

|              | GENERAL FUND                    | ADOPTED BUDGET FY2023 | ACTUAL FY2023    | ADOPTED BUDGET FY2024 | PROPOSED BUDGET FY2025 | Notes  |
|--------------|---------------------------------|-----------------------|------------------|-----------------------|------------------------|--|
|              | <b>Revenues</b>                 |                       |                  |                       |                        |  |
| 103010. 1000 | Penalty and Interest            | 5,000                 | 10,997           | 7,000                 | 10,000                 |  |
| 103010. 1100 | Real Estate Tax                 | 280,000               | 289,929          | 278,000               | 301,000                | rate increase to .13 based on estimate from ShenCo |
| 103010. 1200 | Personal Property Tax           | 500,000               | 508,637          | 500,000               | 531,000                | rate increase to .85                               |
| 103010. 1300 | Pers Property Tax Relief        | 33,600                | 33,571           | 33,600                | 33,600                 |  |
|              | <b>Subtotal General Tax</b>     | <b>818,600</b>        | <b>843,133</b>   | <b>818,600</b>        | <b>875,600</b>         |  |
| 103020. 2000 | Cigarette Tax                   | 190,000               | 174,850          | 190,000               | 150,000                | frozen at .45 by state in 2020                     |
| 103020. 2100 | Utility Tax                     | 33,000                | 36,763           | 33,000                | 35,000                 |  |
| 103020. 2150 | Communications Tax              | 17,000                | 15,559           | 16,000                | 15,000                 |  |
| 103020. 2200 | Business Licenses               | 150,000               | 156,173          | 150,000               | 160,000                |  |
| 103020. 2300 | Motor Vehicle Tax               | 55,000                | 42,900           | 55,000                | 55,000                 |  |
| 103020. 2400 | Sales Tax                       | 180,000               | 212,845          | 200,000               | 190,000                | State lowered tax on grocery/hygene to 1%          |
| 103020. 2500 | Car Rental Tax                  |                       |                  |                       |                        |  |
| 103020. 2600 | Rolling Stock Tax               | 8,000                 | 7,563            | 7,500                 | 8,000                  |  |
| 103020. 2700 | Bank Stock Tax                  | 60,000                | 66,527           | 52,500                | 52,000                 |  |
| 103020. 2750 | Mobile Home Tax                 |                       | 1,800            |                       | 200                    |  |
| 103020. 2800 | Franchise Tax                   |                       |                  |                       |                        | Merged into other Tax by Legislature               |
| 103020. 2900 | Motel Tax                       | 60,000                | 67,273           | 60,000                | 70,000                 |  |
| 103020. 3000 | Meals Tax                       | 400,000               | 455,557          | 440,000               | 500,000                | Rate increased to 6%                               |
| 103020. 3100 | Consumption Tax                 | 6,500                 | 9,485            | 7,000                 | 10,000                 |  |
|              | <b>Subtotal Local Tax</b>       | <b>1,159,500</b>      | <b>1,247,295</b> | <b>1,211,000</b>      | <b>1,245,200</b>       |  |
| 103030. 3100 | Parking Fines                   |                       |                  |                       |                        |  |
| 103030. 3200 | Court Fines                     | 6,000                 | 5,597            | 5,500                 | 4,000                  |  |
| 103030. 3300 | DMV Stop Fees                   | 4,000                 | 1,811            | 4,000                 | 4,000                  |  |
| 103030. 4200 | Zoning Permits                  | 1,500                 | 2,050            | 1,500                 | 1,000                  |  |
|              | <b>Subtotal Fines/ Fees</b>     | <b>11,500</b>         | <b>9,458</b>     | <b>11,000</b>         | <b>9,000</b>           |  |
| 103040. 6100 | Police Grant                    | 46,000                | 147,652          | 50,500                | 53,100                 | HB-599 State Funds                                 |
| 103040. 6200 | Fire Dept. Grant                | 15,000                | 15,000           | 15,000                | 15,000                 | Passed thru to Rescue & Fire                       |
| 103040. 6300 | Other Grants                    | 3,750                 | 3,750            | 4,000                 | 4,500                  | Arts Commission Match                              |
| 103040. 6310 | Local Law Enforcement Grant     | 9,000                 | 0                | 0                     | 0                      | CITAC PD labor reimbursements                      |
| 103040. 6400 | Federal Police Grant            |                       |                  |                       |                        | Discontinued                                       |
| 103040. 6700 | Cares Act Funding Reimbursement |                       |                  |                       |                        |  |
| 103040. 6800 | Crime Prevention Fund           |                       |                  |                       |                        | Police use contributions                           |
| 103040. 6900 | PROCEEDS FROM PUB CONTRIB       |                       |                  |                       |                        |  |
|              | <b>Subtotal Pub Sfty Aid</b>    | <b>73,750</b>         | <b>166,402</b>   | <b>69,500</b>         | <b>72,600</b>          |  |
| 103050. 6800 | Grants                          | 471,600               | 438,237          | 843,900               | 206,300                | Litter Grant, ARPA, DHCD Grant                     |
| 103050. 6900 | Proceeds from Public            | 1,000                 | 2,000            | 1,000                 | 3,700                  | Civic/Corporate contributions                      |
| 103050. 7000 | Sale of Videos                  |                       | 3                |                       |                        |  |
| 103050. 7200 | Sale of Surplus Items           |                       | 100              |                       |                        |  |
| 103050. 7600 | Sale of Real Estate             |                       |                  |                       |                        |  |
| 103050. 7650 | Festival Receipts               |                       |                  |                       | 1,000                  |  |

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|              |                                    |                              |                      |                              |                               |   |
|--------------|------------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|---|
| 103050. 7700 | Sale of Veh./Equip                 | 35,000                       | 18,208               |                              |                               | PW + PD Equip.                                      |
| 103050. 7900 | VDOT Reimb Snow Remov.             | 10,000                       | 32,940               | 35,000                       | 35,000                        | estimate  |
| 103050. 8000 | Miscellaneous                      | 1,500                        | 12,063               | 12,000                       | 12,000                        | Including Activities receipts                       |
| 103050. 8100 | Interest Income                    | 500                          | 79,980               | 50,000                       | 80,000                        |   |
| 103050. 8200 | Veterans Park Donations            | 0                            | 50                   | 500                          | 500                           | New banners program in FY21/22                      |
| 103050. 8400 | Trans. from Cap. Proj.Fd.          | 0                            | 0                    | 0                            | 0                             |   |
| 103050. 8300 | Transfer from W-S Fund             | 142,200                      | 142,200              | 150,100                      | 355,100                       | Based on time study + cpi, off clerk & Public works |
| 103050. 8700 | Transfer fr Eq. Repl. Fnd.         |                              |                      |                              |                               |   |
| 103050. 8800 | Visitor Center Rental              | 250                          | 175                  | 250                          | 300                           | Mostly election rental                              |
| 103050. 8900 | Cafeteria Rental                   |                              |                      |                              |                               | Bldg sold   |
| 103050. 9000 | Gymnasium Rental                   |                              |                      |                              |                               | Bldg sold   |
| 103050. 9200 | Duplicate tax fee                  | 500                          | 204                  | 500                          | 200                           |   |
|              | <b>Miscellaneous Income</b>        | <b>662,550</b>               | <b>726,160</b>       | <b>1,093,250</b>             | <b>694,100</b>                |   |
| 103910. 7100 | Admissions                         | 15,000                       | 15,742               | 16,000                       | 16,000                        |   |
| 103910. 7200 | Concessions                        | 4,000                        | 4,064                | 4,500                        | 4,500                         |   |
| 103910. 7300 | Pool Activities                    |                              |                      |                              |                               |   |
| 103910. 7400 | Lessons                            | 1,000                        | 0                    | 1,000                        | 1,000                         |   |
| 103910. 7700 | Pool Rental                        | 500                          | 0                    | 500                          | 1,000                         |   |
| 103910. 7800 | Shelter Rental                     | 1,000                        | 1,025                | 1,000                        | 1,000                         |   |
|              | <b>Subtotal Recreation</b>         | <b>21,500</b>                | <b>20,832</b>        | <b>23,000</b>                | <b>23,500</b>                 |   |
|              | <b>Unappropriated Fund Balance</b> |                              |                      |                              | <b>426,000</b>                |   |
|              | <b>Total Gen Fund Revenues</b>     | <b>2,747,400</b>             | <b>3,013,280</b>     | <b>3,226,350</b>             | <b>3,346,000</b>              |   |
|              |                                    |                              |                      |                              |                               |   |
|              |                                    | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>  |
|              | <b>ENTERPRISE FUND</b>             |                              |                      |                              |                               |   |
|              | <b>Revenues</b>                    |                              |                      |                              |                               |   |
| 203100. 5100 | Collection Fee-Sanitation          | 135,000                      | 134,954              | 137,000                      | 144,000                       | Long rate increase 5/1/2024 by .50 a stop           |
| 203100. 5100 | Cart Rentals                       |                              |                      |                              |                               | introduced in 2019                                  |
|              | <b>Sanitation Revenue</b>          | <b>135,000</b>               | <b>134,954</b>       | <b>137,000</b>               | <b>144,000</b>                |   |
| 203200. 5010 | Late Charges                       | 20,000                       | 22,624               | 20,000                       | 20,000                        | Includes Reconnect fees                             |
| 203200. 5200 | Water Rents                        | 590,000                      | 579,284              | 590,000                      | 613,600                       | 4% Increase   |
| 203200. 5800 | Grant                              | 400,000                      | 217,835              | 743,500                      | 0                             | EQ basin ARPA funds                                 |
| 203200. 6000 | Nitrate Removal Grant/Loan         |                              |                      |                              |                               |   |
| 203200. 7000 | Water Grant/Loan DWSRF             |                              |                      |                              |                               |   |
| 203200. 8000 | Connections                        | 20,000                       | 42,500               | 20,000                       | 20,000                        |   |
| 203200. 8100 | Interest Income                    | 2,500                        | 93,272               | 70,000                       | 100,000                       | rates/balance sensitive                             |
| 203200. 8300 | Transfer from Cap Imps.            |                              |                      |                              |                               |   |
| 203200. 8700 | Transfer from Eq. Repl.            |                              |                      |                              |                               |   |
| 203200. 8800 | Transfer From Gen Fund             |                              |                      |                              |                               |   |
| 203200. 8900 | Bond Proceeds                      |                              |                      |                              |                               |   |
| 203201. 9200 | Miscellaneous Revenue              |                              | 240                  |                              |                               |   |

|              |                                 |                              |                      |                              |                               |  |
|--------------|---------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|--|
|              | <b>Water Revenue</b>            | <b>1,032,500</b>             | <b>955,754</b>       | <b>1,443,500</b>             | <b>753,600</b>                |  |
| 203300. 5300 | Sewer Rents                     | 1,390,000                    | 1,587,816            | 1,500,000                    | 1,560,000                     | 4% Increase  |
| 203300. 7000 | County Contribution             |                              |                      |                              |                               |  |
| 203300. 8000 | Connections                     | 40,000                       | 85,000               | 40,000                       | 40,000                        |  |
| 203300. 8100 | Checking Interest               |                              |                      |                              |                               | rates/balance sensitive  |
| 203300. 6800 | Sewer Grants                    |                              |                      |                              |                               |  |
| 203300. 8300 | Transfer from Cap Imps.         |                              | 301,977              |                              |                               |  |
| 203300. 8700 | Transfer from Eq. Repl.         |                              | 47,661               |                              |                               |  |
| 203300. 8900 | Bond Proceeds                   |                              |                      |                              |                               |  |
| 203301. 9200 | Miscellaneous Revenue           |                              |                      |                              |                               | Primarily cost reimbursement receipts  |
|              | <b>Sewer Revenue</b>            | <b>1,430,000</b>             | <b>2,022,454</b>     | <b>1,540,000</b>             | <b>1,600,000</b>              |  |
|              | <b>Miscellaneous Revenue</b>    |                              |                      |                              |                               |  |
|              | <b>Unapprop. Fund Balance</b>   |                              |                      |                              | <b>216,100</b>                |  |
|              | <b>Total Ent. Fund Revenues</b> | <b>2,597,500</b>             | <b>3,113,162</b>     | <b>3,120,500</b>             | <b>2,713,700</b>              |  |
|              |                                 |                              |                      |                              |                               |  |
|              |                                 | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>   |
|              | <b>GENERAL FUND</b>             |                              |                      |                              |                               |  |
|              | <b>Expenditures</b>             |                              |                      |                              |                               |  |
| 104022. 1100 | Salary-Legislative              | 18,500                       | 18,353               | 19,700                       | 20,400                        |  |
| 104022. 2100 | FICA                            | 1,400                        | 1,404                | 1,500                        | 1,600                         |  |
| 104022. 2600 | Unemployment Ins.               |                              |                      |                              |                               | Consolidated to one account  |
| 104022. 3200 | Advertising                     | 5,500                        | 7,615                | 5,500                        | 5,000                         |  |
| 104022. 6100 | Liability Ins.                  | 34,000                       | 27,954               | 34,000                       | 34,000                        | Pro rata w Ent 1/4W;1/4S; 1/2 GF   |
| 104022. 7600 | Pub. Va/Town Codes              | 1,500                        | 225                  | 1,500                        | 1,500                         | Supplements plus legal review \$15K  |
| 104022. 8000 | Education/Travel                | 3,000                        | 3,320                | 3,500                        | 3,000                         | VML fall meeting - Council/Mayor Only  |
| 104022. 9100 | Dues and Assoc.                 | 2,500                        | 1,358                | 2,500                        | 1,500                         | VML1200,UVa250,Pwr100,Solid Wste225, SVTA250,Chamber150,Frnds of Shen          |
|              | <b>Subtotal-Legislative</b>     | <b>66,400</b>                | <b>60,229</b>        | <b>68,200</b>                | <b>67,000</b>                 |  |
| 104220. 0300 | Admin-Eq. Replacement           |                              |                      |                              |                               | Chairs, presentation eq. etc.  |
| 104220. 1000 | Admin-Prof. Svcs                |                              |                      |                              |                               | Consultant   |
| 104220. 1500 | Attorney Fees                   | 20,000                       | 13,901               | 20,000                       | 20,000                        | 650+ 400 /mo + add'l as req.   |
| 104220. 2600 | Combined Unemp. Ins.            | 700                          | 473                  | 700                          | 600                           | Consolidated account - all employees   |
| 104220. 3100 | Printing and Binding            | 3,000                        | 2,619                | 3,000                        | 3,000                         | Meyercord cig tax stamps   |
| 104220. 3400 | Audit                           | 26,000                       | 25,740               | 27,000                       | 28,000                        | Audit 22000 CPA 5000   |
| 104220. 5100 | Postage                         | 4,500                        | 3,909                | 4,500                        | 5,500                         | Notices and tax billing  |
| 104220. 5300 | Telephone                       | 19,000                       | 15,038               | 17,000                       | 10,000                        | Upgrade to new phone system  |
| 104220. 5400 | Computer Support                | 18,000                       | 10,143               | 18,000                       | 32,000                        | So Soft 6111+eq. svc contract 1/2 W/S, website annual fee, VTG monthly support |
| 104220. 5600 | Bank Fees                       | 2,000                        | 2,112                | 2,900                        | 3,100                         | Paymentus  |
| 104220. 7100 | Office Supplies                 | 20,000                       | 12,333               | 15,000                       | 16,000                        | consolidated expense in 2018   |
| 104220. 7900 | Repairs/Maintenance             | 3,500                        | 3,468                | 3,500                        | 4,500                         | copier maint   |
| 104220. 8000 | Education/Travel                | 1,000                        | 0                    | 1,000                        | 1,500                         | Town Clerk Travel & Dues   |

|              |                               |                              |                      |                              |                               |   |
|--------------|-------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|---|
| 104220. 8100 | Motel Tax To County           |                              |                      |                              |                               | 20% of total collected                                    |
| 104220. 8200 | Transfer to Equip. Repl.      | 74,400                       | 74,400               | 89,800                       | 115,900                       | From EARF schedule  |
| 104220. 8300 | Transfer to Enterprise        |                              |                      |                              |                               |   |
| 104220. 8400 | Transfer to Cap Imp.          | 146,000                      | 146,000              | 545,000                      | 408,000                       | From CapEx schedule                                       |
| 104220. 8700 | Computer Upgrade              | 5,000                        | 0                    | 5,000                        | 5,000                         | new laptops   |
| 104220. 8800 | Engineering Svcs              |                              |                      |                              |                               | Architectural/Eng. etc.                                   |
|              | <b>GENERAL FUND</b>           | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>  |
| 104220. 8900 | Grant to EDA                  |                              |                      |                              |                               |   |
| 104220. 9100 | Dues and Assoc. Tn mgr        | 1,000                        | 300                  | 1,000                        | 1,500                         | ICMA & other for Town benefit                             |
| 104220. 9200 | Miscellaneous Expense         | 8,000                        | 10,296               | 8,000                        | 12,000                        | Incl Mayor Activities Expenses                            |
| 104220. 9300 | Newsletter                    |                              |                      |                              |                               |   |
| 104220. 9600 | Rural Development Loan        | 57,500                       | 57,456               | 57,500                       | 57,500                        | Principal and Interest                                    |
|              | <b>Subtotal-Admin</b>         | <b>409,600</b>               | <b>378,188</b>       | <b>818,900</b>               | <b>724,100</b>                |   |
| 104230. 1100 | Salary                        | 52,300                       | 54,195               | 59,900                       | 171,700                       | Now 3 people Asst Treasurer, HR Manager, Office Assistant |
| 104230. 1200 | Overtime                      | 500                          | 274                  | 500                          | 800                           |   |
| 104230. 1900 | Retirement Health Savings     |                              |                      |                              |                               |   |
| 104230. 2100 | FICA                          | 4,050                        | 3,764                | 4,600                        | 13,200                        |   |
| 104230. 2200 | Wkmn's Comp. Ins.             |                              |                      |                              |                               | Included in General Liability budget                      |
| 104230. 2300 | Life Ins.                     | 700                          | 727                  | 800                          | 2,000                         |   |
| 104230. 2400 | Hospitalization               | 17,500                       | 17,496               | 17,500                       | 42,100                        | Anthem no premium increase                                |
| 104230. 2500 | VSRS                          | 7,750                        | 8,417                | 8,500                        | 28,800                        |   |
| 104230. 2600 | Unemployment Ins.             |                              |                      |                              |                               | Consolidated to one account                               |
| 104230. 8000 | Education/Travel              | 500                          | 164                  | 500                          | 1,500                         | PO and Bank   |
|              | <b>Subtotal- Finance Dept</b> | <b>83,300</b>                | <b>85,038</b>        | <b>92,300</b>                | <b>260,100</b>                |   |
| 104232. 1100 | Salary-Tn Mgr                 | 109,100                      | 116,737              | 123,400                      | 104,000                       |   |
| 104232. 1200 | Overtime                      | 0                            |                      | 0                            |                               |   |
| 104232. 1900 | Retirement Health Savings     |                              |                      |                              |                               |   |
| 104232. 2100 | FICA                          | 8,350                        | 8,528                | 9,500                        | 8,000                         |   |
| 104232. 2200 | Wker's Comp. Ins.             |                              |                      |                              |                               | Included in General Liability budget                      |
| 104232. 2300 | Life Ins.                     | 1,500                        | 1,539                | 1,700                        | 1,200                         |   |
| 104232. 2400 | Hospitalization               | 17,500                       | 17,496               | 17,500                       | 12,300                        | Anthem no premium increase                                |
| 104232. 2500 | VSRS                          | 16,550                       | 16,838               | 18,000                       | 18,700                        |   |
| 104232. 2600 | Unemployment Ins.             |                              |                      |                              |                               | Consolidated to one account                               |
| 104232. 8000 | Education/Travel              | 1,000                        | 250                  | 1,000                        | 4,000                         |   |
|              | <b>Subtotal-Town Mgr</b>      | <b>154,000</b>               | <b>161,388</b>       | <b>171,100</b>               | <b>148,200</b>                |   |
| 104234. 1100 | Salary-CLERK                  | 91,300                       | 82,739               | 94,980                       | 60,800                        | Town Clerk  |
| 104234. 1200 | Overtime                      | 2,600                        | 1,451                | 2,800                        | 1,100                         |   |
| 104234. 1900 | Retirement Health Savings     |                              |                      |                              |                               |   |
| 104234. 2100 | FICA                          | 7,200                        | 6,104                | 7,500                        | 4,800                         |   |
| 104234. 2300 | Life Ins.                     | 1,200                        | 1,043                | 1,250                        | 600                           |   |
| 104234. 2400 | Hospitalization               | 24,600                       | 26,856               | 24,600                       | 17,500                        | Anthem no premium increase                                |

|                     |                                   |                              |                      |                              |                               |  |
|---------------------|-----------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|--|
| 104234. 2500        | VSRS                              | 13,100                       | 12,072               | 13,300                       | 8,600                         |  |
|                     | <b>Subtotal-Adm Asst</b>          | <b>140,000</b>               | <b>130,266</b>       | <b>144,430</b>               | <b>93,400</b>                 |  |
| 104240. 7700        | Fuel/Oil                          | 3,200                        | 2,754                | 3,200                        | 4,000                         | est                                    |
| 104240. 7800        | Veh. Maint.                       | 3,000                        | 561                  | 3,000                        | 3,000                         |  |
|                     | <b>Subtotal-Vehicle Costs</b>     | <b>6,200</b>                 | <b>3,316</b>         | <b>6,200</b>                 | <b>7,000</b>                  |  |
| 104244. 1100        | Salary Assistant Town Manager     | 68,500                       | 65,529               | 77,000                       | 86,300                        |  |
| 104244. 1200        | Overtime                          | 0                            |                      | 0                            |                               |  |
| 104244. 1900        | Retirement Health Savings         |                              |                      |                              |                               |  |
|                     | <b>GENERAL FUND</b>               | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                           |
| 104244. 2100        | FICA                              | 5,250                        | 5,013                | 5,900                        | 6,600                         |  |
| 104244. 2300        | Life Ins.                         | 1,000                        | 841                  | 1,000                        | 1,000                         |  |
| 104244. 2400        | Hospitalization                   | 12,300                       | 11,253               | 12,300                       | 12,300                        | Anthem no premium increase             |
| 104244. 2500        | VSRS                              | 10,350                       | 9,204                | 10,700                       | 15,400                        |  |
| 104244. 8000        | Education/Travel                  | 800                          | 1,860                | 2,500                        | 4,000                         |  |
|                     | <b>Subtotal-Asst Town Manager</b> | <b>98,200</b>                | <b>93,701</b>        | <b>109,400</b>               | <b>125,600</b>                |  |
| 104250. 1100        | Salary Finance Director/Treas     | 72,500                       | 75,260               | 82,200                       | 89,400                        |  |
| 104250. 1200        | Overtime                          | 0                            |                      | 0                            |                               |  |
| 104250. 1900        | Retirement Health Savings         |                              |                      |                              |                               |  |
| 104250. 2100        | FICA                              | 5,550                        | 4,952                | 6,300                        | 6,900                         |  |
| 104250. 2200        | Wkmn's Comp. Ins.                 |                              |                      |                              |                               | Included in General Liability budget   |
| 104250. 2300        | Life Ins.                         | 1,000                        | 986                  | 1,100                        | 1,000                         |  |
| 104250. 2400        | Hospitalization                   | 22,700                       | 22,710               | 22,700                       | 22,700                        | Anthem no premium increase             |
| 104250. 2500        | VSRS                              | 10,650                       | 11,414               | 11,500                       | 16,000                        |  |
| 104250. 2600        | Unemployment Ins.                 |                              |                      |                              |                               | Consolidated to one account            |
| 104250. 8000        | Education/Travel                  | 500                          | 0                    | 500                          | 500                           |  |
|                     | <b>Subtotal-Fin Dir/Treasurer</b> | <b>112,900</b>               | <b>115,322</b>       | <b>124,300</b>               | <b>136,500</b>                |  |
|                     | <b>SUBTOTAL-ALL ADMIN*</b>        | <b>1,070,600</b>             | <b>1,027,447</b>     | <b>1,534,830</b>             | <b>1,561,900</b>              |  |
| 104360. 0900        | Planning Commission               | 4,000                        | 2,700                | 4,000                        | 4,000                         | Planning and BZA                       |
| 104360. 1000        | Professional Services             | 50,000                       | 28,930               | 50,000                       | 7,000                         | Comp Plan/SpecStudy/Zoning Code review |
| 104360. 3200        | Advertising                       | 500                          | 26                   | 500                          | 500                           |  |
| 104360. 8000        | Education/Travel                  | 500                          | 2,228                | 2,400                        | 500                           | EM Estimate                            |
|                     | <b>Subtotal-Comm. Dev.</b>        | <b>55,000</b>                | <b>33,884</b>        | <b>56,900</b>                | <b>12,000</b>                 |  |
| 104470. 1300        | Janitorial Service                | 15,000                       | 10,285               | 15,000                       | 12,000                        | JR's Cleaning                          |
| 104470. 7200        | Janitorial Supply                 | 1,000                        | 0                    | 1,000                        | 1,000                         |  |
|                     | <b>Subtotal-Municipal Prop.</b>   | <b>16,000</b>                | <b>10,285</b>        | <b>16,000</b>                | <b>13,000</b>                 |  |
| <b>104475. 7900</b> | <b>Confed. Cemetery Maint.</b>    |                              |                      |                              |                               |  |
| 104480. 0100        | Com. Ctr Loan 2005-Prin           |                              |                      |                              |                               |  |
| 104480. 0200        | Com. Ctr Loan 2005-Int            |                              |                      |                              |                               |  |
| 104480. 4100        | Elec-Comm. Ctr                    |                              |                      |                              |                               |  |
| 104480. 4200        | Heating-Com. Ctr.                 |                              |                      |                              |                               |  |
| 104480. 7900        | Repair/Maint.                     |                              | 106                  |                              |                               |  |

|              |                                  |                              |                      |                              |                               |   |
|--------------|----------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|---|
| 104480. 8000 | Business Support & Development   |                              |                      |                              | 15,000                        | RevUp, gift cards, relation building, marketing, training   |
| 104480. 8100 | Enhancement Projects             |                              |                      |                              | 12,500                        | LOVE sign, planters, banners, community arts  |
| 104480. 8200 | ShenGo Support                   |                              |                      |                              | 10,000                        |   |
| 104480. 8300 | Donation to Crew                 |                              |                      |                              | 50,000                        |   |
|              | <b>Subtotal-Comm Improvement</b> | <b>0</b>                     | <b>106</b>           | <b>0</b>                     | <b>87,500</b>                 |   |
| 104485. 4100 | Elec-Union Church                | 1,200                        | 1,569                | 1,800                        | 1,800                         |   |
| 104485. 4200 | Heating- Union Church            |                              |                      |                              |                               |   |
| 104485. 7900 | Repair/Maint.                    | 8,000                        | 1,500                | 8,000                        | 5,000                         | Church and fence repairs  |
|              | <b>Subtotal-Union Church</b>     | <b>9,200</b>                 | <b>3,069</b>         | <b>9,800</b>                 | <b>6,800</b>                  |   |
|              | <b>GENERAL FUND</b>              | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>  |
| 104487. 4100 | Electricity-Museum               | 100                          | 80                   | 100                          | 100                           | Dominion increase   |
| 104487. 4200 | Heating-Museum                   |                              |                      |                              |                               |   |
| 104487. 7900 | Repair/Maint.                    | 2,000                        |                      | 2,000                        | 2,000                         |   |
|              | <b>Subtotal-Museum</b>           | <b>2,100</b>                 | <b>80</b>            | <b>2,100</b>                 | <b>2,100</b>                  |   |
| 104488. 1200 | Special Events Labor             | 3,000                        |                      | 3,000                        |                               |   |
| 104488. 4100 | Visitor Center Elec              | 4,000                        |                      | 4,000                        |                               |   |
| 104488. 4200 | Visitor Center Heat              | 4,000                        |                      | 4,000                        |                               |   |
| 104488. 5500 | Special Events Rentals           | 1,500                        |                      | 1,500                        | 1,500                         |   |
| 104488. 7500 | Special Events Supplies          | 4,500                        |                      | 4,500                        | 4,500                         |   |
| 104488. 7900 | Special Events Rep/Maint         |                              |                      |                              |                               |   |
| 104488. 8000 | Tourism                          | 20,000                       | 18,210               | 26,000                       | 29,000                        | Contrib to SVMFestival, other local functions(9k for SVMF, 10k HTP, 15k events, 5k givaways graphic design) |
|              | <b>Subtotal- Tourism</b>         | <b>37,000</b>                | <b>18,210</b>        | <b>43,000</b>                | <b>35,000</b>                 | 3/5ths of motel tax target  |
| 104490. 4100 | Electricity-Town Ofc.            | 19,000                       | 18,059               | 20,000                       | 21,000                        | Shared Acct with 104488.4100 dominion increase  |
| 104490. 4200 | Heating-Town Ofc.                | 12,500                       | 14,616               | 15,000                       | 15,000                        | Shared Acct with 104488.4200 Increase   |
| 104490. 7900 | Repair/Maint.                    | 40,000                       | 41,573               | 40,000                       | 35,000                        | HVAC repairs  |
|              | <b>Subtotal-Town Office</b>      | <b>71,500</b>                | <b>74,248</b>        | <b>75,000</b>                | <b>71,000</b>                 |   |
| 104495. 1700 | Railroad Lease                   |                              |                      |                              |                               |   |
| 104495. 1800 | Telephone Co.                    |                              |                      |                              |                               |   |
|              | <b>Subtotal-Leases</b>           |                              |                      |                              |                               |   |
|              | <b>Subtot-Prop/Com Dev*</b>      | <b>190,800</b>               | <b>139,882</b>       | <b>202,800</b>               | <b>227,400</b>                |   |
| 104515. 1100 | Salaries-Police                  | 344,200                      | 306,401              | 380,300                      | 427,700                       | 7 Full-time, incl investigator  |
| 104515. 1200 | Overtime/Court/Holiday           | 10,600                       | 20,664               | 11,000                       | 10,000                        | Reduced OT because of new officer   |
| 104515. 1900 | Retirement Health Savings        | 0                            |                      | 0                            |                               |   |
| 104515. 2100 | FICA                             | 27,150                       | 22,674               | 30,100                       | 34,300                        |   |
| 104515. 2200 | Wkmn's Comp.                     | 5,000                        | 5,909                | 6,000                        | 6,200                         | Line of Duty Act Ins.   |
| 104515. 2300 | Life Ins.                        | 4,200                        | 3,920                | 4,600                        | 4,900                         |   |
| 104515. 2400 | Hospitalization                  | 99,800                       | 96,931               | 89,350                       | 112,000                       | Anthem no premium increase  |

|              |                                   |                              |                      |                              |                               |   |
|--------------|-----------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|---|
| 104515. 2500 | VSRS                              | 46,100                       | 42,883               | 50,100                       | 58,200                        |   |
| 104515. 2600 | Unemp. Ins.                       |                              |                      |                              |                               | Consolidated to one account   |
|              | <b>Subtotal-Police</b>            | <b>537,050</b>               | <b>499,382</b>       | <b>571,450</b>               | <b>653,300</b>                |   |
| 104525. 7700 | Fuel and Oil                      | 24,000                       | 18,970               | 24,000                       | 20,000                        |   |
| 104525. 7800 | Maintenance                       | 15,000                       | 6,253                | 15,000                       | 10,000                        |   |
|              | <b>Subtotal-Police Vehicles</b>   | <b>39,000</b>                | <b>25,223</b>        | <b>39,000</b>                | <b>30,000</b>                 |   |
| 104535. 0300 | Eq. Repl.-police                  | 27,200                       | 21,650               | 28,000                       | 61,600                        | Incl taser/bodycam in car camera lease/Flock system/mobile edit pro |
| 104535. 2700 | Uniforms                          | 2,000                        | 9,225                | 19,000                       | 19,000                        | Includes new officer  |
| 104535. 5300 | Communic/Telephone                | 11,000                       | 6,680                | 11,000                       | 10,000                        | include aircards, mobile devices, cellphones                        |
| 104535. 7100 | Office Supplies                   | 500                          | 125                  | 500                          | 2,000                         |   |
| 104535. 7900 | Repairs and Maint.                | 500                          | 144                  | 500                          | 500                           |   |
| 104535. 8200 | Training                          | 10,000                       | 4,390                | 10,000                       | 10,000                        | Academy + Range fee+ other training                                 |
| 104535. 8700 | Computer Upgrade/Maint            | 11,600                       | 0                    | 14,600                       | 14,600                        | \$5000 County Records Mgt System                                    |
|              | <b>GENERAL FUND</b>               | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>  |
| 104535. 9200 | Miscellaneous                     | 3,500                        | 5,622                | 4,000                        | 6,000                         | Incl Donation & Forfeiture Expenditures                             |
| 104535. 9300 | Auxiliary Police                  |                              |                      |                              |                               | Insurance etc. Discontinued in 2017                                 |
| 104535. 9400 | Crime Prevention Fund Exp         | 1,000                        |                      | 1,000                        |                               |   |
|              | <b>Subtotal-Police Admin</b>      | <b>67,300</b>                | <b>47,835</b>        | <b>88,600</b>                | <b>123,700</b>                |   |
|              | <b>Subtotal-Police</b>            | <b>643,350</b>               | <b>572,439</b>       | <b>699,050</b>               | <b>807,000</b>                |   |
| 104645. 8300 | Donation - Fire/Rescue            | 33,000                       | 33,000               | 33,000                       | 33,000                        | Incr combined contrib in '21, add \$2K for w/s                      |
| 104645. 8500 | State Grant                       | 15,000                       | 15,000               | 15,000                       | 15,000                        | Pass through from state   |
| 104645. 8700 | Donation - Fire Truck Match       | 19,000                       | 0                    | 19,000                       |                               |   |
| 104645. 4100 | Electricity                       |                              |                      |                              |                               |   |
| 104655. 8300 | Donation - Rescue                 |                              |                      |                              |                               |   |
|              | <b>Subtotal-Rescue &amp; Fire</b> | <b>67,000</b>                | <b>48,000</b>        | <b>67,000</b>                | <b>48,000</b>                 |   |
|              | <b>Subtotal-Pub. Safety*</b>      | <b>710,350</b>               | <b>620,439</b>       | <b>766,050</b>               | <b>855,000</b>                |   |
| 104711. 1100 | Salaries-Public Works             | 249,000                      | 227,632              | 269,900                      | 286,400                       | 6 F-T,  |
| 104711. 1200 | Overtime                          | 24,400                       | 10,953               | 24,400                       | 20,700                        | Snow Removal portion reimbursed by VDOT                             |
| 104711. 1900 | Retirement Health Savings         | 18,800                       | 19,046               |                              |                               |   |
| 104711. 2100 | FICA                              | 20,900                       | 17,540               | 22,700                       | 23,500                        |   |
| 104711. 2200 | Wkmn's Comp.                      |                              |                      |                              |                               | Included in General Liability budget                                |
| 104711. 2300 | Life Insurance                    | 3,100                        | 2,946                | 3,300                        | 3,200                         |   |
| 104711. 2400 | Hospitalization                   | 71,800                       | 65,553               | 71,850                       | 71,800                        | Anthem no premium increase  |
| 104711. 2500 | VSRS                              | 33,850                       | 33,339               | 35,500                       | 40,700                        |   |
| 104711. 2600 | Unemployment Ins.                 |                              |                      |                              |                               | Consolidated to one account   |
| 104711. 2700 | Uniforms                          | 7,000                        | 4,386                | 7,000                        | 6,500                         |   |
| 104711. 7500 | Maint. Supplies                   | 15,000                       | 9,041                | 15,000                       | 15,000                        |   |
| 104711. 7900 | Repairs and Maint.                | 10,000                       | 2,011                | 10,000                       | 10,000                        |   |
| 104711. 8000 | Educ. And Travel                  | 2,000                        | 350                  | 2,000                        | 2,000                         |   |

|                     |                                    |                              |                      |                              |                               |                                      |
|---------------------|------------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|--------------------------------------|
|                     | <b>Subtotal-Public Works</b>       | <b>455,850</b>               | <b>392,796</b>       | <b>461,650</b>               | <b>479,800</b>                |                                      |
| 104712. 7700        | Fuel and Oil                       | 20,300                       | 15,574               | 25,000                       | 24,000                        |                                      |
| 104712. 7800        | Maintenance                        | 18,000                       | 19,826               | 20,000                       | 15,000                        | All PW vehicles maint.               |
|                     | <b>Subtotal-Veh. and Equip.</b>    | <b>38,300</b>                | <b>35,400</b>        | <b>45,000</b>                | <b>39,000</b>                 |                                      |
| 104713. 4100        | Elec.-Pub. Wks.                    | 1,000                        | 0                    | 1,000                        | 1,000                         |                                      |
| 104713. 4200        | Heating                            | 2,500                        | 3,652                | 4,000                        | 4,000                         |                                      |
| 104713. 5300        | Telephone                          | 4,000                        | 3,485                | 4,000                        | 3,100                         |                                      |
| 104713. 7900        | Repairs and Maint.                 | 1,000                        | 3,855                | 3,000                        | 1,500                         |                                      |
|                     | <b>Subtotal-Maint. Building</b>    | <b>8,500</b>                 | <b>10,992</b>        | <b>12,000</b>                | <b>9,600</b>                  |                                      |
| 104714. 3800        | Snow Removal                       | 4,500                        | 307                  | 4,500                        | 3,000                         |                                      |
| 104714. 4500        | Street Lights                      | 28,000                       | 31,223               | 35,000                       | 36,000                        |                                      |
| 104714. 4600        | Christmas Lights                   | 1,000                        | 2,008                | 1,500                        | 2,000                         |                                      |
| 104714. 7900        | Repairs and Maint.                 | 20,000                       | 35,043               | 35,000                       | 20,000                        | Routine Sidewalk and Street repairs  |
|                     | <b>Subtotal-Sts/Sidewalks</b>      | <b>53,500</b>                | <b>68,582</b>        | <b>76,000</b>                | <b>61,000</b>                 |                                      |
| 104739. 4100        | Electric-Town Park                 | 1,300                        | 1,099                | 1,300                        | 1,300                         |                                      |
| 104739. 7500        | Maint. Supplies                    |                              | 674                  | 500                          | 500                           |                                      |
| 104739. 7800        | Kids Cove Repairs                  |                              |                      |                              |                               |                                      |
| 104739. 7900        | Repairs and Maint.                 | 18,000                       | 5,737                | 18,000                       | 15,000                        |                                      |
|                     | <b>Subtotal-Town Park</b>          | <b>19,300</b>                | <b>7,511</b>         | <b>19,800</b>                | <b>16,800</b>                 |                                      |
|                     | <b>Subtotal-All Pub Wks</b>        | <b>575,450</b>               | <b>515,280</b>       | <b>614,450</b>               | <b>606,200</b>                |                                      |
|                     | <b>GENERAL FUND</b>                | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                         |
| 104849. 0400        | Sales Tax                          |                              |                      |                              |                               |                                      |
| 104849. 1400        | Salaries- Parks & Rec Mgr          |                              |                      |                              | 25,000                        | New Part time Parks & rec mgr        |
| 104849. 1600        | Salaries-Lifeguards & Mgr          | 37,200                       | 28,317               | 39,200                       | 40,500                        | all pool salaries now combined       |
| 104849. 2100        | FICA                               | 2,850                        | 2,166                | 3,000                        | 5,000                         |                                      |
| 104849. 2200        | Wker's Comp.                       |                              |                      |                              |                               | Included in General Liability budget |
| 104849. 2600        | Unemployment Ins.                  |                              |                      |                              |                               | Consolidated to one account          |
| 104849. 3200        | Advertising                        |                              |                      |                              |                               |                                      |
| 104849. 4100        | Electric                           | 7,500                        | 9,615                | 9,500                        | 10,000                        | Dominion increase                    |
| 104849. 5300        | Telephone                          | 2,000                        | 1,785                | 2,000                        | 2,000                         |                                      |
| 104849. 7200        | Supplies                           | 1,000                        | 893                  | 1,000                        | 1,000                         |                                      |
| 104849. 7300        | Concession Supplies                | 2,500                        | 3,438                | 2,500                        | 2,500                         |                                      |
| 104849. 7400        | Chemicals                          | 5,000                        | 7,955                | 5,000                        | 5,000                         |                                      |
| 104849. 7900        | Maintenance                        | 3,500                        | 10,738               | 4,500                        | 4,500                         | Pool Repairs + Paint                 |
|                     | <b>Subtotal-Pool</b>               | <b>61,550</b>                | <b>64,908</b>        | <b>66,700</b>                | <b>95,500</b>                 |                                      |
| <b>104951. 8600</b> | <b>Contingency Reserve</b>         | 138,650                      |                      | 41,520                       |                               |                                      |
|                     |                                    |                              |                      |                              |                               |                                      |
|                     | <b>Total Gen Fund Expenditures</b> | <b>2,747,400</b>             | <b>2,367,957</b>     | <b>3,226,350</b>             | <b>3,346,000</b>              |                                      |
|                     | Difference                         | 0                            |                      | 0                            | 0                             |                                      |
|                     |                                    |                              |                      |                              |                               |                                      |



|   | ADOPTED BUDGET FY2023 | ACTUAL FY2023  | ADOPTED BUDGET FY2024 | PROPOSED BUDGET FY2025 | Notes   |
|---|-----------------------|----------------|-----------------------|------------------------|---|
| <b>ENTERPRISE FUND</b>                  |                       |                |                       |                        |   |
| <b>Expenditures</b>                     |                       |                |                       |                        |   |
| 204140. 5600 Bank Fees                  | 3,500                 | 3,982          | 3,800                 | 4,000                  | Paymentus fee increase                          |
| 204140. 7700 Fuel and Oil               | 4,100                 | 3,348          | 4,500                 | 4,000                  | est increase                                    |
| 204140. 7800 Maintenance-Veh/Sewer      | 3,500                 | 3,872          | 4,500                 | 3,500                  |   |
| <b>Subtotal-Vehicle/Sewer</b>           | <b>11,100</b>         | <b>11,203</b>  | <b>12,800</b>         | <b>11,500</b>          |   |
| 204156. 1100 Salaries-Sewer Billing     |                       |                |                       |                        |   |
| 204156. 2100 FICA                       |                       |                |                       |                        |   |
| <b>Subtotal-Billing/Sewer</b>           | <b>0</b>              |                | <b>0</b>              | <b>0</b>               |   |
| 204158. 3100 Printing/Binding-Sewer     |                       |                |                       |                        |   |
| 204158. 5100 Postage-Sewer              | 2,500                 | 2,570          | 3,000                 | 3,000                  |   |
| 204158. 5400 Computer Support           | 3,000                 | 2,635          | 3,000                 | 3,200                  | Southern 1/2 Gen 1/4 W 1/4 S plus other systems |
| 204158. 7100 Office Supplies-Sewer      | 500                   | 787            | 800                   | 1,000                  |   |
| 204158. 7900 Repairs and Maint.         |                       |                |                       |                        |   |
| 204158. 8000 Bill/Serv-Educ/Trav-Sewer  |                       | 1,786          |                       | 500                    | Software training                               |
| 204158. 8700 Programming                | 500                   | 1,730          | 3,000                 | 3,000                  | Software maint + SCADA 1/2                      |
| 204158. 9100 Dues and Assoc.            |                       |                |                       |                        |   |
| <b>Subtotal-Ofc.Supp.-Sewer</b>         | <b>6,500</b>          | <b>9,508</b>   | <b>9,800</b>          | <b>10,700</b>          |   |
| 204240. 5600 Bank Fees                  | 3,500                 | 4,286          | 3,800                 | 4,000                  | Paymentus fee increase                          |
| 204240. 7700 Fuel and Oil-Water         | 4,100                 | 3,348          | 5,000                 | 4,500                  |   |
| 204240. 7800 Maint. Veh.-Water          | 1,500                 | 848            | 2,000                 | 2,000                  |   |
| <b>Subtotal-Veh. Cost-Water</b>         | <b>9,100</b>          | <b>8,482</b>   | <b>10,800</b>         | <b>10,500</b>          |   |
| 204258. 3100 Printing/Binding-Water     |                       |                |                       |                        | Annual water report, etc                        |
| 204258. 5100 Postage-Water              | 3,000                 | 2,570          | 3,000                 | 3,000                  |   |
| 204258. 5400 Computer Support           | 3,000                 | 1,483          | 3,000                 | 3,200                  | Shared 1/2 Gen, 1/4 W, 1/4 S                    |
| 204258. 6700 Insurance                  | 17,000                | 14,634         | 17,000                | 18,000                 | Pro rata with Gen Fund Incl Wkrs Comp           |
| 204258. 7100 Office Supplies-Water      | 500                   |                | 800                   | 800                    |   |
| 204258. 7900 Computer Maint-Water       |                       |                |                       |                        |   |
| 204258. 8000 Educ/Trav-water            | 500                   | 1,437          | 1,000                 | 1,000                  |   |
| 204258. 8700 Programming                | 500                   | 0              | 3,000                 | 3,000                  | 1/2 SCADA                                       |
| 204258. 9100 Dues/Assoc-Water           | 1,000                 | 639            | 1,000                 | 1,000                  | New Regional Water Plan + Va Rural Water        |
| 204258. 9200 Billing/Serv.-Misc.Water   |                       |                |                       |                        |   |
| <b>Subtotal-Ofc. Supp.-Water</b>        | <b>25,500</b>         | <b>20,764</b>  | <b>28,800</b>         | <b>30,000</b>          |   |
| 205254. 0034 Contractor Cost-Sanitation | 96,000                | 95,137         | 100,000               | 102,000                | see calc of contractor spreadsheet              |
| 205254. 0036 Disposal/Landfill          | 40,000                | 29,780         | 40,000                | 40,000                 |   |
| 205254. 0038 Large Trash Pickup         |                       |                |                       |                        |   |
| 205254. 0039 Misc.Expense               |                       |                |                       |                        |   |
| <b>Sanitation Subtotal</b>              | <b>136,000</b>        | <b>124,917</b> | <b>140,000</b>        | <b>142,000</b>         |   |
| 205416. 0300 Bond Interest-2000 Bond    |                       |                |                       |                        |   |

|              |                                  |                |                      |                              |                               |   |
|--------------|----------------------------------|----------------|----------------------|------------------------------|-------------------------------|---|
| 205417. 0100 | Principle-2000 Water Bond        | 114,200        | 114,200              | 114,200                      | 114,200                       |   |
| 205418. 0100 | Bond Principle - New Bond        | 30,000         | 30,000               | 30,000                       | 30,000                        | Wells Dev VRA Bond Pmts incl interest - NEW   |
| 205418. 0200 | Bond Interest- New Bond          | 35,000         | 28,979               | 35,000                       | 35,000                        | Points due 5/1/20, then 2 mos int will accrue |
| 205418. 0300 | First Bank Interim EQ Basin Loan |                |                      |                              | 30,000                        |   |
|              | <b>Subtotal-Debt Service</b>     | <b>179,200</b> | <b>173,179</b>       | <b>179,200</b>               | <b>209,200</b>                |   |
| 205462. 7900 | Maintenance-Reservoir            |                |                      |                              |                               | Gravel Road etc.                              |
|              | <b>Subtotal-Reservoir</b>        | <b>0</b>       | <b>0</b>             | <b>0</b>                     | <b>0</b>                      |   |
| 205464. 1100 | Salaries-Water                   | 42,000         | 40,360               | 41,840                       | 57,100                        |   |
|              | <b>ADOPTED BUDGET FY2023</b>     |                | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                                  |
|              | <b>ENTERPRISE FUND</b>           |                |                      |                              |                               |   |
| 205464. 1200 | Overtime                         | 4,400          | 5,522                | 6,000                        | 5,200                         |   |
| 205464. 1900 | Health Retirement Savings        |                |                      |                              |                               |   |
| 205464. 2100 | FICA                             | 3,550          | 3,510                | 3,600                        | 4,800                         |   |
| 205464. 2200 | Workers Comp                     |                |                      |                              |                               | Included in General Liability budget          |
| 205464. 2300 | Life Ins.                        | 800            | 466                  | 550                          | 700                           |   |
| 205464. 2400 | Hospitalization                  | 12,300         | 7,161                | 22,700                       | 0                             | Anthem no premium increase                    |
| 205464. 2500 | VSRS                             | 8,750          | 5,601                | 5,900                        | 7,700                         |   |
| 205464. 2600 | Unemployment Ins.                |                |                      |                              |                               |   |
| 205464. 2700 | Uniforms                         | 1,500          | 626                  | 1,500                        | 1,500                         |   |
| 205464. 8200 | Water System Training            | 500            | 300                  | 1,000                        | 1,000                         |   |
| 205464. 8300 | Transfer to G.F. (Water)         | 71,100         | 71,100               | 75,050                       | 177,550                       | Shared with sewer for services from Gen Fund  |
|              | <b>ADOPTED BUDGET FY2023</b>     |                | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                                  |
|              | <b>ENTERPRISE FUND</b>           |                |                      |                              |                               |   |
| 205464. 8400 | Transfer to Cap. Proj.           | 110,200        | 110,200              | 172,200                      | 216,900                       | From Cap Proj schedule                        |
| 205464. 8500 | Transfer to Equip Repl           | 29,850         | 29,850               | 31,250                       | 43,500                        | 1/2 W/S EARF total (share with sewer)         |
| 205464. 8600 | Contingency                      |                |                      |                              |                               |   |
| 205467. 8700 | Grant to IDA                     |                |                      |                              |                               |   |
| 205464. 9100 | Water System Dues                |                |                      |                              |                               |   |
| 205464. 9300 | Waterworks Assess. Fee           | 7,500          | 6,685                | 8,000                        | 8,000                         |   |
|              | <b>Subtotal-Water Opns.</b>      | <b>292,450</b> | <b>281,381</b>       | <b>369,590</b>               | <b>523,950</b>                |   |
| 205466. 3700 | Lab Tests-Water                  | 12,000         | 6,825                | 12,000                       | 8,000                         |   |
| 205466. 4100 | Electricity-Water                | 23,000         | 23,171               | 30,000                       | 25,000                        |   |
| 205466. 5300 | Telephone-Water                  | 1,200          | 613                  | 1,200                        | 1,100                         |   |
| 205466. 7400 | Chemicals-Water                  | 25,000         | 9,449                | 30,000                       | 30,000                        |   |
| 205466. 7900 | Repair/Maint.-Water              | 35,000         | 14,678               | 35,000                       | 35,000                        |   |
|              | <b>Subtotal-Pump and Wells</b>   | <b>96,200</b>  | <b>54,736</b>        | <b>108,200</b>               | <b>99,100</b>                 |   |
| 205467. 4100 | Elec.-Water Tanks                | 3,000          | 3,423                | 4,000                        | 4,000                         |   |
| 205467. 7900 | Repair/Maint Water Tanks         | 10,000         | 1,363                | 10,000                       | 20,000                        | Southern corrosion tank inspection            |
|              | <b>Subtotal Water Tanks</b>      | <b>13,000</b>  | <b>4,786</b>         | <b>14,000</b>                | <b>24,000</b>                 |   |
| 205468. 4700 | Line/Repair-Svc.Conn-Water       |                |                      |                              |                               |   |

|              |                                   |                              |                      |                              |                               |  |
|--------------|-----------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|--|
| 205468. 7900 | Repair/Maint.-Water Lines         | 60,000                       | 54,138               | 65,000                       | 65,000                        | Water pipe, repair parts, gravel, pavement |
| 205468. 8900 | Permits                           | 3,000                        | 1,351                | 3,000                        | 2,500                         |  |
|              | <b>Subtotal-Lines/Repair-Wtr</b>  | <b>63,000</b>                | <b>55,489</b>        | <b>68,000</b>                | <b>67,500</b>                 |  |
| 205472. 1500 | Legal Fees-Water                  |                              |                      |                              |                               |  |
| 205472. 8800 | Engineering-Water                 | 7,000                        | 210                  | 7,000                        | 15,000                        |  |
| 205472. 9200 | Misc. Prof. Svcs-Water            |                              |                      |                              |                               |  |
|              | <b>Subtotal Prof. Svc-Water</b>   | <b>7,000</b>                 | <b>210</b>           | <b>7,000</b>                 | <b>15,000</b>                 |  |
|              | <b>SUBTOTAL -WATER *</b>          | <b>685,450</b>               | <b>599,026</b>       | <b>785,590</b>               | <b>979,250</b>                |  |
| 205616. 0100 | Debt-Principal-Sewer2007          |                              |                      |                              |                               |  |
| 205616. 0200 | Debt Interest-Sewer2007           |                              |                      |                              |                               |  |
| 205618. 0100 | Debt-Principal-Sewer2011          |                              |                      |                              |                               |  |
| 205618. 0200 | Debt Interest-Sewer2011           |                              |                      |                              |                               |  |
|              | <b>Debt Service</b>               |                              |                      |                              |                               |  |
| 205672. 1500 | Legal-Sewer                       |                              |                      |                              |                               | Surcharges/Industrial Waste issues         |
| 205672. 8800 | Engineering-Sewer                 | 30,000                       | 0                    | 30,000                       | 15,000                        | Consultant/Prof. Eng.                      |
| 205672. 9200 | Misc. Professional-Sewer          | 20,000                       | 0                    | 20,000                       | 10,000                        | WWTP operations advisor                    |
|              | <b>Subtotal-Prof. Svcs.-Sewer</b> | <b>50,000</b>                | <b>0</b>             | <b>50,000</b>                | <b>25,000</b>                 |  |
| 205674. 1100 | Salaries-Sewer                    | 104,800                      | 130,948              | 131,750                      | 181,400                       | Water/Wwater Director and 2 full time      |
| 205674. 1200 | Overtime                          | 16,200                       | 31,918               | 18,000                       | 18,600                        |  |
| 205674. 1900 | Retirement Health Savings         |                              |                      |                              |                               | ICMARC Contributions                       |
| 205674. 2100 | FICA                              | 9,250                        | 11,654               | 11,400                       | 15,300                        |  |
| 205674. 2200 | Worker's Comp. Ins.               |                              |                      |                              |                               | Included in General Liability budget       |
| 205674. 2300 | Life Insurance                    | 1,500                        | 1,549                | 1,800                        | 2,100                         |  |
| 205674. 2400 | Hospitalization                   | 35,000                       | 33,963               | 35,000                       | 47,000                        | Anthem no premium increase                 |
| 205674. 2500 | VSRS                              | 15,850                       | 16,445               | 18,800                       | 26,500                        |  |
| 205674. 2600 | Unemployment Ins.                 |                              |                      |                              |                               |  |
| 205674. 2700 | Uniforms                          | 2,000                        | 2,065                | 2,500                        | 2,500                         |  |
| 205674. 3600 | Sludge Disposal                   | 25,000                       | 29,070               | 30,000                       | 40,000                        |  |
| 205674. 3700 | Lab Tests                         | 60,000                       | 54,623               | 60,000                       | 30,000                        | Monitoring, pre-treatment tests            |
|              | <b>ENTERPRISE FUND</b>            | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                               |
| 205674. 4100 | Electricity                       | 81,000                       | 89,139               | 85,000                       | 100,000                       | dominion increase                          |
| 205674. 4200 | Heating - Sewer Plant             |                              |                      |                              |                               |  |
| 205674. 5300 | Telephone                         | 5,000                        | 6,141                | 5,200                        | 5,200                         |  |
| 205674. 6300 | Insurance                         | 17,000                       | 14,634               | 25,000                       | 25,000                        | ProRata 1/2,1/4,1/4w/Ge Fund Incl WkrsComp |
| 205674. 6800 | Lab Supplies                      | 34,000                       | 14,547               | 35,000                       | 25,000                        |  |
| 205674. 7200 | Janitorial Supply                 | 3,000                        | 1,545                | 3,000                        | 2,500                         |  |
| 205674. 7400 | Chemicals                         | 85,000                       | 81,572               | 90,000                       | 80,000                        |  |
| 205674. 7500 | Maintenance Supplies              | 4,000                        | 877                  | 4,000                        | 3,000                         |  |
| 205674. 7700 | Heating/Fuel                      | 15,000                       | 8,162                | 15,000                       | 15,000                        | Propane prices increasing                  |
| 205674. 7900 | Repairs and Maintenance           | 60,000                       | 59,607               | 70,000                       | 60,000                        | all sewer plant maintenance not capex      |
| 205674. 8200 | Training-Sewer                    | 1,000                        | 0                    | 1,500                        | 1,500                         |  |

|              |                                    |                              |                      |                              |                               |  |
|--------------|------------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|--|
| 205674. 8300 | Transfer to G. F. (Sewer)          | 71,100                       | 71,100               | 75,050                       | 177,550                       | Shared with water for services from Gen Fund |
| 205674. 8400 | Transfer to Cap Projects           | 146,000                      | 146,000              | 989,400                      | 134,500                       | From Cap Proj Schedule                       |
| 205674. 8500 | Transfer to Eq. Repl. Fund         | 29,850                       | 29,850               | 31,250                       | 43,500                        | 1/2 W/S EARF total (shared with water)       |
| 205674. 8600 | Contingency                        | 522,800                      | 549,534              | 12,560                       |                               |  |
| 205674. 8500 | Grant to IDA                       |                              |                      |                              |                               |  |
| 205674. 9100 | Dues and Assoc                     | 1,200                        | 625                  | 1,200                        | 1,200                         | Add Nutrient Trading Corp Dues.250           |
| 205674. 9200 | Miscellaneous                      |                              | 4,800                |                              |                               |  |
| 205674. 9300 | DEQ Permit Assessment              | 0                            |                      | 0                            | 0                             | WQIF Return, Nutrient Credit Purchases       |
| 205674. 9500 | USDA EQ Basin Loan                 |                              |                      |                              | 135,000                       | USDA EQ Basin loan est start Oct 2024        |
| 205674. 9600 | Sewer Plt Bnd-2006 Prin. only      | 321,900                      | 321,900              | 321,900                      | 321,900                       | 0% Int/20 yrs Start 7/1/09                   |
|              | <b>Subtotal-Sewer Plant</b>        | <b>1,667,450</b>             | <b>1,712,267</b>     | <b>2,074,310</b>             | <b>1,494,250</b>              |  |
| 205676. 4100 | Electricity-Pump Stations          | 10,000                       | 10,935               | 14,000                       | 14,000                        |  |
| 205676. 7900 | Maintenance-Pump Stations          | 9,000                        | 5,173                | 9,000                        | 12,000                        | Generator Maint Cont \$2k/yr                 |
|              | <b>Subtotal-Pump Stations</b>      | <b>19,000</b>                | <b>16,108</b>        | <b>23,000</b>                | <b>26,000</b>                 |  |
| 205678. 4700 | Service Connection Lines           |                              | 15                   |                              |                               |  |
| 205678. 7900 | Sewer Line Maintenance             | 22,000                       | 4,511                | 25,000                       | 25,000                        |  |
|              | <b>Subtotal-Sewer Lines</b>        | <b>22,000</b>                | <b>4,526</b>         | <b>25,000</b>                | <b>25,000</b>                 |  |
|              | <b>SUBTOTAL-SEWER *</b>            | <b>1,776,050</b>             | <b>1,753,612</b>     | <b>2,194,910</b>             | <b>1,592,450</b>              |  |
|              | <b>Total Ent Fund Expenditures</b> | <b>2,597,500</b>             | <b>2,477,555</b>     | <b>3,120,500</b>             | <b>2,713,700</b>              |  |
|              | Difference                         | 0                            |                      | 0                            | 0                             |  |
|              |                                    |                              |                      |                              |                               |  |
|              |                                    | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                                 |
|              | <b>CAPITAL PROJECTS FUND</b>       |                              |                      |                              |                               |  |
|              | <b>Revenues</b>                    |                              |                      |                              |                               |  |
| 403700. 0100 | Interest                           |                              |                      |                              |                               |  |
| 403700. 6800 | Grants                             | 507,000                      | 484,424              | 541,000                      | 225,000                       | River Access Grant, VA Go outdoors grant     |
| 403700. 8400 | Bond Issue Thru GenFnd             |                              |                      |                              |                               |  |
| 403700. 7000 | Sale of Assets Thru GF             |                              |                      |                              |                               |  |
|              | Proffers Thru Gen Fund             |                              |                      |                              |                               |  |
| 403800. 0100 | Transfer from Gen Fund             | 146,000                      | 146,000              | 545,000                      | 408,000                       |  |
| 403800. 5000 | From Prior yr. reserve             |                              |                      |                              |                               |  |
| 403900. 0100 | Transfer from W/S Fnd              | 256,200                      | 256,200              | 1,161,600                    | 351,400                       | Water 242,900 Sewer 158,500                  |
|              | <b>Total Revenue</b>               | <b>909,200</b>               | <b>886,624</b>       | <b>2,247,600</b>             | <b>984,400</b>                |  |
|              |                                    |                              |                      |                              |                               |  |
|              |                                    | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>                                 |
|              | <b>CAPITAL PROJECTS FUND</b>       |                              |                      |                              |                               |  |
|              | <b>Expenditures</b>                |                              |                      |                              |                               |  |
| 404220. 9400 | GF - Main St Sidewalks, etc        | 140,000                      | 930,242              | 600,000                      | 0                             |  |
| 404220. 9500 | GF-Visitors Center                 | 10,000                       | 1,337                | 10,000                       | 25,000                        | Fire Supression system replacement           |
| 405462. 7900 | GF Veterans Park                   | 1,000                        |                      | 1,000                        | 1,000                         |  |
| 405480. 7900 | Rail Trail Support                 | 40,000                       |                      | 40,000                       | 10,000                        |  |

|               |                                |                              |                      |                              |                               |  |
|---------------|--------------------------------|------------------------------|----------------------|------------------------------|-------------------------------|--|
| 405220. 7900  | GF Signage                     | 5,000                        |                      | 5,000                        | 85,000                        | Wayfinding Project   |
| 405462. 7900  | GF-Drainage Channel Repair     |                              |                      |                              |                               |  |
| 405463. 7900  | W-CavernsTank Insp./Repr       | 1,200                        |                      | 1,200                        | 69,000                        | Repairs to Cavern Tank after inspection                    |
| 405464. 7900  | WF Avondale/Rt 11Wtr Conn      |                              |                      |                              |                               |  |
| 405465. 7900  | WF-Well Rehab Electric Svc     | 20,000                       |                      | 41,800                       | 17,500                        | Not Part of Grant Expense Reimb                            |
| 405466. 7900  | WF- Wells #7 & #8 Develop      |                              |                      |                              |                               | Most is VDH/DWSRF Loan & Grant funded                      |
|               | WF- Nitrate Removal System     |                              |                      |                              |                               | Now included in project cost above                         |
| 405486. 7900  | WF-Water-Meters                |                              |                      | 40,200                       | 11,400                        |  |
| 405467. 7500  | WF-Water Tower Maint.          | 10,000                       |                      | 10,000                       | 10,000                        | Reserve for future maintenance                             |
| 405467. 7900  | SF-Sewer Plant Projects        |                              |                      |                              | 26,000                        | Reserve for future projects                                |
| 405468. 7900  | WF- Nelson/Cardinal St Wline   |                              |                      |                              |                               |  |
|               |                                | <b>ADOPTED BUDGET FY2023</b> | <b>ACTUAL FY2023</b> | <b>ADOPTED BUDGET FY2024</b> | <b>PROPOSED BUDGET FY2025</b> | <b>Notes</b>   |
|               | <b>CAPITAL PROJECTS FUND</b>   |                              |                      |                              |                               |  |
| 405472. 7900  | WF Mtn Gnd Level Tank Rep      | 7,000                        |                      | 7,000                        | 7,000                         | \$7000/yr reserve  |
| 405480. 7900  | GF-Rail Trail Support Projects |                              |                      |                              |                               |  |
| 405490. 7900  | GF-Bldgs, Grnds & Lot, VisCtr  | 10,000                       |                      | 10,000                       | 10,000                        | Town Hall Renovation/Lot, then reserve \$10K/yr            |
| 405674. 8900  | SF - Plce Sewer Plant Outfall  | 50,000                       |                      | 50,000                       |                               | Ongoing long-term need                                     |
| 405467. 7900  | SF-Sewer Plant Projects        | 25,000                       |                      | 44,000                       |                               | Enclose Sludge Loading                                     |
| 405674. 7900  | SF-Sewer System                | 367,000                      |                      | 700,000                      | 80,000                        | \$1.2 mil Eq replacement 15 yr schedule Equalization basin |
| 405678. 7900  | WF--Gen/SCADA - Wells          | 2,000                        |                      | 2,000                        | 2,000                         | Generator & SCADA at wells                                 |
| 405711. 7900. | GF-Pub Wks Maint.+B&G          | 5,000                        |                      | 5,000                        | 50,000                        | Replace maintenance shop                                   |
| 405676. 7900. | SF-Pump Sta. Reserve           | 2,000                        |                      | 2,000                        | 2,000                         | Pumps Res \$2k/yr \$6000 Fuel tnk,Fence                    |
| 405714. 7900. | GF-Streets                     | 20,000                       | 50,650               | 20,000                       | 20,000                        | Long-term improvements                                     |
| 405715. 7900. | GF-Sidewalks                   | 20,000                       | 23,282               | 305,000                      | 20,000                        | Long-term improvements                                     |
| 405739. 7900. | GF-Recreation, Parks & Pool    | 25,000                       |                      | 80,000                       | 335,000                       | bathrooms,crosswalk,court resurface, dog park              |
| 405915. 8600. | GF-Land Acq. Reserve           | 10,000                       |                      | 10,000                       | 77,000                        | Reserve for future acquisitions                            |
| 405674. 9900  | SF-SCADA System Upgrade        | 4,000                        |                      | 4,000                        | 4,000                         | Use for Upgrades- \$4K/yr maint                            |
|               | WF- Elev Tank Sec. Fence       |                              |                      |                              |                               | Tower work completed, security of water supply             |
| 405676. 8900  | SF - Rplc Line - Shop Ctr      | 5,000                        |                      | 5,000                        | 5,000                         | Replace before owner fills in land                         |
|               | WF-Stonewall Jackson Loop      |                              |                      |                              |                               | Water line Loop 3 schools - funded in 2014                 |
| 405717. 7900  | WF-Main St Wtr Line Replace    | 70,000                       |                      | 70,000                       | 100,000                       | Multi-yr proj, that is ongoing                             |
| 405467. 7700  | SF- Plant Equipment Projects   | 60,000                       | 301,977              | 184,400                      | 17,500                        | radar level transducer                                     |
| memo acct     | Total to Cap Proj Fund Sched   | 909,200                      | 1,307,487            | 2,247,600                    | 984,400                       | memo detail total  |
|               | Subtotal Gen Fund              | 286,000                      | 1,005,511            | 1,086,000                    | 633,000                       |  |
|               | Subtotal Water Fund            | 110,200                      | 0                    | 172,200                      | 216,900                       |  |
|               | Subtotal Sewer Fund            | 513,000                      | 301,977              | 989,400                      | 134,500                       |  |
|               | <b>Total Expense</b>           | <b>909,200</b>               | <b>1,307,487</b>     | <b>2,247,600</b>             | <b>984,400</b>                |  |
|               |                                | <b>0</b>                     |                      | <b>0</b>                     | <b>0</b>                      |  |

|              | <b>Equipment Replacement Fund</b> | <b>ADOPTED<br/>BUDGET<br/>FY2023</b> | <b>ACTUAL<br/>FY2023</b> | <b>ADOPTED<br/>BUDGET<br/>FY2024</b> | <b>PROPOSED<br/>BUDGET<br/>FY2025</b> | <b>Notes</b>                   |
|--------------|-----------------------------------|--------------------------------------|--------------------------|--------------------------------------|---------------------------------------|--------------------------------|
|              | <b>Revenues</b>                   |                                      |                          |                                      |                                       |                                |
| 503201. 9200 | Miscellaneous                     |                                      |                          |                                      |                                       |                                |
| 503600. 6400 | Grants                            |                                      |                          |                                      |                                       |                                |
| 503202. 7700 | Sale Used Veh                     |                                      |                          |                                      |                                       |                                |
| 503800. 0100 | Transfer from Gen Fund            | 74,400                               | 74,400                   | 89,800                               | 115,900                               | Details in EARF Schedule       |
| 503900. 0100 | Transfer from W/S Fund            | 59,700                               | 59,700                   | 62,500                               | 87,000                                | Details in EARF Schedule       |
| 503700. 1100 | Interest                          |                                      |                          |                                      |                                       |                                |
|              | From Equip Repl Fund Bal          |                                      |                          |                                      |                                       |                                |
|              | <b>Total Revenues</b>             | <b>134,100</b>                       | <b>134,100</b>           | <b>152,300</b>                       | <b>202,900</b>                        |                                |
|              | <b>Equipment Replacement Fund</b> | <b>ADOPTED<br/>BUDGET<br/>FY2023</b> | <b>ACTUAL<br/>FY2023</b> | <b>ADOPTED<br/>BUDGET<br/>FY2024</b> | <b>PROPOSED<br/>BUDGET<br/>FY2025</b> | <b>Notes</b>                   |
|              | <b>Expenditures</b>               |                                      |                          |                                      |                                       |                                |
|              | Equip Replcmnt.Schedule           | 134,100                              | 189,368                  | 152,300                              | 202,900                               | From Funds designated for EARF |
|              | To Equip Repl Fund Balance        |                                      |                          |                                      |                                       |                                |
|              | <b>Total Expenditures</b>         | <b>134,100</b>                       | <b>189,368</b>           | <b>152,300</b>                       | <b>202,900</b>                        |                                |