

<b>City Manager - Continued</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Supplies and Equipment</b>									
Office Supplies	6,000	4,411	6,000	5,500	6,000	5,605	5,605	-6.6%	
Vehicle and Power Equipment Supplies	1,500	2,648	2,000	2,500	3,000	3,000	3,000	50.0%	
Books and Subscriptions	500	462	500	540	500	500	500	0.0%	
Other Operating Supplies	1,200	879	1,200	200	1,200	1,200	1,200	0.0%	
Furniture and Fixtures	0	0	2,000	400	2,000	2,000	2,000	0.0%	
EDP Equipment	<u>1,500</u>	<u>3,010</u>	<u>3,000</u>	<u>1,500</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	0.0%	
<i>Total</i>	10,700	11,409	14,700	10,640	15,700	15,305	15,305	4.1%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	0	0	0	0	0	0	0	0.0%	
<b>Total City Manager</b>	<b>553,313</b>	<b>550,508</b>	<b>592,667</b>	<b>562,336</b>	<b>591,129</b>	<b>590,734</b>	<b>574,315</b>	-3.1%	

<b>Legal Services</b>									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Salaries and Wages</b>									
City Attorney Retainer	72,000	48,000	84,000	84,000	96,000	96,000	96,000	14.3%	
<i>Total</i>	72,000	48,000	84,000	84,000	96,000	96,000	96,000	14.3%	
<b>Contractual Services</b>									
Legal Services	100,000	64,468	200,000	85,000	85,000	85,000	85,000	-57.5%	
<i>Total</i>	100,000	64,468	200,000	85,000	85,000	85,000	85,000	-57.5%	
<b>Travel</b>									
Convention and Education	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	0	0	0	0	0	0	0	0.0%	
<b>Miscellaneous</b>									
Dues and Memberships	0	325	0	0	0	0	0	0.0%	
<i>Total</i>	0	325	0	0	0	0	0	0.0%	
<b>Supplies and Equipment</b>									
Books and Subscriptions	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	0	0	0	0	0	0	0	0.0%	
<b>Total Legal Services</b>	<b>172,000</b>	<b>112,793</b>	<b>284,000</b>	<b>169,000</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>	<b>-36.3%</b>	

<b>Commissioner of the Revenue</b>										
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>		
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>		<b>Comments</b>
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>			
<b>Personal Services</b>										
Salaries and Wages	211,688	214,641	223,153	223,151	242,745	242,745	238,876	7.0%		Includes payout for retiree
Part-time Wages	15,010	9,132	15,761	20,271	21,326	21,326	21,326	35.3%		
Board of Equalization	200	0	200	200	200	200	200	0.0%		
Employee Bonus	0	0	0	0	0	0	0	0.0%		
<b>Total</b>	<b>226,898</b>	<b>223,773</b>	<b>239,114</b>	<b>243,622</b>	<b>264,271</b>	<b>264,271</b>	<b>260,402</b>	<b>8.9%</b>		
<b>Fringe Benefits</b>										
FICA	17,358	16,830	18,277	18,637	20,201	20,201	19,906	8.9%		
VRS Retirement	25,238	25,590	24,934	24,837	25,570	25,570	25,414	1.9%		
Medical Insurance	30,102	30,102	32,625	32,625	32,625	32,625	32,625	0.0%		
Group Life Insurance	2,821	2,860	3,002	2,990	3,079	3,079	3,060	1.9%		
Disability Insurance	595	532	626	626	648	648	641	2.4%		
Workers' Compensation Insurance	173	145	157	85	106	106	100	-36.3%		
<b>Total</b>	<b>76,287</b>	<b>76,059</b>	<b>79,621</b>	<b>79,800</b>	<b>82,229</b>	<b>82,229</b>	<b>81,746</b>	<b>2.7%</b>		
<b>Contractual Services</b>										
Professional Services	35,000	51,726	48,000	48,000	100,000	160,125	206,650	330.5%		Reassessment and New CAMA system
Repairs and Maintenance	350	0	350	350	350	350	350	0.0%		
Maintenance Service Contracts	2,500	8,921	9,000	9,000	9,000	9,000	9,000	0.0%		
Printing and Binding	1,500	670	1,500	1,500	1,500	1,500	1,500	0.0%		
Advertising	1,850	0	1,000	500	1,000	1,000	1,000	0.0%		
<b>Total</b>	<b>41,200</b>	<b>61,317</b>	<b>59,850</b>	<b>59,350</b>	<b>111,850</b>	<b>171,975</b>	<b>218,500</b>	<b>265.1%</b>		
<b>Communications</b>										
Postal Services	4,500	191	5,000	5,000	5,050	5,050	5,050	1.0%		
Telecommunications	1,800	1,892	1,800	1,800	1,900	1,900	1,900	5.6%		
<b>Total</b>	<b>6,300</b>	<b>2,083</b>	<b>6,800</b>	<b>6,800</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>2.2%</b>		
<b>Travel</b>										
Mileage and Other Transportation Costs	500	381	500	500	500	700	700	40.0%		
Convention and Education	4,000	3,304	4,500	4,500	4,500	5,500	5,500	22.2%		
<b>Total</b>	<b>4,500</b>	<b>3,684</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>6,200</b>	<b>6,200</b>	<b>24.0%</b>		
<b>Miscellaneous</b>										
Dues and Memberships	1,100	1,264	1,100	1,100	1,300	1,300	1,300	18.2%		
<b>Total</b>	<b>1,100</b>	<b>1,264</b>	<b>1,100</b>	<b>1,100</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>18.2%</b>		
<b>Supplies and Equipment</b>										
Office Supplies	5,500	6,373	5,000	5,000	5,000	5,000	5,000	0.0%		
Books and Subscriptions	700	0	700	1,406	1,500	1,500	1,500	114.3%		
EDP Equipment	1,500	0	1,500	0	4,500	4,500	4,500	200.0%		New computers for all staff
<b>Total</b>	<b>7,700</b>	<b>6,373</b>	<b>7,200</b>	<b>6,406</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>52.8%</b>		
<b>Total Commissioner of Revenue</b>	<b>363,985</b>	<b>374,552</b>	<b>398,685</b>	<b>402,077</b>	<b>482,600</b>	<b>543,925</b>	<b>586,098</b>	<b>47.0%</b>		

<b>Treasurer</b>										
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change		
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25		Comments
	Budget			Projection	Request	Recommends	Approved			
<b>Personal Services</b>										
Salaries and Wages	99,964	88,665	109,918	109,917	113,809	113,809	113,019	2.8%		
Part-time Wages	0	840	0	0	0	0	0	0.0%		
Employee Bonus	0	0	0	0	0	0	0	0.0%		
<i>Total</i>	99,964	89,505	109,918	109,917	113,809	113,809	113,019	2.8%		
<b>Fringe Benefits</b>										
FICA	7,648	6,972	8,409	8,409	8,707	8,707	8,646	2.8%		
VRS Retirement	11,986	9,765	12,234	12,234	12,667	12,667	12,580	2.8%		
ICMA Retirement	328	193	1,376	426	405	405	403	-70.7%		
Medical Insurance	10,034	11,895	21,750	19,938	21,750	21,750	21,750	0.0%		
Group Life Insurance	1,340	1,065	1,473	1,473	1,526	1,426	1,515	2.9%		
Disability Insurance	363	207	402	402	415	415	411	2.2%		
Workers' Compensation Insurance	77	59	73	32	57	57	45	-38.4%		
<i>Total</i>	31,776	30,156	45,717	42,913	45,527	45,427	45,350	-0.8%		
<b>Contractual Services</b>										
Professional Services	2,000	1,849	2,000	1,000	2,000	2,000	2,000	0.0%		
Repairs and Maintenance	500	0	500	500	500	500	500	0.0%		
Maintenance Service Contracts	8,000	12,376	10,000	10,000	10,000	10,000	10,000	0.0%		
Printing and Binding	475	0	0	0	0	0	0	0.0%		
Advertising	2,000	0	1,000	250	1,000	1,000	1,000	0.0%		
<i>Total</i>	12,975	14,225	13,500	11,750	13,500	13,500	13,500	0.0%		
<b>Communications</b>										
Postal Services	5,000	320	5,000	4,200	5,000	5,000	5,000	0.0%		
Telecommunications	2,700	3,071	2,700	2,700	2,700	2,700	2,700	0.0%		
<i>Total</i>	7,700	3,391	7,700	6,900	7,700	7,700	7,700	0.0%		
<b>Travel</b>										
Mileage and Other Transportation Costs	350	844	350	350	350	350	350	0.0%		
Convention and Education	2,500	1,434	2,500	1,750	2,500	3,000	3,000	20.0%		Additional Training
<i>Total</i>	2,850	2,278	2,850	2,100	2,850	3,350	3,350	17.5%		
<b>Miscellaneous</b>										
Dues and Memberships	1,100	603	1,100	650	1,100	500	500	-54.5%		
Credit/Debit Card Fees	11,000	209	18,000	18,000	18,000	15,000	15,000	-16.7%		decreased fees
Bank Fees	0	0	0	0	0	3,000	3,000	0.0%		\$250 per month
<i>Total</i>	12,100	812	19,100	18,650	19,100	18,500	18,500	-3.1%		
<b>Supplies and Equipment</b>										
Office Supplies	5,000	4,344	6,000	6,000	6,000	6,000	6,000	0.0%		
Merchandise for Resale	350	230	300	300	300	300	300	0.0%		
Furniture and Fixtures	500	0	500	500	500	500	500	0.0%		
EDP Equipment	1,000	1,172	1,000	1,000	1,000	0	0	-100.0%		
<i>Total</i>	6,850	5,746	7,800	7,800	7,800	6,800	6,800	-12.8%		
<b>Total Treasurer</b>	<b>174,215</b>	<b>146,112</b>	<b>206,585</b>	<b>200,031</b>	<b>210,286</b>	<b>209,086</b>	<b>208,219</b>	<b>0.8%</b>		

<b>Information Technology</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	49,482	49,481	51,970	51,970	64,777	64,777	63,924	23.0%	Changed split to 90% GF and 10% UF
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	49,482	49,481	51,970	51,970	64,777	64,777	63,924	23.0%	
<b>Fringe Benefits</b>									
FICA	3,786	3,072	3,976	3,976	4,956	4,956	4,891	23.0%	
VRS Retirement	5,439	5,473	5,785	5,785	7,210	7,210	7,115	23.0%	
ICMA Retirement	495	495	1,819	520	648	648	640	-64.8%	
Medical Insurance	8,700	9,831	9,428	7,518	9,021	9,021	9,021	-4.3%	
Group Life Insurance	664	663	697	697	869	869	857	23.0%	
Disability Insurance	273	237	278	278	340	340	336	20.9%	
Workers' Compensation Insurance	38	30	33	19	27	27	25	-24.2%	
<i>Total</i>	19,395	19,801	22,016	18,793	23,071	23,071	22,885	3.9%	
<b>Contractual Services</b>									
Professional Services	0	8,324		0	0	0	0	0.0%	
Repairs and Maintenance	0	471		0	0	0	0	0.0%	
Maintenance Service Contracts	0	94,224	208,910	228,000	320,000	320,000	269,233	28.9%	
<i>Total</i>	0	103,019	208,910	228,000	320,000	320,000	269,233	28.9%	
<b>Internal Services</b>									
Data Processing	44,560	0	0	0	0	0	0	0.0%	
<i>Total</i>	44,560	0	0	0	0	0	0	0.0%	
<b>Communications</b>									
Postal Services	100	0	100	0	100	100	100	0.0%	
Messenger Services	100	0	100	0	100	100	100	0.0%	
Telecommunications	750	154	9,200	9,200	10,200	10,200	10,200	10.9%	
Internet Service	5,400	0	2,000	1,000	1,200	1,200	1,200	-40.0%	
<i>Total</i>	6,350	154	11,400	10,200	11,600	11,600	11,600	1.8%	
<b>Travel</b>									
Mileage and Other Transportation Costs	200	0	400	200	400	400	400	0.0%	
Subsistence and Lodging	1,000	0	2,000	0	2,000	500	500	-75.0%	
Convention and Education	1,000	168	2,500	0	2,500	2,500	2,500	0.0%	
<i>Total</i>	2,200	168	4,900	200	4,900	3,400	3,400	-30.6%	

	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Miscellaneous</b>									
Dues and Memberships	500	0	500	100	500	500	500	0.0%	
Miscellaneous	500	70	500	0	500	500	500	0.0%	
<i>Total</i>	1,000	70	1,000	100	1,000	1,000	1,000	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	1,000	880	2,000	1,000	2,500	2,500	2,000	0.0%	
Repairs and Maintenance	2,000	170	2,000	1,000	1,000	1,000	1,000	-50.0%	
Vehicle and Power Equipment Supplies	0	148	3,500	0	1,000	1,000	500	-85.7%	
Books and Subscriptions	200	0	500	0	500	500	500	0.0%	
EDP Equipment	10,000	3,518	20,000	0	20,000	10,000	10,000	-50.0%	Computer, network, printer, and camera needs
<i>Total</i>	13,200	4,716	28,000	2,000	25,000	15,000	14,000	-50.0%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	0	100	35,000	0	0	0.0%	Vehicle with Tech storage
<i>Total</i>	0	0	0	100	35,000	0	0	0.0%	
<b>Total Information Technology</b>	<b>136,187</b>	<b>177,410</b>	<b>328,196</b>	<b>311,363</b>	<b>485,348</b>	<b>438,848</b>	<b>386,042</b>	17.6%	

<b>Finance</b>									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Personal Services</b>									
Salaries and Wages	164,061	163,877	168,711	168,710	175,684	175,684	172,928	2.5%	
Part-time Wages	0	0	26,250	24,000	26,907	26,907	26,907	2.5%	
Employee Bonus	0	1,500	0	2,500	0	0	-	0.0%	
<i>Total</i>	164,061	165,377	194,961	195,210	202,591	202,591	199,835	2.5%	
<b>Fringe Benefits</b>									
FICA	12,551	11,603	14,915	14,934	15,499	15,499	15,288	2.5%	
VRS Retirement	19,671	19,647	18,778	18,777	19,554	19,554	19,247	2.5%	
Medical Insurance	20,074	20,073	21,766	21,767	21,767	21,767	21,767	0.0%	
Group Life Insurance	2,199	2,196	2,261	2,261	2,355	2,355	2,318	2.5%	
Disability Insurance	864	786	887	887	921	921	908	2.4%	
Workers' Compensation Insurance	125	102	128	71	85	85	80	-37.5%	
<i>Total</i>	55,484	54,406	58,735	58,697	60,181	60,181	59,608	1.5%	
<b>Contractual Services</b>									
Professional Services	5,000	1,042	8,000	2,500	6,000	6,000	4,000	-50.0%	
Repairs and Maintenance	250	34	0	0	0	0	0	0.0%	
Maintenance Service Contracts	5,000	9,189	8,000	6,500	7,200	7,200	6,000	-25.0%	
Printing and Binding	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	10,250	10,265	16,000	9,000	13,200	13,200	10,000	-37.5%	
<b>Communications</b>									
Postal Services	1,500	36	2,000	1,500	2,000	2,000	2,000	0.0%	
Messenger Services	0	0	0	0	0	0	0	0.0%	
Telecommunications	1,200	982	1,200	985	1,200	1,200	1,200	0.0%	
<i>Total</i>	2,700	1,017	3,200	2,485	3,200	3,200	3,200	0.0%	
<b>Travel</b>									
Mileage and Other Transportation Costs	250	49	250	200	250	250	250	0.0%	
Subsistence and Lodging	1,000	1,175	1,000	850	1,000	1,000	1,000	0.0%	
Convention and Education	4,000	774	4,000	2,684	3,500	3,500	1,312	-67.2%	
<i>Total</i>	5,250	1,998	5,250	3,734	4,750	4,750	2,562	-51.2%	
<b>Miscellaneous</b>									
Dues and Memberships	1,100	700	1,100	700	1,100	1,100	1,100	0.0%	
<i>Total</i>	1,100	700	1,100	700	1,100	1,100	1,100	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	6,000	4,322	5,000	5,000	5,000	5,000	5,000	0.0%	
Books and Subscriptions	200	0	200	100	300	300	300	50.0%	New GAAFR book
Furniture and Fixtures	0	0	800	2,900	0	0	0	-100.0%	
EDP Equipment	0	10	2,000	0	2,000	2,000	2,000	0.0%	Director's printer and tablet
<i>Total</i>	6,200	4,332	8,000	8,000	7,300	7,300	7,300	-8.8%	
<b>Total Finance</b>	<b>245,045</b>	<b>238,096</b>	<b>287,246</b>	<b>277,826</b>	<b>292,322</b>	<b>292,322</b>	<b>283,605</b>	<b>-1.3%</b>	

<b>General Registrar</b>										
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change		
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	Comments	
	Budget			Projection	Request	Recommends	Approved			
<b>Personal Services</b>										
Salaries and Wages	74,958	75,685	79,133	79,133	121,624	121,624	121,624	53.7%	RQ to move one PT to FT	
Part-time Wages	30,284	25,611	33,792	33,792	10,000	10,000	10,000	-70.4%	Reduce PT Hours	
Boards & Commissions	4,700	4,752	4,700	4,700	4,700	4,700	4,700	0.0%		
Poll Workers	13,000	11,755	16,200	13,200	16,000	16,000	16,000	-1.2%		
Employee Bonus	0	0	0	0	0	0	0	0.0%		
<b>Total</b>	<b>122,942</b>	<b>117,802</b>	<b>133,825</b>	<b>130,825</b>	<b>152,324</b>	<b>152,324</b>	<b>152,324</b>	<b>13.8%</b>		
<b>Fringe Benefits</b>										
FICA	9,406	8,007	10,238	10,238	10,429	10,429	10,429	1.9%		
VRS Retirement	7,301	8,371	8,808	8,808	13,537	13,537	13,537	53.7%		
ICMA Retirement	1,687	1,514	2,770	1,715	2,737	2,737	2,737	-1.2%		
Medical Insurance	10,034	10,034	21,750	10,875	21,750	21,750	21,750	0.0%		
Group Life Insurance	1,005	1,014	1,061	1,061	1,630	1,630	1,630	53.6%		
Disability Insurance	398	363	418	418	656	656	656	56.9%		
Unemployment Benefits	0	0	0	0	0	0	0	0.0%		
Workers' Compensation Insurance	79	67	84	39	66	66	53	-36.9%		
<b>Total</b>	<b>29,910</b>	<b>29,369</b>	<b>45,129</b>	<b>33,154</b>	<b>50,805</b>	<b>50,805</b>	<b>50,792</b>	<b>12.5%</b>		
<b>Contractual Services</b>										
Repairs and Maintenance	500	0	500	500	500	500	500	0.0%		
Maintenance Service Contracts	34,500	27,871	34,500	34,500	34,500	20,000	20,000	-42.0%		
Printing and Binding	6,000	1,163	1,000	800	800	1,000	1,000	0.0%		
Advertising	800	0	800	800	800	1,500	1,500	87.5%		
<b>Total</b>	<b>41,800</b>	<b>29,034</b>	<b>36,800</b>	<b>36,600</b>	<b>36,600</b>	<b>23,000</b>	<b>23,000</b>	<b>-37.5%</b>		
<b>Communications</b>										
Postal Services	1,500	1,798	3,000	2,000	2,500	2,500	2,500	-16.7%		
Telecommunications	3,600	3,943	3,000	2,834	3,000	3,000	3,000	0.0%		
<b>Total</b>	<b>5,100</b>	<b>5,741</b>	<b>6,000</b>	<b>4,834</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>-8.3%</b>		
<b>Leases and Rentals</b>										
Lease/Rent of Building	15,000	13,500	15,000	15,000	15,000	15,000	15,000	0.0%		
<b>Total</b>	<b>15,000</b>	<b>13,500</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>		
<b>Travel</b>										
Convention and Education	1,400	610	1,400	1,400	2,500	2,500	2,500	78.6%	Leadership Conferences	
<b>Total</b>	<b>1,400</b>	<b>610</b>	<b>1,400</b>	<b>1,400</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>78.6%</b>		
<b>Miscellaneous</b>										
Dues and Memberships	480	450	480	500	500	500	500	4.2%		
Miscellaneous	1,500	1,870	2,500	2,500	3,000	3,000	3,000	20.0%	Poll Workers Lunch	
COVID	0	0	0	0	0	0	0	0.0%		
<b>Total</b>	<b>1,980</b>	<b>2,320</b>	<b>2,980</b>	<b>3,000</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>17.4%</b>		
<b>Supplies and Equipment</b>										
Office Supplies	1,800	2,158	2,000	2,000	2,100	2,100	2,100	5.0%		
Furniture & Fixtures	500	2,508	500	500	5,000	5,000	1,000	100.0%	Additional Furniture (new location)	
EDP Equipment	1,000	105	1,000	954	5,000	5,000	1,500	50.0%	New Computers	
<b>Total</b>	<b>3,300</b>	<b>4,772</b>	<b>3,500</b>	<b>3,454</b>	<b>12,100</b>	<b>12,100</b>	<b>4,600</b>	<b>31.4%</b>		
<b>Total General Registrar</b>	<b>221,432</b>	<b>203,148</b>	<b>244,634</b>	<b>228,267</b>	<b>278,329</b>	<b>264,729</b>	<b>257,216</b>	<b>5.1%</b>		

<b>Courts and Other Shared Services</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
County of Greenville Administrative Fees	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.0%	
Circuit Court	31,507	31,507	36,215	36,215	38,324	38,324	38,324	5.8%	
Buildings and Grounds - Courthouse	386,998	401,998	427,242	427,242	436,785	436,785	436,785	2.2%	
Circuit Court Clerk	63,344	63,344	75,926	75,926	79,025	79,025	79,025	4.1%	
Commonwealth Attorney	126,266	137,118	147,290	147,290	160,659	160,659	160,659	9.1%	
Greenville County Sheriff	0	0	0	548,356	145,127	100,000	100,000	0.0%	
Southside Regional Jail Authority	794,100	799,818	540,000	540,000	550,000	550,000	550,000	1.9%	
Southside Community Corrections Pretrial Services	0	0	0	0	0	0	0	0.0%	
School Resource Officers	36,774	36,774	39,715	39,715	41,376	41,376	41,376	4.2%	
Shared Services - Year End Adjustment	0	0	0	0	0	0	0	0.0%	
Courthouse Security	41,821	41,821	61,117	61,117	67,985	67,985	67,985	11.2%	
Circuit Court Capital Projects	0	734,831	0	0	0	0	0	0.0%	
Magistrate	1,300	1,300	1,300	1,300	1,300	1,300	1,300	0.0%	
J&D/Gen. District Court Clerk	0	3,247	2,500	2,500	2,500	2,500	2,500	0.0%	
Juvenile Detention - Crater Youth Care Commission	139,015	157,001	164,792	164,792	140,910	140,910	140,910	-14.5%	
General District/J&D Court	17,850	17,850	17,850	17,850	18,600	18,600	18,600	4.2%	
6th Judicial Circuit Court Contribution	5,600	5,600	5,600	5,600	8,600	8,600	8,600	53.6%	Additional \$3,000 for law clerk
Law Library	2,000	1,414	2,000	2,000	2,000	2,000	2,000	0.0%	
Victim Witness Program (State)	33,263	73,925	33,263	33,263	33,263	33,263	33,263	0.0%	
Victim Witness Program (Federal)	69,852	10,284	69,852	69,852	69,852	69,852	69,852	0.0%	
VDSS Child Advocacy Services (CAC)	217,295	207,061	214,655	214,655	354,066	354,066	354,066	64.9%	
VDSS - Victim of Crimes Acts (Family Violence)	152,214	151,179	155,174	155,174	163,174	163,174	163,174	5.2%	
Sexual Assault Federal	252,000	228,807	195,420	195,420	191,412	191,412	191,412	-2.1%	
Sexual Assault State	42,000	35,497	76,975	76,975	138,848	138,848	138,848	80.4%	
DCJS CY SASP	0	28,716	15,013	15,013	0	0	0	-100.0%	Previously included with Sexual Assault Grant
Juvenile Justice (VJCCCA)	109,515	106,684	109,515	109,515	109,515	109,515	109,515	0.0%	
DCJS ARPA	42,740	15,302	40,466	40,466	0	0	0	-100.0%	
CAC ARPA	55,000	7,464	10,000	10,000	0	0	0	-100.0%	
VDSS - CANP GRANT	36,590	3,971	32,208	32,208	0	0	0	-100.0%	
DSS ARPA	24,359	49,736	110,000	110,000	0	0	0	-100.0%	
Fire Services	169,612	157,382	215,009	215,009	216,162	216,162	216,162	0.5%	
Fire Services- Year End Adjustment									
6th District Court Services	35,340	3,494	35,340	35,340	35,340	35,340	35,340	0.0%	
<b>Total Courts and Other Shared Services</b>	<b>2,936,355</b>	<b>3,563,125</b>	<b>2,884,437</b>	<b>3,432,793</b>	<b>3,054,823</b>	<b>3,009,696</b>	<b>3,009,696</b>	<b>4.3%</b>	

<b>Emporia Sheriff</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	189,755	209,737	223,498	221,611	232,488	232,488	230,705	3.2%	
Overtime - Selective	20,000	3,404	15,000	4,000	15,000	15,000	10,000	-33.3%	
Part-time Wages	19,500	15,480	29,704	13,000	25,798	25,798	25,798	-13.1%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	
<i>Total</i>	229,255	228,620	268,202	238,611	273,286	273,286	266,503	-0.6%	
<b>Fringe Benefits</b>									
FICA	17,538	17,066	20,518	18,254	20,907	20,907	20,388	-0.6%	
VRS Retirement	22,752	23,607	24,876	24,665	25,876	25,876	25,678	3.2%	
ICMA Retirement	0	0	0	0	0	0	0	0.0%	
Medical Insurance	30,102	28,429	43,500	32,625	32,625	32,625	32,625	-25.0%	
Group Life Insurance	2,543	2,525	2,995	2,970	3,116	3,116	3,092	3.2%	
Disability Insurance	800	482	833	833	872	872	860	3.2%	
Line of Duty Act Insurance	3,010	2,192	2,205	2,173	2,173	2,173	2,259	2.4%	
Workers' Compensation Insurance	<u>8,873</u>	<u>6,778</u>	<u>5,953</u>	<u>5,753</u>	<u>8,031</u>	<u>8,031</u>	<u>7,500</u>	26.0%	
<i>Total</i>	85,618	81,080	100,880	87,272	93,600	93,600	92,402	-8.4%	
<b>Contractual Services</b>									
Professional Health Services	750	0	750	750	750	750	750	0.0%	
Repairs and Maintenance	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Maintenance Service Contracts	600	0	600	600	600	600	600	0.0%	
Advertising	<u>125</u>	<u>0</u>	<u>125</u>	<u>125</u>	<u>125</u>	<u>125</u>	<u>125</u>	0.0%	
<i>Total</i>	2,475	0	2,475	2,475	2,475	2,475	2,475	0.0%	
<b>Communications</b>									
Postal Services	350	0	350	450	500	500	500	42.9%	Postage Cost Increase
Telecommunications	<u>6,500</u>	<u>7,747</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	0.0%	
<i>Total</i>	6,850	7,747	6,850	6,950	7,000	7,000	7,000	2.2%	
<b>Leases and Rentals</b>									
Lease/Rent of Buildings	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	0.0%	
<i>Total</i>	3,900	3,900	3,900	3,900	3,900	3,900	3,900	0.0%	
<b>Travel</b>									
Convention and Education	0	0	0	0	0	0	0	0.0%	
Extradition of Prisoners	<u>1,000</u>	<u>262</u>	<u>3,000</u>	<u>3,000</u>	<u>4,000</u>	<u>3,000</u>	<u>3,000</u>	0.0%	
<i>Total</i>	1,000	262	3,000	3,000	4,000	3,000	3,000	0.0%	
<b>Miscellaneous</b>									
Dues and Memberships	2,616	2,737	4,142	4,142	4,556	4,556	4,556	10.0%	CCJA & VSA dues increasing
Drug Seizure Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	
<i>Total</i>	2,616	2,737	4,142	4,142	4,556	4,556	4,556	10.0%	

<b>Emporia Sheriff - Continued</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Supplies and Equipment</b>									
Office Supplies	1,200	236	1,200	1,200	1,500	1,500	1,500	25.0%	
Vehicle and Power Equipment Supplies	8,000	5,530	8,000	8,000	8,000	8,000	8,000	0.0%	
Police Supplies	6,000	3,392	6,000	6,000	6,000	6,000	6,000	0.0%	
Uniforms and Wearing Apparel	1,500	1,470	2,000	2,000	3,000	3,000	3,000	50.0%	
Communications Equipment	0	0	0	0	0	0	0	0.0%	
EDP Equipment	1,000	0	5,754	5,754	5,754	5,754	5,754	0.0%	Body/In Car Camera (Previously paid with ARPA funding)
<i>Total</i>	17,700	10,628	22,954	22,954	24,254	24,254	24,254	5.7%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	55,000	56,795	60,000	0	0	-100.0%	New Vehicle
<i>Total</i>	0	0	55,000	56,795	60,000	0	0	-100.0%	
<b>Total Emporia Sheriff</b>	<b>349,414</b>	<b>334,975</b>	<b>467,403</b>	<b>426,100</b>	<b>473,071</b>	<b>412,071</b>	<b>404,090</b>	-13.5%	

<b>Police - Administration, Dispatching and Patrol</b>									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Personal Services</b>									
Salaries and Wages	1,946,643	1,839,967	1,996,567	1,696,468	2,097,942	2,097,942	2,098,211	5.1%	
Salaries and Wages - Dispatch	507,544	514,472	540,353	507,131	548,558	548,558	551,834	2.1%	
Overtime - Regular	220,000	238,649	220,000	220,000	220,000	220,000	220,000	0.0%	
Overtime - Selective	220,000	104,862	220,000	110,000	110,000	110,000	110,000	-50.0%	
Overtime - Dispatch	30,000	47,604	55,000	94,000	94,000	94,000	94,000	70.9%	Kelly Day compensation
Employee Bonus	0	24,000	0	0	0	0	0	0.0%	
Bonus - Dispatch	0	35,192	0	0	0	0	0	0.0%	
<b>Total</b>	<b>2,924,187</b>	<b>2,804,746</b>	<b>3,031,920</b>	<b>2,627,599</b>	<b>3,070,500</b>	<b>3,070,500</b>	<b>3,074,045</b>	<b>1.4%</b>	
<b>Fringe Benefits</b>									
FICA	223,701	205,784	231,942	201,011	234,894	234,894	235,165	1.4%	
VRSA Retirement	284,077	264,227	280,519	292,284	278,601	278,601	280,000	-0.2%	
ICMA Retirement	9,085	6,038	22,868	5,800	7,956	7,956	7,700	-66.3%	
Medical Insurance	413,540	373,771	421,375	321,689	409,917	409,917	397,231	-5.7%	
Group Life Insurance	32,665	29,823	33,774	22,733	33,667	33,667	33,700	-0.2%	
Disability Insurance	15,045	9,230	15,200	15,200	14,805	14,805	14,690	-3.4%	
Line of Duty Act Insurance	17,290	18,280	19,845	19,555	19,555	19,555	20,331	2.4%	
Unemployment Benefits	0	0	0	0	0	0	0	0.0%	
Workers' Compensation Insurance	91,882	70,457	81,138	57,673	66,264	66,264	65,000	-19.9%	
<b>Total</b>	<b>1,087,285</b>	<b>977,610</b>	<b>1,106,661</b>	<b>935,945</b>	<b>1,065,659</b>	<b>1,065,659</b>	<b>1,053,817</b>	<b>-4.8%</b>	
<b>Contractual Services</b>									
Professional Health Services	16,150	13,800	16,150	16,150	16,150	16,150	16,150	0.0%	
Repairs and Maintenance	14,000	42,033	14,000	14,000	14,000	14,000	14,000	0.0%	
Maintenance Service Contracts	297,935	224,371	333,254	333,254	422,220	422,220	422,220	26.7%	Axon, Flock, and PowerDMS contract increases
Printing and Binding	500	488	500	500	500	500	500	0.0%	
<b>Total</b>	<b>328,585</b>	<b>280,692</b>	<b>363,904</b>	<b>363,904</b>	<b>452,870</b>	<b>452,870</b>	<b>452,870</b>	<b>24.4%</b>	
<b>Communications</b>									
Postal Services	300	227	300	300	300	300	300	0.0%	
Messenger Service	150	0	150	150	150	150	150	0.0%	
Telecommunications	100,651	99,614	111,067	111,067	143,834	143,834	143,834	29.5%	Dispatch Rewiring \$20,000
<b>Total</b>	<b>101,101</b>	<b>99,842</b>	<b>111,517</b>	<b>111,517</b>	<b>144,284</b>	<b>144,284</b>	<b>144,284</b>	<b>29.4%</b>	
<b>Travel</b>									
Convention and Education	28,450	17,250	30,650	30,650	39,650	39,650	28,150	-8.2%	Calea Conference added
Extradition of Prisoners	0	0	0	0	0	0	0	0.0%	
<b>Total</b>	<b>28,450</b>	<b>17,250</b>	<b>30,650</b>	<b>30,650</b>	<b>39,650</b>	<b>39,650</b>	<b>28,150</b>	<b>-8.2%</b>	
<b>Miscellaneous</b>									
Dues and Memberships	33,432	29,937	40,063	40,063	45,939	45,939	45,939	14.7%	Calea Membership increased and Crater Criminal Justice Academy
Special Operations	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%	
Drug Seizure Expenditures	10,000	14,761	10,000	10,000	10,000	10,000	10,000	0.0%	
<b>Total</b>	<b>44,432</b>	<b>45,698</b>	<b>51,063</b>	<b>51,063</b>	<b>56,939</b>	<b>56,939</b>	<b>56,939</b>	<b>11.5%</b>	

<b>Police - Administration, Dispatching and Patrol - Continued</b>									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Supplies and Equipment</b>									
Office Supplies	9,500	9,188	9,500	9,500	9,500	9,500	9,500	0.0%	
Vehicle and Power Equipment Supplies	105,000	135,220	105,000	90,000	105,000	105,000	105,000	0.0%	
Police Supplies	26,120	71,890	28,500	28,500	30,000	30,000	30,000	5.3%	
Uniforms and Wearing Apparel	17,000	10,533	19,000	19,000	23,000	23,000	23,000	21.1%	Increase in Bulletproof Vest costs
Books and Subscriptions	2,000	594	2,000	1,000	2,000	2,000	2,000	0.0%	
Bike Patrol Supplies	500	526	500	500	500	500	500	0.0%	
Citizens Police Academy Supplies	2,000	25	2,000	2,000	2,000	2,000	2,000	0.0%	
Community Youth Program	4,000	4,446	4,000	4,000	4,000	4,000	4,000	0.0%	
Furniture and Fixtures	72,560	42,610	13,000	13,000	6,000	6,000	6,000	-53.8%	
Communications Equipment	16,100	(21,463)	7,360	7,360	8,000	8,000	8,000	8.7%	
EDP Equipment	62,590	23,408	24,240	24,240	25,400	25,400	25,400	4.8%	
<i>Total</i>	317,370	276,977	215,100	199,100	215,400	215,400	215,400	0.1%	
<b>Capital Expenditures</b>									
Motor Vehicles and Equipment	0	145,719	298,000	298,000	248,000	0	0	-100.0%	Four new vehicles with complete emergency equipment and installation
<i>Total</i>	0	145,719	298,000	298,000	248,000	0	0	-100.0%	
<b>Total Admin., Dispatching and Patrol</b>	<b>4,831,410</b>	<b>4,648,535</b>	<b>5,208,815</b>	<b>4,617,778</b>	<b>5,293,302</b>	<b>5,045,302</b>	<b>5,025,505</b>	<b>-3.5%</b>	

<b>Police - Animal Control</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	48,694	55,915	58,023	58,022	60,382	60,382	74,204	27.9%	Includes Retiree Payout
Overtime	6,000	2,044	6,000	6,000	6,000	6,000	6,000	0.0%	
Part-time Wages	27,283	28,033	28,647	31,697	32,407	32,407	32,407	13.1%	
Employee Bonus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%	
<i>Total</i>	81,977	85,991	92,670	95,719	98,789	98,789	112,611	21.5%	
<b>Fringe Benefits</b>									
FICA	6,272	6,404	7,090	7,000	7,558	7,558	8,615	21.5%	
VRS Retirement	5,839	6,084	6,458	6,458	6,721	6,721	6,620	2.5%	
ICMA	0	0	0	0	0	0	1,189	0.0%	
Medical Insurance	10,034	6,728	12,571	10,875	10,875	10,875	10,875	-13.5%	
Group Life Insurance	653	705	778	777	810	810	797	2.4%	
Disability Insurance	269	156	315	315	326	326	322	2.2%	
Workers' Compensation Insurance	<u>3,488</u>	<u>2,685</u>	<u>3,368</u>	<u>2,867</u>	<u>3,203</u>	<u>3,203</u>	<u>3,000</u>	-10.9%	
<i>Total</i>	26,555	22,762	30,580	28,292	29,493	29,493	31,418	2.7%	
<b>Contractual Services</b>									
Professional Health Services	250	0	250	250	250	250	250	0.0%	
Repairs and Maintenance	<u>100</u>	<u>0</u>	<u>100</u>	<u>190</u>	<u>190</u>	<u>190</u>	<u>190</u>	90.0%	
<i>Total</i>	350	0	350	440	440	440	440	25.7%	
<b>Communications</b>									
Telecommunications	<u>4,000</u>	<u>5,838</u>	<u>4,900</u>	<u>5,856</u>	<u>5,856</u>	<u>5,856</u>	<u>5,856</u>	19.5%	
<i>Total</i>	4,000	5,838	4,900	5,856	5,856	5,856	5,856	19.5%	
<b>Travel</b>									
Convention and Education	<u>700</u>	<u>135</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%	
<i>Total</i>	700	135	1,000	1,000	1,000	1,000	1,000	0.0%	
<b>Miscellaneous</b>									
Dues and Memberships	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	0.0%	
<i>Total</i>	100	0	100	100	100	100	100	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	500	318	400	500	500	500	500	25.0%	
Food Supplies	750	1,954	3,000	8,000	3,000	3,000	3,000	0.0%	
Agricultural Supplies	700	395	700	700	700	700	700	0.0%	
Medical and Lab Supplies	8	4,467	8,000	8,000	8,000	8,000	8,000	0.0%	
Housekeeping and Janitorial Supplies	500	576	700	700	700	700	700	0.0%	
Repair and Maintenance Supplies	250	0	250	250	250	250	250	0.0%	
Vehicle and Power Equipment Supplies	3,000	3,750	3,000	4,500	6,500	6,500	3,000	0.0%	
Animal Control Supplies	2,000	1,404	2,000	2,000	2,000	2,000	2,000	0.0%	
Uniforms and Wearing Apparel	1,500	727	1,500	1,500	1,500	1,500	1,500	0.0%	
Machinery and Equipment	100	0	100	100	100	100	100	0.0%	
EDP Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,400</u>	<u>2,400</u>	<u>0</u>	0.0%	
<i>Total</i>	9,308	13,590	19,650	26,250	25,650	25,650	19,750	0.5%	

<b>Police - Animal Control - Continued</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Capital Expenditures</b>									
Motor Vehicles and Equipment	0	0	35,000	39,531	0	0	0	-100.0%	
<i>Total</i>	0	0	35,000	39,531	0	0	0	-100.0%	
<b>Total Animal Control</b>	<b>122,990</b>	<b>128,316</b>	<b>184,250</b>	<b>197,188</b>	<b>161,328</b>	<b>161,328</b>	<b>171,176</b>	<b>-7.1%</b>	

<b>Fire</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Contributions to Firefighters</b>									
PPT Reimbursement	16,500	24,790	17,200	27,902	28,000	28,000	28,000	62.8%	
<i>Total</i>	16,500	24,790	17,200	27,902	28,000	28,000	28,000	62.8%	
<b>Insurance</b>									
Motor Vehicle Insurance	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	0	0	0	0	0	0	0	0.0%	
<b>Supplies and Equipment</b>									
Fire Program Fund Purchases	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
<i>Total</i>	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%	
<b>Capital Expenditures</b>									
Capital Lease	0	0	0	0	26,288	26,288	26,288	0.0%	Equipment for New Fire Truck
<i>Total</i>	0	0	0	0	26,288	26,288	26,288	0.0%	
<b>Total Fire</b>	<b>46,500</b>	<b>54,790</b>	<b>47,200</b>	<b>57,902</b>	<b>84,288</b>	<b>84,288</b>	<b>84,288</b>	<b>78.6%</b>	

<b>Building Inspections</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	123,861	122,071	125,209	126,930	131,192	131,192	132,308	5.7%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	123,861	122,071	125,209	126,930	131,192	131,192	132,308	5.7%	
<b>Fringe Benefits</b>									
FICA	9,476	9,213	9,579	9,710	10,037	10,037	10,122	5.7%	
VRS Retirement	13,889	13,316	13,936	14,127	14,602	14,602	14,726	5.7%	
ICMA Retirement	963	326	1,445	466	451	451	463	-68.0%	
Medical Insurance	20,068	14,606	21,750	21,124	20,898	20,898	22,595	3.9%	
Group Life Insurance	1,660	1,546	1,678	1,701	1,758	1,758	1,773	5.7%	
Disability Insurance	667	553	674	674	703	703	709	5.2%	
Workers' Compensation Insurance	784	606	666	467	561	561	490	-26.4%	
<i>Total</i>	47,507	40,166	49,728	48,270	49,010	49,010	50,878	2.3%	
<b>Contractual Services</b>									
Professional Services	2,500	0	2,500	500	2,500	2,500	2,500	0.0%	Fire Inspection
Repairs and Maintenance	1,200	89	1,200	1,200	1,200	1,200	1,200	0.0%	
Maintenance Service Contracts	4,000	4,396	4,200	1,500	2,100	2,100	2,100	-50.0%	
Printing and Binding	300	125	300	300	300	300	300	0.0%	
Advertising	300	0	200	0	0	0	0	-100.0%	
<i>Total</i>	8,300	4,610	8,400	3,500	6,100	6,100	6,100	-27.4%	
<b>Communications</b>									
Postal Services	100	0	100	80	150	150	150	50.0%	
Telecommunications	2,300	2,167	2,400	2,400	2,400	2,400	2,400	0.0%	
<i>Total</i>	2,400	2,167	2,500	2,480	2,550	2,550	2,550	2.0%	
<b>Travel</b>									
Convention and Education	5,000	4,375	5,000	5,000	5,000	5,000	5,000	0.0%	
<i>Total</i>	5,000	4,375	5,000	5,000	5,000	5,000	5,000	0.0%	
<b>Miscellaneous</b>									
Dues and Memberships	600	461	600	600	600	600	600	0.0%	
Miscellaneous	500	256	500	500	500	500	500	0.0%	
<i>Total</i>	1,100	718	1,100	1,100	1,100	1,100	1,100	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	1,500	1,784	1,500	1,500	1,700	1,700	1,700	13.3%	
Vehicle and Power Equipment Supplies	3,000	1,271	3,000	1,000	3,000	3,000	3,000	0.0%	
Uniforms and Wearing Apparel	600	400	600	600	600	600	600	0.0%	
Books and Subscriptions	600	991	600	600	600	600	600	0.0%	
Other Operating Supplies	600	603	600	600	600	600	600	0.0%	
Furniture and Fixtures	600	338	0	300	0	0	0	0.0%	
EDP Equipment	500	1,322	0	1,350	8,000	8,000	8,000	0.0%	Permit Tech Laptop; Equipment for New ERP
<i>Total</i>	7,400	6,708	6,300	5,950	14,500	14,500	14,500	130.2%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	0	0	0	0	0	0	0	0.0%	
<b>Total Building Inspections</b>	<b>195,568</b>	<b>180,815</b>	<b>198,237</b>	<b>193,230</b>	<b>209,452</b>	<b>209,452</b>	<b>212,436</b>	<b>7.2%</b>	

<b>Emergency Services and Risk Management</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	64,580	64,461	66,840	66,839	69,754	69,754	68,511	2.5%	
Employee Bonus	0	2,000	0	0	0	0	0	0.0%	
<i>Total</i>	64,580	66,461	66,840	66,839	69,754	69,754	68,511	2.5%	
<b>Fringe Benefits</b>									
FICA	4,941	5,101	5,114	5,113	5,337	5,337	5,242	2.5%	
VRS Retirement	6,452	7,128	7,440	7,439	7,764	7,764	7,626	2.5%	
ICMA Retirement	1,292	967	2,340	1,087	1,396	1,396	1,371	-41.4%	
Medical Insurance	0	0	0	0	0	0	0	0.0%	
Group Life Insurance	866	864	896	896	935	935	919	2.6%	
Disability Insurance	470	309	485	485	505	505	496	2.3%	
Line of Duty Act Insurance	2,255	2,192	2,205	2,173	2,173	2,173	2,260	2.5%	
Workers' Compensation Insurance	49	40	44	26	35	35	28	-36.4%	
<i>Total</i>	16,325	16,601	18,524	17,219	18,145	18,145	17,942	-3.1%	
<b>Contractual Services</b>									
Professional Services	15,000	0	15,000	15,000	15,000	15,000	15,000	0.0%	
Repairs & Maintenance	500	0	500	0	1,000	1,000	1,000	100.0%	
Maintenance Service Contracts	7,300	7,814	8,000	8,000	8,000	8,000	8,000	0.0%	
Printing and Binding	100	1	500	500	500	500	500	0.0%	
Advertising	500	0	500	500	500	500	500	0.0%	
<i>Total</i>	23,400	7,815	24,500	24,000	25,000	25,000	25,000	2.0%	
<b>Communications</b>									
Postal Services	50	0	50	0	50	50	50	0.0%	
Telecommunications	3,000	2,319	3,000	3,000	3,000	3,000	3,000	0.0%	
<i>Total</i>	3,050	2,319	3,050	3,000	3,050	3,050	3,050	0.0%	
<b>Travel</b>									
Subsistence & Lodging	1,000	1,332	1,000	1,000	1,000	1,000	1,000	0.0%	
Convention and Education	1,500	0	1,500	1,500	1,500	1,500	1,000	-33.3%	
<i>Total</i>	2,500	1,332	2,500	2,500	2,500	2,500	2,000	-20.0%	
<b>Miscellaneous</b>									
Dues and Memberships	400	0	500	500	500	500	500	0.0%	
VDEM Grant				10,285	10,285	10,285	0	0.0%	
Chowan River Basin Flood Taskforce	10,000	11,040	12,000	12,000	15,000	15,000	15,000	25.0%	Annual Cost Increase
<i>Total</i>	10,400	11,040	12,500	22,785	25,785	25,785	15,500	24.0%	
<b>Supplies and Equipment</b>									
Office Supplies	500	1,822	500	500	500	500	500	0.0%	
Medical and Lab Supplies	0	0	0	0	0	0	0	0.0%	
Vehicle and Powered Equip. Supplies	1,000	852	1,000	1,000	1,000	1,000	1,000	0.0%	
Books and Subscriptions	1,200	240	1,200	1,200	1,200	1,200	1,200	0.0%	
Other Operating Supplies	0	227	0	0	0	0	0	0.0%	
Local Emerg. Planning Comm Supplies	500	0	500	0	500	500	500	0.0%	
Furniture and Fixtures	0	0	0	0	0	0	0	0.0%	
EDP Equipment	1,200	750	1,200	600	1,200	1,200	1,200	0.0%	
<i>Total</i>	4,400	3,890	4,400	3,300	4,400	4,400	4,400	0.0%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	0	0	0	0	0	0	0	0.0%	
<b>Total Emergency Services and Risk Management</b>	<b>124,655</b>	<b>109,458</b>	<b>132,314</b>	<b>139,643</b>	<b>148,634</b>	<b>148,634</b>	<b>136,403</b>	<b>3.1%</b>	

<b>Facilities Management/Code Enforcement</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	137,018	136,789	142,863	142,860	148,235	148,235	146,435	2.5%	
Part-time Wages	0	0	0	0	0	0	0	0.0%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	137,018	136,789	142,863	142,860	148,235	148,235	146,435	2.5%	
<b>Fringe Benefits</b>									
FICA	10,482	9,606	10,930	10,929	11,340	11,340	11,203	2.5%	
VRS Retirement	15,940	16,096	15,901	15,900	16,499	16,499	16,299	2.5%	
ICMA Retirement	490	326	1,199	371	539	539	527	-56.0%	
Medical Insurance	31,668	31,667	34,321	34,321	34,321	34,321	34,321	0.0%	
Group Life Insurance	1,837	1,833	1,915	1,914	1,987	1,987	1,963	2.5%	
Disability Insurance	572	656	790	790	816	816	808	2.3%	
Workers' Compensation Insurance	1,548	931	1,349	980	1,242	1,242	1,073	-20.5%	
<i>Total</i>	62,537	61,114	66,405	65,205	66,744	66,744	66,194	-0.3%	
<b>Contractual Services</b>									
Professional Services	81,190	3,096	10,000	1,500	3,000	3,000	3,000	-70.0%	
Repairs and Maintenance	77,000	57,410	68,840	20,000	25,000	25,000	25,000	-63.7%	
Maintenance Service Contracts	56,750	43,488	53,600	53,600	48,500	48,500	48,500	-9.5%	
Printing and Binding	200	171	300	200	300	300	300	0.0%	
Advertising	1,000	117	1,000	0	500	500	500	-50.0%	
Laundry and Dry Cleaning	7,000	8,017	9,000	9,000	9,000	9,000	9,000	0.0%	
Nuisance Abatement	25,000	7,585	10,000	6,000	6,500	10,000	10,000	0.0%	
Demolition and Removal	4,000	3,934	7,500	11,000	10,000	10,000	10,000	33.3%	
Street Light Upgrade/Improvements	6,000	4,042	5,000	2,000	5,000	5,000	5,000	0.0%	
<i>Total</i>	258,140	127,859	165,240	103,300	107,800	111,300	111,300	-32.6%	
<b>Utilities</b>									
Electric Services	50,000	51,518	60,000	60,000	65,000	65,000	65,000	8.3%	
Heating Services	15,000	11,583	17,000	15,000	16,000	20,000	20,000	17.6%	
Water and Sewer Services	5,800	4,962	6,000	6,000	7,000	7,000	7,000	16.7%	
Refuse Services	2,000	1,357	2,500	2,500	3,000	3,000	3,000	20.0%	
<i>Total</i>	72,800	69,420	85,500	83,500	91,000	95,000	95,000	11.1%	
<b>Communications</b>									
Postal Services	600	0	600	600	850	850	850	41.7%	
Telecommunications	5,000	4,667	6,000	3,000	4,000	4,000	4,000	-33.3%	
<i>Total</i>	5,600	4,667	6,600	3,600	4,850	4,850	4,850	-26.5%	
<b>Travel</b>									
Subsistence and Lodging	500	1,574	1,000	500	1,000	1,000	0	-100.0%	
Convention and Education	200	352	300	300	500	500	500	66.7%	
<i>Total</i>	700	1,926	1,300	800	1,500	1,500	500	-61.5%	

<b>Facilities Management/Code Enforcement - Continued</b>									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Miscellaneous</b>									
Dues and Memberships	200	344	300	300	300	300	300	0.0%	
<i>Total</i>	200	344	300	300	300	300	300	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	1,000	229	1,200	500	500	500	500	-58.3%	
Medical and Lab Supplies	3,000	6,292	3,500	3,500	5,000	5,000	5,000	42.9%	
Housekeeping and Janitorial Supplies	10,000	9,131	12,000	10,000	10,000	12,000	12,000	0.0%	
Repair and Maintenance Supplies	5,000	8,035	6,000	5,000	5,000	5,000	5,000	-16.7%	
Vehicle and Power Equipment Supplies	3,500	4,683	4,000	3,000	4,000	4,000	4,000	0.0%	
Uniforms and Wearing Apparel	500	835	750	750	1,000	1,000	1,000	33.3%	
Gateway Entrance Sign	5,000	3,325	7,500	0	5,000	0	0	-100.0%	Moved to Econ. Dev.
EGRA Park Sign	0	103	0	0	0	0	0	0.0%	
Furniture and Fixtures	250	158	300	0	300	0	0	-100.0%	
EDP Equipment	2,000	2,118	3,000	0	1,500	1,500	1,500	-50.0%	
<i>Total</i>	30,250	34,910	38,250	22,750	32,300	29,000	29,000	-24.2%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	0	0	0	0	0	0.0%	
Renovation to City Hall	0	0	0	0	0	0	0		
EGRA Parking Lot Paving	0	0	0	0	0	0	0	0.0%	EGRA Parking Lot Repaved
New Police Department	0	0	7,500,000	0	0	0	100,000	-98.7%	
<i>Total</i>	0	0	7,500,000	0	0	0	100,000	-98.7%	
<b>Total Facilities Mgmt./Code Enforcement</b>	<b>567,245</b>	<b>437,030</b>	<b>8,006,458</b>	<b>422,316</b>	<b>452,729</b>	<b>456,929</b>	<b>553,579</b>	<b>-93.1%</b>	

<b>Public Works Administration</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	121,097	149,364	197,841	197,841	179,497	179,497	154,082	-22.1%	
Part-Time	5,250	6,511	5,513	5,789	6,500	6,500	6,500	17.9%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	126,347	155,875	203,354	203,630	185,997	185,997	160,582	-21.0%	
<b>Fringe Benefits</b>									
FICA	9,666	10,792	15,557	15,578	14,229	14,229	12,285	-21.0%	
VRS Retirement	14,520	17,944	24,029	24,029	17,362	17,362	17,150	-28.6%	
Medical Insurance	16,617	22,402	30,638	30,638	23,447	23,447	23,447	-23.5%	
Group Life Insurance	1,623	2,006	2,652	2,652	2,091	2,091	2,065	-22.1%	
Disability Insurance	684	718	1,060	1,060	825	825	815	-23.1%	
Workers' Compensation Insurance	880	732	997	1066	591	591	510	-48.8%	
<i>Total</i>	43,990	54,594	74,933	75,023	58,545	58,545	56,272	-24.9%	
<b>Contractual Services</b>									
Repairs and Maintenance	200	635	1,000	1,000	500	500	500	-50.0%	
Maintenance Service Contracts	500	292	600	600	600	600	600	0.0%	
Laundry and Dry Cleaning	600	474	600	600	600	600	600	0.0%	
<i>Total</i>	1,300	1,401	2,200	2,200	1,700	1,700	1,700	-22.7%	
<b>Communications</b>									
Postal Services	50	0	50	50	50	50	50	0.0%	
Messenger Services	50	0	50	50	50	50	50	0.0%	
Telecommunications	4,500	7,049	5,000	4,000	4,000	4,000	4,000	-20.0%	
<i>Total</i>	4,600	7,049	5,100	4,100	4,100	4,100	4,100	-19.6%	
<b>Travel</b>									
Convention and Education	5,500	5,159	5,500	5,500	5,500	5,500	2,500	-54.5%	
<i>Total</i>	5,500	5,159	5,500	5,500	5,500	5,500	2,500	-54.5%	
<b>Miscellaneous</b>									
Dues and Memberships	500	0	500	500	500	500	500	0.0%	
<i>Total</i>	500	0	500	500	500	500	500	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	1,400	1,595	1,400	1,400	1,400	1,400	1,400	0.0%	
Repairs and Maintenance Supplies	0	0	0	0	0	0	0	0.0%	
Vehicle and Power Equipment Supplies	3,500	2,867	4,000	4,000	3,000	3,000	3,000	-25.0%	
Uniforms and Wearing Apparel	150	127	150	200	100	100	100	-33.3%	
Communications Equipment	0	0	0	0	0	0	0	0.0%	
EDP Equipment	4,500	3,650	4,500	2,000	2,000	0	0	-100.0%	
<i>Total</i>	9,550	8,239	10,050	7,600	6,500	4,500	4,500	-55.2%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	42,000	39,295	0	0	0	-100.0%	
Public Service Building Replacement Architect/Design	0	178,615	0	0	0	0	0	0.0%	
<i>Total</i>	0	178,615	42,000	39,295	0	0	0	-100.0%	
<b>Total Public Works Administration</b>	<b>191,787</b>	<b>410,931</b>	<b>343,637</b>	<b>337,848</b>	<b>262,842</b>	<b>260,842</b>	<b>230,154</b>	<b>-33.0%</b>	

<b>Street Maintenance</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	322,359	312,701	338,152	338,150	351,145	351,145	347,599	2.8%	
Overtime	17,500	10,999	17,500	22,606	17,500	17,500	17,500	0.0%	Overage in FY25 due to snowstorm
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<b>Total</b>	<b>339,859</b>	<b>323,700</b>	<b>355,652</b>	<b>360,756</b>	<b>368,645</b>	<b>368,645</b>	<b>365,099</b>	<b>2.7%</b>	
<b>Fringe Benefits</b>									
FICA	26,000	24,246	27,208	26,100	28,202	28,202	27,931	2.7%	
VRS Retirement	35,367	35,499	37,637	35,869	38,810	38,810	38,415	2.1%	
ICMA Retirement	3,285	2,316	8,845	2,738	3,381	3,381	3,145	-64.4%	
Medical Insurance	85,289	80,271	92,436	92,436	92,437	92,437	92,437	0.0%	
Group Life Insurance	4,320	4,209	4,532	4,531	4,706	4,706	4,658	2.8%	
Disability Insurance	1,671	1,361	1,744	1,744	1,790	1,790	1,774	1.7%	
Unemployment Benefits	0	0	0	0	0	0	0	0.0%	
Workers' Compensation Insurance	13,500	7,843	11,921	9,574	14,479	14,479	11,549	-3.1%	
<b>Total</b>	<b>169,432</b>	<b>155,745</b>	<b>184,323</b>	<b>172,992</b>	<b>183,805</b>	<b>183,805</b>	<b>179,909</b>	<b>-2.4%</b>	
<b>Contractual Services</b>									
Professional Services	70,000	60,472	70,000	70,000	50,000	50,000	50,000	-28.6%	
Repairs and Maintenance	20,000	22,542	45,000	280,000	45,000	45,000	45,000	0.0%	
Maintenance Service Contracts	0	0	2,000	1,800	2,000	2,000	2,000	0.0%	
Advertising	507	167	0	0	0	0	0	0.0%	
Laundry and Dry Cleaning	5,500	7,479	7,000	7,000	7,000	7,000	7,000	0.0%	
Street Paving	300,000	0	300,000	664,000	475,000	475,000	475,000	58.3%	VDOT Maintenance Funds
Pavement Markings	25,000	0	25,000	25,000	25,000	25,000	25,000	0.0%	
<b>Total</b>	<b>421,007</b>	<b>90,660</b>	<b>449,000</b>	<b>1,047,800</b>	<b>604,000</b>	<b>604,000</b>	<b>604,000</b>	<b>34.5%</b>	
<b>Utilities</b>									
Electric Services	100,000	123,966	110,000	110,000	110,000	110,000	110,000	0.0%	
<b>Total</b>	<b>100,000</b>	<b>123,966</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0.0%</b>	
<b>Communications</b>									
Telecommunications	2,000	1,844	2,000	2,000	1,000	1,000	1,000	-50.0%	
<b>Total</b>	<b>2,000</b>	<b>1,844</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-50.0%</b>	
<b>Travel</b>									
Subsistence & Lodging	500	0	500	500	500	500	500	0.0%	
Convention and Education	1,500	613	1,500	1,500	1,500	1,500	1,500	0.0%	
<b>Total</b>	<b>2,000</b>	<b>613</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>	
<b>Supplies and Equipment</b>									
Office Supplies	0	25	0	0	0	0	0	0.0%	
Repairs & Maintenance	80,000	71,826	80,000	80,000	80,000	80,000	80,000	0.0%	
Vehicle and Powered Equip. Supplies	55,000	43,134	55,000	55,000	55,000	55,000	55,000	0.0%	
Uniforms & Wearing Apparel	1,500	540	1,500	1,000	1,000	1,000	1,000	-33.3%	
Machinery and Equipment	0	32,015	220,000	223,764	150,000	150,000	150,000	-31.8%	Backhoe (VDOT Maint. Funds)
EDP Equipment	0	15,725	0	0	0	0	0	0.0%	
<b>Total</b>	<b>136,500</b>	<b>163,265</b>	<b>356,500</b>	<b>359,764</b>	<b>286,000</b>	<b>286,000</b>	<b>286,000</b>	<b>-19.8%</b>	

<b>Street Maintenance - Continued</b>								
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>	
<b>Capital Expenditures</b>								
Motor Vehicles	158,000	0	158,000	158,000	0	0	0	-100.0%
58 West sidewalk project (local match)	0	0	415,504	35,139	123,400	123,400	123,400	-70.3%
Traffic Signal Upgrade/Replacement	0	0	145,000	0	145,000	0	0	-100.0%
Halifax Street Bridge Replacement	0	0	0	0	0	0	0	0.0%
Storm Drainage Improvements	0	3,325	85,000	35,000	330,000	295,000	295,000	247.1%
VDOT State of Good Repair	0	0	0	0	0	0	0	0.0%
<i>Total</i>	158,000	3,325	803,504	228,139	598,400	418,400	418,400	-47.9%
<b>Total Street Maintenance</b>	<b>1,328,798</b>	<b>863,118</b>	<b>2,262,980</b>	<b>2,283,451</b>	<b>2,153,850</b>	<b>1,973,850</b>	<b>1,966,408</b>	<b>-13.1%</b>

Peachtree, Harding, and Temple Storm Drain (VDOT Maint. Funds)

<b>Sanitation</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	408,396	378,669	404,514	404,511	419,371	419,371	383,343	-5.2%	Includes Retirees Payout
Overtime	20,000	25,168	20,000	26,800	25,000	25,000	25,000	25.0%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<b>Total</b>	<b>428,396</b>	<b>403,837</b>	<b>424,514</b>	<b>431,311</b>	<b>444,371</b>	<b>444,371</b>	<b>408,343</b>	<b>-3.8%</b>	
<b>Fringe Benefits</b>									
FICA	32,773	30,267	32,476	32,995	33,995	33,995	31,267	-3.7%	
VRS Retirement	45,937	44,276	45,023	45,022	46,676	46,676	41,774	-7.2%	
ICMA Retirement	3,031	1,957	5,457	2,118	2,382	2,382	2,560	-53.1%	
Medical Insurance	85,288	91,978	103,311	103,311	92,437	92,437	92,437	-10.5%	
Group Life Insurance	5,473	5,113	5,421	5,420	5,620	5,620	5,030	-7.2%	
Disability Insurance	2,153	1,563	1,873	1,873	1,935	1,935	1,922	2.6%	
Workers' Compensation Insurance	<u>30,707</u>	<u>28,606</u>	<u>26,597</u>	<u>18,388</u>	<u>24,207</u>	<u>24,207</u>	<u>20,365</u>	<u>-23.4%</u>	
<b>Total</b>	<b>205,362</b>	<b>203,760</b>	<b>220,158</b>	<b>209,128</b>	<b>207,252</b>	<b>207,252</b>	<b>195,355</b>	<b>-11.3%</b>	
<b>Contractual Services</b>									
Inmate Labor	0	0	0	0	0	0	0	0.0%	
Repairs and Maintenance	30,000	35,191	30,000	70,000	30,000	30,000	30,000	0.0%	
Advertising	3,000	1,123	3,000	3,000	2,000	2,000	2,000	-33.3%	
Laundry and Dry Cleaning	6,000	7,048	7,500	7,000	7,000	7,000	7,000	-6.7%	
Service from other Govt. Entities - Landfill Fee	300,000	270,980	325,000	330,000	325,000	325,000	325,000	0.0%	
<b>Total</b>	<b>339,000</b>	<b>314,343</b>	<b>365,500</b>	<b>410,000</b>	<b>364,000</b>	<b>364,000</b>	<b>364,000</b>	<b>-0.4%</b>	
<b>Communications</b>									
Telecommunications	1,200	774	1,200	1,000	1,000	1,000	1,000	-16.7%	
<b>Total</b>	<b>1,200</b>	<b>774</b>	<b>1,200</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-16.7%</b>	
<b>Travel</b>									
Convention and Education	750	178	750	750	750	750	750	0.0%	
<b>Total</b>	<b>750</b>	<b>178</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0.0%</b>	
<b>Supplies and Equipment</b>									
Litter Prevention and Recycling	9,570	14,206	0	0	0	0	0	0.0%	
Repair and Maintenance Supplies	85,000	26,062	85,000	55,000	55,000	55,000	55,000	-35.3%	
Vehicle and Power Equipment Supplies	115,000	166,356	115,000	115,000	115,000	115,000	115,000	0.0%	
Uniforms and Wearing Apparel	950	212	950	900	900	900	900	-5.3%	
Machinery & Equipment	0	0	0	0	30,000	0	0	0.0%	Forklifts
EDP Equipment	0	0	0	0	0	0	0	0.0%	
Dumpsters	<u>50,000</u>	<u>30,838</u>	<u>50,000</u>	<u>25,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>	
<b>Total</b>	<b>260,520</b>	<b>237,674</b>	<b>250,950</b>	<b>195,900</b>	<b>250,900</b>	<b>220,900</b>	<b>220,900</b>	<b>-12.0%</b>	
<b>Capital Expenditures</b>									
Motor Vehicles and Equipment	0	0	455,147	446,903	420,000	420,000	420,000	-7.7%	Commercial Trash Truck
<b>Total</b>	<b>0</b>	<b>0</b>	<b>455,147</b>	<b>446,903</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>-7.7%</b>	
<b>Total Sanitation</b>	<b>1,235,228</b>	<b>1,160,564</b>	<b>1,718,219</b>	<b>1,694,992</b>	<b>1,688,273</b>	<b>1,658,273</b>	<b>1,610,347</b>	<b>-6.3%</b>	

<b>Fleet Maintenance</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	137,782	123,138	147,296	136,001	141,564	141,564	139,401	-5.4%	
Overtime	4,500	786	4,500	500	4,500	2,500	2,500	-44.4%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	142,282	123,924	151,796	136,501	146,064	144,064	141,901	-6.5%	
<b>Fringe Benefits</b>									
FICA	10,953	9,069	11,613	10,442	11,174	11,021	10,856	-6.5%	
VRS Retirement	16,061	14,465	16,395	15,137	15,757	15,757	15,516	-5.4%	
ICMA Retirement	566	376	1,386	890	1,081	1,081	1,066	-23.1%	
Medical Insurance	31,668	28,284	34,321	32,625	32,625	32,625	32,625	-4.9%	
Group Life Insurance	1,859	1,660	1,974	1,822	1,897	1,897	1,868	-5.4%	
Disability Insurance	770	594	812	812	784	784	773	-4.8%	
Workers' Compensation Insurance	2,254	1,776	2,029	1,397	1,834	1,834	1,570	-22.6%	
<i>Total</i>	64,131	56,223	68,530	63,125	65,152	64,999	64,274	-6.2%	
<b>Contractual Services</b>									
Repairs and Maintenance	40	120	5,040	5,040	3,000	3,000	3,000	-40.5%	
Maintenance Service Contracts	6,000	3,594	6,000	6,000	6,000	6,000	6,000	0.0%	
Laundry and Dry Cleaning	2,500	1,759	2,500	2,500	2,000	2,000	2,000	-20.0%	
<i>Total</i>	8,540	5,473	13,540	13,540	11,000	11,000	11,000	-18.8%	
<b>Communications</b>									
Telecommunications	1,400	179	1,400	1,400	500	500	500	-64.3%	
<i>Total</i>	1,400	179	1,400	1,400	500	500	500	-64.3%	
<b>Travel</b>									
Convention and Education	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
<i>Total</i>	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	550	244	550	550	550	550	550	0.0%	
Vehicle and Power Equipment Supplies	16,000	15,635	16,000	16,000	16,000	16,000	16,000	0.0%	
Uniforms and Wearing Apparel	225	139	225	225	300	400	400	77.8%	
<i>Total</i>	16,775	16,018	16,775	16,775	16,850	16,950	16,950	1.0%	
<b>Capital Expenditures</b>									
Machinery and Equipment	13,500	339	13,500	13,500	10,000	10,000	10,000	-25.9%	
Motor Vehicles	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	13,500	339	13,500	13,500	10,000	10,000	10,000	-25.9%	
<b>Total Fleet Maintenance</b>	<b>247,628</b>	<b>202,156</b>	<b>266,541</b>	<b>245,841</b>	<b>250,566</b>	<b>248,513</b>	<b>245,625</b>	<b>-7.8%</b>	

<b>Grounds Maintenance</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	152,151	146,182	183,860	152,659	192,806	192,806	190,342	3.5%	
Overtime	8,500	11,225	8,500	11,000	11,000	11,000	11,000	29.4%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	160,651	157,407	192,360	163,659	203,806	203,806	201,342	4.7%	
<b>Fringe Benefits</b>									
FICA	12,283	11,989	14,716	12,520	15,592	15,592	15,403	4.7%	
VRS Retirement	17,759	17,178	20,464	16,991	21,460	21,460	21,186	3.5%	
ICMA Retirement	473	524	3,405	716	1,372	1,372	1,355	-60.2%	
Medical Insurance	40,136	33,446	43,500	32,625	43,500	43,500	43,500	0.0%	
Group Life Insurance	2,038	1,974	2,464	2,046	2,584	2,584	2,551	3.5%	
Disability Insurance	648	646	1,051	1,051	1,095	1,095	1,083	3.0%	
Workers' Compensation Insurance	2,716	2,037	2,756	2,033	2,606	2,606	2,515	-8.7%	
<i>Total</i>	76,053	67,795	88,356	67,981	88,209	88,209	87,593	-0.9%	
<b>Contractual Services</b>									
Temporary Help Service Fees	25,000	0	2,000	0	0	0	0	-100.0%	
Repairs and Maintenance	1,000	80	1,000	1,000	1,000	1,000	1,000	0.0%	
Laundry and Dry Cleaning	2,000	1,879	2,000	2,000	2,000	2,000	2,000	0.0%	
<i>Total</i>	28,000	1,959	5,000	3,000	3,000	3,000	3,000	-40.0%	
<b>Communications</b>									
Telecommunications	600	632	600	600	600	600	600	0.0%	
<i>Total</i>	600	632	600	600	600	600	600	0.0%	
<b>Travel</b>									
Subsistence & Lodging	0	0	0	0	0	0	0	0.0%	
Convention and Education	1,500	600	1,500	1,000	1,500	1,500	1,500	0.0%	
<i>Total</i>	1,500	600	1,500	1,000	1,500	1,500	1,500	0.0%	
<b>Miscellaneous</b>									
Dues and Memberships	50	0	50	50	50	50	50	0.0%	
<i>Total</i>	50	0	50	50	50	50	50	0.0%	
<b>Supplies and Equipment</b>									
Agricultural Supplies	21,000	16,763	23,000	23,000	27,000	27,000	27,000	17.4%	Cost Increase of Chemicals
Repair and Maintenance Supplies	7,000	4,836	7,000	7,000	10,000	10,000	10,000	42.9%	Vehicle Upkeep
Vehicle and Power Equipment Supplies	35,000	29,161	35,000	35,000	35,000	35,000	35,000	0.0%	
Uniforms and Wearing Apparel	400	170	400	400	500	500	500	25.0%	
Other Operating Supplies	7,000	0	7,000	7,000	7,000	7,000	7,000	0.0%	
Machinery and Equipment	0	0	0	0	0	0	0	0.0%	
EDP Equipment	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	70,400	50,930	72,400	72,400	79,500	79,500	79,500	9.8%	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	51,000	46,757	55,000	0	0	-100.0%	4-Door Extended Cab
<i>Total</i>	0	0	51,000	46,757	55,000	0	0	-100.0%	
<b>Total Grounds Maintenance</b>	<b>337,254</b>	<b>279,323</b>	<b>411,266</b>	<b>355,447</b>	<b>431,665</b>	<b>376,665</b>	<b>373,585</b>	<b>-9.2%</b>	

<b>Health and Social Services</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Health Related Services</b>									
Repairs and Maintenance	0	0	0	0	0	0	0	0.0%	
State Health Department	81,699	63,589	81,699	81,699	81,699	81,699	81,699	0.0%	
Mental Health Services (District 19)	55,917	62,446	71,181	71,181	79,131	79,131	79,131	11.2%	
Crater District Area Agency on Aging	9,000	0	0	0	0	0	0	0.0%	
<b>Total</b>	<b>146,616</b>	<b>126,035</b>	<b>152,880</b>	<b>152,880</b>	<b>160,830</b>	<b>160,830</b>	<b>160,830</b>	<b>5.2%</b>	
<b>Rescue Squad</b>									
Line of Duty Act Insurance	11,449	12,184	12,000	13,213	12,644	12,644	12,644	5.4%	
Rescue Squad Workers' Compensation Insurance	6,859	4,187	5,462	5,846	5,491	5,491	5,491	0.5%	
PPT Reimbursement	4,000	6,292	4,000	4,000	4,000	4,000	4,000	0.0%	
Greensville Volunteer Rescue Squad	0	0	0	0	0	0	0	0.0%	
Four-For-Life	0	5,149	5,149	5,146	5,146	5,146	5,146	-0.1%	
<b>Total</b>	<b>22,308</b>	<b>27,812</b>	<b>26,611</b>	<b>28,205</b>	<b>27,281</b>	<b>27,281</b>	<b>27,281</b>	<b>2.5%</b>	
<b>Social Services</b>									
Social Services	257,665	257,664	265,333	265,333	340,812	340,812	321,584	21.2%	
Children's Services Act	172,637	226,051	198,533	198,533	222,357	222,357	222,357	12.0%	
<b>Total</b>	<b>430,302</b>	<b>483,715</b>	<b>463,866</b>	<b>463,866</b>	<b>563,169</b>	<b>563,169</b>	<b>543,941</b>	<b>17.3%</b>	
<b>Total Health and Social Services</b>	<b>599,226</b>	<b>637,562</b>	<b>643,357</b>	<b>644,951</b>	<b>751,280</b>	<b>751,280</b>	<b>732,052</b>	<b>13.8%</b>	

<b>Education</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Greenville County Public Schools</b>									
Local Funding	4,296,704	4,296,931	4,296,704	4,296,704	4,466,000	4,466,000	4,442,776	3.4%	
Sales Tax - Education	1,261,704	1,260,552	1,313,877	1,313,877	1,379,701	1,379,701	1,379,701	5.0%	
Superintendent	500	500	500	500	500	500	500	0.0%	
<i>Total</i>	5,558,908	5,557,983	5,611,081	5,611,081	5,846,201	5,846,201	5,822,977	3.8%	
<b>Southside Virginia Comm. College</b>	2,388	0	2,634	2,634	2,933	2,933	2,933	11.4%	
<b>Southside Virginia Education Center</b>									
SVEC Operations	62,438	62,438	87,853	87,853	71,508	71,508	71,508	-18.6%	
EAGLE Scholarship	0	10,000	0	0	0	0	0	0.0%	
<i>Total</i>	62,438	72,438	87,853	87,853	71,508	71,508	71,508	-18.6%	
<b>The Improvement Assoc. - Headstart</b>	16,000	16,000	16,000	16,000	33,000	16,000	16,000	0.0%	
<b>Total Education</b>	<b>5,639,734</b>	<b>5,646,421</b>	<b>5,717,568</b>	<b>5,717,568</b>	<b>5,953,642</b>	<b>5,936,642</b>	<b>5,913,418</b>	3.4%	

<b>Library</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Meherrin Regional Library</b>									
Library Repairs & Maintenance	39,400	16,363	29,000	25,000	10,000	10,000	10,000	-65.5%	
Maintenance Service Contracts	2,500	1,598	3,400	3,400	4,000	4,000	4,000	17.6%	
Electric Services	5,000	2,748	5,000	5,000	6,000	6,000	6,000	20.0%	
Heating Services	2,000	3,828	2,500	2,500	3,000	3,000	3,000	20.0%	
Water & Sewer Services	400	385	500	500	600	600	600	20.0%	
Refuse Collection	750	154	800	800	800	800	800	0.0%	
Library Operations	0	99,800	99,800	99,800	99,800	99,800	99,800	0.0%	
Janitorial Supplies	0	0	0	0	0	0	0	0.0%	
RPR & Maintenance Supplies	1,000	0	1,500	500	1,000	1,000	1,000	-33.3%	
Capital			0					0.0%	Roof Replacement
<i>Total</i>	51,050	124,876	142,500	137,500	125,200	125,200	125,200	-12.1%	
<b>Total Library</b>	<b>51,050</b>	<b>124,876</b>	<b>142,500</b>	<b>137,500</b>	<b>125,200</b>	<b>125,200</b>	<b>125,200</b>	-12.1%	

<b>Planning and Zoning</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	77,198	74,228	79,900	16,586	95,000	95,000	85,000	6.4%	Vacant Position since July 1, 2024
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<b>Total</b>	<b>77,198</b>	<b>74,228</b>	<b>79,900</b>	<b>16,586</b>	<b>95,000</b>	<b>95,000</b>	<b>85,000</b>	<b>6.4%</b>	
<b>Fringe Benefits</b>									
FICA	5,906	5,647	6,113	1,269	7,268	7,268	6,503	6.4%	
VRS Retirement	8,099	8,182	8,893	1,846	10,574	10,574	9,461	6.4%	
ICMA	0	740	2,797	866	3,325	3,325	2,975	6.4%	
Medical Insurance	1,035	0	5,017	1,035	10,875	10,875	10,875	116.8%	
Group Life Insurance	0	991	1,071	222	1,273	1,273	1,139	6.3%	
Disability Insurance	409	355	422	422	496	496	447	5.9%	
Workers' Compensation Insurance	60	48	53	539	598	598	466	779.2%	Increase due to W/C Classification Changed
<b>Total</b>	<b>15,509</b>	<b>15,963</b>	<b>24,366</b>	<b>6,199</b>	<b>34,409</b>	<b>34,409</b>	<b>31,866</b>	<b>30.8%</b>	
<b>Contractual Services</b>									
Professional Services	45,000	53,201	70,000	70,000	70,000	50,000	45,000	-35.7%	
Repairs and Maintenance	500	0	500	0	500	500	500	0.0%	
Maintenance Service Contracts	12,000	0	12,000	0	12,227	12,227	12,227	1.9%	GIS Maintenance Contract (\$12,227)
Printing & Binding	500	0	200	100	500	500	500	150.0%	
Advertising	1,000	1,092	1,200	600	1,200	1,200	1,200	0.0%	
<b>Total</b>	<b>59,000</b>	<b>54,293</b>	<b>83,900</b>	<b>70,700</b>	<b>84,427</b>	<b>64,427</b>	<b>59,427</b>	<b>-29.2%</b>	
<b>Communications</b>									
Postal Services	400	0	300	100	400	400	400	33.3%	
Messenger Services	200	0	200	0	200	200	200	0.0%	
Telecommunications	1,000	244	1,000	500	1,500	1,500	1,500	50.0%	
<b>Total</b>	<b>1,600</b>	<b>244</b>	<b>1,500</b>	<b>600</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>40.0%</b>	
<b>Travel</b>									
Mileage	1,000	13	1,000	100	1,500	1,500	1,500	50.0%	
Subsistence and Lodging	1,500	977	2,000	600	2,000	2,000	2,000	0.0%	
Convention and Education	5,500	5,277	3,000	200	3,000	3,000	3,000	0.0%	Includes Leadership Institute
<b>Total</b>	<b>8,000</b>	<b>6,266</b>	<b>6,000</b>	<b>900</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>8.3%</b>	
<b>Miscellaneous</b>									
Dues and Memberships	1,000	444	1,000	0	1,000	1,000	1,000	0.0%	VAZO, RPC, APA
Miscellaneous	1,000	1,465	500	100	500	500	500	0.0%	
<b>Total</b>	<b>2,000</b>	<b>1,909</b>	<b>1,500</b>	<b>100</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0.0%</b>	
<b>Supplies and Equipment</b>									
Office Supplies	1,000	976	1,000	200	1,000	1,000	1,000	0.0%	
Vehicle & Powered Equip. Supp.	0	88	100	0	750	750	750	650.0%	
Books and Subscriptions	300	0	300	0	300	300	300	0.0%	
Furniture and Fixtures	200	0	200	0	500	500	500	150.0%	
EDP Equipment	1,000	0	1,000	0	1,000	1,000	1,000	0.0%	
<b>Total</b>	<b>2,500</b>	<b>1,064</b>	<b>2,600</b>	<b>200</b>	<b>3,550</b>	<b>3,550</b>	<b>3,550</b>	<b>36.5%</b>	
<b>Total Planning and Zoning</b>	<b>165,807</b>	<b>153,968</b>	<b>199,766</b>	<b>95,284</b>	<b>227,486</b>	<b>207,486</b>	<b>189,943</b>	<b>-4.9%</b>	

<b>Planning Commission</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Contractual Services</b>									
Professional Services	5,000	0	5,000		5,000	5,000	5,000	0.0%	
Printing & Binding	500	0	500		500	500	500	0.0%	
Advertising	2,000	0	2,000	0	2,000	2,000	2,000	0.0%	
<i>Total</i>	7,500	0	7,500	0	7,500	7,500	7,500	0.0%	
<b>Communications</b>									
Postal Services	200	0	200		200	200	200	0.0%	
<i>Total</i>	200	0	200	0	200	200	200	0.0%	
<b>Travel</b>									
Mileage and Other Transportation Costs	200	0	200		200	200	200	0.0%	
Convention and Education	8,900	0	8,900		8,900	8,900	3,000	-66.3%	
<i>Total</i>	9,100	0	9,100	0	9,100	9,100	3,200	-64.8%	
<b>Total Planning Commision</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>	<b>16,800</b>	<b>10,900</b>	<b>-35.1%</b>	

<b>Development Services</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	96,097	85,079	87,975	92,375	94,769	94,769	94,685	7.6%	
Employee Bonus	0	1,000	0	0	0	0	0	0.0%	
<i>Total</i>	96,097	86,079	87,975	92,375	94,769	94,769	94,685	7.6%	
<b>Fringe Benefits</b>									
FICA	7,352	6,378	6,731	7,067	7,250	7,250	7,244	7.6%	
VRS Retirement	10,081	8,963	9,792	10,281	10,548	10,548	10,539	7.6%	
ICMA Retirement	1,442	810	3,080	1,001	948	948	947	-69.3%	
Medical Insurance	10,034	9,198	10,875	10,875	10,875	10,875	10,875	0.0%	
Group Life Insurance	1,288	1,086	1,179	1,238	1,270	1,270	1,270	7.7%	
Disability Insurance	501	389	461	461	495	495	495	7.4%	
Worker's Compensation	73	805	57	30	41	41	37	-35.1%	
<i>Total</i>	30,771	27,629	32,175	30,952	31,427	31,427	31,407	-2.4%	
<b>Contractual Services</b>									
Professional Services	75,000	40,607	75,000	60,000	75,000	60,000	50,000	-33.3%	
Professional Services - Norw	0	13,130	0	0	0	0	0	0.0%	
Repairs and Maintenance	1,000	0	1,000	700	1,000	500	500	-50.0%	
Maintenance Service Contracts	12,000	9,341	9,000	3,000	5,000	3,000	3,000	-66.7%	
Printing and Binding	2,000	2,797	4,000	2,000	3,500	4,500	4,500	12.5%	
Advertising	12,500	30,336	20,000	20,000	25,000	25,000	25,000	25.0%	
Marketing & Events - Farmers' Market	7,500	1,921	5,000	5,000	5,000	5,000	5,000	0.0%	
<i>Total</i>	110,000	98,132	114,000	90,700	114,500	98,000	88,000	-22.8%	
<b>Communications</b>									
Postal Services	500	6	500	400	500	500	500	0.0%	
Messenger Services	1,000	0	0	0	0	0	0	0.0%	
Telecommunications	2,000	2,137	1,000	1,000	1,400	1,400	1,400	40.0%	
<i>Total</i>	3,500	2,143	1,500	1,400	1,900	1,900	1,900	26.7%	
<b>Travel</b>									
Mileage and Other Transportation Costs	500	0	500	200	500	100	100	-80.0%	
Subsistence and Lodging	5,000	1,498	5,000	3,500	5,000	5,000	5,000	0.0%	
Convention and Education	5,000	2,278	5,000	3,000	5,000	6,500	3,500	-30.0%	
Moving Expenses	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	10,500	3,776	10,500	6,700	10,500	11,600	8,600	-18.1%	
<b>Miscellaneous</b>									
Virginia's Growth Alliance	10,000	10,000	10,000	10,000	0	0	0	-100.0%	
Virginia Gateway				0	55,000	55,000	55,000	0.0%	
Retail Recruitment Study	40,000	24,000	40,000	40,000	40,000	40,000	40,000	0.0%	
Business Appreciation	10,000	0	7,000	5,000	7,000	7,000	7,000	0.0%	
Events	0	0	15,000	15,000	25,000	25,000	25,000	66.7%	
Emporia/Greenville Mega Site Project/RIFA	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.0%	
Public Transportation - Operations	52,304	52,304	65,212	65,212	64,846	64,846	0	-100.0%	Moved to

<b>Development Services - Continued</b>									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Miscellaneous - Continued</b>									
Virginia Crossroads	2,250	0	2,250	2,250	2,250	2,250	2,250	0.0%	
Longwood Small Business Dev. Center	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	
Dues and Memberships	7,500	2,475	7,500	4,000	7,500	7,500	7,500	0.0%	
Miscellaneous	0	14	0	0	50,000	0	0	0.0%	Grants' Local Match
Emporia Redevelopment & Housing Authority	0	0	50,000	50,000	50,000	50,000	25,000	-50.0%	F.I.G.
Emporia Economic Development Authority	0	25,000	25,000	25,000	25,000	25,000	25,000	0.0%	Bus/ Apprec. Events, E.Z., B.I.G., and B.I.G.
<b>Total</b>	<b>174,554</b>	<b>166,293</b>	<b>274,462</b>	<b>268,962</b>	<b>379,096</b>	<b>329,096</b>	<b>239,250</b>	<b>-12.8%</b>	
<b>Supplies and Equipment</b>									
Office Supplies	2,000	3,296	2,000	2,285	3,000	3,000	3,000	50.0%	
Vehicle and Power Equipment Supplies	2,500	640	2,000	1,000	1,200	1,200	1,200	-40.0%	
Books and Subscriptions	500	0	500	500	500	500	500	0.0%	
Gateway Entrance Sign	5,000	3,325	7,500	0	5,000	5,000	5,000	-33.3%	Moved from Facilities
Furniture and Fixtures	500	0	500	500	1,500	1,500	1,500	200.0%	
EDP Equipment	1,500	0	0	0	0	0	0	0.0%	
<b>Total</b>	<b>12,000</b>	<b>7,260</b>	<b>12,500</b>	<b>4,285</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>-10.4%</b>	
<b>Capital Expenditures</b>									
Motor Vehicles	0	0	51,000	41,500	0	0	0	-100.0%	
South Main Street Phase II	0	0	0	0	0	0	0	0.0%	
Norwood Property Engineering	0	13,130	0	0	0	0	0	0.0%	
Public Transportation - Capital	37,495	0	0	0	0	0	0	0.0%	
Norwood Sitework	0	0	55,000	30,000	55,000	0	0	-100.0%	
Norwood Waterline	0	0	0	0	0	0	0	0.0%	
Norwood Sewerline	0	0	0	0	0	0	0	0.0%	
CDBG - East Atlantic Street Neighborhood Project	0	0	0	0	0	0	0	0.0%	
Sidewalks - East Atl. Project VDOT Revenue and Grant Match	0	166,712	0	0	0	0	0	0.0%	
FEMA and Match - E. Atlantic St. Property Acquisition	0	0	0	0	0	0	0	0.0%	
DHCD-Property Acquisition	0	0	0	0	0	0	0	0.0%	
South Main Street (VHDA CIG)	0	0	0	0	0	0	0	0.0%	
CDBG - South Main Street Project - Phase I	0	0	950,000	157,123	1,137,456	1,137,456	1,137,456	19.7%	Total DHCD Funding \$1,300,000
CDBG - South Main Street Project- Grant Match - Phase I	0	0	257,600	5,000	253,296	253,296	253,296	-1.7%	Total City \$266,100
<b>Total</b>	<b>37,495</b>	<b>179,841</b>	<b>1,313,600</b>	<b>233,623</b>	<b>1,445,752</b>	<b>1,390,752</b>	<b>1,390,752</b>	<b>5.9%</b>	
<b>Total Development Services</b>	<b>474,917</b>	<b>571,153</b>	<b>1,846,712</b>	<b>728,997</b>	<b>2,089,144</b>	<b>1,968,744</b>	<b>1,865,794</b>	<b>1.0%</b>	

<b>Airport</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
Lease of Land -Truck Driver Training School	0	0	4,800	4,800	4,800	4,800	4,800	0.0%	
Airport	64,800	64,800	60,000	60,000	63,500	63,500	60,000	0.0%	
Airport Capital	0	34,240	0	0	217,723	217,723	217,723	0.0%	
<b>Total Airport</b>	<b>64,800</b>	<b>99,040</b>	<b>64,800</b>	<b>64,800</b>	<b>286,023</b>	<b>286,023</b>	<b>282,523</b>	336.0%	

<b>Parks and Recreation</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Emporia-Greens. Recreation Assoc.</b>									
EGRA Operations	51,000	51,400	58,000	58,000	60,000	60,000	58,000	0.0%	
<i>Total</i>	51,000	51,400	58,000	58,000	60,000	60,000	58,000	0.0%	
<b>Family YMCA of Emporia-Greens.</b>									
YMCA	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0.0%	
<i>Total</i>	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0.0%	
<b>TopHand Foundation</b>									
TopHand Foundation	15,000	15,000	20,568	20,568	20,586	20,586	20,568	0.0%	
<i>Total</i>	15,000	15,000	20,568	20,568	20,586	20,586	20,568	0.0%	
<b>Community Youth Center, Ltd.</b>									
CYC Operations	17,939	17,939	17,357	17,357	27,141	27,141	18,000	3.7%	
<i>Total</i>	17,939	17,939	17,357	17,357	27,141	27,141	18,000	3.7%	
<b>Total Parks and Recreation</b>	<b>123,939</b>	<b>124,339</b>	<b>135,925</b>	<b>135,925</b>	<b>147,727</b>	<b>147,727</b>	<b>136,568</b>	<b>0.5%</b>	

<b>Arts and Culture</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
Peanut Festival	4,000	4,000	4,000	4,000	7,500	7,500	4,000	0.0%	
Meherrin River Arts Council	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%	\$4,500 Grant from State- \$5,500 City
<b>Total Arts and Culture</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>17,500</b>	<b>17,500</b>	<b>14,000</b>	0.0%	

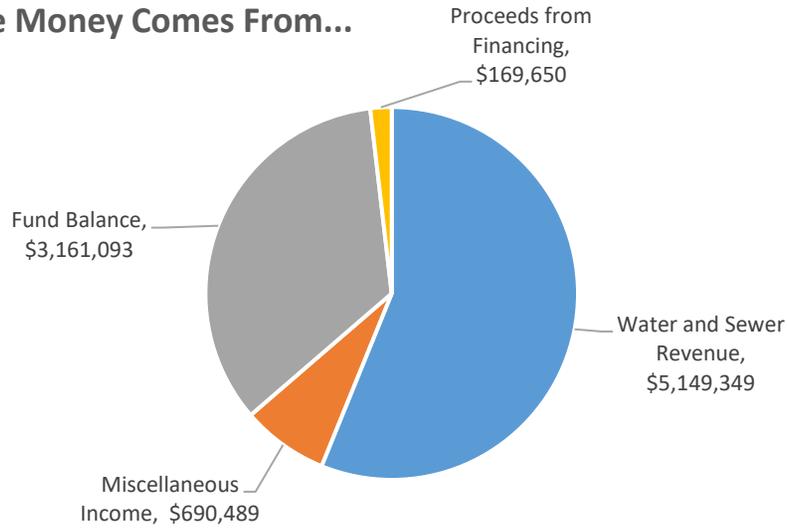
<b>Extension Service</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
Temporary Help - Fees	0	30,307	0	0	0	0	0	0.0%	
Extension Program Contribution	55,194	0	57,794	57,794	57,146	57,146	57,146	-1.1%	
Shared Expenses with Co. of Greenville	7,700	7,700	7,700	7,700	7,920	7,920	7,920	2.9%	
4-H Scholars Program	5,250	5,250	5,250	5,250	5,250	5,250	5,250	0.0%	
<b>Total Extension Service</b>	<b>68,144</b>	<b>43,257</b>	<b>70,744</b>	<b>70,744</b>	<b>70,316</b>	<b>70,316</b>	<b>70,316</b>	<b>-0.6%</b>	

<b>Civic and Community Organizations</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
Washington Park Association	0	0	27,700	27,700	26,250	26,250	26,250	-5.2%	
Med-Flight	0	0	0	0	0	0	0	0.0%	
Virginia Legal Aid Society	2,600	0	2,600	2,600	2,704	2,704	2,600	0.0%	
American Red Cross	2,500	0	2,500	2,500	2,500	2,500	2,500	0.0%	
Emporia-Greens. Chamber of Commerce	2,000	1,600	2,000	2,000	7,200	5,000	2,000	0.0%	
The Hard Knocks 4 Life Foundation					50,000	10,000	0	0.0%	First year 501-C
Emporia-Greens. Literacy Council	2,736	0	0	0	0	0	0	0.0%	
Village View	3,800	3,800	3,800	3,800	3,800	3,800	3,800	0.0%	
Emporia/Greenville Fuller Ctr. Housing	4,000	4,000	4,000	4,000	5,000	5,000	4,000	0.0%	
Citizens United To Preserve Training School	15,000	190,000	20,000	20,000	25,000	25,000	20,000	0.0%	
Southside RAM of Virginia	0	0	2,000	2,000	3,000	3,000	2,000	0.0%	
Crater Planning	13,748	13,748	14,000	14,000	14,120	14,120	14,000	0.0%	
Public Transportation - Operations					64,846	64,846	64,846	0.0%	Moved from Development Services
John Tyler ASAP Program					4,916	4,916	0	0.0%	
The Greenville County Historical Society, Inc.					2,000	2,000	0	0.0%	
Imagination Library of Emporia/Greenville, Inc.					5,000	1,000	0	0.0%	
<b>Total Civic and Community Organizations</b>	<b>46,384</b>	<b>213,148</b>	<b>78,600</b>	<b>78,600</b>	<b>216,336</b>	<b>170,136</b>	<b>141,996</b>	80.7%	

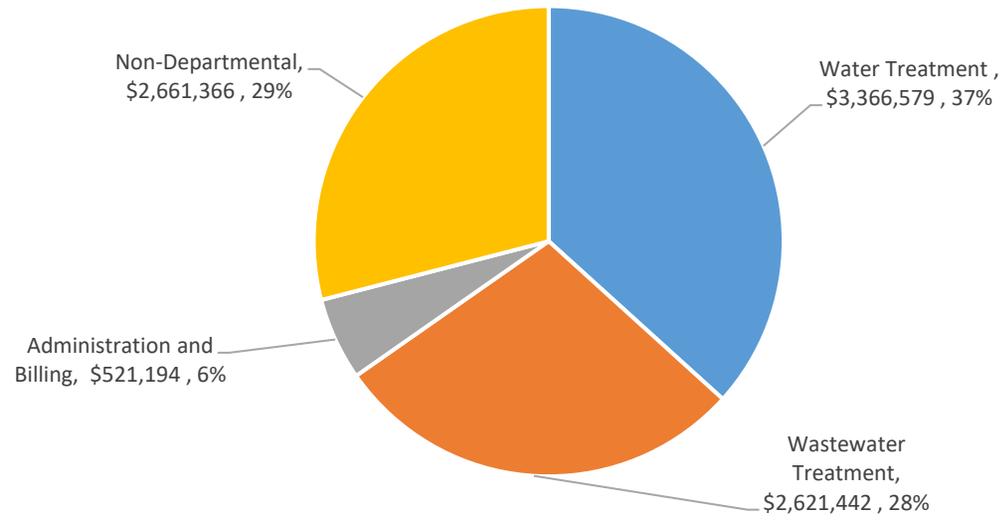
<b>Non-Departmental</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Insurance</b>									
General Liability Insurance (75%)	162,909	173,828	191,323	196,321	204,879	204,879	204,879	7.1%	
<b>Total</b>	<b>162,909</b>	<b>173,828</b>	<b>191,323</b>	<b>196,321</b>	<b>204,879</b>	<b>204,879</b>	<b>204,879</b>	<b>7.1%</b>	
<b>Debt Service</b>									
Greenville County Sheriff's Dept. Debt Service	16,271	16,271	16,675	16,675	16,586	16,586	16,586	-0.5%	FY 2028
Greenville County Sheriff's Office Expansion	18,256	18,256	18,256	18,256	18,256	18,256	18,256	0.0%	FY 2039
Commonwealth Attorney's Building Debt Service	30,301	30,301	33,239	33,239	32,292	32,292	32,292	-2.8%	FY 2042 (April 1, 2042)
Health Department Debt Service	14,822	14,822	15,191	15,191	15,109	15,109	15,109	-0.5%	FY 2028
Greenville/Emporia DSS Building Debt Service		103,705	0	0	104,746	104,746	104,746	0.0%	FY2049
GO Refunding Bond Series 2006	99,505	99,505	101,815	101,815	104,221	104,221	104,221	2.4%	Refunded 2003A GO Bond, FY 2036
GO Bond Series 2015A	121,681	121,681	119,028	119,028	121,298	121,298	121,298	1.9%	Animal Shelter, S. Main and East Atlantic St. Projects, Matures FY34
GO Bond Series 2020A	50,223	50,223	49,961	49,961	50,421	50,421	50,421	0.9%	Energy Savings & Refinanced GO Refunding Bond Series 2014 (All Utility)
GO Refunding Bond Series 2020B	122,654	122,654	121,788	121,788	120,738	120,738	120,738	-0.9%	Refunded GO Bond Series 2012B (Matures FY33)
2018 Lease Purchase Agreement	5,338	5,338	3,562	3,562	0	0	0	-100.0%	Public Works equipment, FY 25 (Matures 2.1.25)
2018 Lease Purchase Agreement	10,326	10,326	10,326	10,326	2,581	2,581	2,581	-75.0%	Public Works equipment, FY26 (Matures 9.6.25)
2019 Lease Purchase Agreement	51,190	51,190	51,190	51,190	51,190	51,190	51,190	0.0%	Sanitation Truck & Dump Truck FY27 (Matures 11.5.26)
2020 Lease Purchase Agreement	38,675	38,675	38,675	38,675	12,892	12,892	12,892	-66.7%	4 Police & 1 Fleet Maint. Vehicles - FY26 (Matures 10.1.2025)
2020 Lease Purchase Agreement	71,108	71,108	71,108	71,108	71,108	71,108	71,108	0.0%	Knuckleboom, Sanitation, & Fleet Maint. Software-FY28 (Matures 10.1.27)
2021 Lease Purchase Agreement	46,410	46,410	15,470	15,470	0	0	0	-100.0%	Police Vehicles 3Yrs.-FY25-Matures 10.5.24
2021 Lease Purchase Agreement	37,047	37,047	37,047	37,047	31,365	31,365	31,365	-15.3%	Street, Admin, Sanitation, Fleet 5 yrs.FY27- (Matures 10.5.26)
2021 Lease Purchase Agreement	9,123	9,123	9,123	9,123	9,123	9,123	9,123	0.0%	Vacuum Leaf Trailers - 7 Yrs. FY29 (Matures 10.5.28)
2022 Lease Purchase Agreement	80,615	80,615	80,615	80,615	80,615	80,615	80,615	0.0%	4 Police Vehicles - 3 years - Matures FY26
2022 Lease Purchase Agreement	35,496	35,496	35,496	35,496	35,496	35,496	35,496	0.0%	F550 Truck -5 years - Matures FY28
2024 Lease Purchase Agreement	0	0	0	0	105,673	105,473	105,473	0.0%	Police Vehicles, FY28 (Matures 07.15.2027)
2024 Lease Purchase Agreement	0	0	0	0	38,290	38,290	38,290	0.0%	Sanitation, Grounds, Dev. Serv, PW Director, FY29 (Matures 11.01.2028)
2024 Lease Purchase Agreement	0	0	0	0	21,237	21,201	21,201	0.0%	Animal Control and Sheriff Vehicle (Matures FY30)
2024 Lease Purchase Agreement	0	0	0	0	36,760	36,698	36,698	0.0%	John Deere Slope Mower, FY32 (Matures 07.15.2031)
<b>Total Debt Service</b>	<b>860,153</b>	<b>963,941</b>	<b>828,565</b>	<b>828,565</b>	<b>1,079,998</b>	<b>1,079,699</b>	<b>1,079,700</b>	<b>30.3%</b>	
Operating/Capital Reserve	0	0	0	0	0	0	0	0.0%	
Transfers to (from) Other Funds	0	224,387	129,000	82,500	119,000	119,000	119,000	-7.8%	Money Market Interest Transferred to UF
Contingency	290,506	80,000	103,172			41,014	73,059	-29.2%	
COVID	0	0	0					0.0%	
CSLFRF - COVID	122,000	487,208	122,000	0	0	0	0	-100.0%	
CAP 205 U.S. Army Corp Engineers			75,000	25,000	291,000	291,000	291,000	288.0%	
<b>Total Non-Departmental</b>	<b>1,435,568</b>	<b>1,929,363</b>	<b>1,449,060</b>	<b>1,132,386</b>	<b>1,694,877</b>	<b>1,735,592</b>	<b>1,767,638</b>	<b>22.0%</b>	
<b>Grand Total General Fund</b>	<b>23,404,485</b>	<b>23,933,484</b>	<b>35,115,060</b>	<b>25,689,674</b>	<b>29,138,434</b>	<b>28,341,700</b>	<b>28,066,229</b>	<b>-20.1%</b>	

	<i>Electronic Summons Fund Revenue &amp; Expenditure Summary</i>								
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Revenues</b>									
Electronic Summon Fees	41,000	25,683	41,000	23,543	41,000	41,000	41,000	0.0%	
<b>Total Electronic Summons Fund Revenue</b>	<b>41,000</b>	<b>25,683</b>	<b>41,000</b>	<b>23,543</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	0.0%	
<b>Expenditures</b>									
Electronic Summons Expenditures	0	40,471	41,000	20,000	41,000	41,000	41,000	0.0%	
<b>Total Utility Fund Expenditures</b>	<b>0</b>	<b>40,471</b>	<b>41,000</b>	<b>20,000</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	0.0%	

### Where the Money Comes From...



### Where the Money Goes....



Utility Fund Revenue & Expenditure Summary									
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Revenues</b>									
Water Sales	2,634,845	2,367,353	2,766,587	2,618,582	3,043,246	3,043,246	2,659,697	-3.9%	10% increase
Sewer Service	1,963,204	1,831,946	2,061,364	2,008,416	2,267,500	2,267,500	2,170,372	5.3%	10% increase
Water Taps	3,000	12,000	3,000	0	3,000	3,000	3,000	0.0%	
Sewer Taps	4,000	16,000	4,000	0	4,000	4,000	4,000	0.0%	
Cut-on/Cut-off Fees	40,000	65,909	78,000	82,500	78,000	78,000	78,000	0.0%	
Meter Charges	55,000	57,315	55,000	56,510	55,000	55,000	54,280	-1.3%	
Rental Income	0	0	0	0	0	0	0	0.0%	
Penalties	100,000	81,412	180,000	195,738	180,000	180,000	180,000	0.0%	
Interest Earned	17,000	31,145	55,000	37,000	105,000	105,000	105,000	90.9%	Includes SNAP interest
Miscellaneous	3,000	4,540	3,000	2,500	3,000	3,000	3,000	0.0%	
Insurance Refunds	0	0	0	2,110	0	0	0	0.0%	
VRSA Risk Mgt Grant	0	1,759	0	0	0	0	0	0.0%	
Appropriated Fund Balance	30,164	0	0	0	3,161,093	3,161,093	3,161,093	0.0%	Proceeds from 2024 Bond for Utility Projects (SNAP)
Proceeds from Financing	0	0	0	0	0	0	0	0.0%	
VDH FCAP Grant	0	0	0	0	0	0	0	0.0%	
Proceeds from Bond Issue	6,282,908	0	7,039,900	6,039,900	0	0	0	-100.0%	
Proceeds from Capital Leases	40,000	0	42,000	42,000	169,650	169,650	169,650	303.9%	Pickup Truck: 45,000(Water Distr.) Mini Excavator: 124,650 (Sewage /Water Distr.)
Proceeds from Loan	450,000	0	5,282,908	5,282,908	0	0	0	-100.0%	
Grants	0	-	625,000	0	0	0	0	-100.0%	
Transfer from General	0	0	129,000	47,069	119,000	119,000	582,489	351.5%	Money Market Interest (119,000), One-time transfer(463,489)
<b>Total Utility Fund Revenue</b>	<b>11,623,121</b>	<b>4,469,380</b>	<b>18,324,759</b>	<b>16,415,233</b>	<b>9,188,489</b>	<b>9,188,489</b>	<b>9,170,581</b>	<b>-50.0%</b>	
<b>Expenditures</b>									
Administration and Billing	490,614	479,590	459,867	413,013	483,652	525,719	521,194	13.3%	
Water Treatment Plant	2,125,071	1,117,814	2,820,873	1,705,683	1,148,885	1,148,885	1,152,788	-59.1%	
Water Distribution	440,446	515,673	2,163,863	348,681	2,217,288	2,217,288	2,213,791	2.3%	
Wastewater Treatment Plant	825,237	786,808	801,733	805,174	852,765	847,765	842,624	5.1%	
Sewage Collection	4,290,308	1,187,996	3,840,263	2,413,642	1,789,818	1,778,818	1,778,818	-53.7%	
Non-Departmental	2,104,078	2,045,650	8,238,428	2,264,241	2,661,364	2,661,366	2,661,366	-67.7%	
<b>Total Utility Fund Expenditures</b>	<b>10,275,754</b>	<b>6,133,530</b>	<b>18,325,027</b>	<b>7,950,433</b>	<b>9,153,772</b>	<b>9,179,841</b>	<b>9,170,581</b>	<b>-50.0%</b>	

<b>Public Utilities Administration and Billing</b>										
	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change		
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25		Comments
	Budget			Projection	Request	Recommends	Approved			
<b>Personal Services</b>										
Salaries and Wages	306,531	266,516	247,666	247,666	300,899	300,899	296,340	19.7%	Moved Utility Dir. 100% UF	
<i>Total</i>	306,531	266,516	247,666	247,666	300,899	300,899	296,340	19.7%		
<b>Fringe Benefits</b>										
FICA	23,450	19,668	18,947	18,947	23,019	23,019	22,671	19.7%		
VRS Retirement	34,393	30,821	26,097	26,097	32,021	32,021	31,514	20.8%		
ICMA Retirement	778	573	2,108	817	743	743	731	-65.3%		
Medical Insurance	51,183	46,571	44,655	44,655	48,009	48,009	49,706	11.3%		
Group Life Insurance	3,931	3,437	3,142	3,142	3,856	3,856	3,795	20.8%		
Disability Insurance	1,148	1,057	1,112	1,112	1,632	1,632	1,345	21.0%		
Workers' Compensation Insurance	2,531	1,832	1,960	1,052	1,948	1,948	1,500	-23.5%		
<i>Total</i>	117,414	103,959	98,021	95,822	111,228	111,228	111,262	13.5%		
<b>Contractual Services</b>										
Professional Services	25,000	73,050	25,000	25,000	25,000	25,000	25,000	0.0%		
Repairs and Maintenance	500	0	500	500	500	500	500	0.0%		
Advertising	0	0	0	0	0	0	0	0.0%		
Maintenance Service Contracts	1,500	3,455	46,155	1,500	1,500	43,567	43,567	-5.6%	3,800 BAItech support; \$38,267 New ERP System	
<i>Total</i>	27,000	76,506	71,655	27,000	27,000	69,067	69,067	-3.6%		
<b>Communications</b>										
Postal Services	20,000	16,000	20,000	20,000	22,000	22,000	22,000	10.0%		
Telecommunications	1,525	887	1,525	1,525	1,525	1,525	1,525	0.0%		
<i>Total</i>	21,525	16,887	21,525	21,525	23,525	23,525	23,525	9.3%		
<b>Miscellaneous</b>										
Miscellaneous	0	0	0	0	0	0	0	0.0%		
<i>Total</i>	0	0	0	0	0	0	0	0.0%		
<b>Supplies and Equipment</b>										
Office Supplies	17,144	14,461	20,000	20,000	20,000	20,000	20,000	0.0%		
Furniture and Fixtures	0	0	0	0	0	0	0	0.0%		
EDP Equipment	1,000	1,261	1,000	1,000	1,000	1,000	1,000	0.0%		
<i>Total</i>	18,144	15,722	21,000	21,000	21,000	21,000	21,000	0.0%		
<b>Capital Expenditures</b>										
Public Service Building Replacement			0	0	0	0	0	0.0%		
<i>Total</i>	0	0	0	0	0	0	0	0.0%		
<b>Total Administration and Billing</b>	<b>490,614</b>	<b>479,590</b>	<b>459,867</b>	<b>413,013</b>	<b>483,652</b>	<b>525,719</b>	<b>521,194</b>	13.3%		

<b>Water Treatment</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	<b>Comments</b>
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	294,586	289,222	317,799	251,205	339,214	339,214	341,425	7.4%	
Overtime	26,000	34,766	35,000	35,000	35,000	35,000	35,000	0.0%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	320,586	323,987	352,799	286,205	374,214	374,214	376,425	6.7%	
<b>Fringe Benefits</b>									
FICA	24,546	24,277	26,990	21,895	28,628	28,628	28,797	6.7%	
VRS Retirement	31,797	32,916	35,372	27,959	37,755	37,755	38,001	7.4%	
ICMA Retirement	3,558	2,482	8,508	3,031	5,661	5,661	5,709	-32.9%	
Medical Insurance	53,301	47,554	56,071	43,500	54,375	54,375	54,375	-3.0%	
Group Life Insurance	3,952	3,858	4,259	3,366	4,546	4,546	4,576	7.4%	
Disability Insurance	1,625	1,380	1,737	1,737	1,842	1,842	1,853	6.7%	
Workers' Compensation Insurance	10,141	7,591	9,166	6,211	8,027	8,027	9,215	0.5%	
<i>Total</i>	128,920	120,058	142,103	107,699	140,834	140,834	142,526	0.3%	
<b>Contractual Services</b>									
Professional Services	110,000	28,790	85,000	85,000	90,000	90,000	90,000	5.9%	
Repairs and Maintenance	16,000	3,130	641,000	641,000	36,000	36,000	36,000	-94.4%	
Maintenance Service Contracts	20,000	13,641	20,000	20,000	20,000	20,000	20,000	0.0%	
Printing and Binding	279	0	300	0	300	300	300	0.0%	
Advertising	750	492	750	700	750	750	750	0.0%	
Laundry and Dry Cleaning	3,750	3,843	3,750	3,800	4,000	4,000	4,000	6.7%	
<i>Total</i>	150,779	49,896	750,800	750,500	151,050	151,050	151,050	-79.9%	
<b>Utilities</b>									
Electric Services	120,000	122,072	130,000	120,000	130,000	130,000	130,000	0.0%	
Heating Services	5,100	8,457	5,100	5,100	5,750	5,750	5,750	12.7%	
<i>Total</i>	125,100	130,529	135,100	125,100	135,750	135,750	135,750	0.5%	
<b>Communications</b>									
Postal Services	500	35	500	500	500	500	500	0.0%	
Messenger Services	800	870	950	1,150	1,200	1,200	1,200	26.3%	
Telecommunications	6,000	6,143	6,000	5,000	6,000	6,000	6,000	0.0%	
<i>Total</i>	7,300	7,049	7,450	6,650	7,700	7,700	7,700	3.4%	
<b>Leases and Rentals</b>									
Equipment Rental	500	108	500	0	500	500	500	0.0%	
Land Rent	60	0	60	60	60	60	60	0.0%	Land Lease for Dam
<i>Total</i>	560	108	560	60	560	560	560	0.0%	
<b>Travel</b>									
Convention and Education	12,000	2,607	12,000	5,000	12,000	12,000	12,000	0.0%	Trainee training and conferences
<i>Total</i>	12,000	2,607	12,000	5,000	12,000	12,000	12,000	0.0%	

<b>Water Treatment - Continued</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	<b>Comments</b>
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Miscellaneous</b>									
Dues and Memberships	900	0	900	900	900	900	900	0.0%	
Waterworks Operation Fee	9,500	7,902	9,500	7,902	9,500	9,500	9,500	0.0%	
DEQ Permit Fee	3,200	0	3,200	3,200	3,200	3,200	3,200	0.0%	
<i>Total</i>	13,600	7,902	13,600	12,002	13,600	13,600	13,600	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	850	677	850	700	850	850	850	0.0%	
Housekeeping and Janitorial Supplies	450	398	450	350	450	450	450	0.0%	
Repair and Maintenance Supplies	20,000	17,003	50,000	50,000	20,000	20,000	20,000	-60.0%	
Vehicle and Power Equipment Supplies	3,000	3,146	3,000	3,500	4,000	4,000	4,000	33.3%	
Uniforms and Wearing Apparel	700	50	700	700	800	800	800	14.3%	
Books and Subscriptions	200	0	200	200	200	200	200	0.0%	
Other Operating Supplies	0	350	0	0	0	0	0	0.0%	
Chemicals	170,000	164,029	180,000	180,000	198,000	198,000	198,000	10.0%	Increased cost of chemicals
Tools	1,000	0	1,000	1,000	1,000	1,000	1,000	0.0%	
Machinery and Equipment	25,000	0	25,000	11,000	25,000	25,000	25,000	0.0%	
Furniture and Fixtures	250	0	250	0	250	250	250	0.0%	
Communications Equipment	250	0	250	0	250	250	250	0.0%	
EDP Equipment	1,015	3,005	1,250	296	1,250	1,250	1,250	0.0%	
<i>Total</i>	222,715	188,657	262,950	247,746	252,050	252,050	252,050	-4.1%	
<b>Capital Expenditures</b>									
Motor Vehicles and Equipment	0	0	0	0	45,000	45,000	45,000	0.0%	Pickup Truck
Intake Debris Removal Project	1,000,000	0	1,000,000	21,210	0	0	0	-100.0%	
Water Basin Rehab Project	143,511	287,022	143,511	143,511	16,127	16,127	16,127	-88.8%	
<i>Total</i>	1,143,511	287,022	1,143,511	164,721	61,127	61,127	61,127	-94.7%	
<b>Total Water Treatment</b>	<b>2,125,071</b>	<b>1,117,814</b>	<b>2,820,873</b>	<b>1,705,683</b>	<b>1,148,885</b>	<b>1,148,885</b>	<b>1,152,788</b>	<b>-59.1%</b>	

<b>Water Distribution</b>	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	Comments
	Budget			Projection	Request	Recommends	Approved		
<b>Personal Services</b>									
Salaries and Wages	158,637	162,921	212,260	107,851	211,770	211,770	209,975	-1.1%	Filled vacant position late in FY -Promotion left a position vacant
Overtime	3,000	1,880	3,000	2,500	3,000	3,000	3,000	0.0%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	161,637	164,801	215,260	110,351	214,770	214,770	212,975	-1.1%	
<b>Fringe Benefits</b>									
FICA	12,366	11,749	16,468	8,442	16,430	16,430	16,293	-1.1%	
VRS Retirement	19,021	19,537	23,625	12,004	23,571	23,571	23,371	-1.1%	
ICMA Retirement	0	0	1,348	0	1,004	1,004	995	-26.2%	
Medical Insurance	31,668	31,806	46,892	10,875	36,018	36,018	36,018	-23.2%	
Group Life Insurance	2,126	2,184	2,845	1,445	2,838	2,838	2,814	-1.1%	
Disability Insurance	610	553	880	880	804	804	800	-9.1%	
Unemployment Benefits	0	0	0	0	0	0	0	0.0%	
Workers' Compensation Insurance	5,218	4,147	5,745	3,990	4,728	4,728	3,400	-40.8%	
<i>Total</i>	71,009	69,976	97,803	37,636	85,393	85,393	83,691	-14.4%	
<b>Contractual Services</b>									
Professional Services	75,000	99,680	75,000	68,532	75,000	75,000	75,000	0.0%	
Repairs and Maintenance	20,000	143	20,000	10,000	20,000	20,000	20,000	0.0%	
Maintenance Service Contracts	35,000	178	50,000	32,598	50,000	50,000	50,000	0.0%	
Printing and Binding	1,000	0	1,000	500	1,000	1,000	1,000	0.0%	
Advertising	1,500	577	1,500	500	1,500	1,500	1,500	0.0%	
Laundry and Dry Cleaning	3,000	2,904	3,000	2,700	3,000	3,000	3,000	0.0%	
<i>Total</i>	135,500	103,482	150,500	114,830	150,500	150,500	150,500	0.0%	
<b>Utilities</b>									
Electric Services	4,000	2,626	4,000	3,600	4,000	4,000	4,000	0.0%	
<i>Total</i>	4,000	2,626	4,000	3,600	4,000	4,000	4,000	0.0%	
<b>Communications</b>									
Messenger Services	200	132	200	200	200	200	200	0.0%	
Telecommunications	4,000	3,036	4,000	3,600	4,000	4,000	4,000	0.0%	
<i>Total</i>	4,200	3,168	4,200	3,800	4,200	4,200	4,200	0.0%	
<b>Miscellaneous</b>									
Equipment Rental	5,000	0	5,000	2,500	5,000	5,000	5,000	0.0%	
Rental, CSX	400	332	400	320	400	400	400	0.0%	
<i>Total</i>	5,400	332	5,400	2,820	5,400	5,400	5,400	0.0%	
<b>Travel</b>									
Convention and Education	4,000	5,345	4,000	3,000	4,000	4,000	4,000	0.0%	
<i>Total</i>	4,000	5,345	4,000	3,000	4,000	4,000	4,000	0.0%	

<b>Water Distribution - Continued</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Request</b>	<b>Approved</b>		
<b>Supplies and Equipment</b>									
Office Supplies	500	120	500	250	500	500	500	0.0%	
Repair and Maintenance Supplies	30,000	28,559	30,000	30,000	35,000	35,000	35,000	16.7%	
Vehicle and Power Equipment Supplies	12,000	12,220	12,000	12,000	12,000	12,000	12,000	0.0%	
Uniforms and Wearing Apparel	1,200	378	1,200	1,000	1,200	1,200	1,200	0.0%	
Meter/Meter Setter Replacement	4,000	0	4,000	3,000	4,000	4,000	4,000	0.0%	
Hydrant Replacement	5,000	10,410	12,000	0	12,000	12,000	12,000	0.0%	
EDP Equipment	2,000	0	2,000	600	6,000	6,000	6,000	200.0%	
Machinery and Equipment	0	1,633	0	0	62,325	62,325	62,325	0.0%	Mini Excavator (1/2 with Sewage Collection)
<i>Total</i>	54,700	53,321	61,700	46,850	133,025	133,025	133,025	115.6%	
<b>Capital Expenditures</b>									
Communications Equipment	0	0	0	0	0	0	0	0.0%	
Motor Vehicles and Equipment	0	0	21,000	19,794	0	0	0	-100.0%	
New Lines & Meters				6,000	16,000	16,000	16,000	0.0%	
Water Line Replacements - Phase II Engineering	0	1,504	0	0	0	0	0	0.0%	
Water Line - West End Blvd.	0	111,118	1,600,000	0	1,600,000	1,600,000	1,600,000	0.0%	
<i>Total</i>	0	112,622	1,621,000	25,794	1,616,000	1,616,000	1,616,000	-0.3%	
<b>Total Water Distribution</b>	<b>440,446</b>	<b>515,673</b>	<b>2,163,863</b>	<b>348,681</b>	<b>2,217,288</b>	<b>2,217,288</b>	<b>2,213,791</b>	<b>2.3%</b>	

<b>Wastewater Treatment</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Personal Services</b>									
Salaries and Wages	258,058	268,507	282,058	290,518	303,784	303,784	299,359	6.1%	
Overtime	5,000	0	5,000	1,000	5,000	5,000	5,000	0.0%	
Employee Bonus	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	263,058	268,507	287,058	291,518	308,784	308,784	304,359	6.0%	
<b>Fringe Benefits</b>									
FICA	20,124	18,586	21,960	22,301	23,622	23,622	23,284	6.0%	
VRS Retirement	29,290	31,337	31,394	32,335	33,812	33,812	33,319	6.1%	
ICMA Retirement	1,652	1,372	3,398	1,579	1,642	1,642	1,619	-52.4%	
Medical Insurance	53,301	55,850	59,578	59,578	59,578	59,578	59,578	0.0%	
Group Life Insurance	3,458	3,595	3,780	3,893	4,071	4,071	4,012	6.1%	
Disability Insurance	492	438	536	536	556	556	548	2.2%	
Workers' Compensation Insurance	3,362	2,648	3,129	2,286	2,800	2,800	3,005	-4.0%	
<i>Total</i>	111,679	113,826	123,775	122,507	126,081	126,081	125,365	1.3%	
<b>Contractual Services</b>									
Professional Services	80,000	96,538	65,000	65,000	72,000	72,000	72,000	10.8%	
Repairs and Maintenance	30,000	36,727	25,000	25,000	30,000	30,000	30,000	20.0%	
Maintenance Service Contracts	6,000	3,548	6,000	6,000	8,000	8,000	8,000	33.3%	
Advertising	0	0	0	0	0	0	0	0.0%	
Laundry and Dry Cleaning	3,000	2,697	3,000	3,000	3,000	3,000	3,000	0.0%	
Sludge disposal - Hauling	12,000	6,325	12,000	12,000	12,000	12,000	12,000	0.0%	
Sludge disposal - Landfill Fee	23,000	14,819	23,000	23,000	23,000	23,000	23,000	0.0%	
<i>Total</i>	154,000	160,654	134,000	134,000	148,000	148,000	148,000	10.4%	
<b>Utilities</b>									
Electric Services	110,000	99,338	110,000	110,000	115,000	110,000	110,000	0.0%	
<i>Total</i>	110,000	99,338	110,000	110,000	115,000	110,000	110,000	0.0%	
<b>Communications</b>									
Postal Services	300	1,702	1,000	1,000	1,500	1,500	1,500	50.0%	
Messenger Services	1,250	511	500	500	500	500	500	0.0%	
Telecommunications	3,500	3,684	3,500	3,500	3,500	3,500	3,500	0.0%	
<i>Total</i>	5,050	5,898	5,000	5,000	5,500	5,500	5,500	10.0%	
<b>Travel</b>									
Convention and Education	6,000	7,319	6,000	6,000	7,000	7,000	7,000	16.7%	
<i>Total</i>	6,000	7,319	6,000	6,000	7,000	7,000	7,000	16.7%	
<b>Miscellaneous</b>									
Dues and Memberships	1,200	1,840	1,200	1,200	1,200	1,200	1,200	0.0%	
DEQ Permit Fee	9,000	9,164	9,500	9,749	10,500	10,500	10,500	10.5%	
<i>Total</i>	10,200	11,004	10,700	10,949	11,700	11,700	11,700	9.3%	

<b>Wastewater Treatment - Continued</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Supplies and Equipment</b>									
Office Supplies	700	553	700	700	700	700	700	0.0%	
Agricultural Supplies	400	244	400	400	400	400	400	0.0%	
Medical and Lab Supplies	50	1,076	500	500	500	500	500	0.0%	
Housekeeping and Janitorial Supplies	2,000	756	1,500	1,500	1,500	1,500	1,500	0.0%	
Repair and Maintenance Supplies	40,000	37,451	40,000	40,000	45,000	45,000	45,000	12.5%	
Vehicle and Power Equipment Supplies	9,000	7,920	9,000	9,000	9,000	9,000	9,000	0.0%	
Uniforms and Wearing Apparel	600	150	600	600	600	600	600	0.0%	
Chemicals	30,000	28,607	30,000	30,000	30,000	30,000	30,000	0.0%	
Tools	1,000	1,055	1,000	1,000	1,000	1,000	1,000	0.0%	
Machinery and Equipment	40,000	42,342	40,000	40,000	40,000	40,000	40,000	0.0%	
Furniture and Fixtures	500	109	500	500	500	500	500	0.0%	
EDP Equipment	1,000	0	1,000	1,000	1,500	1,500	1,500	50.0%	
<i>Total</i>	125,250	120,263	125,200	125,200	130,700	130,700	130,700	4.4%	
<b>Capital Expenditures</b>									
Motor Vehicle Equipment	40,000	0	0	0	0	0	0	0.0%	
<i>Total</i>	40,000	0	0	0	0	0	0	0.0%	
<b>Total Wastewater Treatment</b>	<b>825,237</b>	<b>786,808</b>	<b>801,733</b>	<b>805,174</b>	<b>852,765</b>	<b>847,765</b>	<b>842,624</b>	5.1%	

<b>Sewage Collection</b>	2023-24	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2024-25	
	Budget			Projection	Request	Recommends	Approved		
<b>Contractual Services</b>									
Professional Services	25,000	0	25,000	0	25,000	25,000	25,000	0.0%	
Repairs and Maintenance	30,000	9,519	30,000	1,449	30,000	25,000	25,000	-16.7%	
Maintenance Service Contracts	3,000	1,518	3,500	3,000	3,500	3,500	3,500	0.0%	
Advertising	1,000	0	1,000	500	1,000	1,000	1,000	0.0%	
Laundry and Dry Cleaning	3,000	2,904	3,000	2,700	3,000	3,000	3,000	0.0%	
<i>Total</i>	62,000	13,941	62,500	7,649	62,500	57,500	57,500	-8.0%	
<b>Utilities</b>									
Electric Services	40,000	34,693	40,000	35,000	40,000	40,000	40,000	0.0%	
<i>Total</i>	40,000	34,693	40,000	35,000	40,000	40,000	40,000	0.0%	
<b>Communications</b>									
Messenger Services	200	110	200	100	200	200	200	0.0%	
Telecommunications	7,500	8,225	8,000	7,500	8,000	8,000	8,000	0.0%	
<i>Total</i>	7,700	8,335	8,200	7,600	8,200	8,200	8,200	0.0%	
<b>Miscellaneous</b>									
Equipment Rental	5,000	0	5,000	2,500	5,000	5,000	5,000	0.0%	
Rental, CSX	400	332	400	350	400	400	400	0.0%	
<i>Total</i>	5,400	332	5,400	2,850	5,400	5,400	5,400	0.0%	
<b>Travel</b>									
Convention and Education	4,000	1,202	4,000	2,000	4,000	4,000	4,000	0.0%	
<i>Total</i>	4,000	1,202	4,000	2,000	4,000	4,000	4,000	0.0%	
<b>Supplies and Equipment</b>									
Office Supplies	300	0	300	100	300	300	300	0.0%	
Repair and Maintenance Supplies	24,000	13,859	24,000	24,000	30,000	24,000	24,000	0.0%	
Vehicle and Power Equipment Supplies	10,000	11,643	10,000	10,000	12,000	12,000	12,000	20.0%	
Uniforms and Wearing Apparel	1,000	75	1,000	500	1,000	1,000	1,000	0.0%	
Machinery & Equipment	0	112,692	26,555	23,169	62,325	62,325	62,325	134.7%	Mini Excavator (1/2 Water Dist.)
EDP Equipment	3,000	0	3,000	600	3,000	3,000	3,000	0.0%	
<i>Total</i>	38,300	138,268	64,855	58,369	108,625	102,625	102,625	58.2%	
<b>Capital Expenditures</b>									
Motor Vehicles and Equipment	0	0	21,000	19,794	0	0	0	-100.0%	
Sanitary Sewer Evaluation	450,000	225,000	0	207,165	0	0	0	0.0%	
Sewer Main Replacements- Adams Street	661,325	726,611	661,325	661,325	0	0	0	-100.0%	
Sewer Main Replacements- Laurel Street	1,187,890	39,240	1,187,890	1,187,890	0	0	0	-100.0%	
Sewer Main Replacements- Pennsylvania Ave-Engineering	32,000	0	32,000	32,000	0	0	0	-100.0%	
Sewer Main Replacements- Pennsylvania Ave-Replacement	192,000	0	192,000	192,000	0	0	0	-100.0%	
Sewer Main Replacements- West End Blvd.- Engineering	48,600	0	0	0	0	0	0	0.0%	
Sewer Main Replacements- West End Blvd.- Replacement	1,561,093	0	1,561,093	0	1,561,093	1,561,093	1,561,093	0.0%	
Sewer Main Replacements - Phase II Engineering	0	376	0	0	0	0	0	0.0%	
<i>Total</i>	4,132,908	991,227	3,655,308	2,300,174	1,561,093	1,561,093	1,561,093	-57.3%	
<b>Total Sewage Collection</b>	<b>4,290,308</b>	<b>1,187,996</b>	<b>3,840,263</b>	<b>2,413,642</b>	<b>1,789,818</b>	<b>1,778,818</b>	<b>1,778,818</b>	<b>-53.7%</b>	

<b>Non-Departmental</b>									
	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>% Change</b>	<b>Comments</b>
	<b>Final</b>	<b>Actual</b>	<b>Budget</b>	<b>Year-End</b>	<b>Department</b>	<b>Manager</b>	<b>Council</b>	<b>Over 2024-25</b>	
	<b>Budget</b>			<b>Projection</b>	<b>Request</b>	<b>Recommends</b>	<b>Approved</b>		
<b>Insurance</b>									
General Liability Insurance	71,500	58,968	64,851	66,729	68,092	68,092	68,092	5.0%	
<i>Total</i>	71,500	58,968	64,851	66,729	68,092	68,092	68,092	5.0%	
<b>Debt Service</b>									
GO Refunding Bond Series 2006	220,197	220,197	225,582	225,582	230,630	230,631	230,631	2.2%	Refunded 2003A Bonds, FY 2036
USDA Rural Development Bond Series 2012A	69,228	69,228	69,228	69,228	69,228	69,228	69,228	0.0%	Water Treatment Plant Upgrade, FY 2053
USDA Rural Development Bond Series 2013A	360,720	360,720	360,720	360,720	360,720	360,720	360,720	0.0%	Water Treatment Plant Upgrade, FY 2054
GO Refunding Bond Series 2014	0	0	0	0	0	0	0	0.0%	Refunded 2004B & 2008 Bonds, FY 2035 (Refinanced)
GO Bond Series 2014B	114,411	114,411	114,884	114,884	114,280	114,280	114,280	-0.5%	WWTP Upgrade & W. Atlantic Sewer Main Repl. Matures FY35
Water and Wastewater Revenue Bond, Series 2018	416,025	416,025	416,005	416,008	416,614	416,615	416,615	0.1%	2018 Revenue Bonds - Water & Sewer Line Replacements, FY 2039
GO Bond Anticipation Note (BAN) Series 2020		193,800	6,039,900	193,800	153,900	153,900	153,900	-97.5%	Manganese and Water and Sewer Improvements (3rd Allonge to 12.1.2026)
GO Bond Series 2024	0	0	0	205,628	456,950	456,950	456,950	0.0%	Utility Projects and Refund GF (Matures FY35)
GO Bond Series 2020A	541,477	541,477	540,838	540,838	541,879	541,879	541,879	0.2%	Energy Savings, Refunded GO Refunding Bond Series 2014, Matures FY41
2021 Lease Purchase Agreement	20,201	20,201	20,201	20,201	20,201	20,201	20,201	0.0%	F250 W & S, Ford Explorer WTP, F250 WWTP, Matures FY27
2022 Loan	35,122	35,122	35,122	35,122	35,122	35,122	35,122	0.0%	Dump Truck -Split, Matures FY28
2022 Loan	15,501	15,501	15,501	15,501	15,501	15,501	15,501	0.0%	Meter Utility Truck and WTP Superintendent Truck, Matures FY28
2024 Lease Purchase Agreement	0	0	0	0	8,631	8,631	8,631	0.0%	Public Utilities Director, FY29 (Matures 11.01.2028)
<i>Total</i>	1,792,882	1,986,682	7,837,981	2,197,512	2,423,656	2,423,658	2,423,658	-69.1%	
Operating/Capital Reserve			0	0	120,330	120,330	120,330	0.0%	Includes Rural Development required reserve
Contingency	16,819	0	335,596	0	49,286	49,286	49,286	-85.3%	
Energy Savings Program	222,877	0	0	0	0	0	0	0.0%	
Pay Study Increase	0	0	0	0	0	0	0	0.0%	
<i>Total</i>	239,696	0	335,596	0	169,616	169,616	169,616	-49.5%	
<b>Total Non-Departmental</b>	<b>2,104,078</b>	<b>2,045,650</b>	<b>8,238,428</b>	<b>2,264,241</b>	<b>2,661,364</b>	<b>2,661,366</b>	<b>2,661,366</b>	<b>-67.7%</b>	
<b>Grand Total Utility Fund</b>	<b>10,275,754</b>	<b>6,133,530</b>	<b>18,325,027</b>	<b>7,950,433</b>	<b>9,153,772</b>	<b>9,179,841</b>	<b>9,170,581</b>	<b>-50.0%</b>	



**CITY OF EMPORIA  
CAPITAL IMPROVEMENT PLAN  
FY 2026 Through FY 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30	Total Projects
<b>INFORMATION TECHNOLOGY DEPARTMENT</b>						
Motor Vehicle Mini Van/SUV		35,000				
<b>SUB-TOTAL</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SHERIFF'S DEPARTMENT</b>						
Motor Vehicle		60,000				60,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>POLICE DEPARTMENT</b>						
Marked Police cruiser replacement		52,000	52,000	52,000		156,000
Marked Police cruiser replacement		52,000	52,000	52,000		156,000
Marked Police cruiser replacement		52,000	52,000	52,000		156,000
Marked Police cruiser replacement		52,000	52,000	52,000		156,000
Unmarked Police cruiser replacement		45,000	45,000	45,000		135,000
Unmarked Police cruiser replacement		45,000	45,000	45,000		135,000
New Police Department Architect and Design						0
New Police Department (Building)						0
<b>SUB-TOTAL</b>	<b>0</b>	<b>298,000</b>	<b>298,000</b>	<b>298,000</b>	<b>0</b>	<b>894,000</b>
<b>POLICE-ANIMAL CONTROL</b>						
Replace Animal Control Vehicle			60,000			60,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>BUILDING INSPECTIONS</b>						
Motor Vehicle			52,000			52,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>52,000</b>	<b>0</b>	<b>0</b>	<b>52,000</b>
<b>CODE ENFORCEMENT/FACILITIES</b>						
City Hall and Library Roof Repairs						0
Motor Vehicle		50,000				
<b>SUB-TOTAL</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUBLIC WORKS - STREET DIVISION</b>						
John Deere Backhoe (VDOT Maint. Funds)	150,000					150,000
Tandem Axle Dump Truck		190,000				190,000
<b>SUB-TOTAL</b>	<b>150,000</b>	<b>190,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>340,000</b>
<b>PUBLIC WORKS - SANITATION DIVISION</b>						
Front Load Trash Truck	420,000			0		420,000
Forklift		30,000				30,000
Knuckleboon Truck		220,000				
<b>SUB-TOTAL</b>	<b>420,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,000</b>
<b>PUBLIC WORKS-ADMIN</b>						
Public Works Director Vehicle					50,000	50,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
<b>PUBLIC WORKS-GROUNDS</b>						
Motor Vehicle		55,000			56,000	111,000
Greenhouse		26,000				26,000
Irrigation Sprinkler System			30,000			30,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>81,000</b>	<b>30,000</b>	<b>0</b>	<b>56,000</b>	<b>137,000</b>
<b>FLEET MAINTENANCE</b>						
Motor Vehicle			50,000		50,000	
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
<b>DEVELOPMENT SERVICES</b>						



City of  
**Emporia**  
*Virginia*

**CITY OF EMPORIA  
CAPITAL IMPROVEMENT PLAN  
FY 2026 Through FY 2030**

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>Total Projects</b>
Replace Director's Vehicle						0
Norwood Sitework		50,000	50,000	50,000	50,000	200,000
MaMaC RIFA Project		50,000	50,000	50,000	50,000	200,000
Sidewalks - East Atl. Project VDOT Revenue and Grant Match						0
Water Tank		1,000,000				1,000,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>1,100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>1,400,000</b>
<b>GENERAL FUND TOTAL</b>	<b>570,000</b>	<b>2,064,000</b>	<b>590,000</b>	<b>398,000</b>	<b>256,000</b>	<b>3,391,000</b>



**CITY OF EMPORIA  
CAPITAL IMPROVEMENT PLAN  
FY 2026 Through FY 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30	Total Projects
<b>PUBLIC UTILITIES ADMIN</b>						
New Public Works Building (Architect/Design)			100,000			100,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>WATER TREATMENT</b>						
Intake Debris Removal				980,000		980,000
Pickup Truck	45,000					
<b>SUB-TOTAL</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>980,000</b>	<b>0</b>	<b>980,000</b>
<b>WATER DISTRIBUTION</b>						
Water Line Replacement - West End Blvd.	1,600,000					1,600,000
Engineering of Water Line Replacements - Southampton St.		114,125				114,125
Water Line Replacement - Southampton St.			1,189,375			1,189,375
Engineering of Water Line Replacements - Brunswick Ave / South Main / Jefferson			270,875			270,875
Water Line Replacement - Brunswick Ave / South Main / Jefferson				3,510,000		3,510,000
Engineering of Water Line Replacements - Halifax St & Cleveland St			120,000			120,000
58 Water Line Extension					358,313	358,313
Water Line Replacement - Halifax St & Cleveland St		1,326,875				1,326,875
Water Line Replacement - Hicksford, Lee, & VA Ave				2,887,500	2,887,500	5,775,000
Mini Excavator (Split with Sewage Collection)	62,325					
<b>SUB-TOTAL</b>	<b>1,662,325</b>	<b>1,441,000</b>	<b>1,580,250</b>	<b>6,397,500</b>	<b>3,245,813</b>	<b>14,264,563</b>
<b>WASTEWATER TREATMENT PLANT</b>						
Paving Plant Area		150,000				150,000
Install VFD's on Oxidation Ditches		45,000	45,000			90,000
<b>SUB-TOTAL</b>	<b>0</b>	<b>195,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>240,000</b>
<b>SEWAGE COLLECTION</b>						
Engineering of Sewer Line Replacements - Southampton St.		49,500				49,500
Sewer Main Replacements- West End Blvd.- Replacement	1,561,093					1,561,093
Sewer Line Replacement - Southampton St.			1,233,000			1,233,000
Engineering of Sewer Line Replacements - Brunswick Ave			210,000			210,000
Sewer Line Replacement - Brunswick Ave				2,680,000		2,680,000
Engineering of Sewer Line Replacements - Halifax St			120,000			120,000
58 Sewer Force Main & Pumping Station				1,250,000		1,250,000
Sewer Line Replacement - Halifax St				1,635,000		1,635,000
Sewer Line Replacement - Hicksford, Lee, & VA Ave				2,062,500	2,062,500	4,125,000
Mini Excavator (Split with Water Distribution)	62,325					
<b>SUB-TOTAL</b>	<b>1,623,418</b>	<b>49,500</b>	<b>1,563,000</b>	<b>7,627,500</b>	<b>2,062,500</b>	<b>12,863,593</b>
<b>UTILITY FUND TOTAL</b>						
	<b>3,330,743</b>	<b>1,685,500</b>	<b>3,288,250</b>	<b>15,005,000</b>	<b>5,308,313</b>	<b>28,448,156</b>
<b>TOTAL CITY REQUEST</b>						
	<b>3,900,743</b>	<b>3,749,500</b>	<b>3,878,250</b>	<b>15,403,000</b>	<b>5,564,313</b>	<b>31,839,156</b>



City of  
**Emporia**  
*Virginia*

**CITY OF EMPORIA  
CAPITAL IMPROVEMENT PLAN  
FY 2026 Through FY 2030**

	2025-26	2026-27	2027-28	2028-29	2029-30	Total Projects
<b>GREENSVILLE COUNTY-SHARED SERVICES</b>						
<b>Greensville County Schools</b>						
GCHS-Bleachers in Gym						0
GCHS- Football Stadium Bleachers/Press Box						0
GCHS-Windows						0
GCHS-Hot Water Heaters (Field House, CTE, Gym)						0
GCHS-Interior Doors						0
Wyatt- 10 Rooftop Units and controls (HVAC)						0
GES-Generator						0
Replace Interior Lighting with LED- Division Wide						0
Replace Electrical/Plumbing for Warehouse						0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY REQUEST AND SHARED SERVICES</b>	<b>3,900,743</b>	<b>3,749,500</b>	<b>3,878,250</b>	<b>15,403,000</b>		<b>23,877,063</b>