



FISCAL YEAR

2027

PROPOSED BUDGET

"Strengthening Our Foundation"



City of Franklin, Virginia
David Freeman, City Manager
Jeff Deline, Finance Director

May 11, 2026

Growth • Community • Spirit

Table of Contents

BUDGET OVERVIEW

City Official Listing	—
City Council Members	—
Mission & Vision Statements	—
Community Profile	—
Statistics	—
City Manager's Budget Introduction	—
Penny-on-the-Mill-Rate Sensitivity	—

SECTION ONE — INFORMATION ON ALL BUDGETED FUNDS

Description of Budgeted Funds	1
Fund Structure	3
Summary of All Budgeted Funds	4
General Fund Summary Charts	8

SECTION TWO — POSITION SUMMARY

Table of Authorized Positions	12
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SECTION THREE — ANALYSIS OF THE GENERAL FUND

Revenue Analysis & Descriptions	14
Use of Restricted & Unassigned Fund Balance	22
Expenditure Analysis (Introduction)	23
General Fund Highlights by Function:	—
■ Legislative, General & Financial Admin	25
■ Public Safety	—
■ Public Works	—
■ Parks & Recreation	28
■ Community Development	28
■ Non-Departmental	29
Personnel & Salary Cost Management	30
Mandatory Transfers Out	32
Community Organization Contributions	33
Regional Partnerships & Mandated Contributions	34
Position Reconciliation	35
Summary of Expenditure Changes	36
One-Time vs. Recurring Enhancements	38

SECTION FOUR — ENTERPRISE FUNDS

Water & Sewer Fund	42
Solid Waste Fund	43
Franklin Regional Airport	44
Electric Fund (Franklin Power & Light)	45

SECTION FIVE — OTHER CITY FUNDS

Debt Service Fund	49
Projected Debt Service Schedule	50
School Fund	51
Social Services & CSA Funds	54
Capital Improvement Program	55

SECTION SIX — PROPOSED ORDINANCES, TAX RATES, UTILITY RATES & FEE SCHEDULE

Part A — Annual Appropriation Ordinance	58
Part B — Tax Rate Ordinance	60
Part C — Utility Rate Ordinance (incl. 7% Electric)	61
Part D — Fee Schedule Ordinance	62

SECTION SEVEN — APPENDIX

Financial Policies	59
Per-Capita Spending — Peer Comparison	65
State & Federal Revenue Dependence	66
Real Estate Tax Bill Examples	67
Department Organizational Charts	68
FY26 → FY27 General Fund Bridge	70
Local Funding for Schools — 5-Year Trend	71
Glossary of Municipal Finance Terms	72

SECTION EIGHT — LINE-ITEM DETAIL APPENDIX

Revenue Line-Item Detail (by Fund & Department)	89
Expenditure Line-Item Detail (by Fund & Department)	117



City of Franklin Council

Paul E. Kaplan, Mayor
Wynndolyn H. Copeland, Vice-Mayor
Gregory McLemore
Dr. Linwood Johnson
Mark R. Kitchen
Jessica G. Banks
Richard "Ricky" Grizzard

City Manager, Appointees, Deputies, Department Heads, Senior Staff

David Freeman, City Manager	Chad Edwards, Director of Public Works
Vacant, Deputy City Manager	Brent Gayle, Director of Information Technology
Shannon Hurley, Deputy City Clerk	Karl Heck, FSEDI President/CEO
Sands Anderson, City Attorney	Sammara Green, Director of Parks & Recreation
Jeff DeLine, Finance Director	Sarah Rexrode, Director of Social Services
Camara Jacobs, Director of Human Resources	Vacant, Community Development Director
Robert Porti, Chief of Police	Trevor Dickerson, Airport Manager
Vernie Francis, Fire Chief	Zach Wright, Director of Power & Light

Constitutional Officers

Dinah Babb, City Treasurer
Selenia Booth, Commissioner of the Revenue
Josh Wyche, Sheriff
Matabea Lawrence, Registrar

Budget Team

David Freeman, City Manager
Jeff DeLine, Finance Director

City Council



Paul Kaplan, Mayor (At Large)



Wynndolyn Copeland, Vice-Mayor, Ward 5



Mark R. Kitchen, Ward 1



Richard "Ricky" Grizzard, Ward 2



Gregory McLemore, Ward 3



Linwood Johnson, Ward 4



Jessica G. Banks, Ward 6



Mission Statement

To protect the health, safety and welfare of the people who live, work and visit the City of Franklin by providing quality services in an effective and cost-efficient manner.

Vision Statement

By the year 2030, the City of Franklin, Virginia will maintain our small city identity, heritage, and beauty while being a regional hub for economic opportunities, first-class education, a job-ready workforce, and balanced housing options.

Community Profile

Franklin became an independent City in December 1961 after being a Town in Southampton County since 1876. The City is located in southeastern Virginia immediately adjacent to the Virginia Beach-Norfolk Newport News Metropolitan Statistical Area (MSA) and approximately nine miles from the North Carolina State line. It is surrounded by Southampton and Isle of Wight Counties. The community has historically been the center of trade and transportation for the surrounding countryside owing largely to its: location on the Blackwater River; service availability of the railroad; proximity to the Port of Virginia; and, access to two major U.S. highways (U.S. 58 and U.S. 460) which connect to Interstates 95 and 85 to the West. The Port of Hampton Roads is 45 miles east; Richmond, the state capital, is 75 miles to the northwest; Washington D.C. is 195 miles north. The land area is 8.75 square miles.



Population Trends (1)

	Franklin	Virginia
July 2023 (Estimate)	8,339	8,715,698
April 2020 (Actual)	8,180	8,631,393

Income (1)

	Franklin	Virginia
Median Household Income (2023)	\$65,125	\$90,974
Per Capita Income (2023)	\$31,838	\$49,217
Persons in Poverty (2023)	16.7%	10.2%

Age, Gender & Race (1)

	Franklin	Virginia
Persons Over 65 years	19.0%	17.2%
Female Persons	53.3%	50.6%
White	38.1%	68.3%
African American	51.7%	20.0%

Unemployment Rate (2)

	Franklin	Virginia
Unemployment Rate (Nov. 2024)	4.1%	3.0%
Unemployment Rate (Nov. 2023)	4.0%	2.9%

Education (3)

S.P Morton Elementary School	621 students
J.P. King Jr. Career & Technical Academy	NA
Franklin High School	504 students
Public School Enrollment 2023-2024 EOY ADM	975
Average Expenditure Per Pupil (2022-2023) Actual	19,484

Franklin Utilities (4)

Customer Accounts Serviced by Power & Light	5,729
Customer Accounts Serviced by Water & Sewer	3,867
Customer Accounts Serviced by Solid Waste	3,009

Data Sources: (1) U.S. Census Bureau • (2) Virginia Works • (3) Virginia Department of Education • (4) City Records (February 2025 Reports)



City of Franklin, Virginia

Growth • Community • Spirit

May 11, 2026

The Honorable Mayor, Vice Mayor, Members of the Council, and Citizens of Franklin:

I am pleased to present the FY 2026-2027 Proposed Operating and Capital Improvement Program (CIP) Budgets. The proposed General Fund Budget totals \$36,646,767, a \$1.23 million or 3.5% increase over the FY 2025-2026 Budget of \$35,412,107. The overall proposed budget across all City funds totals \$91,423,681, with significant year-over-year growth concentrated in the Social Services Fund (full DSS director request), the Debt Service Fund (amortization-driven), and the Electric Fund (incorporating a 7% retail rate increase).

Reassessment and Real Estate Tax Rate. The Commissioner of the Revenue has confirmed a 10% lift in real property assessed values effective FY 2027. The proposed budget holds the real estate tax rate at \$1.03 per \$100 of assessed value. Applied to the new assessed base, this generates approximately \$871,000 in additional General Fund revenue beyond the revenue-neutral level. These funds support rising General Fund needs — including growth in the Social Services Fund local contribution, debt service amortization, employee compensation adjustments, and deferred-maintenance capital — without drawing on the Unassigned Fund Balance. Per Va. Code § 58.1-3321, holding the rate above the equalization rate of \$0.9364 is treated as an effective tax increase. The City will publish the equalization rate and hold a public hearing prior to adoption. The public hearing on the proposed FY 2027 Budget and tax rate is scheduled for Tuesday, May 26, 2026 at 7:00 PM in Council Chambers, in accordance with state law.

The intricacies of local government finance are complex, influenced by governmental, economic, social, and legal factors. The proposed budget for FY 2026-2027 was developed through a cooperative and transparent approach that included input from department heads, constitutional officers, and key stakeholders.

This budget serves as the City's comprehensive blueprint — outlining the financial and policy framework, guiding decision-making, and establishing strategic direction for the fiscal year. It underscores the City's commitment to responsibly managing its resources and services, ensuring that residents receive the most efficient and effective services possible.

Balancing the Budget

During the budget process, I engaged with the City Council to review the City's financial status and its impact on developing the Proposed FY 2026-2027 Budget. Building on the "Recalibrate" theme from FY 2026, this year's process focused on strengthening the foundation we have established — making

targeted investments while maintaining fiscal discipline.

Before budget defense meetings, we urged each department head to identify operating efficiencies and prioritize enhancement requests that deliver measurable outcomes. Departments submitted 57 operating requests totaling \$2.3 million and 38 capital requests totaling \$13.3 million. Through careful review, the recommended budget funds \$2.09 million in General Fund operating enhancements and \$12.91 million in capital projects (\$8.25 million General Fund / \$4.66 million Electric Fund).

The proposed budget follows a structurally balanced framework: one-time revenues are used solely for one-time expenses, while ongoing revenues are designated for recurring costs. The General Fund balances at \$36,646,767 in revenues against \$36,646,767 in expenditures, with a \$219,894 Contingency reserve appropriated within Non-Departmental to provide flexibility for unanticipated mid-year needs. Unlike prior years, this budget makes no use of the General Fund's Unassigned Fund Balance. The City's reserve position remains comfortably above the 15% policy minimum, preserving capacity for future emergencies and opportunities.

The 10% reassessment lift confirmed by the Commissioner of the Revenue increases the FY 2027 real estate tax base from approximately \$845.4 million to \$929.9 million. Holding the rate at \$1.03 generates approximately \$871,000 in additional revenue compared with the equalization rate of \$0.9364. This incremental revenue is allocated to recurring operating cost growth — most notably the +\$147,867 (+20.3%) increase in the Social Services local contribution to fully fund the DSS Director's FY 2027 ask, the \$2,537,348 Debt Service Fund driven by amortization, and the 3% across-the-board compensation adjustment — without drawing on Unassigned Fund Balance.

Below are the highlights of the proposed FY 2026-2027 Operating and CIP Budgets:

- Structurally balanced — recurring revenues for recurring expenditures
- Holds the real estate tax rate at \$1.03 per \$100 against a 10% reassessment lift, generating approximately \$871,000 in additional General Fund revenue to support rising operating needs (Social Services growth, debt service, compensation, and deferred-maintenance capital). Equalization rate per Va. Code § 58.1-3321 is \$0.9364; public hearing scheduled for Tuesday, May 26, 2026 at 7:00 PM.
- Strategic Employee Compensation Plan:
 - Continue competitive salary adjustments for city employees
 - 1.50 new FTE positions to address service gaps — one full-time E-911 LMR System Technician and a 0.50 part-time HR Recruiter
- Supports Public Education: Total General Fund commitment to Franklin City Public Schools of \$5,242,936 — \$4,866,590 in school operating support (of which \$4,466,590 transfers directly to the School Operating Fund and \$400,000 supports school-related debt) plus \$376,346 in additional debt service transfers
- Funds Critical Social Services Investment: \$876,135 local contribution to the Social Services Fund (a +\$147,867 / +20.3% increase) reflecting the full FY 2027 ask from the DSS Director, including absorption of the federal SNAP administrative funding cut (FFP from 50% to 25%) effective October 1, 2026, the unfreezing of a Human Services Assistant III position, a tenure-based retention bonus program, and the 3% COLA. Total Social Services Fund: \$4,422,037

- Restores Electric Fund Health: First retail electric rate adjustment in several years — a 7% increase effective July 1, 2026 — generating approximately \$1.28 million in incremental revenue, with \$400,000 transferred to the General Fund Debt Service for capital and the balance retained for Electric Fund capital improvements and cash reserve restoration
- Honors Debt Obligations: \$2,537,348 in Debt Service Fund expenditures driven by amortization schedules — \$2,161,002 for general government debt and \$376,346 for school-related debt
- Invests in Public Safety: \$348,483 in operating enhancements for police and fire services, including police vehicle leases, body-worn cameras, and a new E-911 LMR System Technician supporting the City's P25 public-safety radio system
- Addresses Deferred Maintenance: \$1.87 million in facility capital projects — roofs, HVAC, lighting, and painting — to protect the City's building portfolio
- Launches Comprehensive Plan Update: \$50,000 to retain a consulting firm and begin the City's long-range planning framework update
- Strengthens Economic Development: \$55,000 additional support for FSEDI and the Visitor's Center
- Parks and Recreation: \$320,000 in capital for boardwalk preservation, Riverwalk Park enhancements, MLK Building renovations, and a new Splash Pad amenity

Capital Improvement Program (CIP)

The FY 2027-2031 Capital Improvement Program totals \$12,908,045 in proposed projects for FY 2027, with a five-year horizon addressing public safety, infrastructure, parks, and electric utility needs. The General Fund portion is \$8,248,045 (funded through \$7,139,500 in new debt issuance, \$850,000 in State revenue, and \$258,545 in cash). The Electric Fund portion of \$4,660,000 is supported by Electric Fund debt backed by user fees and does not impact the General Fund tax base.

Highlighted Capital Projects:

- Public Safety — \$4,875,000 for Communications Radio Systems replacement (\$4.4M) and Medic 1 ambulance replacement (\$475,000)
- Facility Improvements — \$1,872,500 for roof replacements (MLK Center, City Hall, Health Dept, Library, ES Building), LED lighting conversion, HVAC replacements, and building painting/carpet replacement
- Parks & Recreation — \$320,000 for Blackwater Park boardwalk staining, Riverwalk Park enhancements, MLK Building ceiling renovations, and a new Splash Pad
- Electric Fund — \$4,660,000 for service truck replacements, distribution lines from the new substation, and underground cable replacement on Canterbury and Chaucer streets
- Police/Elections/Animal Control — \$330,545 for police vehicle leases (\$158,545), DS300 voting machines (\$100,000), and Animal Control van replacement (\$72,000). Note: the in-car/body-worn camera subscription (\$102,741) is funded but reclassified from capital to Police operating (Software/Subscriptions) and offset by an equivalent reduction in Police salaries; net Police budget unchanged.

Fund Balance Usage

The FY 2026-2027 Proposed Budget makes no use of the General Fund's Unassigned Fund Balance. All operating and one-time capital priorities are funded from recurring revenues. This is a deliberate

shift from the FY 2025-2026 Adopted Budget, which drew on the Unassigned Fund Balance to close its gap. The FY 2027 budget returns the City to fully structural balance and preserves reserve capacity for future emergencies. The City's unassigned fund balance continues to exceed the 15% policy minimum, providing approximately 55 days of operating liquidity.

Overarching Budget Theme: Strengthening Our Foundation

The overarching theme, "Strengthening Our Foundation," builds on the "Recalibrate" work of FY 2026. Having realigned our financial strategies and fee structures, we now turn our attention to the investments that sustain and improve the City's core capacity — our workforce, our facilities, our public safety apparatus, and our long-range planning framework.

Strengthening our foundation means addressing deferred maintenance before it becomes emergency spending. It means staffing critical functions — like fire training and facilities management — so the City can operate safely and efficiently. It means launching the comprehensive plan update that will guide land use and development decisions for the next decade. And it means continuing the fiscal discipline that keeps the City's finances on solid ground.

Investment in Employees

City employees are the backbone of our community, delivering the essential services — public safety, infrastructure maintenance, utility operations, and community programs — that define our quality of life. The FY 2027 budget continues the City's investment in its workforce through competitive compensation, health insurance support, and strategic position additions.

The budget adds 1.50 new FTE positions: a full-time E-911 LMR System Technician to support the City's P25 public-safety radio system, and a 0.50 part-time HR Recruiter to strengthen citywide recruitment, with companion benefit lines updated accordingly. This brings authorized General Fund positions from 190.72 to 192.22 and All Funds positions from 260.95 to 262.45.

Health insurance coverage levels and employee/dependent cost-share are unchanged from FY 2026. The General Fund health-insurance line is held essentially flat at approximately \$1.92M (\$1,921,786 in the FY 2027 Proposed column of the City's budget system of record). Recent actuals have run well below the appropriated amount — FY 2026 year-to-date General Fund health costs are tracking at approximately \$1.1 million against the \$1.92 million budget — continuing a multi-year pattern of conservative appropriation. The City can therefore absorb the FY 2027 Local Choice rate change within the existing appropriation without requesting additional funding.

Public Education

Supporting Franklin's public education system remains a core priority. The proposed FY 2027 budget continues the City's full \$4,866,590 General Fund commitment to school operating support — of which \$4,466,590 transfers directly to the School Operating Fund and \$400,000 supports school-related debt service obligations. An additional \$376,346 in the Debt Service Fund covers the remainder of outstanding school capital debt. The combined total General Fund commitment to Franklin City Public Schools for FY 2027 is \$5,242,936, reaffirming the City's investment in education even as it absorbs growth across the Social Services and Debt Service Funds.

Details of the Fiscal Year 2026-2027 School System Budget are available in a separate document maintained by the School Board.

Moving Forward: Strengthening Our Foundation

In summary, the FY 2027 Proposed Operating and Capital Improvement Program Budgets total \$91,423,681 across all City funds, with a General Fund Budget of \$36,646,767 — a \$1.23 million (3.5%) increase from FY 2025-2026. The budget is fully structurally balanced, includes a \$219,894 Contingency reserve, and makes no draw on the General Fund Unassigned Fund Balance — all while maintaining the real estate tax rate at \$1.03 and making targeted investments in public safety, facility maintenance, employee compensation, social services, economic development, and long-range planning. The real estate tax rate is held at \$1.03 against the 10% reassessment lift; the resulting approximately \$871,000 in additional revenue funds rising General Fund operating needs. Per Va. Code § 58.1-3321, the equalization rate of \$0.9364 will be published and a public hearing on the proposed budget and tax rate is scheduled for Tuesday, May 26, 2026 at 7:00 PM in Council Chambers.

Significant investments include \$2.09 million in General Fund operating enhancements, \$12.91 million in capital projects (\$8.25M GF / \$4.66M Electric), \$5.24 million in total General Fund commitment to public education, \$876,135 in local Social Services Fund support (+20.3% to fully fund the FY 2027 DSS director request) — all accomplished without a real estate tax increase and without any draw on the City's Unassigned Fund Balance.

I look forward to facilitating the budget discussion with each of you and the community as we work together to strengthen the foundation for Franklin's future.

Sincerely,

David Freeman
City Manager

Penny-on-the-Mill-Rate Sensitivity

Value of one cent on the real estate tax rate at varying reassessment levels

For Council reference — value of one penny on the real estate tax rate after reassessment, used to evaluate trade-offs between rate adjustments and service levels. The equalized rate is the rate that would generate the same total real estate tax revenue as the current \$1.03 rate applied to the pre-lift assessed base.

Reassessment Lift	New Assessed Base	1¢ Gross	1¢ Net @ 97%	Equalized Rate
Current	\$845.4M	\$84,541	\$82,005	\$1.0300
+5%	\$887.7M	\$88,768	\$86,105	\$0.9810
+8%	\$913.0M	\$91,305	\$88,566	\$0.9537
+10%	\$930.0M	\$92,996	\$90,206	\$0.9364
+12%	\$946.9M	\$94,686	\$91,846	\$0.9196
+15%	\$972.2M	\$97,223	\$94,306	\$0.8957
+20%	\$1,014.5M	\$101,450	\$98,406	\$0.8583

Anchor row (+10% lift, highlighted): one penny generates approximately \$103,000 gross or \$100,000 net at a 97% collection rate; the equalized rate falls to \$0.936 per \$100.

Source: FY 2027 Budget Workbook (live RE Tax-Current = \$9,578,543); FY 2026 Adopted Budget; Commissioner of the Revenue (10% lift confirmed May 2026).

SECTION ONE

INFORMATION ON ALL BUDGETED FUNDS

1. Description of Budgeted Funds
2. Fund Structure
3. Summary of All Budgeted Funds
4. General Fund Summary Charts

Description of Budgeted Funds

Governmental-Type Funds

General Fund

The General Fund is the primary operating fund used to account for all revenues and expenditures applicable to the general operations of the City not required to be accounted for in other funds. The General Fund supports most basic government services including police, fire, public works, parks and recreation, community development, and general government administration.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources and the payment of general long-term debt principal and interest. This fund is primarily supported by transfers from the General Fund.

Social Services Fund

The Social Services Fund provides human services for residents and is supported by federal and state reimbursement and General Fund transfers.

Component Unit / Education

Franklin City Public Schools is reported as a component unit. The City appropriates funding through transfers for school operations, school debt service, and school capital projects.

Non-Major Funds

Economic Development Fund

Accounts for revenues and expenditures of the Franklin-Southampton Economic Development Inc. (FSEDI), including contributions and grants for economic development activities.

Children Services Act Fund

Accounts for mandated services for at-risk youth per the Comprehensive Services Act. Funded by state and local matching contributions.

Capital Projects Fund

Accounts for financial resources used for the acquisition and construction of major capital facilities and equipment, other than those financed by Enterprise Funds.

Smart Beginnings Fund

Supports early childhood readiness initiatives through grants and miscellaneous revenue.

Children's Center Fund

Pass-through fiscal agent fund for children's center professional services.

Fire Training Fund

Revenue from training center rentals and unrestricted fund balance supports fire training expenditures.

Foundation Grant Fund

Accounts for Camp Family Foundation and Franklin-Southampton Charities grant expenditures for police and fire/rescue programs.

Business-Type Activities Funds

Solid Waste Fund

The Solid Waste Fund provides refuse collection and recycling services for city residents. The fund is supported by user charges at a residential rate of \$38.00 per month.

Water & Sewer Fund

The Water and Sewer Fund provides water and sewer services within the City and portions of surrounding counties. The fund is supported by user charges.

Electric Fund (Franklin Power & Light)

The Electric Fund provides electric utility services within the City. The fund is self-sustaining through user charges and provides a transfer to the General Fund. The City purchases wholesale electric power from the Virginia Municipal Electric Association (VMEA).

Airport Fund

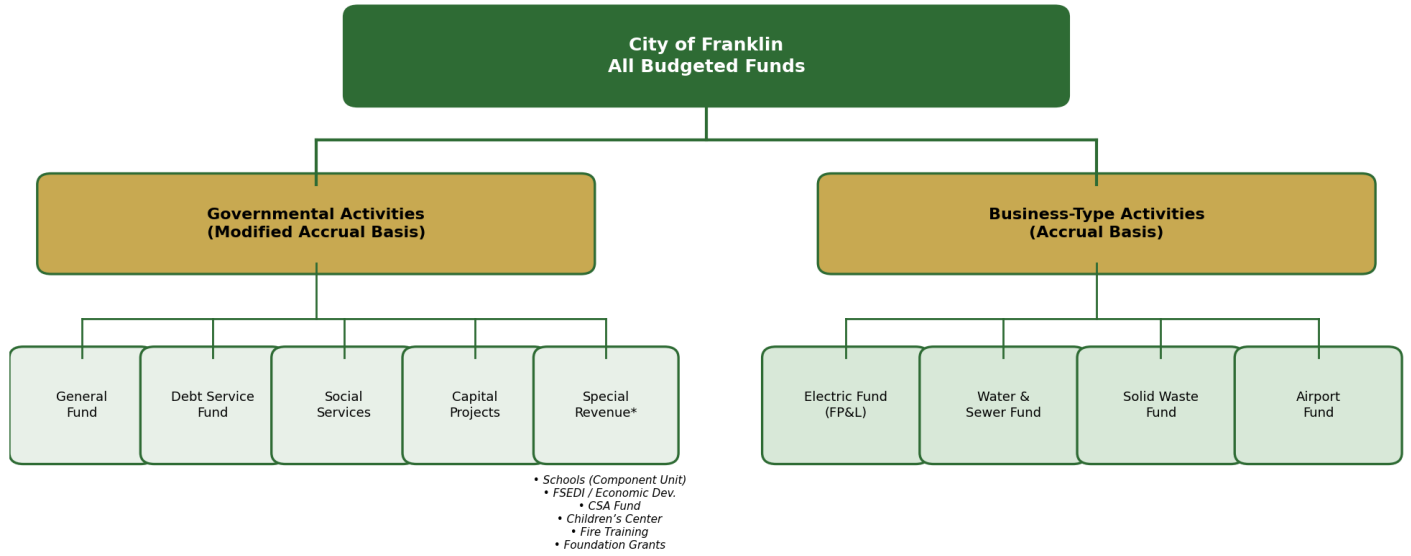
The Airport Fund accounts for operations of the Franklin Regional Airport. The fund receives revenues from fuel sales, hangar rentals, and federal/state grants.

Fiduciary (Trust & Agency) Funds — Reported Separately

The City maintains eleven trust and agency funds (Cemetery Perpetual Care, Employee Emergency, Flexible Benefits, Federal Forfeiture, State Forfeiture, Police Evidence Holding, Willie Camp Younts Cemetery, Charles Smith Cemetery/Charity Trust, Camp Homestead, Fire/Rescue Volunteer, and Industrial Development Authority). These funds hold resources held by the City in a trustee or agency capacity for individuals, private organizations, or other governments. They have no FY 2025, FY 2026, or FY 2027 appropriation, are not part of the operating budget, and are reported separately in the City's Annual Comprehensive Financial Report (ACFR/CAFR). Per Council direction, these unfunded fiduciary funds have been removed from the FY 2027 budget book to focus disclosure on funds with operating activity.

Fund Structure

City of Franklin, Virginia



**Special Revenue Funds include component units and non-major funds as listed above.*

SUMMARY OF ALL BUDGETED FUNDS

FY 2026-2027 Proposed Budget

REVENUE	FY 26-27' Proposed	EXPENDITURES	FY 26-27' Proposed
General Government:		General Government:	
General Property Tax	\$12,816,541	Legislative	\$107,285
Other Local Taxes	\$8,326,915	General Government	\$4,621,263
Permits, Fees, Licenses, Etc.	\$141,050	Judicial	\$1,745,108
Fines and Forfeitures	\$40,250	Public Safety	\$14,702,821
Use of Money and Property	\$830,924	Public Works	\$4,907,915
Charges for Services	\$2,177,675	Health & Welfare	\$106,500
Miscellaneous	\$1,816,900	Recreation & Culture	\$1,401,740
Recovered Costs	\$2,898,991	Community Development	\$568,733
Shared Expenses (State Offices)	\$302,854	Non-Departmental	(\$503,261)
Non-Categorical Aid - State	\$1,476,346		
Categorical Aid:		Transfers To:	
State	\$3,291,927	Social Services	\$885,375
Federal	\$16,595	Comprehensive Services Act	\$686,350
Transfers from:			
Electric Fund — Operational Subsidy	\$1,800,000	School Operating (Local Support)	\$4,866,590
Electric Fund — Debt Service (CIP)	\$400,000	School Debt (Local Support)	\$376,346
Water & Sewer Fund	-	Smart Beginnings	\$13,000
Other Funds	\$309,799	Economic Development	-
		General Govt. Debt	\$2,161,002
Total General Fund:	\$36,646,767	Total General Fund:	\$36,646,767

SUMMARY OF ALL BUDGETED FUNDS (cont.)

REVENUE	FY 26-27' Proposed	EXPENDITURES	FY 26-27' Proposed
Social Services:		Social Services:	
Federal	\$2,002,611	Administrative	\$2,448,833
State	\$1,543,291	Social Programs	\$1,973,204
Local Support Transfer	\$876,135		
Total Social Services Fund:	\$4,422,037	Total Social Services Fund:	\$4,422,037
Comprehensive Services Act:		Comprehensive Services Act:	
State	\$1,163,650	Mandated Services to Minors	\$1,828,688
Local Support Transfer	\$686,350	Administrative Expense	\$21,312
Total CSA Fund:	\$1,850,000	Total CSA Fund:	\$1,850,000
Children's Center Fund:		Children's Center Fund:	
Pass Thru - Fiscal Agent	\$840,762	Professional Services	\$840,762
Total Children's Center Fund:	\$840,762	Total Children's Center Fund:	\$840,762
Fire Training Fund:		Fire Training Fund:	
Rental of Training Center	\$6,000	Fire Training Expenditures	\$28,025
Use of Unrestricted Fund	\$22,025		
Balance			
Total Fire Training Fund:	\$28,025	Total Fire Training Fund:	\$28,025
Foundation Grant Fund:		Foundation Grant Fund:	
Camp Family Foundation Grants	\$35,965	Foundation Grant Expenses - Police	\$14,000
Franklin/Southampton Charities	\$20,000	Foundation Grant Expenses - Fire & Rescue	\$41,965
Total Foundation Grant Fund:	\$55,965	Total Foundation Grant Fund:	\$55,965

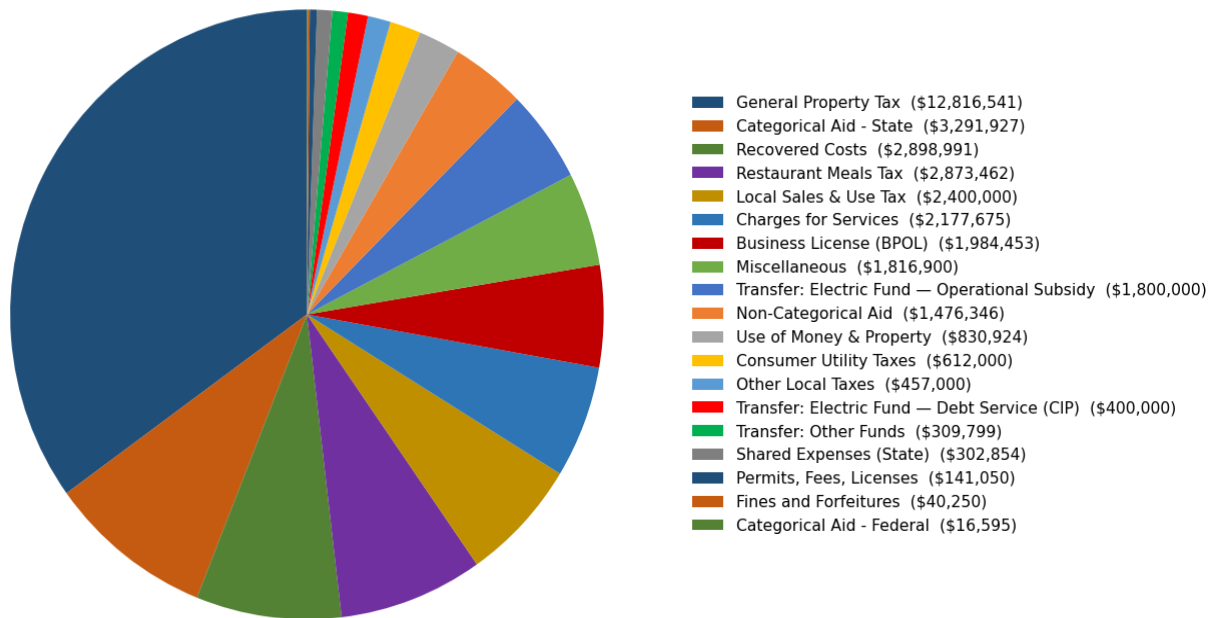
SUMMARY OF ALL BUDGETED FUNDS (cont.)

REVENUE	FY 26-27' Proposed	EXPENDITURES	FY 26-27' Proposed
School Operating:		School Operating:	
Federal	\$1,808,728	Instruction	\$14,430,523
State	\$13,783,106	Admin, Health & Attendance	\$2,244,013
Local Support Transfer	\$4,866,590	Pupil Transportation	\$484,635
		Operations & Maintenance	\$2,116,997
Nutrition	\$861,693	Technology	\$1,182,256
Textbook	\$111,698	Contingency Reserve	-
		Cafeteria	\$861,693
		Textbooks	\$111,698
Total School Funds:	\$21,431,815	Total School Funds:	\$21,431,815
Debt Service - General Govt. & Schools:		Debt Service - General Govt. & Schools:	
Transfers from:			
General Fund to Fund 401	\$2,161,002	General Government	\$2,161,002
General Fund to Fund 402	\$376,346	Schools	\$376,346
Total Debt Service Fund:	\$2,537,348	Total Debt Service Fund:	\$2,537,348
Water & Sewer:		Water & Sewer:	
Sale of Water	\$1,393,000	Water	\$1,270,243
Sewer Service Fees	\$1,800,000	Sewer	\$686,288
Miscellaneous	\$153,000	Wastewater Treatment	\$973,058
Use of Unrestricted Net Position	\$23,114	Debt Service	\$25,201
		Transfers to: Capital Outlay, GF Admin & PILOT	\$391,210
Total Water & Sewer Fund:	\$3,369,114	Total Water & Sewer Fund:	\$3,369,114

SUMMARY OF ALL BUDGETED FUNDS (cont.)

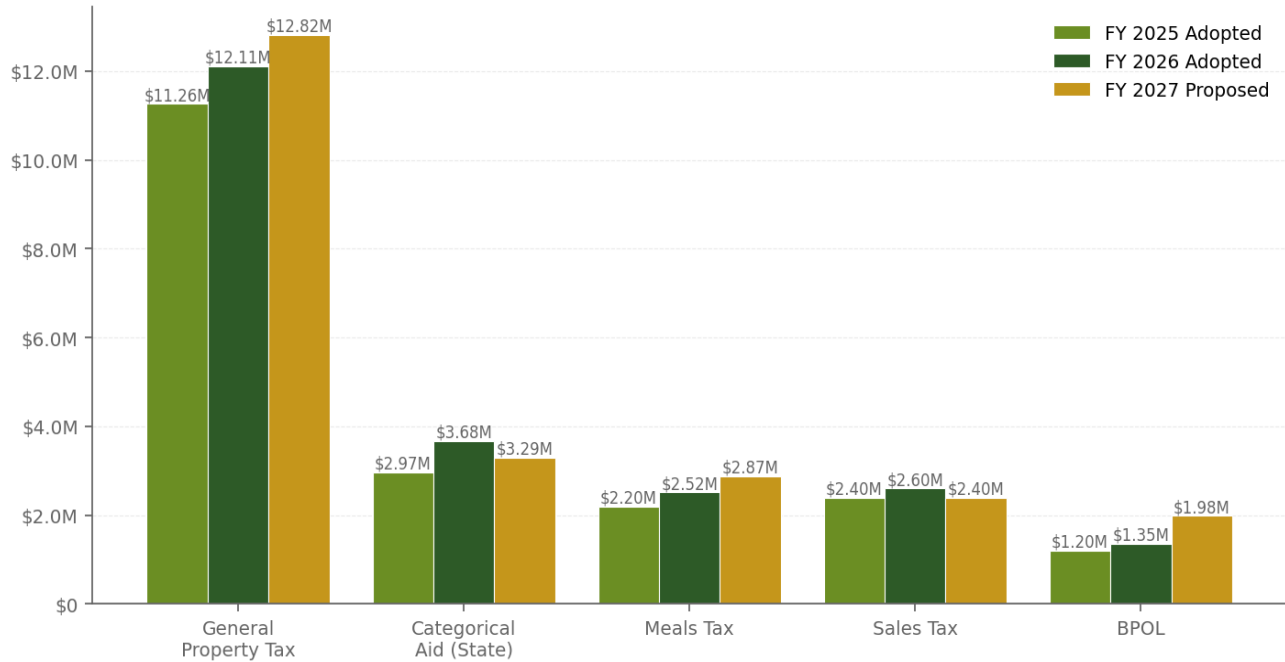
REVENUE	FY 26-27' Proposed	EXPENDITURES	FY 26-27' Proposed
Solid Waste Refuse:		Solid Waste Refuse:	
Waste & Collection Disposal Fees	\$1,450,000	Operating Expense	\$1,156,960
Miscellaneous	\$5,100	Debt Service	\$24,926
Use of Unrestricted Net Position	\$127,107	Transfer to GF - Admin Service	\$273,214
Total Solid Waste Fund:	\$1,582,207	Total Solid Waste Fund:	\$1,582,207
Airport Operations:		Airport Operations:	
Airport Rental & Fees	\$64,800	Operating Expense	\$246,909
Sale of Jet Fuel	\$35,000	Capital Outlay (Drainage Rehab)	\$615,000
Sale of Aviation Gas	\$25,000	Transfer to GF - Admin Service	\$14,811
State DOAV Grant	\$209,614		
FAA / IIJA Grant	\$314,750		
Transfer from General Fund	\$76,330		
Use of Unrestricted Net Position	\$151,226		
Total Airport Fund:	\$876,720	Total Airport Fund:	\$876,720
Electric Service:		Electric Service:	
Sale of Service	\$19,555,008	Operating Expense	\$3,020,611
Miscellaneous	\$618,000	Energy for Resale - Fuel Adjustment	\$12,735,537
Use of Unrestricted Net Position	\$41,216		
		Capital Outlay	\$1,497,631
		Debt Service	\$231,797
		GF - Admin Service & PILOT	\$887,432
		GF - Operational Subsidy	\$1,400,000
		GF - Debt Service Transfer (CIP)	\$400,000
Total Electric Fund:	\$17,598,867	Total Electric Fund:	\$17,598,867
Economic Development:		Economic Development:	
Rents & Program Fees	\$184,054	Operating Expense	\$184,054
Use of Fund Balance	\$54		
Transfer from General Fund	-		
Total Economic Development Fund:	\$184,054	Total Economic Development Fund:	\$184,054
TOTAL CITY FUNDS:	\$91,423,681	TOTAL CITY FUNDS:	\$91,423,681

General Fund Summary — FY 2027 Proposed Budget Where the Funds Come From



The General Fund draws revenue from a mix of property, sales, and use taxes; state aid; and service charges. The largest single source is the real estate tax, followed by state categorical aid and recovered costs.

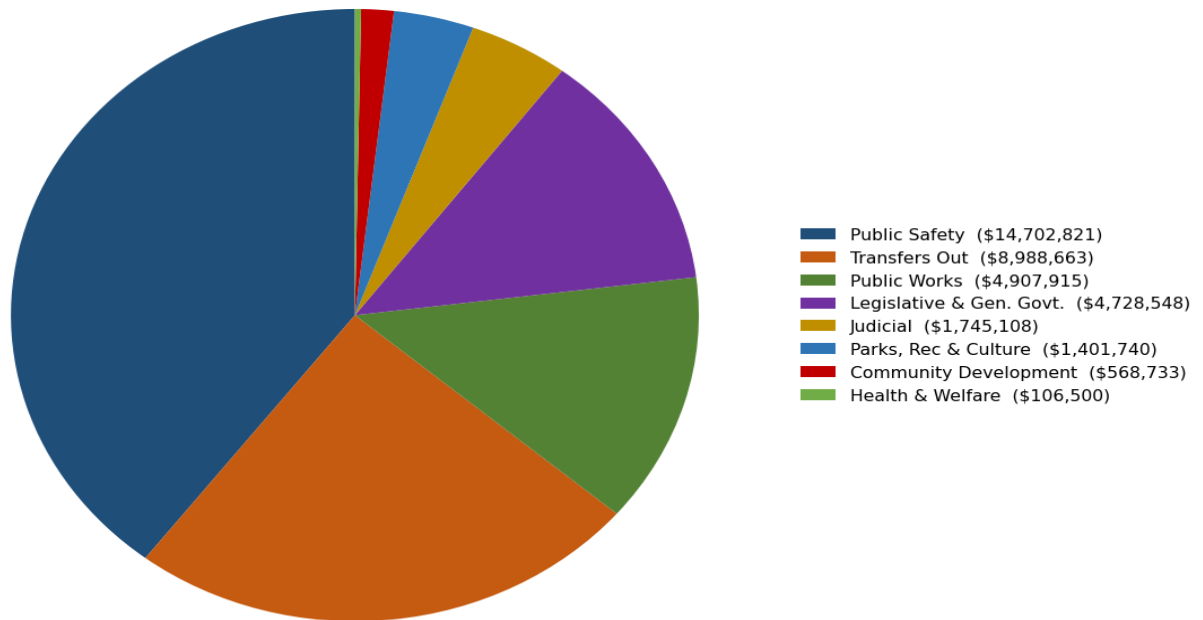
Major General Fund Revenue Sources — 3-Year Comparison



General Property Tax remains the largest single General Fund revenue source, growing from \$11.26M in FY 2025 to a projected \$12.82M in FY 2027 as the real estate tax rate is held at \$1.03/\$100 against the 10% reassessment lift. Restaurant Meals Tax and Business License (BPOL) revenues show continued growth on the strength of local economic activity, while State Categorical Aid and Local Sales & Use Tax are projected slightly below FY 2026 levels reflecting conservative state-revenue assumptions.

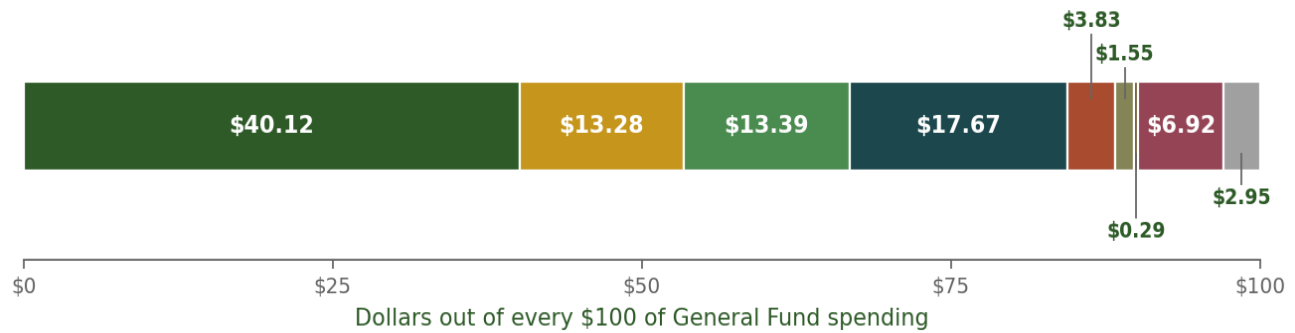
Source: FY 2027 Budget Workbook (Lincs Recs) — live data; FY 2025 and FY 2026 Adopted Budgets.

General Fund Summary — FY 2027 Proposed Budget
Where the Funds Go



General Fund expenditures fund the day-to-day operations of City government. Public Safety, Public Works, and Legislative & General Government together account for the majority of spending.

Where Every \$100 of General Fund Spending Goes — FY 2027



Public Safety (\$40.12)	General Government (\$17.67)	Health & Welfare (\$0.29)
Schools (Transfer) (\$13.28)	Parks & Rec / Culture (\$3.83)	Debt Service (GF + Schools) (\$6.92)
Public Works (\$13.39)	Community Development (\$1.55)	Non-Departmental & Other Transfers (\$2.95)

Public safety remains the single largest functional commitment of every General Fund dollar, followed by public works, the City's school operating transfer, and general government services. Debt service combines the General Debt Fund and the City's school-debt commitment.

Source: FY 2027 Budget Workbook (Lincs Recs); General Fund total \$36,646,767.

SECTION TWO

POSITION SUMMARY

This section presents the City's authorized full-time-equivalent (FTE) position counts by department for FY2027, alongside the prior three fiscal years for comparison.

Table of Authorized Positions

Authorized Positions Function/Program	FY 2025- 2026 Adopted	FY 2026- 2027 Proposed	NET FTE Change
Departments			
City Manager	4.00	4.00	0.00
City Attorney	2.00	2.00	0.00
City Clerk	1.00	1.00	0.00
Human Resources	3.00	3.50	0.50
Finance/Utility Billing/Procurement/Budget	10.00	10.00	0.00
Information Technology	1.00	1.00	0.00
Treasurer	6.00	6.00	0.00
Commissioner of Revenue/Real Estate Assessor	6.00	6.00	0.00
Registrar	1.72	1.72	0.00
Total General Government Administration	34.72	35.22	0.50
Police	31.00	31.00	0.00
E-911 Communications	9.00	10.00	1.00
Animal Control	2.00	2.00	0.00
Fire & Rescue - EMS	64.50	64.50	0.00
Codes/Inspection	4.00	4.00	0.00
Total Public Safety Administration	110.50	111.50	1.00
Public Works - Streets	15.50	15.50	0.00
Public Works - Garage	4.00	4.00	0.00
Public Works - Building & Grounds	17.50	17.50	0.00
Total Public Works Administration	37.00	37.00	0.00
Parks and Recreation	7.00	7.00	0.00
Senior Program	0.00	0.00	0.00
Total Parks & Recreation Administration	7.00	7.00	0.00
Community Development & Stormwater Management	1.00	1.00	0.00
Downtown Development	0.50	0.50	0.00
Total Community Development Administration	1.50	1.50	0.00
TOTAL GENERAL FUND POSITIONS	190.72	192.22	1.50
Social Services/CSA	27.00	27.00	0.00
Economic Development - Incubator	0.73	0.73	0.00
Water & Sewer	13.00	13.00	0.00
Solid Waste	8.00	8.00	0.00
Electric Fund	19.50	19.50	0.00
Airport	2.00	2.00	0.00
TOTAL NON GENERAL FUND POSITIONS	70.23	70.23	0.00
TOTAL POSITIONS - ALL FUNDS	260.95	262.45	1.50

SECTION THREE

ANALYSIS OF THE GENERAL FUND

1. Revenue Assumptions, Analysis & Descriptions
2. Summary of Revenue Changes from Prior Year
3. Expenditure Assumptions, Analysis & Descriptions
4. Summary of Expenditure Changes from Prior Year
5. General Fund Highlights by Function

General Fund Analysis

FY 2026-2027 Annual Operating Budget

Revenue Analysis

INTRODUCTION

The General Fund Budget encompasses a variety of revenue sources. This section outlines the different revenue categories and highlights the key contributors to the City's financial resources. Several economic and structural factors influence the revenue the City can anticipate each fiscal year. Key economic variables include short- and long-term interest rates, consumer confidence levels, retail sales trends, housing demand, and fuel prices. Additional factors involve state policies and formulas designed to allocate funds for education, public safety, social services, and other areas, as well as regulations regarding the setting up and managing local taxes and fees.

Although the State acknowledges its responsibility to reimburse localities for functions it oversees, it often fails to provide adequate funding or lessen the service demands on these localities. Additionally, the City receives minimal funding from the Federal Government, primarily limited to grants related to general government activities and support for social service and education programs (excluding the General Fund).

REVENUE	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
General Government:				
General Property Tax	12,816,541	5.8%	12,110,460	11,264,693
Local Sales & Use Tax	2,400,000	-7.7%	2,600,000	2,400,000
Consumer Utility Taxes	612,000	22.4%	500,000	460,000
Business License (BPOL)	1,984,453	47.0%	1,350,000	1,200,000
Restaurant Meals Tax	2,873,462	14.3%	2,515,000	2,200,000
Other Local Taxes	457,000	-58.4%	1,099,761	-
Permits, Fees, Licenses	141,050	11.9%	126,050	114,050
Fines and Forfeitures	40,250	0.0%	40,250	40,250
Use of Money & Property	830,924	-1.2%	840,792	313,546
Charges for Services	2,177,675	3.3%	2,108,630	1,867,255
Miscellaneous	1,816,900	14.3%	1,589,900	1,255,314
Recovered Costs	2,898,991	3.0%	2,814,554	2,697,256
Shared Expenses (State)	302,854	3.0%	294,033	283,200
Non-Categorical Aid	1,476,346	0.8%	1,464,941	1,464,941
Categorical Aid:				
Categorical Aid - State	3,291,927	-10.4%	3,675,029	2,966,120
Categorical Aid - Federal	16,595	-91.9%	204,408	204,408
Transfers from:				
Transfer: Other Funds	309,799	0.0%	309,799	371,559

Other:				
Unassigned Fund Balance	-		368,500	596,536
State Water Grant	-		-	-
Total General Fund: \$	36,646,767	3.5%	\$ 35,412,107	\$ 0

Over 56% of General Fund revenues come from taxes, with 34% originating from real estate and personal property taxes. In comparison, 22% is generated from local taxes such as meals, sales, cigarettes, lodging, and license taxes. The next most significant source of revenue is from the State, which includes both categorical and non-categorical aid like state reimbursements for shared expenses, funding from HB 599 for police, and money for street and highway maintenance, as well as the state PPTRA reimbursement. The subsequent section, Revenue Analysis and Descriptions, contains a comprehensive breakdown of all revenue sources.

The General Fund is responsible for providing essential services to all residents and businesses in the City. These services include public safety, street maintenance, recreation, library services, court services, community development, and general administration. Additionally, it allocates substantial funds to support the operations of the Franklin City Public School System, constitutional offices, and other community organizations. Most of the services funded by the General Fund do not generate revenue, which means that ad valorem property taxes and other related revenue sources are needed to cover these costs. The Electric Fund also plays a crucial role by providing financial support to the General Fund through inter-fund transfers in lieu of taxes — a \$1.4 million operational subsidy plus a new \$400,000 transfer to General Fund debt service supported by the FY 2027 retail electric rate increase, for a total Electric-to-General-Fund support of \$1.8 million.

General Fund revenues are categorized into multiple areas, including property taxes, various local taxes, licenses, permits, and fees, fines and forfeitures, revenue from the use of money and property, charges for services, transfers from other funds, miscellaneous revenue, and recovered costs, non-categorical state aid, categorical aid (for shared expenses), as well as other state and federal grants, and prior year surpluses and transfers.

General Property Taxes are one of the major revenue sources for the General Fund and include real estate, public service, personal, and business property taxes, and taxes on machinery and tools.

FY 2027 Revenue Highlights

- **Real estate rate held at \$1.03 / \$100** against the confirmed 10% reassessment lift; downtown overlay holds at \$0.24 (effective \$1.27). Equalization rate per Va. Code § 58.1-3321 is \$0.9364; public hearing scheduled for Tuesday, May 26, 2026 at 7:00 PM in Council Chambers.
- **Reassessment lift = +10%.** Confirmed by the Commissioner of the Revenue. Holding the rate generates approximately \$871,000 in additional General Fund revenue, which funds rising operating costs (Social Services +\$147,867, debt service amortization, 3% COLA).
- **Electric Fund support held flat.** \$1.4M operational subsidy plus \$400K transfer to GF debt service for the FY 2027 CIP, totaling \$1.8M Electric-to-General-Fund support.

Revenue Analysis and Descriptions

PROPOSED TAX RATE:

The current real estate tax rate is \$1.03 per \$100 of assessed value. The FY 2026–2027 budget maintains the current real estate tax rate. The City's ten-year tax rate history is depicted on the table that follows:

10 Year Tax Rate History

(per \$100 of assessed value)

Fiscal Year	Real Estate	Downtown District*	Personal Property	Machinery & Tools	Public Service (RE/PP)
2026-27	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2025-26	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2024-25	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2023-24	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2022-23	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2020-21	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2019-20	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2018-19	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50
2017-18	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50
2016-17	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50

**The Real Estate Tax Rate for the Downtown District is \$0.24 in addition to the City's tax rate.*

Real Estate Tax Relief Program for the Elderly or Disabled — To counter the cost of real estate taxes for eligible citizens with fixed incomes, the City has established a program to fully or partially exempt elderly or disabled homeowners in Franklin based upon income limits and age.

Personal Property Tax — Personal property tax revenue is proposed at \$3,033,048, an increase of \$114,000 over the current year's budget based on the current tax rate of \$4.50 per \$100 of assessed value. Since 1999, the Commonwealth of Virginia has reimbursed localities in Virginia for a portion of the levy included in the personal property tax on vehicles as authorized by the Personal Property Tax Relief Act (PPTRA). Beginning in 2006, the State began to reimburse localities a fixed amount based on the 2004 level of State. In essence, since the City receives a set value from the State for the Personal Property Tax Relief reimbursement, the City must annually adjust the relief percentage to maintain revenue neutrality.

Disabled Veteran Personal Property Tax Exemption — The City exempts qualified disabled veterans from tax on one vehicle.

Volunteer Firefighters Property Tax Exemption — The City exempts qualified volunteer firefighter from tax on one vehicle.

Public Service Corporation Taxes — Public Service Corporation Taxes constitute the assessment value for all property owned by Public Service Corporations in the City and subject to local taxation. Revenue for FY 2026–2027 is budgeted at \$100,129, consistent with the current year.

Machinery & Tools — Machinery & Tools tax is assessed to machinery and equipment used in manufacturing and processing. The City currently receives a marginal amount of revenue from this tax type. The FY 2026–2027 budget is \$35,658, consistent with the current year.

Penalties & Interest — Property Taxes — Penalties & Interest — Property Taxes revenue is budgeted at \$185,000, consistent with the current year.

Other Local Taxes — This category consists of consumer utility taxes, sales and use taxes, business license fees, cigarette taxes, meals taxes, lodging taxes, and other miscellaneous local levies (bank stock, motor vehicle licenses, recordation, and similar). Individual line-item amounts for each tax type are detailed in the General Fund Revenue Comparison table and the line-item appendix.

License, Permit & Privilege Fee

These revenues are generated from various activities within the City, primarily from issuing building, electrical, and plumbing permits. Other fees for animal licenses, zoning and land use activities, and charges are collected. The projected revenue for this category totals \$126,050, consistent with the prior year's budget.

Fines and Forfeitures

These collections stem from court-ordered penalties for violations of City ordinances, and it is projected to reach \$40,250 for FY 2026–2027, which matches the budgeted amount for the current year.

Revenues from Use of Money & Property

Revenue generated from using money and property includes interest earned on investments and income from renting City property. The bulk of this revenue comes from the Department of Social Services, as outlined in the existing Memorandum of Understanding (MOU), which covers reimbursement for building rental and facility operations. Additionally, the City collects annual rental fees from leasing City-owned land and a cell tower. The proposed FY 2026–2027 budget is \$714,673, a decrease from \$840,792 in FY 2025–2026 reflecting declining interest rates from the FY26 peak.

Charges for Services

This category consists of revenues from fees charged by ambulance services, fire and EMS fees charged to Southampton County, recreation fees, and charges for general administrative services provided on behalf of the City's Enterprise Funds (Water & Sewer, Electric, Airport, and Solid Waste), and other miscellaneous charges.

The City's Emergency Medical Services (EMS) Cost Recovery program is designed to obtain reimbursement for the cost of emergency medical services associated with transporting citizens to the hospital by ambulance. Charges for ambulance service fees are based on premiums paid by Medicare, Medicaid, and other private insurance companies for ambulance transport. Charges vary based on the type of service provided and the distance traveled to the hospital. Franklin uses AMB to administer the EMS Recovery Program. FY 2026–2027 projected revenue from this source is \$420,000.

Management recommends reviewing policies on collection efforts to pursue and improve outstanding billed but unpaid ambulance service fees in the new fiscal year. Given the cost of emergency medical services, this is one means of lowering the taxpayer burden necessary to provide this vital service.

Miscellaneous Revenue and Recovered Cost

This category includes revenue sharing received under the City's Revenue Sharing Agreement with Southampton County. It also includes donations, proceeds from the sale of property, and other unanticipated miscellaneous revenue. Reflected in recovered cost are payments received from Southampton County under the consolidated shared services agreement. The City's FY 2026–2027 proposed budget includes revenue for providing 24-hour emergency medical and ambulance transport services for all emergency 911 calls originating from within Southampton County.

Under a revenue sharing (annexation) agreement, the City receives a percentage of the taxes, primarily machinery & tools, from operations at the International Paper, S.T. Tissue, Franklin Lumber, and M&M Milling located in Isle of Wight County. Prior to the closure of the mill in 2009, the City consistently received revenue sharing benefits in excess of \$1.0 million annually. In 2012, a portion of the mill was

repurposed, and other business interests have located on the campus. FY 2027 marks the fourth and final year of the City's agreed reduction in its contribution from Isle of Wight County in the amount of \$300,000 per year. The proposed budget estimates the revenue at \$1,050,000.

Shared Expenses

This category consists of reimbursement for shared expenses in which the State provides funding assistance for salaries as determined by the State Compensation Board on an annual basis for specified local officials. The affected offices in this category are the Commissioner of Revenue, Treasurer, and Voter Registrar. State support for constitutional officers overall continues to fall short of adequately funding their fair share of operating expenses. Because of this, the City supplements the remainder of these operating expenses with local resources.

State Revenues (Non-Categorical Aid) — This category includes funding for PPTRA tax reimbursement, communication taxes, recordation taxes, stock taxes, and auto rental taxes. The FY 2026–2027 budget is \$1,450,000, generally consistent with FY 2025–2026. The General Assembly has frozen PPTRA reimbursement levels, and no significant increase is expected.

State Revenues (Categorical Aid) — This section includes funding for a variety of City functions and state grants, the largest being street and highway maintenance funds followed by 599 funds for Law Enforcement. Revenue for street & highway maintenance is received from the Virginia Department of Transportation for the City's maintenance of primary and secondary roads based on a formula including reimbursement rate and locally maintained lane miles. State Categorical Aid for FY 2026–2027 is budgeted at \$3,748,530, a +2% increase over FY 2025–2026 reflecting modest anticipated growth in VDOT formula reimbursements and HB 599 law enforcement funding. (Pending verification of the official VDOT and Compensation Board notices for FY 2027.)

Federal Revenue — Federal revenue represents monies received by the City from various federal grant programs. Grants associated with the General Fund are normally appropriated upon notification and/or receipt of the grant award. The FY 2026–2027 budget is \$204,408, consistent with the current year.

Use of Restricted & Unassigned Fund Balance

A fund balance is created when revenue exceeds expenditures in prior fiscal years and should not be considered a continuing income source and particularly not for recurring operating expenditures. A portion of fund balance may be appropriate in subsequent years to meet expenditure requirements. Due to reductions in unassigned fund balances or reserves experienced in prior years, management has consistently recommended that the City refrain from significant appropriation of unassigned fund balance except for debt reserve funds created for that purpose, restricted revenues, and capital expenditures particularly until reserve levels comfortably exceed minimum policy requirements. In uncertain or difficult times, the value of adequate reserve funds to either meet unexpected needs or take advantage of opportunities cannot be overstated. These funds can also be utilized when balances exceed minimum policy requirements to reduce costs by funding major items on a "pay-as-you-go" basis rather than relying entirely upon borrowing funds in the case of capital projects. This spending plan is consistent with the long-term goal of maintaining an acceptable minimum reserve while avoiding fluctuations in rates and charges. **The FY 2026–2027 Proposed Budget does not draw on the General Fund Unassigned Fund Balance.** All operating and capital priorities are funded from recurring revenues. The General Fund expenditure side is line-itemed at \$36,646,767, while revenue line items currently sum to \$36,605,512 — a \$41,255 reconciliation difference that is a known item to be resolved between budget introduction (May 11, 2026) and adoption. No Non-Departmental Contingency is budgeted for FY27; the prior-year contingency appropriation was redirected in full to fund the 3% across-the-board COLA together with an additional \$200,000 of Vacancy Savings. Unanticipated mid-year needs would be addressed by the Unassigned Fund Balance subject to Council action. The Unassigned Fund Balance remains intact and continues to exceed the 15% policy minimum, preserving the City's capacity to respond to future emergencies or unanticipated needs.

General Fund Analysis

FY 2026-2027 Annual Operating Budget

Expenditure Analysis

Introduction

The General Fund is comprised of the following categories: Legislative & General Government Administration, Judicial Administration, Public Safety, Public Works, Health & Welfare, Parks, Recreation & Cultural, Planning & Community Development, and Non-Departmental.

Provided below are brief highlights of major expenditure adjustments incorporated into the FY 2026–2027 Recommended Operating Budget. Preceding the categorical highlights are "items of interest" that affect the entire General Fund budget and may not be necessarily mentioned in the highlight's sections:

❖ **Virginia Retirement System (VRS)** — The City participates in the Virginia Retirement System (VRS) to provide retirement benefits for eligible employees. VRS is a multi-employer, cost-sharing defined benefit plan administered by the Commonwealth of Virginia. The City currently provides equitable deductions to all groups of employees since the VRS phase in on longer-term employees was completed in a prior year. Employer contribution rates are set biennially by the VRS Board of Trustees based on actuarial valuations. For FY 2026–2027, the City's employer contribution rate remains consistent with the current biennium rates established by the General Assembly.

❖ **Health Care Insurance** — The City currently participates in the State's Local Choice Program for health insurance. The Local Choice is a pooled program whereby localities similar in size are grouped together. This is intended to increase purchasing power, which reduces cost while shared claims offers some protection in years when jurisdictions experience high claims. Trend estimates tend to track lower than the commercial health care market. The City offers three health plan options—KeyCare 200, KeyCare 300, and KeyCare HMO—to provide employees flexibility in choosing coverage that meets their family's needs. The City currently pays approximately 85% of the premium cost for employee-only coverage and approximately 75% for dependent coverage. For FY 2026–2027, the General Fund health-insurance appropriation is held flat at \$1.92M, maintaining current coverage levels without adding to the FY 2027 expenditure base. This flat appropriation provides a substantial cushion: FY 2026 year-to-date General Fund health-insurance costs are tracking at approximately \$1.1 million against the \$1.92 million budget, continuing a multi-year pattern in which actual claims experience has run well below appropriated levels. The City can therefore absorb the FY 2027 Local Choice rate change within the existing appropriation without requesting additional funding.

Approximately 80% of the City's full time employees participate in the City's Health Insurance Plan

❖ **Worker's Compensation** — The City participates in the Virginia Municipal League Insurance Program (VMLIP) for its worker's compensation coverage. VMLIP is a self-insurance pool in the Commonwealth of Virginia and provides auto, property, liability, and workers' compensation coverage to political subdivisions across Virginia. The City's experience modifier is calculated based on the City's claims history relative to other pool members. A modifier below 1.00 indicates better-than-average claims experience and results in premium credits. The City continues to focus on workplace safety training and proactive risk management to maintain favorable experience ratings.

❖ **Salary Adjustments** — The FY 2026–2027 budget reflects the continuation of competitive salary adjustments to retain and recruit qualified employees. The chart that follows provides a history of salary adjustments for the past fifteen years.

General Fund Health Insurance Appropriation (Held Flat at FY 2026 Level)	\$1,921,786
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FY 2027 Personnel & COLA Highlights

- **COLA +\$432,299.** A 3% across-the-board cost-of-living adjustment is applied to all General Fund salary lines; the same 3% COLA is applied in every enterprise fund.
- **Vacancy Savings credit –\$1,524,478.** Enlarged from –\$1,000,000 in FY 2026 to absorb the COLA and to reflect FY24/FY25 actual vacancy experience; sized to fund a \$219,894 Contingency reserve from the GF balancing surplus and to reflect right-sized HR personnel.
- **Contingency \$219,894.** The General Fund balancing surplus was split equally between Vacancy Savings reduction and a restored Contingency reserve. Combined with the enlarged Vacancy Savings, the General Fund absorbs the COLA without a tax-rate increase or use of fund balance.
- **Health insurance held flat at \$1.92M.** Coverage levels and employee/dependent cost-share are unchanged from FY 2026. Recent actuals have consistently run below the appropriated amount (FY 2026 YTD ~\$1.1M vs. \$1.92M budget), so the FY 2027 Local Choice rate change can be absorbed within existing appropriations without an FY 2027 add to the GF health line.

History of Salary Adjustments

History of Employee Raises - Franklin City

Fiscal Year	COLA / Raise	Effective Date	Bonus	Bonus Effective Date	VRS Effective July 1st
FY 10-11	0.0%				
FY 11-12	1.5%	8/1/2011			
FY 12-13	0.0%		\$500	12/18/2012	
FY 13-14	2.0%	7/1/2013			1.1%
FY 14-15	0.0%		\$500	12/16/2014	1.1%
FY 15-16	2.0%	9/1/2015			1.1%
FY 16-17	2.0%	12/1/2016			1.1%
FY 17-18	2.0%	12/1/2016			1.1%
FY 18-19 (Non-Exempt)	2.0%				
FY 18-19 (Exempt)	1.0%				
FY 19-20	0.0%				
FY 20-21	2.0%	11/1/2020			
FY 21-22	0.0%				
FY 22-23	3.0% / 2.0%	7/1/2022			

Fiscal Year	COLA / Raise	Effective Date	Bonus	Bonus Effective Date	VRS Effective July 1st
FY 23-24	5.0%	7/1/2023			
FY 24-25	3.0%	7/1/2024			
FY 25-26	3.0%	7/1/2025			
FY 26-27	TBD				

Excludes Any Additional State Raises for Applicable Employees

Legislative & General Government Administration

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
City Council *	107,285	2%	105,342	661,820
City Manager	522,323	2%	509,835	318,334
City Attorney	200,000	0%	200,000	150,000
Human Resources	391,335	49%	262,180	286,703
Commissioner of Revenue*	389,207	3%	376,948	353,710
Real Estate Assessor	121,130	-49%	236,150	116,718
City Treasurer	512,010	5%	485,559	466,253
Finance Department	542,634	5%	514,600	493,324
Purchasing	89,082	20%	74,234	69,619
Utility Billing	411,969	3%	400,003	382,321
Insurances	136,944	0%	136,944	136,944
Information Technology*	947,630	47%	645,172	462,552
Voter Registration (Elections)	331,095	52%	218,314	240,994
\$	4,728,548	14%	\$ 4,165,281	\$ 4,250,802

FY 2026-2027 Highlights

City Council — Contingency & Community Grants moved to Non-Departmental.

City Manager — Reflects interim staffing configuration.

City Attorney — Annual retainer with Sands Anderson increased to \$200,000.

Human Resources — Two enhancements per HR Director: (1) \$37,700 for a new part-time HR Recruiter (acct 100-4-12220-1300) to address growing recruitment demand and shorten time-to-hire; and (2) \$36,693 for Lexipol policy management software (acct 100-4-12220-3133) — policies have not been updated since 1997; Lexipol provides legally-vetted content, automated regulatory updates, centralized document management, and electronic acknowledgment tracking. HR Salaries Regular (100-4-12220-1101) held at \$202,646 (current 3.00 FTE base + 3% COLA). FY27 total: \$391,335.

Commissioner of Revenue — Enhancement: \$24,365 for 3% raise and software costs.

Real Estate Assessor — Reduction of \$86,150: FY27 is a non-reassessment year; per Commissioner of Revenue's submission, Professional Services drops from \$145,000 to \$10,000 (reassessment cycle ended after FY26 peak; supplemental work only).

City Treasurer — Enhancement: \$21,750 for Sr. Accounting Clerk reclass to Accounting Supervisor (Thelma) plus non-personnel cost increases.

Finance Department — Enhancement reflecting permanent Finance Director compensation, contractual services, and operational adjustments. Total FY27: \$536,849.

Information Technology — Enhancement reflects multi-vendor software & contracted services growth, including new public safety dispatch software, an upcoming budget management system, Microsoft 365, security tools, hosted services, and network maintenance contracts. Total FY27: \$947,630. Brent Gayle to confirm vendor mix before May 11.

Voter Registration (Elections) — Operating enhancement: \$13,335 for four 2027 elections, additional officer/sheriff coverage, and supplies (per Registrar Lawrence). Capital request of \$100,000 for replacement DS200 voting machines (10-year end-of-life) shown separately in the Capital Improvement Program (CIP).

Judicial Administration

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Circuit Court	14,407	5%	13,721	12,863
General District Court	15,250	0%	15,250	54,339
Clerk of Circuit Court	91,293	5%	86,946	79,557
Sheriff	204,069	3%	197,393	160,843
Juvenile & District Court	291,667	5%	277,911	277,991
Commonwealth's Attorney	101,818	4%	98,017	84,933
W. Tidewater Reg. Jail	1,026,604	0%	1,026,604	1,004,492
\$	1,745,108	2%	\$ 1,715,842	\$ 1,674,018

FY 2026-2027 Highlights

Judicial Administration — Sheriff (+\$5,922) and Juvenile & District Court (+\$8,337) increased 3% to reflect anticipated growth in Southampton joint-operations cost-share (Sheriff) and juvenile detention bed-day costs (J&D Court). Both lines are formula/utilization-driven and have shown upward pressure in recent years.

Western Tidewater Regional Jail — FY27 contribution increases to \$1,102,977 (+\$76,373 / +7.4%) per the WTRJ Authority's draft preliminary budget assessment.

Court-Appointed Attorneys (Circuit Court, line 100-4-21200-3151) — Held at the historical \$5,000 appropriation. Actual expenditures exceeded the appropriation in FY 2025 (\$83,160) and FY 2026 (\$81,180) due to indigent-defense caseload set by the Court and outside the City's control. Any FY 2027 overage will be covered by the General Fund Contingency reserve (\$219,894) rather than re-budgeting the line, consistent with prior-year practice.

Public Safety

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Police	4,444,750	6%	4,204,781	4,041,762
E-911 Communications	1,127,813	11%	1,015,058	936,240
Fire & Emergency Services	8,532,324	4%	8,173,419	7,257,210
Building Inspections	436,564	2%	426,542	480,498
Animal Control	161,370	2%	158,116	221,364
\$	14,702,821	5%	\$ 13,977,916	\$ 13,936,074

FY 2026-2027 Highlights

Police — Enhancement: \$165,802 for vehicle lease payments and body-worn cameras.

Fire & Emergency Services — Continuation of current service levels; no new positions added in Fire/EMS.

E-911 Communications — Adds one new LMR System Technician position (100-4-31130-1101 raised from \$435,833 to \$515,333) to support the City's P25 public-safety radio system; companion benefit lines updated accordingly.

Building Inspections — Reflects continuation of current staffing and operations. Note: Building Inspections is reported here under Public Safety in the functional view, though it is operationally managed by the Community Development Department Head (Joe Carter Jr.).

Animal Control — Continuation of current operations; van replacement in capital.

Public Works

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Streets	2,518,572	1%	2,489,640	2,435,231
Snow Removal	15,000	0%	15,000	15,000
Garage	367,363	2%	358,758	353,648
Building Maintenance - General	1,739,180	3%	1,694,177	1,551,678
Building Maintenance - City Hall	145,925	1%	144,560	-
Building Maintenance - Soc Services	75,492	0%	75,439	-
Building Maintenance - Health Dept	45,383	0%	45,328	-
Cemetery Maintenance	1,000	0%	1,000	1,000
\$	4,907,915	2%	\$ 4,823,902	\$ 4,355,758

FY 2026-2027 Highlights

Building Maintenance — General — Enhancement: \$288,088 for HVAC Service Contracts (General + City Hall + Franklin Business Center). Base includes +\$21,015 contractual escalator on existing 5-year HVAC service agreement.

Building Maintenance — City Hall — Includes +\$1,000 contractual HVAC service contract escalator.

Streets — Continuation of road maintenance program.

Health and Welfare

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Health Department - WTHD	106,500	0%	106,500	106,500
\$	106,500	-37%	\$ 168,500	\$ 864,040

FY 2026-2027 Highlights

Health Department (WTHD) — FY27 contribution increases to \$110,000 (+\$3,500 / +3.3%) per the Western Tidewater Health District FY27 funding request.

Smart Beginnings (Fund 204) and **Children's Center (Fund 206)** are presented in the Special Revenue Funds section. Both are funded entirely by federal pass-through and grant revenue with no General Fund subsidy required.

Parks and Recreation

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Parks & Recreation	1,056,281	43%	736,183	655,812
Blackwater Regional Library	345,459	1%	340,845	302,889
\$	1,401,740	30%	\$ 1,077,028	\$ 958,701

FY 2026-2027 Highlights

Parks & Recreation — Enhancement: \$84,600 for recreation center activities and park maintenance.

Park Facilities Maintained — Armory Drive Recreation Center, Barrett's Landing Park, Bronco Park, College Drive Sports Complex, Dr. Martin Luther King Jr. Memorial Park, Fred Quayle Park, J.P. King Memorial Park, Madison Park, and the Riverwalk.

Blackwater Regional Library — FY27 contribution per BRL invoice (Jan 7, 2026): \$305,773 (+\$4,614 / +1.53%) based on contractual formula $2 \times (\text{City circulation} / \text{Regional circulation}) + (\text{City pop} / \text{Regional pop}) \div 3 = 14.8057\%$ of \$2,065,240 regional budget. Total Library Dept FY27: \$345,459.

Community Development

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Planning / Community Dev.	225,882	35%	167,330	155,976
Beautification	6,000	0%	6,000	6,000
Tourism	176,803	13%	156,125	136,531
FSEDI / Econ. Development	160,048	60%	100,000	-
\$	568,733	32%	\$ 429,455	\$ 298,507

FY 2026-2027 Highlights

Planning / Community Development — \$50,000 partial-year funding for Comprehensive Plan update consultant; \$56,000 increase for professional services covering ongoing GIS, mapping, and grant administration consulting contracts. Department continues outside-consulting model rather than adding in-house planning staff. New Planner/GIS Coordinator FT position, Grant Writer/Coordinator FT position, and CD Intern requests are not recommended for funding.

Tourism — Enhancement: \$9,860 for PR & Tourism promotional materials.

FSEDI — Enhancement: \$55,000 for additional economic development support and Visitor's Center.

Resiliency Plan — \$300,000 study continues to be pursued through grant funding only (no City cost).

Non-Departmental

General Fund Expenditure Summary	FY 27' Proposed	% Chng	FY 26' Adopted	FY 25' Adopted
Southampton Rev. Sharing	693,119	4%	666,461	-
Comm Organization Contributions	76,174	23%	62,000	-
WTCSB - Mental Health	48,018	0%	48,018	-
Hampton Roads Planning Dist. Comm.	22,048	7%	20,604	-
Franklin/Southampton Chamber	8,500	0%	8,500	-
HR Workforce Council (Opportunity Inc.)	2,085	1%	2,062	-
HR Military & Federal Facilities Alliance	4,065	2%	3,994	-
Miscellaneous Expenses	-		-	-
Subtotal — Regional & Community Commitments	854,009	5%	811,639	-
\$	854,009	5%	\$ 811,639	

FY 2026-2027 Highlights

Southampton Revenue Sharing — \$693,119 (+\$26,658 / +4.0%) reflects an estimated growth rate matched to the FY27 Local Sales & Use Tax projection (4.0%), pending confirmation of any contractual recalculation provision in the Industrial Corridor Revenue Sharing Agreement.

Community Organization Contributions — \$76,174 itemized across 9 nonprofits and civic organizations (vs. FY26 \$62,000, +\$14,174 / +22.9%). Includes flat funding for most agencies, a combined \$10,000 Rawls Museum

Arts award (consolidating prior VCA Match + Net Grant lines), and one new \$15,000 line for the Amun Rah LLC Juneteenth event. WTCSB Local Match (\$48,018), Chamber (\$8,500), and HR Military Alliance (\$4,065) are budgeted on their dedicated regional partnership account lines (see next page).

Regional Partnerships — \$498,583 total across 8 dedicated account lines (FY26 \$458,289). Includes 5th District Court Services (\$257,250), FSEDI (\$125,000), WTCSB Local Match (\$48,018), Community Corrections (\$31,617), Hampton Roads PDC (\$22,048), Franklin/Southampton Chamber (\$8,500), HR Military & Federal Facilities Alliance (\$4,065), and HR Workforce Council (\$2,085). See Regional Partnerships table for detail.

Contingency Reserve — \$219,894 in FY27, funded by splitting the General Fund balancing surplus equally between Vacancy Savings reduction and Contingency. This restores a working contingency reserve for unanticipated mid-year needs without drawing on Unassigned Fund Balance. See *“Personnel & Salary Cost Management”* on the next page for the full COLA / Vacancy Savings explanation.

Health Insurance — (in Department Budgets) — Health insurance costs are budgeted at the account #2300 level within each of the 22 General Fund department budgets (no separate citywide line in Non-Departmental). The General Fund Hospitalization/Medical Plans appropriation is held essentially flat at \$1,921,786 (vs. \$1,922,638 in FY26) per the City’s budget system of record, pending the FY27 Local Choice Program rate notice from DHRM. The previous \$1,950,000 Non-Departmental “Health Insurance — Citywide” lump-sum line was eliminated to avoid double-counting. All-funds Hospitalization total (incl. Social Services, Electric, Water/Sewer, Airport, Solid Waste): \$2,543,572. Once the Local Choice rate notice is received, individual department #2300 lines will be trued up to match the final premium. See Health Insurance sidebar for cost detail.

Personnel COLA (3%) — A 3% across-the-board cost-of-living adjustment has been applied directly to all salary lines in all funds. In the General Fund (~\$11M salary base loaded with ~22% benefits), the COLA cost was absorbed by zeroing the Contingency appropriation and increasing the Vacancy Savings credit — the General Fund total remains balanced at \$36,646,767 with no draw on Unassigned Fund Balance. Enterprise funds (501 Water/Sewer, 502 Solid Waste, 504 Airport, 505 Electric/FP&L) absorb their COLA costs via Use of Unrestricted Net Position pending the FY28 rate study. Schools (Fund 250) handle COLA internally within their \$20,458,424 operating budget (of which \$4,866,590 is the City’s General Fund transfer).

Important Note on Presentation — In prior fiscal years, this Non-Departmental section combined four distinct categories: regional/community commitments, citywide personnel cost adjustments (vacancy savings, contingency mechanics), capital reserves, and mandatory transfers to other funds. The FY 2027 Recommended Budget separates these into three dedicated presentation pages so that Council can evaluate each on its own merits: **(1)** regional commitments and reserves shown above; **(2)** citywide personnel cost management on the next page; and **(3)** mandatory transfers to other funds on the page following. The underlying General Fund total of \$36,646,767 is unchanged — only the presentation has been clarified.

Personnel & Salary Cost Management

General Fund — Citywide Personnel Adjustments (FY 2027)

The FY 2027 Recommended Budget applies a **3% across-the-board cost-of-living adjustment (COLA)** to all salary lines in all funds. In the General Fund, the cost of this COLA is absorbed through two budgeting mechanisms shown below — a recurring **Vacancy Savings credit** and a reduction of the **Contingency Reserve**. These are not departmental expenditures; they are citywide adjustments that allow the General Fund to remain structurally balanced at \$36,646,767 without drawing on the Unassigned Fund Balance.

Mechanism	FY 2027	FY 2026	Change	Purpose
3% COLA — applied to GF salary lines	+\$432,299	—	+\$432,299	Cost-of-living adjustment applied to ~\$11M GF salary base (loaded ~22% benefits). Distributed across all 22 GF department salary lines — not budgeted here.
Vacancy Savings credit	(\$1,524,478)	(\$400,000)	(\$1,124,478)	Recurring offset based on historical underspend on positions vacant during the year. Expanded to absorb the COLA and reflect FY24 / FY25 actual vacancy experience; sized to fund a \$219,894 Contingency reserve from the GF balancing surplus.
Contingency Reserve restored	\$219,894	\$274,427	(\$54,533)	FY27 restores a working Contingency reserve funded by half the GF balancing surplus. Provides flexibility for unanticipated mid-year needs without drawing on Fund Balance. FY26 figure includes \$249,485 Contingency line plus \$23,550 Adjustment Pay (Bonus) and \$1,392 Service Award lines bundled within Non-Departmental account 91500.
Net Personnel Management Adjustment	(\$872,285)	(\$125,573)	(\$746,712)	Net credit applied to GF total — fully absorbs the COLA cost and supports structural balance without drawing on Fund Balance.

Frequently Asked Questions

Q: Why does Vacancy Savings appear as a negative number?

A: Vacancy Savings is a budgeting *credit* that recognizes the city historically underspends on salaries because some positions remain vacant for portions of the year. Rather than reduce each department's salary line individually (which would obscure each department's authorized staffing level), the savings are taken as one consolidated citywide credit. This is a standard local-government budgeting practice. The **(1,524,478)** shown is a **credit, not a deficit**.

Q: Is this how Franklin balanced the budget?

A: In part. The General Fund is balanced at \$36,646,767 through a combination of recurring revenue growth, the personnel cost management mechanisms shown above, and disciplined departmental requests. The expanded

Vacancy Savings credit (-\$1,124,478 increase) and Contingency reduction (-\$54,533) together offset the \$432,299 COLA cost and provide additional structural headroom for other priorities. **No draw on Unassigned Fund Balance is required.**

Q: What if the Vacancy Savings credit is not realized?

A: If actual vacancies are lower than expected (i.e., the City fills positions faster than historical pattern), the shortfall would be covered by mid-year budget amendment. Based on FY24 and FY25 actuals, the \$1,524,478 credit reflects actual vacancy experience — vacancy savings have exceeded \$1,500,000 in each of the past two completed fiscal years.

Q: How is COLA funded in other funds?

A: Enterprise funds (501 Water/Sewer, 502 Solid Waste, 504 Airport, 505 Electric/FP&L) absorb their 3% COLA via Use of Unrestricted Net Position, flagged for the FY28 rate study. Schools (Fund 250) handle COLA internally within their \$20,458,424 operating budget (of which \$4,866,590 is the City's General Fund transfer).

Mandatory Transfers Out

General Fund — Transfers to Other Funds (FY 2027)

The General Fund makes annual transfers to support operations of the School Division, Social Services, the Children's Services Act program, and to service General Government and School debt obligations. These transfers total **\$8,975,663** in FY 2027 — representing **24.5%** of the General Fund expenditure budget. All transfer amounts are verified against the Finance Director's FY 2027 amortization schedules and the receiving fund's adopted budget.

Transfer Destination	FY 27 Proposed	FY 26 Adopted	\$ Change	% Chg	Driver
Transfer to School Operations	\$4,866,590	\$4,866,590	\$0	0.0%	Held flat per CM direction; School Division's own budget process governs internal allocation of \$20.3M total operations envelope.
General Govt. Debt Service	\$2,161,002	\$1,761,002	+\$400,000	+22.7%	Per Finance Director FY27 amortization schedule. Increase reflects FY27 CIP issuance debt service ramp-up.
Transfer to Social Services	\$885,375	\$728,268	+\$157,107	+21.6%	H.R. 1 federal SNAP admin funding cut effective 10/1/2026 (FFP 50% → 25%) shifts ~\$134,627 admin cost to Franklin. Remainder: unfreezing Human Services Asst III + retention bonus program. Full DSS Director ask.
Transfer to CSA (Children's Services Act)	\$686,350	\$445,200	+\$241,150	+54.2%	Full DSS Director caseload-driven request. Reflects rising private-day-school placement costs and out-of-home placement caseload growth.

Transfer to School Debt Service	\$376,346	\$353,946	+\$22,400	+6.3%	Per Finance Director FY27 amortization schedule.
Transfer to Smart Beginnings	\$0	\$13,000	(\$13,000)	-100.0 %	Zeroed in FY27 per City Manager direction; Smart Beginnings (Fund 204) operates on grant revenue without GF subsidy.
TOTAL TRANSFERS OUT	\$8,975,663	\$8,168,006	+\$807,657	+9.9%	24.5% of total General Fund expenditures.

Notes on Major Transfers

Schools — \$5,242,936 combined (Operations \$4,866,590 + School Debt \$376,346): represents **14.3% of General Fund expenditures**. School Operations transfer was held flat per CM direction; the School Division's internal \$20.3M operations envelope (including state and federal funding) governs department-level allocations.

Social Services + CSA — \$1,571,725 combined: +\$398,257 (+33.9%) over FY26. The largest single FY27 expenditure increase in the General Fund. Drivers are largely outside Council's control: federal SNAP administration cost shift (H.R. 1, effective 10/1/2026) and rising CSA caseload costs documented in the DSS Director's budget submission.

Debt Service — \$2,537,348 combined (Govt \$2,161,002 + School \$376,346): **6.9% of GF**. Per Finance Director's amortization schedules. **Caution:** the existing \$8M Bond Anticipation Note will be wrapped with the new \$7,139,500 FY27 GF CIP issuance, which will materially increase GF debt service in FY28 and beyond. Electric Fund debt issuance of \$4,660,000 is supported by user fees and does not impact GF debt service.

FY 2026-2027 Annual Operating Budget

OUTSIDE AGENCY & COMMUNITY ORGANIZATION FUNDING DETAIL

The City Manager's FY 2027 Recommended Budget includes **\$76,174** appropriated to line 100-4-52300-5699 "Contributions — Community Organizations" for direct grants to 9 nonprofit and civic organizations serving Franklin residents. This represents an increase of **\$14,174 (+22.9%)** over the FY 2026 adopted level of \$62,000, reflecting one new \$15,000 line for the Amun Rah LLC Juneteenth event and a consolidated \$10,000 Rawls Museum Arts award (combining prior VCA Match and Net Grant lines). WTCSB Local Match, Chamber of Commerce, and HR Military Alliance contributions are now budgeted on their dedicated Regional Partnership account lines (see Regional Partnerships table below).

#	Organization	Category	FY27 Proposed	\$ Chg	Notes
1	Rawls Museum Arts (combined VCA Match + Net Grant)	Arts & Culture	\$10,000	+\$500	Combined single award per City Manager direction (consolidates prior VCA Match \$4,500 + Net Grant \$5,000).
2	Senior Services of Virginia	Seniors / Social Services	\$15,000	—	Flat funding at FY26 base level.
3	Amun Rah LLC — Juneteenth Event	Arts / Community Events	\$15,000	+\$15,000	NEW FY27 line for Juneteenth event programming.
4	Blackwater Community Events	Arts / Community Events	\$6,500	—	Flat funding.

#	Organization	Category	FY27 Proposed	\$ Chg	Notes
5	Fifth District CASA — Voices for Kids	Children / Court Advocacy	\$6,500	—	Flat funding.
6	Franklin Experience Inc.	Tourism / Community	\$6,500	—	Flat funding.
7	Western Tidewater Free Clinic	Public Health / Medical	\$6,500	—	Flat funding.
8	Virginia Legal Aid Society, Inc.	Legal / Social Services	\$5,674	—	Flat funding.
9	Genieve Shelter	Domestic Violence / Soc Svcs	\$4,500	—	Flat funding; only DV provider serving Franklin.
TOTAL — Line 100-4-52300-5699 Contributions, Community Organizations			\$76,174	+\$14,174 (+22.9%)	Net change driven by new \$15,000 Amun Rah Juneteenth line. WTCSB Local Match (\$48,018), Chamber (\$8,500), and HR Military Alliance (\$4,065) are now on separate Regional Partnership account lines (see next table).

Regional Partnerships & Other Contributions

In addition to the Community Organizations line above, the FY 2027 General Fund includes the following regional and per-capita contributions, budgeted on separate non-departmental account lines:

Recipient	Account Line	FY26	FY27 Proposed	\$ Chg	Notes
5th District Court Services — Juvenile Detention	100-4-21910-3163	\$245,000	\$257,250	+\$12,250	Regional juvenile detention services per 5th District agreement (+5.0%).
FSEDI (Franklin-Southampton EDI)	100-4-81500-5608	\$100,000	\$125,000	+\$25,000	Economic development partnership; FY27 increase per FSEDI base request.
WTCSB — Local Match (CSB Dues)	100-4-52200-5620	\$48,018	\$48,018	—	Mandated 10% local match per state CSB law; flat funding.
Community Corrections	100-4-21910-7001	\$30,111	\$31,617	+\$1,506	Regional probation and community corrections services (+5.0%).
Hampton Roads Planning District Commission	100-4-81500-5604	\$20,604	\$22,048	+\$1,444	Per-capita regional planning dues.
Franklin/Southampton Chamber of Commerce	100-4-81600-5607	\$8,500	\$8,500	—	Flat funding; budgeted on dedicated account line.
HR Military & Federal Facilities Alliance	100-4-81100-5606	\$3,994	\$4,065	+\$71	Per Feb 2026 Agencies list FY27 request.
HR Workforce Council	100-4-81100-5605	\$2,062	\$2,085	+\$23	Per-capita assessment.

Recipient	Account Line	FY26	FY27 Proposed	\$ Chg	Notes
	TOTAL — Regional Partnerships & Mandated Contributions	\$458,289	\$498,583	+\$40,294	All 8 dedicated regional partnership account lines, separate from \$76,174 Community Organizations line. Blackwater Regional Library (\$305,773) and Western Tidewater Health District (\$106,500) are budgeted within their respective Health & Welfare and Library department pages.

Note on FSEDl: The Franklin–Southampton Economic Development Inc. (FSEDl) contribution is budgeted in the dedicated FSEDl / Economic Development Fund (Fund 295), not on the Community Organizations line. FY27 base funding for FSEDl is recommended at \$125,000 (+\$25,000, the first increase in 7 years), with an additional \$30,000 one-time capital contribution toward the Visitor's Center for a total FY27 recommendation of \$155,000.

FY 2026-2027 Annual Operating Budget

GENERAL FUND POSITION RECONCILIATION

This page reconciles total projected General Fund revenues against total recommended General Fund expenditures for FY 2027, producing the working surplus or deficit before final balancing decisions. All figures are pulled directly from the FY 2027 Revenue Projections and FY 2027 Expenditure Analysis sheets in the working budget workbook.

Component	FY 2026 Adopted	FY 2027 Recommended	\$ Change	% Change
REVENUES				
General Property Tax	\$12,110,460	\$12,816,541	+\$706,081	+5.8%
Other Local Taxes (Sales, Util, BPOL, Meals, etc.)	\$8,064,761	\$8,326,915	+\$262,154	+3.3%
Permits, Fees, Licenses	\$126,050	\$141,050	+\$15,000	+11.9%
Fines and Forfeitures	\$40,250	\$40,250	\$0	0.0%
Use of Money & Property	\$840,792	\$830,924	-\$9,868	-1.2%
Charges for Services	\$2,108,630	\$2,177,675	+\$69,045	+3.3%
Miscellaneous	\$1,589,900	\$1,816,900	+\$227,000	+14.3%
Recovered Costs	\$2,814,554	\$2,898,991	+\$84,437	+3.0%
Shared Expenses (State)	\$294,033	\$302,854	+\$8,821	+3.0%
Non-Categorical Aid — State	\$1,464,941	\$1,476,346	+\$11,405	+0.8%
Categorical Aid — State	\$3,675,029	\$3,291,927	-\$383,102	-10.4%
Categorical Aid — Federal	\$204,408	\$16,595	-\$187,813	-91.9%
Transfer: Electric Fund — Operations	\$1,400,000	\$1,800,000	+\$400,000	+28.6%
Transfer: Electric Fund — Debt Service (CIP)	\$0	\$400,000	+\$400,000	NEW
Transfer: Other Funds	\$309,799	\$309,799	\$0	0.0%
Use of Unassigned Fund Balance (one-time capital)	\$368,500	\$0	-\$368,500	-100.0%
TOTAL REVENUES	\$35,412,107	\$36,646,767	+\$1,234,660	+3.5%
EXPENDITURES				
Legislative & General Government	\$4,165,281	\$4,728,548	+\$563,267	+13.5%
Judicial	\$1,715,842	\$1,745,108	+\$29,266	+1.7%

Public Safety	\$13,977,916	\$14,702,821	+\$724,905	+5.2%
Public Works	\$4,823,902	\$4,907,915	+\$84,013	+1.7%
Health & Welfare (WTHD)	\$168,500	\$106,500	-\$62,000	-36.8%
Parks, Rec & Culture	\$1,077,028	\$1,401,740	+\$324,712	+30.1%
Community Development	\$429,455	\$568,733	+\$139,278	+32.4%
Non-Departmental — Commitments & Reserves (Regional, Community Orgs, Regional Partnerships)	\$1,299,177	\$614,720	-\$684,457	-52.7%
Personnel & Salary Cost Management (COLA, Vacancy Savings credit)	-\$400,000	-\$1,117,981	-\$717,981	+179.5%
Transfers Out (Schools Op, Schools Debt, Govt Debt, Soc Svc, CSA, Smart Beginnings)	\$8,155,006	\$8,988,663	+\$833,657	+10.2%
TOTAL EXPENDITURES	\$35,412,107	\$36,646,767	+\$1,234,660	+3.5%
FY 2027 SURPLUS / (DEFICIT)	\$0	\$0	\$0	BALANCED

Structural Position: The FY 2027 Recommended Budget is **fully structurally balanced** at \$36,646,767 in revenues against \$36,646,767 in expenditures — fully balanced (revenues equal expenditures), with no draw on the General Fund Unassigned Fund Balance. The FY 2026 Adopted Budget was balanced at \$35,412,107. The FY 2027 budget appropriates \$219,894 in Contingency within Non-Departmental (FY26 was \$249,485); the FY27 Contingency was restored using half the General Fund balancing surplus (split with Vacancy Savings reduction). This provides flexibility for unanticipated mid-year needs without drawing on the Unassigned Fund Balance. All FY 2027 figures tied to cleaned SOT snapshot 2026-05-05 (post-LINCS-RECS reclassification).

Reconciliation Notes:

- **No Use of Unassigned Fund Balance:** Unlike the FY 2026 Adopted Budget which utilized \$368,500 from the General Fund's Unassigned Fund Balance for one-time capital outlays, the FY 2027 Recommended Budget funds all capital priorities from recurring revenues. The Unassigned Fund Balance is preserved for future emergencies and unanticipated needs, and the City's reserve position remains comfortably above the 15% policy minimum.
- **Contingency Appropriation:** \$219,894 is appropriated in Non-Departmental Contingency for FY 2027 (FY26 was \$249,485). The Contingency appropriation was funded by splitting the General Fund balancing surplus equally between Vacancy Savings reduction and Contingency restoration. Council retains the ability to appropriate from the Unassigned Fund Balance should additional unanticipated mid-year needs arise.
- **Health Insurance** has been redistributed to its proper home within each department's account #2300 line. The General Fund Hospitalization/Medical Plans appropriation is held essentially flat at \$1,921,786 (vs. \$1,922,638 in FY26) per the City's budget system of record, pending the FY27 Local Choice

Program rate notice from DHRM. The previous \$1,950,000 Non-Departmental "Health Insurance — Citywide" lump-sum line has been removed to eliminate double-counting (health insurance is already embedded in each dept budget). Once the Local Choice rate notice is received, individual department #2300 lines will be trued up to match the final premium. Personnel COLA is held at 3%, applied across-the-board to all salary lines in all funds. In the General Fund, COLA cost was absorbed by zeroing the Contingency appropriation and increasing the Vacancy Savings credit — the General Fund total remains balanced at \$36,646,767. Enterprise funds (501, 502, 504, 505) absorb their COLA via Use of Unrestricted Net Position, flagged for the FY28 rate study. Schools (Fund 250) handle COLA internally within their \$20,458,424 operating budget (of which \$4,866,590 is the City's General Fund transfer).

- Southampton Revenue Sharing (\$693,119) reflects a +4.0% estimate; final amount pending confirmation of recalculation provision. ±50K range.
- The FY 2026 Adopted Budget contained a \$275,111 double-appropriation: \$245,000 for Juvenile Detention and \$30,111 for Community Corrections were budgeted in both department 21910 (J&D Court Services) and again in 53900 (Regional Partnerships). The FY 2027 Recommended Budget funds these obligations once via department 21910 (\$286,248), eliminating the duplication. The FY 2026 column above reflects the officially adopted figures as published; the FY27 column reflects the corrected single appropriation. Net effect: the \$275,111 appears as artificial savings in the year-over-year comparison but represents structural cleanup, not a service cut.
- Items still held flat from FY26 (DSS state/federal categorical aid, smaller state grants) will resolve as state notices arrive. See "Questions for Finance Director" punch list for open verification items.

FY 2026-2027 Annual Operating Budget

ONE-TIME vs. RECURRING ENHANCEMENTS

The FY 2027 Recommended Budget includes \$2,087,146 in General Fund operating enhancements and \$7,310,786 in capital projects. The table below classifies each item by whether the cost is one-time (does not recur in future years), recurring (becomes part of the ongoing baseline), or a Year-1 bump (an unusually high first-year cost that drops to a lower recurring level thereafter). Capital projects are inherently one-time, but several create new recurring obligations beginning FY28 (noted below). Enterprise fund items (Power & Light, Water/Sewer) are excluded from these totals.

Item	Department	Amount	Note
ONE-TIME OPERATING ENHANCEMENTS			
Comprehensive Plan Update (consultant)	Planning / CD	\$50,000	5–7 year cycle
Visitor's Center — city share	FSEDI	\$30,000	One-time capital contribution
Office furniture purchase	Tourism	\$2,000	Equipment replacement
Subtotal — One-Time Operating		\$82,000	
YEAR-1 BUMP (recurring at lower level)			
Police Vehicle Lease — Year 1 (lease + upfit)	Police	\$158,545	Upfit one-time; lease ongoing
Public Safety Radio Maintenance — first-year share	Fire / E-911	\$43,000	Increases to \$85,900/yr in FY28
Subtotal — Year-1 Bump		\$201,545	
RECURRING ENHANCEMENTS (added to baseline)			
Health Insurance escalator (held to +1.4%)	Citywide / Non-Dept	\$27,362	FY26 \$1.92M held essentially flat — awaits Local Choice rate notice
SNAP federal funding cut (H.R. 1)	Social Services Transfer	\$134,627	Unfunded federal mandate (FFP 50% → 25% on 10/1/26)
IT software & contracted services (multi-vendor)	IT	\$302,458	Includes new public safety dispatch software, upcoming budget management system, M365, security tools, hosted services, and network maintenance contracts. Vendor mix to be confirmed by Brent Gayle before May 11.
HVAC Service Contracts (General + City Hall + FBC)	Building Maintenance	\$288,088	Ongoing service agreements

Item	Department	Amount	Note
LMR System Technician (new position)	Fire / E-911	\$79,500	Salary increment for new E-911 LMR Tech (100-4-31130-1101: \$435,833 → \$515,333) per Punch List — supports the City's P25 radio system. Companion benefit lines (FICA, VRS, Hospitalization, Group Life) updated accordingly.
Parks & Rec staffing (Deputy Director, OT, ops)	Parks & Rec	\$84,600	Ongoing staffing/operations
FSEDI Base Funding increase	FSEDI	\$25,000	First increase in 7 years
Commissioner of Revenue line items	Com. of Revenue	\$24,365	Postage, telecom, dues, supplies
Treasurer reclass + non-personnel	Treasurer	\$21,750	Reclass + recurring costs
Fire Career Development Program	Fire / E-911	\$9,681	Ongoing personnel program
FTO Stipends + Crater Academy dues	Police	\$7,257	Ongoing premium pay/dues
HR Recruiter (Part-time, new)	HR	\$37,700	New PT Recruiter position per HR Director request; addresses recruitment workload and reduces time-to-hire. Acct 100-4-12220-1300.
HR Department COLA + recurring	HR	\$5,902	3% COLA on existing 3.00 FTE base salaries (\$196,744 → \$202,646); HR FTE count unchanged from FY26.
Lexipol Policy Management Software			
Body-Worn Camera Subscription (acct 100-4-31100-3321)	Police	\$102,741	Reclassified from CIP per CM rec; recurring annual subscription. Net Police budget unchanged — offset by reduction in Police Salaries.
Voter Registration recurring (telecom, equip maint)	Elections	\$1,058	Ongoing service contracts
Subtotal — Recurring		\$1,328,281	
NON-DEPARTMENTAL ADJUSTMENTS			
Vacancy Savings (offset)	Non-Departmental	(\$1,524,478)	Recurring offset; expanded to absorb 3% COLA and reflect FY24/FY25 actuals
Contingency Appropriation	Non-Departmental	\$219,894	Restored from prior \$0; funded by half the GF balancing surplus
Subtotal — Non-Dept. Adjustments		(\$1,304,584)	
CAPITAL PROJECTS — ALL ONE-TIME (General Fund)			

Item	Department	Amount	Note
Roof replacements (5 buildings)	Public Works	\$1,305,000	One-time
Painting & carpet (Library + City Hall)	Public Works	\$392,000	One-time
Splash Pad	Parks & Rec	\$150,000	One-time + new ops cost
MLK Building ceiling tile renovation	Parks & Rec	\$120,000	One-time
LED conversion (4 buildings)	Public Works	\$104,000	One-time — ongoing energy savings
DS300 Voting Machines (10-yr cycle)	Elections	\$100,000	State mandate — DS200s end-of-life
HVAC replacements (3 buildings)	Public Works	\$71,500	One-time
Animal Control van replacement	Animal Control	\$72,000	One-time
Other Parks projects (boardwalk, riverwalk, pool)	Parks & Rec	\$75,000	One-time
Police Vehicle Lease — Yr 1 capital	Police	\$158,545	Same item as operating line
Subtotal — GF Capital (one-time)		\$2,548,045	

Note on subscription/lease structures: The Police Vehicle Lease and Body-Worn Camera programs are structured as multi-year subscriptions/leases. While appearing as capital in FY27, both create new recurring General Fund obligations beginning FY28. The Public Safety Radio Maintenance contract increases from \$43,000 (half-year share) to \$85,900 in FY28.

SECTION FOUR

ENTERPRISE FUNDS

1. Water & Sewer
2. Solid Waste
3. Airport
4. Electric

Water and Sewer Fund

The Department of Public Utilities is responsible for the operation, maintenance, and expansion of the City of Franklin's public water and sanitary sewer systems. Water and wastewater services are provided to the residents and businesses in the City as well as portions of the surrounding localities of Isle of Wight and Southampton Counties. The department's primary mission is to ensure the delivery of potable water and the collection and treatment of wastewater that meets all State and Federal regulations. The Department of Public Utilities operates as a self-sustaining enterprise fund (Water & Sewer Fund) utilizing the revenues (charges for services) generated from the City's water and sanitary sewer system operations without the support of General Fund revenues. The fund consists of the following divisions: Water Services, Sewer Operations, and Wastewater Treatment Plant. The Fund's revenues support both the department's capital improvements and operating budget.

As verified by a 2020 statewide rate analysis annual report completed by Draper Aden Associates, the City Water and Sewer rates currently remain below median statewide utility system rates and do not generate revenues sufficient to adequately address longer term capital needs of an aging utility system or qualify the City for various federal and state revenue assistance programs which require a minimum rate to income ratio.

The City has invested over \$2.8 million to address the maintenance needs of the aging wastewater collection system over the last nine years utilizing available reserve funds, which is not sustainable without depleting reserve levels below policy minimums. Additional revenue is needed in the immediate future to expand efforts to rehab the City's aging wastewater and water collection, treatment and distribution systems.

Staff continues working with a consultant and the Department of Environmental Quality to ensure that the City of Franklin has adequate water capacity for the projected residential, commercial, and industrial growth.

Revenue Analysis

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Water & Sewer:		Water & Sewer:	
Sale of Water	1,393,000	Water	1,270,243
Sewer Service Fees	1,800,000	Sewer	686,288
Miscellaneous	153,000	Wastewater Treatment	973,058
Draw from Unrestricted Net Position	-	Debt Service	25,201
	-	Transfers to: Capital, GF Admin & PILOT	391,210
Total Water & Sewer Fund:	\$3,346,000	Total Water & Sewer Fund:	\$3,346,000

Solid Waste Fund

An analysis of the Fiscal Year 2026–2027 Budget for the Solid Waste Fund (revenues and expenditures) follows.

Revenue Analysis — No Rate Change — The adopted budget includes the current residential rate of \$38.00 per month. Since FY 2010–2011, cumulative reductions in solid waste fees total \$8.36 or a decrease of 18%.

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Solid Waste Refuse:		Solid Waste Refuse:	
Waste & Collection Disposal Fees	1,450,000	Operating Expense	1,156,960
Miscellaneous	5,100	Debt Service	24,926
	-	Transfer to General Fund	-
	-	Transfer to GF - Admin Service	273,214
Total Solid Waste Refuse Fund:	\$1,455,100	Total Solid Waste Refuse Fund:	\$1,455,100

Franklin Regional Airport

Franklin Regional Airport situated in Isle of Wight County and owned by the City of Franklin is located two nautical miles from the City's central business district. The Airport Fund is an Enterprise Fund, but receives annual financial support from the City's General Fund to sustain operations. Revenue supporting the fund is derived from the sale of aviation gas, jet fuel and hangar rental fees.

Revenue Analysis

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Airport:		Airport:	
Airport Rental & Fees	64,800	Operating Expense	246,909
Sale of Jet Fuel	35,000	Capital Outlay (Drainage Rehab)	615,000
Sale of Aviation Gas	25,000	Transfer to GF - Admin Service	14,811
State DOAV Grant	209,614		-
FAA / IJJA Grant	314,750		-
Transfer from General Fund	76,330		-
Use of Unrestricted Net Position	151,226		-
Total Airport Fund:	\$876,720	Total Airport Fund:	\$876,720

Electric Fund

The City of Franklin purchases wholesale electric power from the Virginia Municipal Electric Association (VMEA), who in turn, purchases power from Dominion Virginia Power (DVP). The complexity of the Electric Fund necessitates an understanding of the Fund's rate history, the impact on Cash balance and City Council actions taken regarding rates over time. Historical data is included herein to assist in developing such an understanding among all interested parties.

FY 2026–2027 Budget Recommendation — Based upon information provided to VMEA by DVP to date, the wholesale power costs for Franklin Power & Light (FP&L) are projected to remain relatively stable. The complete rate schedule is noted in Section 6. The total Electric Fund FY 2027 budget is \$17,598,867 (including +\$41,216 for the 3% COLA, absorbed via Use of Unrestricted Net Position pending the FY28 rate study).

FY 2026–2027 Rate Recommendation — The City Manager recommends a 7% increase in retail electric rates effective July 1, 2026. This is the first general rate adjustment in several years and is necessary to address aging distribution infrastructure, restore the Electric Fund cash balance to policy minimums, and support the City's capital program. The 7% increase is projected to generate approximately \$1.28 million in incremental annual revenue. Of that incremental revenue, \$400,000 will be transferred to the General Fund to support general government debt service for capital projects, and the balance will be retained in the Electric Fund to fund capital improvements (including underground line replacement on Canterbury & Chaucer Streets and new substation distribution lines) and ongoing operations.

Fuel Factor Charge — The fuel adjustment charge by DVP is a direct pass-through from the City to FP&L customers. DVP makes rate announcements on the fuel charge usually on an annual basis. This fuel adjustment charge is effective April 1st each year.

Budget Highlights: Total Electric Fund FY 2027 budget of \$17,598,867, incorporating the recommended 7% retail rate increase, projected stability in wholesale power costs, the continuation of the \$1.4 million operational subsidy transfer to the General Fund, a new \$400,000 transfer to General Fund debt service from incremental rate revenue, \$1,497,631 in capital outlay for distribution infrastructure, and \$41,216 absorbed via Use of Unrestricted Net Position to fund the 3% COLA (flagged for the FY28 rate study).

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Electric:		Electric:	
Sale of Service	19,555,008	Operating Expense	3,020,611
Miscellaneous	618,000	Energy for Resale - Fuel Adjustment	12,735,537
	-	Capital Outlay	1,497,631
	-	Debt Service	231,797
	-	GF - Admin Service & PILOT	887,432
	-	GF - Operational Subsidy	1,400,000
	-	GF - Debt Service Transfer (CIP)	400,000
Total Electric Fund:	\$20,173,008	Total Electric Fund:	\$20,173,008

Minimum Cash Balance Policy — In order to provide liquidity adequate to address future unexpected revenue reductions or unanticipated expenditures, the minimum cash balance in the Electric Fund, by Council policy, should be 10% of annual revenue net of the fuel adjustment at the end of each quarter.

Restoration of Minimum Cash Fund Balances — Should the cash balance fall below the target levels, the City Manager is required by policy to prepare and present a plan for restoration to the targeted level. If a target level is not met or anticipated not to be met, a line item will be included in the fund's expense section to budget a minimum of 2% of the upcoming projected budget revenues until the targeted levels are met.

SECTION FIVE

OTHER CITY FUNDS

1. Debt Service Fund
2. School Fund
3. Social Services Fund
4. Children Services Act Fund
5. Economic Development Fund
6. Capital Projects Fund

Debt Service Fund

The Debt Service Fund is used to account for the payment of general long-term debt (principal and interest) used to finance capital needs of the City. General fund debt is comprised of debt related to general government activity and school projects. Business activity related debt stems from Water & Sewer, Solid Waste and Electric Fund activity.

FY 2026–2027 Debt Service Fund Budget. The total Debt Service Fund budget for FY 2027 is \$2,537,348, driven entirely by the City's existing amortization schedules. This includes \$2,161,002 for general government debt service and \$376,346 for school-related debt service. The Debt Service Fund is funded through transfers from the General Fund (with \$400,000 of that General Fund support newly underwritten by the FY 2027 retail electric rate increase) and from Electric Fund operations.

Debt Administration. The City's total outstanding general obligation debt for Governmental Funds at June 30, 2024 was \$28,500,270, up from \$21,837,270 at the end of June 30, 2023. This includes \$25,963,270 in General Government debt and \$2,537,000 in School related debt. The Enterprise Funds (Water & Sewer, Solid Waste and Electric Funds) have a total debt amount of \$3,806,200 at June 30, 2024.

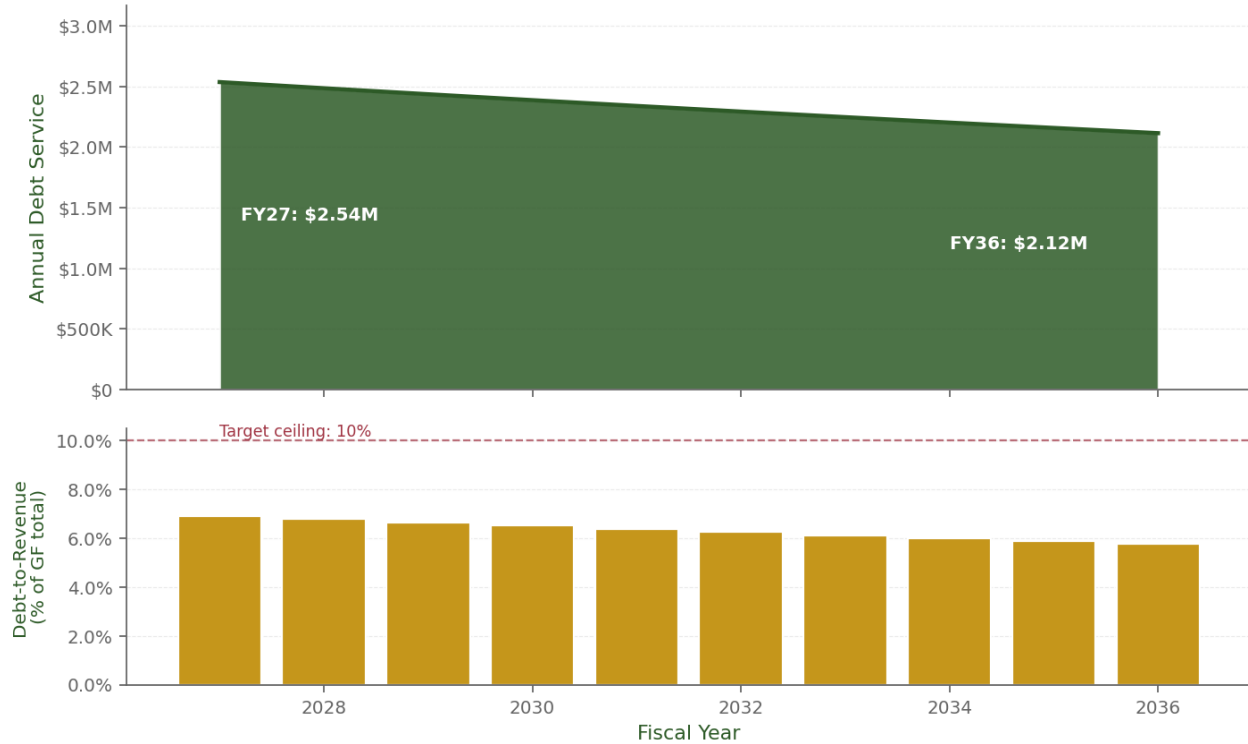
State statutes limit the amount of general obligation debt a government may issue to 10% of its total assessed valuation of real property and public service corporations. The ratio of the City's net bonded debt to assessed value totals 4.62%.

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Debt Service:		Debt Service:	
Transfers from:	-		-
General Fund to Fund 401	2,161,002	General Government	2,161,002
General Fund to Fund 402	376,346	Schools	376,346
Total Debt Service Fund:	\$2,537,348	Total Debt Service Fund:	\$2,537,348

Projected Debt Service Schedule

FY 2027 commitment with 10-year forward projection

Projected Debt Service — FY 2027 to FY 2036 (10-year)



FY 2027 total debt service of \$2,537,348 combines the General Debt Fund (\$2,161,002 — of which \$400,000 is new debt service supported by the FP&L 7% rate increase) and the City's share of School Debt (\$376,346). The forward projection assumes existing series amortize on a level-pay schedule with no new issuance — the actual debt-service ladder should be confirmed with the Treasurer's office prior to adoption. The debt-to-revenue ratio remains well below the City's 10% policy ceiling throughout the projection horizon.

Note: 10-year projection modeled at 2% annual decline as a placeholder. Confirm final amortization schedule with the City Treasurer.

Source: FY 2027 Budget Workbook (Lincs Recs) — General Debt Fund and School Debt; modeled forward by staff for illustrative purposes.

School Fund

The Franklin City Council allocates funds for the operation of the Franklin Public School System. The Superintendent and the School Board are responsible for creating an annual budget request that reflects the needs of the school division. This budget is then submitted to the City Manager for consideration in the city's overall operating budget. Details of the Fiscal Year 2026–2027 School System Budget are available in a separate document maintained by the School Board.

FY 2026–2027 Budget Highlights — The City's total General Fund commitment to Franklin City Public Schools for FY 2027 is \$5,242,936. This includes \$4,866,590 in school operating support transferred to the School Operating Fund (Fund 250) plus \$376,346 in Debt Service Fund transfers covering outstanding school capital debt. The City has held its General Fund commitment to school operating flat at the FY 2026 level, while school debt service has been refined to \$376,346 based on the actual amortization schedule.

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
School:		School:	
Federal	1,808,728	Instruction	14,430,523
State	13,783,106	Admin, Health & Attendance	2,244,013
Local Support Transfer	4,866,590	Pupil Transportation	484,635
Nutrition	861,693	Operations & Maintenance	2,116,997
Textbook	111,698	Technology	1,182,256
	-	Cafeteria/Nutrition	861,693
	-	Textbooks	111,698
Total School Fund:	\$21,431,815	Total School Fund:	\$21,431,815

FY 2026 Adopted vs. FY 2027 School Board Request

The School Board adopted its initial proposed FY27 budget on February 20, 2026, requesting \$4,818,800 in City operating support. The City's recommended FY27 General Fund commitment to schools is held flat at FY26 levels: \$4,866,590 for School Operating and \$376,346 for School Debt Service. The School Board's request for a new \$525,000 restricted appropriation for teacher compensation is not included in the City's recommended budget. A separate \$750,000 Capital Budget request would be evaluated through the capital improvement program and does not add to the General Fund operating commitment.

Revenue Source	FY26 Adopted	FY27 Request	\$ Change	% Change
State Aid (Basic Aid + Sales Tax)	\$14,343,961	\$13,659,099	-\$684,862	-4.8%
Federal (in General Fund)	\$1,352,300	\$0	-\$1,352,300	-100.0%
Federal Grants (separate fund, FY27)	—	\$1,808,728	new	—
Local — City Operating	\$4,466,590	\$4,818,800	+\$352,210	+7.9%
Local — City Capital	\$0	\$750,000	+\$750,000	—
Local — City Restricted (Teachers)	\$0	\$525,000	+\$525,000	—
Local — Other (fees, misc.)	\$120,000	\$120,000	\$0	0.0%
Cafeteria Fund	\$861,693	—	—	—
Textbook Fund	\$111,698	—	—	—
Total Education Fund	\$21,431,815	\$22,704,847	+\$1,273,032	+5.9%

Expenditure Category (General Fund)	FY26 Adopted	FY27 Request	\$ Change	% Change
Instruction (61000)	\$14,254,950	\$12,929,485	-\$1,325,465	-9.3%
Administration, Health & Attendance (62000)	\$2,244,013	\$2,191,340	-\$52,673	-2.3%
Pupil Transportation (63000)	\$484,635	\$473,259	-\$11,376	-2.3%
Operation & Maintenance (64000)	\$2,116,997	\$2,262,612	+\$145,615	+6.9%
Facilities (66000)	\$0	\$750,000	+\$750,000	—
Transfer to Textbook Fund (67000)	\$0	\$111,698	+\$111,698	—
Technology (68000)	\$1,182,256	\$1,154,505	-\$27,751	-2.3%
Contingency Reserves (69000)	\$0	\$0	\$0	—
GF Subtotal	\$20,458,424	\$19,872,899	-\$585,525	-2.9%

General Fund Commitment to Schools (Recommended)	FY26 Adopted	FY27 Request	\$ Change	% Change
School Operating	\$4,866,590	\$4,866,590	\$0	0.0%
School Debt Service	\$376,346	\$376,346	\$0	0.0%
Total General Fund Commitment	\$5,242,936	\$5,242,936	\$0	0.0%

School Board Asks Not Funded in Recommended Budget	FY26 Adopted	FY27 Request	\$ Change	% Change
Restricted Appropriation — Teacher Comp	\$0	\$525,000	+\$525,000	—
Capital Budget Request — School Projects	\$0	\$750,000	+\$750,000	—
Total Unfunded Ask	\$0	\$1,275,000	+\$1,275,000	

Notes: (1) The City's recommended FY27 General Fund commitment to schools (\$5,242,936) holds School Operating at FY26 adopted level and School Debt Service at the FY27 amortization schedule amount. The School Board's requests for new restricted teacher compensation and capital appropriations are shown separately and are not included in the City Manager's recommended budget. (2) The Capital Budget is a separate appropriation evaluated against capital revenue sources (cash, debt issuance, or grants); if funded through debt issuance, it would affect future-year debt service rather than current-year operating. (3) FY27 Required Local Effort (RLE) has not yet been certified by VDOE; Franklin City's FY26 RLE was \$3,163,668. (4) The apparent -100% drop in federal General Fund revenue reflects FCPS reclassifying federal grants into a separate fund, not an

actual loss of federal aid. (5) FY27 figures shown are the School Board's February 20, 2026 preliminary request; School Debt Service held at FY26 level pending updated debt schedule.

School Operating Fund (250) — Reconciliation: School Request vs. City Manager Proposed

Source	Requested	Proposed
State School Basic Aid	\$13,659,099	\$13,783,106
Federal Categorical Aid	\$1,808,728	\$1,808,728
City Transfer — Operating	\$4,818,800	\$4,866,590
City Transfer — Capital	\$750,000	—
City Transfer — Restricted (Teachers)	\$525,000	—
Local Other (fees, donations, misc.)	\$120,000	—
Total	\$21,681,627	\$20,458,424

Note: The City's appropriation to the School Operating Fund is made as a lump-sum operating transfer under §22.1-94 of the Code of Virginia. Allocation of expenditures among instructional, administrative, transportation, operations, and other functional categories is the responsibility of the School Board within the total amount appropriated. Source: FCPS Initial Proposed Budget for 2026-2027 School Year, dated February 20, 2026.

Social Services Fund

The Franklin City Department of Social Services oversees a range of services designed to support the residents of Franklin. These services encompass a variety of programs, including the Supplemental Nutrition Assistance Program (SNAP), Medicaid, Temporary Assistance to Needy Families (TANF), energy assistance, and various other benefits. Additionally, the department manages the Virginia Initiative for Employment, not Welfare (VIEW), child protective services, foster care and adoption, adult protective services, and other adult services. Funding for the agency comes from state and federal government revenue and an annual contribution from the City.

FY 2026–2027 Budget Highlights — The proposed City appropriation for FY 2026–2027 is \$876,135 (+\$147,867 / +20.3% over FY 2026), reflecting the full FY 2027 request from the DSS Director plus the 3% COLA. The increase covers the H.R. 1 federal SNAP administration funding cut effective 10/1/2026 (Federal Financial Participation drops from 50% to 25%, shifting ~\$134,627 in mandated administrative costs to the City), the unfreezing of a Human Services Assistant III position, a tenure-based retention bonus program, and a \$9,240 share of the citywide 3% COLA. State Categorical Aid is budgeted at \$1,543,291 and Federal VPA at \$2,002,611 per the FY 2027 revenue split. Total Social Services Fund: \$4,422,037.

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Social Services:		Social Services:	
Federal	2,002,611	Administrative	2,448,833
State	1,543,291	Social Programs	1,958,384

Local Support Transfer	876,135		-
Total Social Services Fund:	\$4,422,037	Total Social Services Fund:	\$4,422,037

Children Services Act

The Children Services Act for At-Risk Youth and Families (CSA), enacted in 1993, creates a consolidated state fund to purchase services for at-risk youth and their families. This state funding and contributions from local communities are managed by local interagency teams that plan and supervise services for young people. The CSA aims to develop a collaborative system of services and financing centered around the child, focused on families, and rooted in the community to effectively address the strengths and needs of at-risk and troubled youth and their families within the Commonwealth. The Community Policy Management Team (CPMT), composed of representatives from social services, court services, health departments, the school division, and community services boards, is responsible for recommending appropriate levels of treatment and services for children and families while also determining eligibility for funding from the state pool. Additionally, CSA mandates forming a Family Assessment and Planning Team (FAPT) to address community needs.

FY 2026–2027 Budget & Funding — Funding for the Children Services Act Fund is provided by a state pool of resources combined with a local match requirement based on a state formula. The City submits financial reports to the State CSA office requesting reimbursement of the state funds. The CSA budget for FY 2026–2027 is \$1,850,000, reflecting projected caseload growth and increased per-case service costs. The City's General Fund local match contribution is \$686,350, with the balance (\$1,163,650) funded through state CSA pool reimbursements. These figures have been confirmed by the Department of Social Services.

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Comprehensive Services Act:		Comprehensive Services Act:	
State	1,163,650	Mandated Services to Minors	1,828,688
Local Support Transfer	686,350	Administrative Expense	21,312
Total Comprehensive Services Act Fund:	\$1,850,000	Total Comprehensive Services Act Fund:	\$1,850,000

Economic Development Fund

The City of Franklin, along with Southampton County, the Camp Family Foundations and the Franklin Southampton Charities, supports the mission of Franklin Southampton Economic Development, Inc. (FSEDI) aimed at "diversification of the economy and job creation through partnerships with existing businesses, attraction of new businesses, and promotion of entrepreneurship and tourism." The City, County, Camp Family Foundations, and Franklin Southampton Charities share the total budget for FSEDI which is independent of the City.

FSEDI manages, as a service to the City, the rental of spaces in the Franklin Business Center which is owned by the City. In addition to the joint contribution, the City's general fund provides for the maintenance and upkeep of the facility (i.e. janitorial services, utilities, insurance, etc.). A portion of the cost is derived from rental income paid by the business tenants that occupy the facility and other fees.

Revenues	FY 26-27' Proposed	Expenditures	FY 26-27' Proposed
Economic Development:		Economic Development:	
Rents & Program Fees	184,054	Operating Expense	184,054
Transfer from General Fund	-		-
Total Economic Development Fund:	\$184,054	Total Economic Development Fund:	\$184,054

CITY OF FRANKLIN, VA
CAPITAL IMPROVEMENT PROGRAM
FY 2026-27 TO FY 2030-31

FY 2027 Proposed Capital Improvement Program: \$12,908,045 total across all funds. The General Fund portion is **\$8,248,045**, supported by \$7,139,500 in new debt issuance, \$850,000 in State (VDOT) revenue, and \$258,545 in cash. The Electric Fund portion of **\$4,660,000** is supported entirely by Electric Fund debt issuance backed by user fees and does **not** impact the General Fund tax base or General Fund debt capacity. Departments submitted 38 capital requests totaling \$13,260,786; the projects shown below are recommended for FY27 funding based on life-safety, regulatory compliance, asset preservation, and Electric Fund reliability. Anticipated revenue source is shown in the column below for each project. Out-year amounts (FY28–FY31) reflect departmental five-year plans and are not appropriated by this budget; they will be re-evaluated annually and may require future debt issuance — final financing plan to be confirmed by Finance prior to issuance.

	Project Description	Anticipated Revenue Source	FY27 Request	FY 27 Proposed	FY28	FY29	FY30	FY31
GENERAL GOVERNMENT								
1	Franklin JDR & Gen. District Court	Bonds/Notes	-	-	-	-	-	-
General Government Subtotal			-	-	-	-	-	-
PUBLIC SAFETY								
2	Medic 1 Replacement (2008 ambulance, 19 years old)	Debt	475,000	475,000	-	-	-	-
3	Station 3 — New fire station on Pretlow St	Financing	-	-	1,700,000	750,000	-	-
4	Land Acquisition for new Emergency Services Building (Stewart Dr.)	Financing	-	-	600,000	-	-	-
5	Training Facility	Cash	-	-	110,000	-	-	-
6	Emergency Mgmt Supply Facility	Cash	-	-	155,000	-	-	-
7	New Emergency Services Bldg	Financing	-	-	-	-	4,500,000	-
8	New EMS Bldg HQ - Design	Financing	-	-	800,000	-	-	-
9	Ladder 1 Replacement	Cash	-	-	-	2,000,000	-	-
10	Communications Radio Systems	Debt	4,400,000	4,400,000	-	-	-	-
Public Safety Subtotal			4,875,000	4,875,000	3,365,000	2,750,000	4,500,000	-
PUBLIC WORKS								
11	Roof Replacements — MLK Center, City Hall, Health Dept, Library, ES Building	Debt	1,305,000	1,305,000	-	-	-	-
12	City Building Fluorescent Light Fixture Replacements (LED conversion — Library, FBC, Health, Airport)	Debt	104,000	104,000	-	-	-	-
13	City Building HVAC Replacements — PW, Train Depot, Airport (20+ years old)	Debt	71,500	71,500	-	-	-	-
14	City Building Painting & Carpet Replacement — Library (\$97K) and City Hall (\$295K)	Debt	392,000	392,000	-	-	-	-
15	Drainage System Improvements	State	300,000	300,000	300,000	300,000	300,000	300,000
16	Street Improvements	State	500,000	500,000	500,000	500,000	500,000	500,000
17	Traffic Signal Upgrades	State	50,000	50,000	50,000	50,000	50,000	50,000
Public Works Subtotal			2,722,500	2,722,500	850,000	850,000	850,000	850,000
PARKS & RECREATION								
18	Blackwater Park — boardwalk staining (preserve structure, prevent rot/deterioration)	Debt	25,000	25,000	-	-	-	-

19	Riverwalk Park — enhancements (seating, landscaping, wayfinding, lighting, recreational features)	Debt	25,000	25,000	-	-	-	-
20	MLK Building Renovations — ceiling tiles (20+ years old, mold/discoloration, air quality)	Debt	120,000	120,000	-	-	-	-
21	Splash Pad — new family recreation amenity (summer play, community engagement, tourism)	Debt	150,000	150,000	-	-	-	-
22	Armory Project	Bonds/Notes	-	-	-	-	-	-
Parks & Recreation Subtotal			320,000	320,000	-	-	-	-
ELECTRIC FUND								
23	Replace Unit 9 Service Bucket Truck (past 10-year replacement schedule)	Debt (Electric)	300,000	300,000	-	-	-	-
24	Replace Unit 11-1 Tree Trimming Truck (past 10-year replacement schedule)	Debt (Electric)	300,000	300,000	-	-	-	-
25	Replace Chipper (past 10-year replacement schedule)	Debt (Electric)	60,000	60,000	-	-	-	-
26	Distribution lines from new substation (build-out to feed existing circuits; decommission Del 1)	Debt (Electric)	2,500,000	2,500,000	-	-	-	-
27	Underground Canterbury & Chaucer streets — 30-year cable replacement (annexed from Dominion, cable past service life)	Debt (Electric)	1,500,000	1,500,000	-	-	-	-
Electric Fund Subtotal			4,660,000	4,660,000	-	-	-	-
OTHER / GENERAL FUND CAPITAL								
28	Vehicle Lease — 5 police vehicles (Year 1: lease + upfit)	Cash	158,545	158,545	-	-	-	-
29	In-Car and Body-Worn Cameras (Motorola/WatchGuard subscription — Year 1)	Reclass to Operating	102,741	-	-	-	-	-
30	DS300 Voting Machine Purchase (replace DS200s, 10-year age limit)	Cash	100,000	100,000	-	-	-	-
31	Animal Control Van replacement — 2008 model, 175,500 miles (past replacement schedule)	Debt	72,000	72,000	-	-	-	-
32	City Appropriation — Capital (Facilities, Fund 66000)		250,000	-	-	-	-	-
Other / General Fund Capital Subtotal			683,286	330,545	-	-	-	-
GRAND TOTAL — All Capital Requests			13,260,786	12,908,045	4,215,000	3,600,000	5,350,000	850,000

Revenue source key: *Cash* = General Fund cash-capital appropriation; *Debt* = General Fund debt issuance (new bonds), supported by GF debt service; *Debt (Electric)* = Electric Fund debt issuance, supported by Electric Fund user-fee revenues (not GF tax base); *State* = VDOT urban-construction or stormwater allocations and similar pass-through; *Bonds/Notes* = future general obligation or revenue debt (not appropriated in FY27).

Source: FY 2027 Proposed Budget Workbook; FY 2027–FY 2031 Capital Improvement Program project schedule. Final amortization schedule for FY27 debt issuance to be confirmed by Finance prior to issuance and Council authorization.

SECTION SIX

PROPOSED APPROPRIATION ORDINANCE, TAX RATES, UTILITY RATES & FEE SCHEDULE

The following ordinances are presented as proposed by the Interim City Manager for introduction on May 11, 2026. Public hearing scheduled for Tuesday, May 26, 2026 at 7:00 PM in Council Chambers, with adoption to follow in accordance with §15.2-2506 of the Code of Virginia.

PART A — ANNUAL APPROPRIATION ORDINANCE

AN ORDINANCE MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

BE IT ORDAINED by the Council of the City of Franklin, Virginia, that the following sums of money are hereby appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027 (FY 2027), from the funds and for the purposes hereinafter specified, subject to the conditions and limitations stated herein.

SECTION 1. APPROPRIATIONS BY FUND.

The amounts named in the following schedule are hereby appropriated from the revenues of the City of Franklin for the operation of the government of the City and for the purposes hereinafter set forth for the fiscal year ending June 30, 2027:

Fund	Fund Name	FY 2027 Appropriation
100	General Fund	\$36,646,767
201	Social Services Fund	\$4,422,037
202	Comprehensive Services Act Fund	\$1,850,000
206	Children's Center Fund	\$840,762
209	Economic Development Fund	\$184,054
215	Smart Beginnings Fund	\$0
218	Foundation Grant Fund	\$55,965
220	Fire Training Fund	\$28,025
250	School Operating Fund	\$20,458,424
252	School Cafeteria Fund	\$861,693
254	School Textbook Fund	\$111,698
401	General Debt Service Fund	\$2,161,002
402	School Debt Service Fund	\$376,346
501	Water & Sewer Fund	\$3,369,114
502	Solid Waste Fund	\$1,582,207
504	Airport Fund	\$876,720
505	Electric Fund	\$17,598,867
	TOTAL — ALL CITY FUNDS	\$91,423,681

SECTION 2. SOURCE OF FUNDS.

The above appropriations shall be funded from the revenues identified in the FY 2027 Adopted Budget, including taxes, fees, charges for services, intergovernmental revenues, enterprise operating revenues,

transfers from other funds, and use of unrestricted fund balance and net position as detailed in Sections Three through Five of this Budget.

SECTION 3. ADMINISTRATIVE TRANSFERS & PILOT.

The Director of Finance is authorized to record the following inter-fund transfers consistent with the FY 2027 Budget: (a) Administrative Service Fees and Payments in Lieu of Taxes (PILOT) from the Water & Sewer, Solid Waste, Airport, and Electric Funds to the General Fund; (b) the General Fund operational subsidy to the Electric Fund of \$1,400,000; (c) the General Fund Capital/Debt Service transfer from the Electric Fund of \$400,000; and (d) all transfers to and from the Debt Service Funds (401, 402) as required to meet scheduled principal and interest payments.

SECTION 4. SCHOOL APPROPRIATION.

The School Operating Fund (250) appropriation of \$20,458,424 includes a Local Support Transfer from the General Fund of \$4,466,590, with the balance funded from State, Federal, and other school revenues. The Local Support Transfer is appropriated as a lump sum for the operation of the public schools, in accordance with §22.1-94 of the Code of Virginia.

SECTION 5. POSITION CONTROL.

The number of authorized full-time-equivalent (FTE) positions shall not exceed the totals shown in the Table of Authorized Positions (Section Two of the FY 2027 Budget) without prior approval of the City Manager (or for net additions, the City Council).

SECTION 6. AMENDMENTS & CARRY-FORWARDS.

The City Manager is authorized to make administrative adjustments among accounts within a department, and the Council reserves authority to amend appropriations between funds, between departments, or for new purposes by subsequent ordinance. Encumbered appropriations and capital project balances unexpended at June 30, 2026 may be re-appropriated to FY 2027 for completion of the originally-budgeted purpose.

SECTION 7. EFFECTIVE DATE.

This ordinance shall be effective July 1, 2026.

Mayor, City of Franklin, Virginia

Date: _____

ATTEST: _____
City Clerk

Date: _____

PART B — TAX RATE ORDINANCE

AN ORDINANCE SETTING THE RATES OF TAXATION FOR TAX YEAR / FISCAL YEAR 2027

BE IT ORDAINED by the Council of the City of Franklin, Virginia, pursuant to Title 58.1 of the Code of Virginia, that the following rates of taxation are hereby levied for tax year 2026 (collected in fiscal year 2027) and that the following local tax rates are reaffirmed in the City Code as of July 1, 2026:

PROPERTY TAX LEVIES (per \$100 of assessed value).

Tax Category	FY 2026 Rate	FY 2027 Proposed	Code Authority
Real Estate (citywide)	\$1.030	\$1.030	Va. Code §58.1-3200; City Code §27-47.1
Real Estate — Downtown District (add-on)	\$0.240	\$0.240	Va. Code §15.2-2403; City Code Ch. 27
Public Service Corporations (real & personal)	\$1.030	\$1.030	Va. Code §58.1-2606
Tangible Personal Property (general)	\$4.500	\$4.500	Va. Code §58.1-3500 et seq.
Mobile Homes	\$1.030	\$1.030	Va. Code §58.1-3522
Machinery and Tools	\$2.000	\$2.000	Va. Code §58.1-3507
Merchants' Capital	\$0.000	\$0.000	Va. Code §58.1-3509

Source: TY 2025 rates verified from Virginia Department of Taxation, "Tax Rates for County, City, Town, and Districts — TY 2025." FY 2027 rates proposed unchanged from FY 2026 adopted levels.

OTHER LOCAL TAXES (reaffirmed at current rates).

Tax	FY 2027 Rate	Code Authority
Restaurant Meals / Food & Beverage Tax	8.0% of gross	Va. Code §58.1-3833; City Code Ch. 27 (FY26 ord.)
Transient Occupancy (Lodging) Tax	8.0% of gross	Va. Code §58.1-3819 et seq.
Cigarette Tax	70¢ per pack of 20	Va. Code §58.1-3830 et seq.
Admissions Tax	0%	Va. Code §58.1-3840 (not levied)
Bank Franchise Tax	State maximum	Va. Code §58.1-1208
Business, Professional & Occupational License (BPOL)	Per City Code schedule	Va. Code §58.1-3700 et seq.; City Code Ch. 14
Local Sales & Use Tax	1.0%	Va. Code §58.1-605
Consumer Utility Tax — Electric (residential)	20% of first \$15.00 monthly	Va. Code §58.1-3814
Consumer Utility Tax — Gas	Per City Code schedule	Va. Code §58.1-3814
Communications Sales & Use Tax	State-collected (5%)	Va. Code §58.1-645 et seq.
E-911 Tax (wireline / wireless / VoIP)	State-collected	Va. Code §56-484.17

Note: Meals tax was increased from 7% to 8% in the FY 2026 adopted ordinance package; cigarette tax of 70¢/pack was reinstated. BPOL rates by classification are set forth in Chapter 14 of the City Code.

PART C — UTILITY RATE ORDINANCE

AN ORDINANCE AMENDING UTILITY RATES, FEES & CHARGES EFFECTIVE JULY 1, 2026

BE IT ORDAINED by the Council of the City of Franklin, Virginia, that the rates, fees, and charges for water, sewer, electric, and solid waste services shall be amended as follows, effective for service rendered on or after July 1, 2026:

SECTION 1. ELECTRIC SERVICE — 7.0% RATE INCREASE.

All retail electric base rates set forth in Chapter 8 of the City Code (Schedules R, GS-1, GS-2, GS-3, LP-1, and applicable lighting tariffs) shall be increased by **7.0%**, effective July 1, 2026. The Power Cost Adjustment (PCA) clause shall continue to operate as a pass-through of wholesale energy costs.

Findings of fact supporting this increase: (a) wholesale power costs have risen 45% since FY 2021 while retail base rates have increased only 2% since FY 2023; (b) operating margin has compressed from 41.6% (FY 2021) to 17.8% (FY 2024), a 56.3% decline; (c) cash reserves have declined from \$9.9M (8.9 months) in FY 2021 to \$5.9M (3.7 months) in FY 2024; and (d) FY 2024 produced the first net position decline in recent history (–\$1.23M, –13.1%). The 7.0% increase generates approximately \$1.28M in additional revenue, of which \$400,000 is transferred to the General Fund Debt Service Fund (CIP) and \$879,000 is retained for system capital reinvestment. (See Section Four, Electric Fund, and the FP&L Rate Increase Position Paper dated February 25, 2026.)

SECTION 2. WATER & SEWER SERVICE.

Water and sewer rates, customer charges, and capital recovery charges shall remain as set forth in the rate schedule on file with the Department of Finance and as reflected in the Water & Sewer Fund (501) revenue projections in this Budget. Connection fees, meter installation fees, late payment penalties, and reconnection fees shall continue at current levels.

SECTION 3. SOLID WASTE SERVICE.

The monthly residential solid waste collection and disposal fee, and applicable commercial collection fees, shall remain as set forth in the rate schedule on file with the Department of Finance. Tipping fees passed through from the Southeastern Public Service Authority (SPSA) shall continue to be billed at SPSA-published rates plus the City's administrative service fee.

SECTION 4. UTILITY DEPOSIT, RECONNECTION & LATE FEES.

Customer deposit, reconnection, returned-payment, late-payment, and meter-tampering fees shall remain as set forth in the published utility billing fee schedule. The late-payment penalty shall not exceed 10% of the unpaid balance per Va. Code §15.2-105.

PART D — FEE SCHEDULE ORDINANCE

AN ORDINANCE ADOPTING THE FY 2027 SCHEDULE OF NON-UTILITY FEES & CHARGES

BE IT ORDAINED by the Council of the City of Franklin, Virginia, that the following schedule of non-utility fees and charges is adopted, effective July 1, 2026. Where a specific fee is not enumerated below, the fee shall be the amount on file in the relevant department's published fee schedule, reaffirmed by reference herein.

SECTION 1. BUILDING, ELECTRICAL, PLUMBING & MECHANICAL PERMIT FEES.

Permit fees for building construction, electrical, plumbing, mechanical, gas, and demolition work shall be charged in accordance with the Department of Community Development's adopted fee schedule. State levies (2% Building Code Academy fee per Va. Code §36-137 and Construction Code Standardization fee) shall be added to all applicable permits.

SECTION 2. BUSINESS LICENSE (BPOL) FEES.

Business license fees shall be assessed in accordance with Chapter 14 of the City Code and the BPOL classification schedule maintained by the Commissioner of the Revenue. Businesses with gross receipts at or below the statutory threshold shall pay the flat license fee; businesses exceeding the threshold shall pay the classification rate per \$100 of gross receipts.

SECTION 3. PARKS, RECREATION & CAMPING FEES.

Recreation program fees, athletic field/facility rental fees, shelter and pavilion rental fees, and Barrett's Landing camping fees shall be charged in accordance with the Parks & Recreation Department's published fee schedule, as updated in the FY 2026 adopted ordinance package.

SECTION 4. ANIMAL CONTROL & LICENSE FEES.

Dog license fees shall be \$10.00 per spayed/neutered dog and \$15.00 per intact dog per year, in accordance with City Code and Va. Code §3.2-6528. Boarding fees, impoundment fees, and adoption fees shall be charged at the levels published by the Animal Control unit.

SECTION 5. PLANNING, ZONING & SUBDIVISION FEES.

Application fees for rezoning, special use permits, conditional use permits, variance requests, subdivision plat review, site plan review, board of zoning appeals petitions, and zoning verification letters shall be charged in accordance with the Department of Community Development's adopted fee schedule. Re-advertisement fees shall be collected for any application requiring re-notice.

SECTION 6. POLICE, FIRE & EMERGENCY SERVICES FEES.

Fees for police reports, accident reports, fingerprinting, false-alarm response, fire prevention plan review, hazardous materials response cost recovery, and EMS transport billing shall be charged in accordance with the respective departments' published fee schedules. EMS transport billing shall continue under the City's contracted billing vendor at Medicare allowable rates with applicable local supplements.

SECTION 7. CEMETERY, COURT & CLERK FEES.

Cemetery lot sales, opening/closing fees, and perpetual care fees shall remain as currently published. Court costs, civil filing fees, and Clerk of Court recordation fees shall continue to be collected at

amounts set by Virginia statute.

SECTION 8. ADMINISTRATIVE & OTHER FEES.

FOIA copy charges, returned-check fees, NSF fees, tax certificate fees, copy and certification charges, and other administrative fees shall be charged at amounts on file with the City Clerk and the Department of Finance, consistent with Va. Code §2.2-3704.

EFFECTIVE DATE. Parts A, B, C, and D of this ordinance shall be effective July 1, 2026, except that any rate or fee that requires advance public notice beyond the date of adoption shall take effect on the first day following the close of the required notice period.

Mayor, City of Franklin, Virginia

Date: _____

ATTEST: _____
City Clerk

Date: _____

SECTION SEVEN

APPENDIX

Peer comparisons, departmental organizational charts, tax bill examples, expenditure bridge analysis, school transfer trend, and glossary of terms.

Financial Policies

The City of Franklin has a responsibility to its citizens to account for public funds, to manage finances wisely, and to allocate resources efficiently and effectively in order to provide the services desired by the public. The primary objective of establishing Financial Management Policies is to provide a framework within which sound financial decisions may be made for the long-term betterment and stability of the City.

OVERALL GOALS

- ❖ To ensure the City's sound financial condition at all times in:
 - Cash Solvency** — the ability to pay bills
 - Budgetary Solvency** — the ability to annually balance the budget
 - Long Term Solvency** — the ability to pay future costs
 - Service Level Solvency** — the ability to provide needed and desired services
- ❖ Adherence to City Charter and Code and the Code of the Commonwealth of Virginia
- ❖ Adherence to the best accounting and management practices in conformity with generally accepted accounting procedures as applied to governmental units

DEFINITIONS

Assigned Fund Balance: amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. Fund Balance may be assigned either through the encumbrance process as a result of normal purchasing activity (which includes the issuance of a purchase order), or by the City Manager or his/her designee.

Capital Project Fund: accounts for capital improvements financed from bond issues, special assessments and certain grants.

Cash Balance: the sum of cash and investments of an accounting fund.

Committed Fund Balance: amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of City Council. Formal Council action includes designations of funds to be held for a specific purpose in future fiscal years and budget amendments to carry forward appropriations that were unexpended at fiscal year end.

Debt Service Fund: accounts for repayment of debt.

Enterprise Funds: account for activities for which a fee is charged to external users for goods and services. The Solid Waste Fund, Water & Sewer Fund, Airport Fund, and the Electric Fund are enterprise funds.

General Fund: the City's primary operating fund that accounts for City services not otherwise accounted for in a separate fund.

Non-spendable Fund Balance: includes amounts that cannot be spent because they are either not in spendable form such as inventories, pre-pays, or receivables that are reasonably expected to not be collected in the next year; or they are legally or contractually required to be maintained intact.

Restricted Fund Balance: includes amounts that have constraints placed on their use by external sources such as creditors, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Special Revenue Funds: account for proceeds of designated revenue sources used to finance specific activities.

Temporary Borrowing: loan from one fund to another fund due to temporary cash shortage with the expectation of repayment within 12 months; not considered legal debt.

Unassigned Fund Balance: the portion of fund balance, calculated in accordance with generally accepted accounting principles that is not in another category.

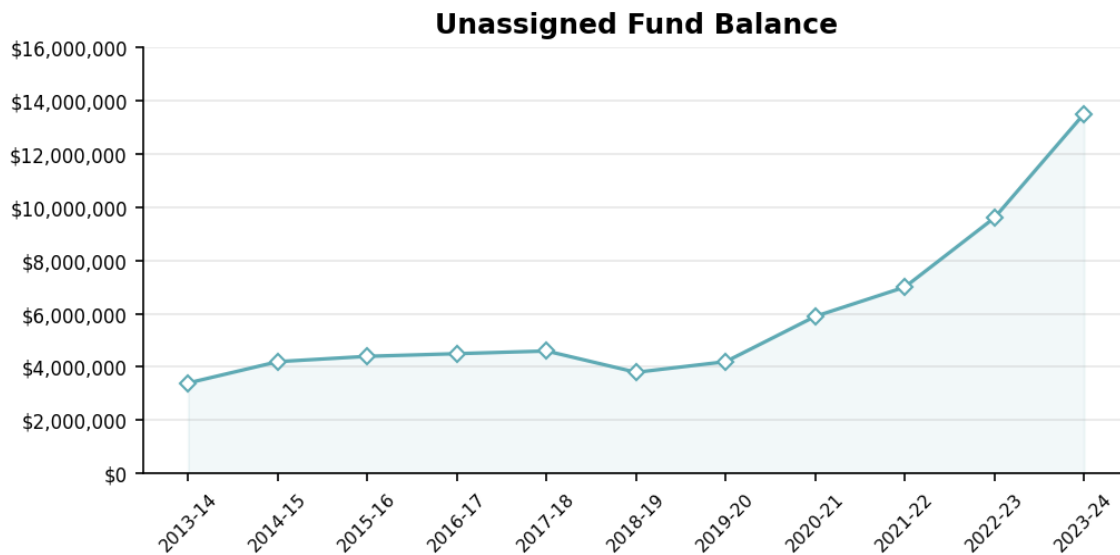
MINIMUM UNASSIGNED FUND BALANCE POLICY

In order to avoid service disruptions that otherwise could arise from revenue shortfalls or unanticipated expenditures, the following range for unassigned fund balances should be maintained at the end of each quarter. For the purpose of policy compliance evaluation, the below is shown as of the end of the fiscal year:

Fiscal Year 2024-2025 Actual General Government Budget \$33,000,433 Unassigned Fund Balance Ending June 30, 2024 \$13.5 million* = 40.1% of GF Budget The Required Minimum per the Unassigned Fund Balance of 15% = \$4.95 mil	■	Fiscal Year 2026-2027 Projected General Government Budget \$36,646,767 Unassigned Fund Balance Ending June 30, 2026 \$14.2 million* = 38.7% of GF Budget The Required Minimum per the Unassigned Fund Balance of 15% = \$5.50 mil
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**Policy Evaluation: The FY 2025-2026 projected unassigned fund balance at June 30, 2026 is yet to be determined.*

Below is a history of the City's Unassigned Fund Balance from June 30, 2014 through June 30, 2024.



RESTORATION OF MINIMUM CASH OR UNASSIGNED FUND BALANCES

Should the cash balance or the unassigned fund balance fall below the target levels, the City Manager will prepare and present a plan for restoration to the targeted levels. If a target level is not met or anticipated not to be met, a line item will be included in the fund's expense section to budget a

minimum of 2% of the upcoming projected budget revenues until the targeted levels are met.

EXCESS UNASSIGNED FUND BALANCES

In the event the unassigned fund balance exceeds any established maximum balance requirements in the General Fund or Enterprise Funds at the end of a fiscal year, the excess may be used in one or a combination of the following ways: (a) Retirement of existing debt; (b) One-time expenditures that do not increase recurring operation costs that cannot be funded through current revenues; [An example would be replacement of capital equipment or payment to a capital improvements project that would reduce the future debt of the City. Another example of a one-time expenditure would be refunds of a portion of specific revenue collected]; and, (c) Establishment of reserves for risk management, equipment replacement, capital projects, emergencies or disaster recovery.

POLICY ON THE ORDER OF SPENDING RESOURCES

The City considers restricted fund balance to be spent when an expenditure is incurred for purposes for which restricted and unrestricted fund balance are available unless prohibited by legal documents or contracts. When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts are available, the City considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.

REVENUE POLICIES

- ❖ Reassessment of real property will be made every two years.
- ❖ The City will monitor all taxes to ensure they are equitably administered and are collected in a timely manner.
- ❖ User Fees and Charges will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in the method and levels of service delivery.
 1. Rental of City properties will be reviewed annually and compared to market rates.
 2. Building permit and inspection fees will be reviewed annually.
 3. Recreation program charges will be reviewed annually.
- ❖ Where possible the City will institute user fees and charges for specialized programs and services based on the cost of a particular service. Rates will be established to recover operational as well as capital or debt service costs.
- ❖ In the event it is determined that revenues for the fiscal year will fall short of anticipated amounts, the City Manager shall provide Council with a plan for expenditure reductions and/or revenue enhancements in the current year to mitigate the anticipated shortfall.
- ❖ Revenues from fees and charges will be reviewed annually and compared with surrounding localities to determine whether they are fair and equitable and in-line with services provided.

DEBT MANAGEMENT POLICIES

The Commonwealth of Virginia imposes a legal limit of 10 percent of the assessed valuation of taxed real property as a ceiling on the amount of general obligation borrowings a municipality may incur. While this is the legal limitation, the City is well aware it cannot take on expenditures beyond its fiscal means of affordability.

- ❖ General debt service expense should not exceed 10% of the General Fund expenses.
- ❖ Net general debt as a percent of taxable real estate valuations should not exceed 5%.
- ❖ Debt service for Enterprise Funds should not exceed 20% of the funds' annual expenses.

In determining general obligation debt limitations, certain classes of indebtedness may be excluded, including revenue anticipation notes maturing in one year or less, general obligation bonds payable from a specified revenue producing undertaking [as long as the undertaking is self-supporting], and capital leases and revenue bonds. The City's enterprise operations for Electric Fund and Water and Sewer Fund bonded debt are a combination of self-supporting, general obligation and revenue bonds.

When the City finances capital improvements or other projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects.

2024 General Debt Service as a Percentage of

***General Fund Expenses = 4.62%**

*calculation represents payment of annual principal and interest obligation

2024 Net Bonded Debt as a Percentage of Taxable Real Estate — 4.62%

Enterprise Funds

Debt Service as a percentage of annual expenses for the Water & Sewer, Electric, and Solid Waste Funds is less than 4.0%, well below the minimum policy guideline.

Policy Evaluation: The City is in compliance with its debt management policy guidelines for all debt funds.

Budget Development and Budgetary Controls

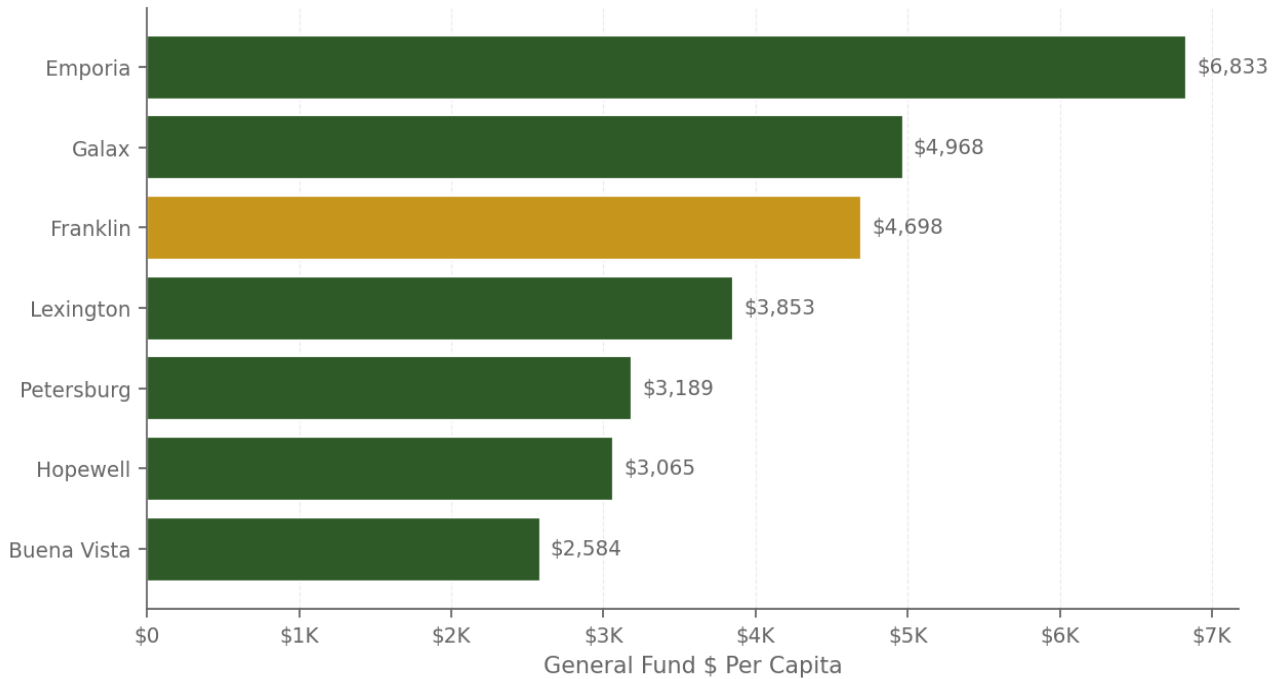
The City utilizes the following procedures in establishing the budgetary data reflected:

- ❖ The budget is formulated from estimates of revenues and expected expenditures from various departments. Line item detail of the various local, state and federal revenue sources is used to project current year estimated actual revenue, and anticipated revenue for the following year. Trend analysis, evaluation of current economic conditions and actions by the State legislature serve as the basis for projecting the ensuing year budget.
- ❖ The City also develops a Five-Year Capital Improvement Plan to adequately address capital needs in the City and a proposed plan for financing projects. A recommended CIP is presented to City Council during presentation of the Operating Budget and proposed simultaneously. The first year of the CIP is incorporated into the City Manager's proposed operating budget.
- ❖ At least 60 days prior to June 30, the City Manager submits to City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. The budget submitted to Council must be in balance, meaning expenditures recommended by the City Manager must not exceed the estimated revenue.
- ❖ City Council then holds a public hearing(s) on the proposed budget. Notice of such public hearing is advertised in the local newspaper not less than seven days prior to the hearing.
- ❖ The budget must be approved by a majority vote of City Council and legally adopted before July 1. A budget resolution is approved by City Council that formally adopts the budget by the various funds, levies the tax rates for the new fiscal year, and sets various fees for City services.
- ❖ Additional appropriations may be made by City Council only if there is an unassigned fund balance or additional funding becomes available.
- ❖ Department Heads are responsible for managing departmental budgets within the total appropriated budget. Department heads shall prepare budget amendments for expenditures over a budgeted line item by more than \$20,000. The City Manager is authorized to transfer budgeted amounts within departments up to \$50,000. Expenditures over the original budget of any department must be approved by City Council. Transfers over \$50,000 must also be approved by City Council. Transfers between categories and amendments to the School System budget (additional appropriations) require approval of City Council.
- ❖ Appropriations lapse on June 30 for all City units with the exception of the Capital funds.

Per-Capita Spending — Peer Comparison

Franklin vs. Six Independent Virginia Cities

General Fund Spending Per Capita — Franklin vs. Independent Virginia City Peers



City	Source FY	General Fund	Population	GF / Capita
Emporia	FY25	\$39,398,864	5,766	\$6,833
Galax	FY25	\$33,474,877	6,739	\$4,968
Franklin	FY27	\$36,646,767	7,800	\$4,698
Lexington	FY27	\$31,000,000	8,045	\$3,853
Petersburg	FY26	\$106,947,573	33,537	\$3,189
Hopewell	FY26	\$70,409,665	22,970	\$3,065
Buena Vista	FY26	\$17,033,743	6,593	\$2,584

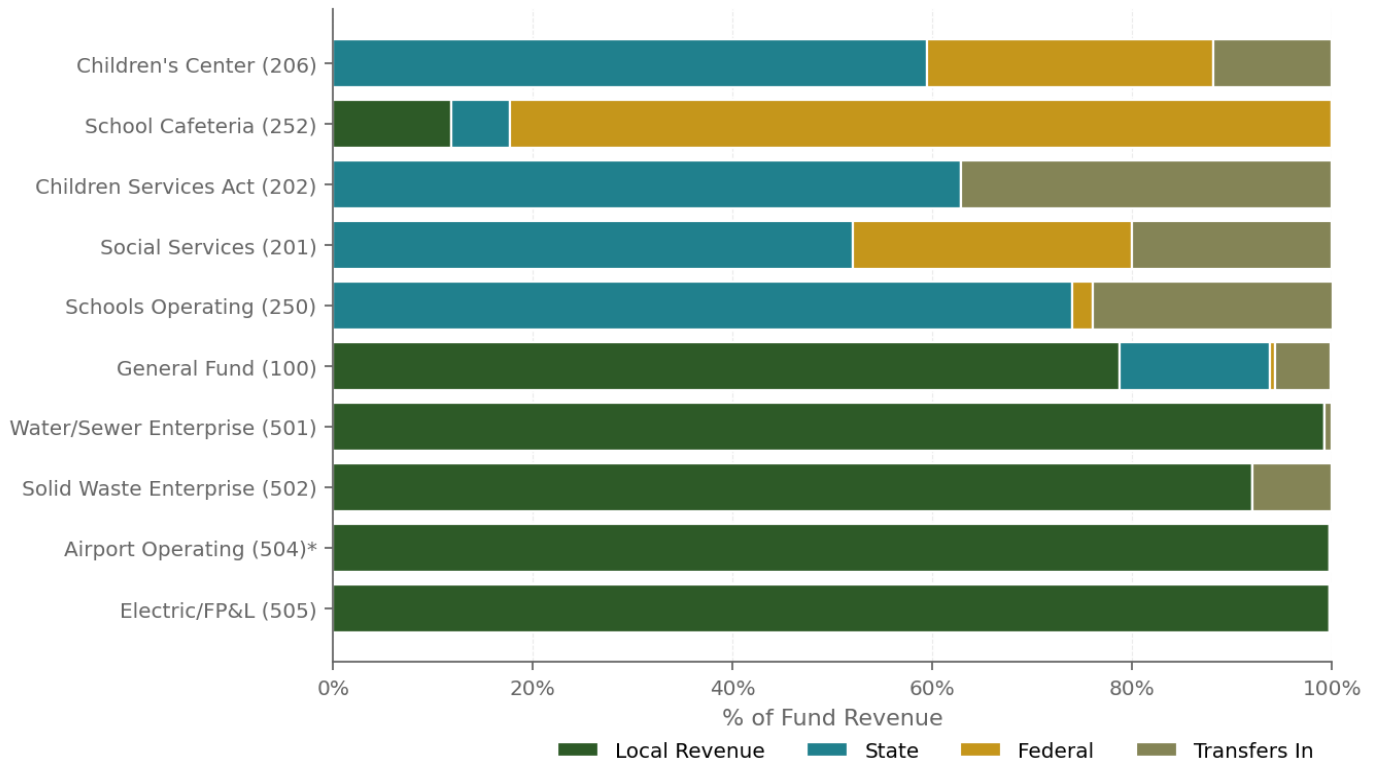
Notes: Per-capita spending varies primarily by service mix and tax base. Cities with municipal electric utilities (Franklin), unique geographic conditions, or smaller populations spread fixed administrative costs across fewer residents, raising the per-capita figure. Lower per-capita totals do not necessarily indicate efficiency; they may reflect a narrower service mix or shared county services.

Sources: Hopewell — FY26 Proposed Operating & Capital Budget (hopewellva.gov); Petersburg — FY26 Proposed Operating Budget (petersburgva.gov); Emporia — FY25 Proposed Budget (ci.emporia.va.us); Galax — FY25 Recommended Budget (galaxva.com); Buena Vista — FY26 Draft Budget (buenavistava.org); Lexington FY27 figure approximated from FY27 Proposed Budget reporting (News-Gazette, Apr 2026); populations from U.S. Census Bureau ACS 2024 5-year estimates and Virginia Demographics. Lexington FY27 GF figure pending verification of detailed budget document.

State & Federal Revenue Dependence by Fund

Where Each Fund's Money Comes From

Revenue Source Mix by Fund — FY 2027 Proposed



Key takeaways. The General Fund is locally controlled (~79% local revenue) and therefore most exposed to local economic conditions and reassessment. The Schools Operating Fund (250) draws ~74% from State Aid and ~24% from the City's GF transfer; state SOQ revisions translate immediately into Franklin City Public Schools' funding envelope. Social Services (201), CSA (202), and the Children's Center (206) operate as pass-through funds dominated by state and federal program revenue. The School Cafeteria fund (252) is ~82% federal under USDA reimbursement programs. Enterprise funds are entirely user-fee supported.

*Airport (504) operating revenues shown; FAA AIP capital grants are budgeted in the CIP, not the operating fund.

Source: FY 2027 Budget Workbook (Lincs Recs) revenue lines, classified by Virginia Uniform Chart of Accounts middle-segment ranges (22xxx–24xxx = State; 33xxx = Federal; 41xxx = Transfers).

Real Estate Tax Bill — Examples by Assessed Home Value

Citywide Rate vs. Downtown Service District

Assessed Value	Citywide Rate (\$1.03 / \$100) Annual	Citywide Rate Monthly	Downtown Corridor* (\$1.27 / \$100) Annual	Downtown Corridor* Monthly
\$100,000	\$1,030	\$85.83	\$1,270	\$105.83
\$150,000	\$1,545	\$128.75	\$1,905	\$158.75
\$200,000	\$2,060	\$171.67	\$2,540	\$211.67
\$250,000	\$2,575	\$214.58	\$3,175	\$264.58
\$300,000	\$3,090	\$257.50	\$3,810	\$317.50
\$400,000	\$4,120	\$343.33	\$5,080	\$423.33

Quick rule of thumb: Each \$100,000 of assessed value generates \$1,030 in annual citywide real estate tax (or about \$86 per month). Adding the Downtown Service Special District levy increases the bill by \$240 per \$100,000 of assessed value.

How a reassessment changes your bill. Real estate assessments are revisited periodically. If your assessed value rises 10%, your bill rises 10% at the same tax rate. State law (§ 58.1-3321) requires the City to advertise an “equalized tax rate” that, applied to the new total assessed value, would yield the same real estate tax revenue as before reassessment. Council can adopt the equalized rate (no net revenue change), keep the prior rate (revenue rises with values), or set a rate in between.

**The Downtown Corridor (Downtown Service Special District) levies an additional \$0.24 per \$100 of assessed value on parcels within the SSD boundary, on top of the citywide \$1.03 rate. The Downtown SSD funding supports parking, façade, and streetscape improvements within the historic downtown corridor.*

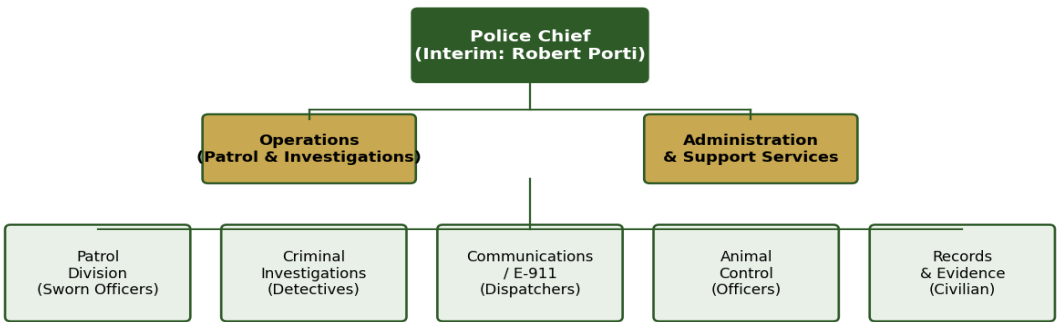
Examples based on the FY 2026 adopted citywide real estate rate of \$1.03 per \$100 and the Downtown Service District add-on of \$0.24 per \$100. Reassessments shift bills proportionally; Council may adjust the rate during the FY 2027 adoption process. Source: City of Franklin FY 2026 Adopted Budget (Section: Adopted Ordinances, Taxes, Rates & Fees).

Department Organizational Charts

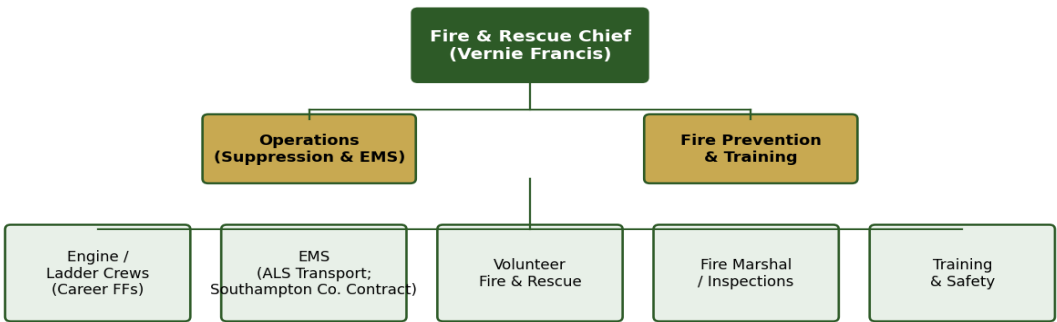
Major Operating Departments

The four organizational charts below depict the staffing structure of the four largest operating departments in the General Fund. Reporting relationships are shown at the division level; specific authorized position counts vary year to year and are detailed in each department's budget narrative.

Police Department — Organizational Structure

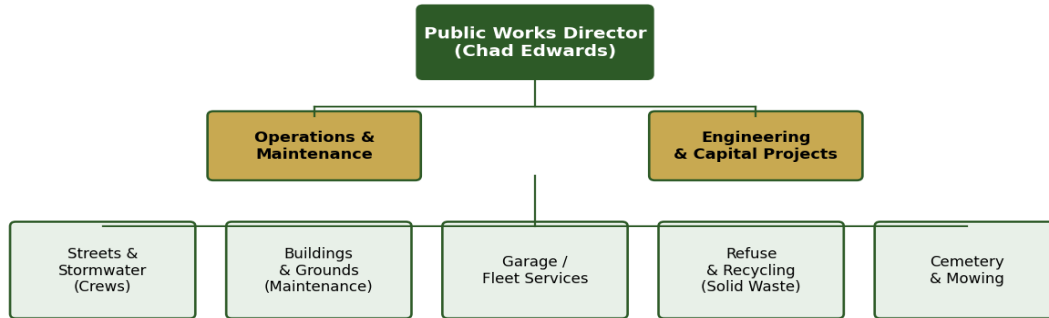


Fire & Rescue Department — Organizational Structure

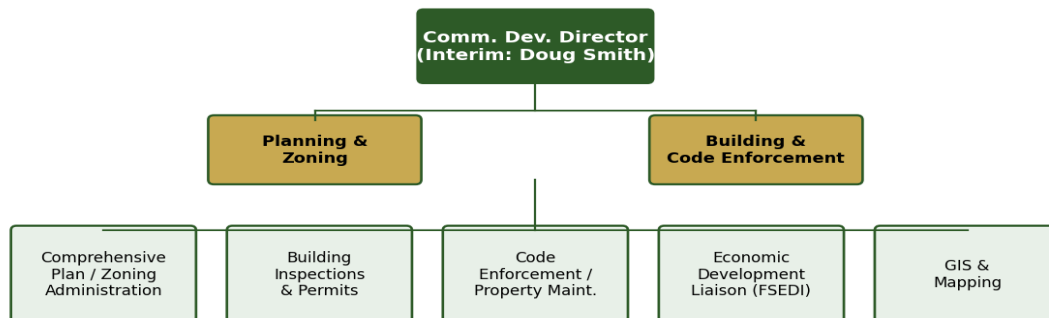


Department Organizational Charts (cont.)

Public Works Department — Organizational Structure



Community Development Department — Organizational Structure

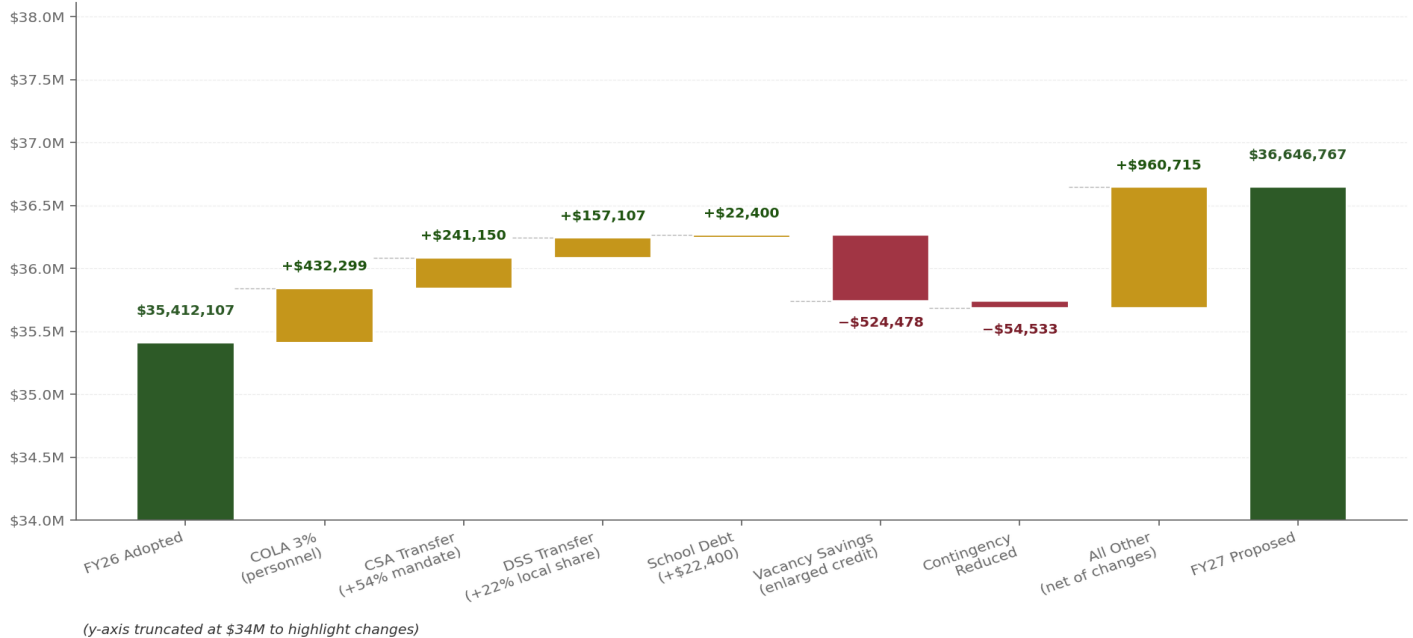


Source: City of Franklin FY 2026 Adopted Budget — Departmental Narratives and City Organizational Chart; FY 2027 Department Budget Request Forms.

FY 2026 → FY 2027 General Fund Bridge

Tracking the +\$1.23M Increase Component-by-Component

General Fund Expenditure Bridge: FY 2026 Adopted → FY 2027 Proposed



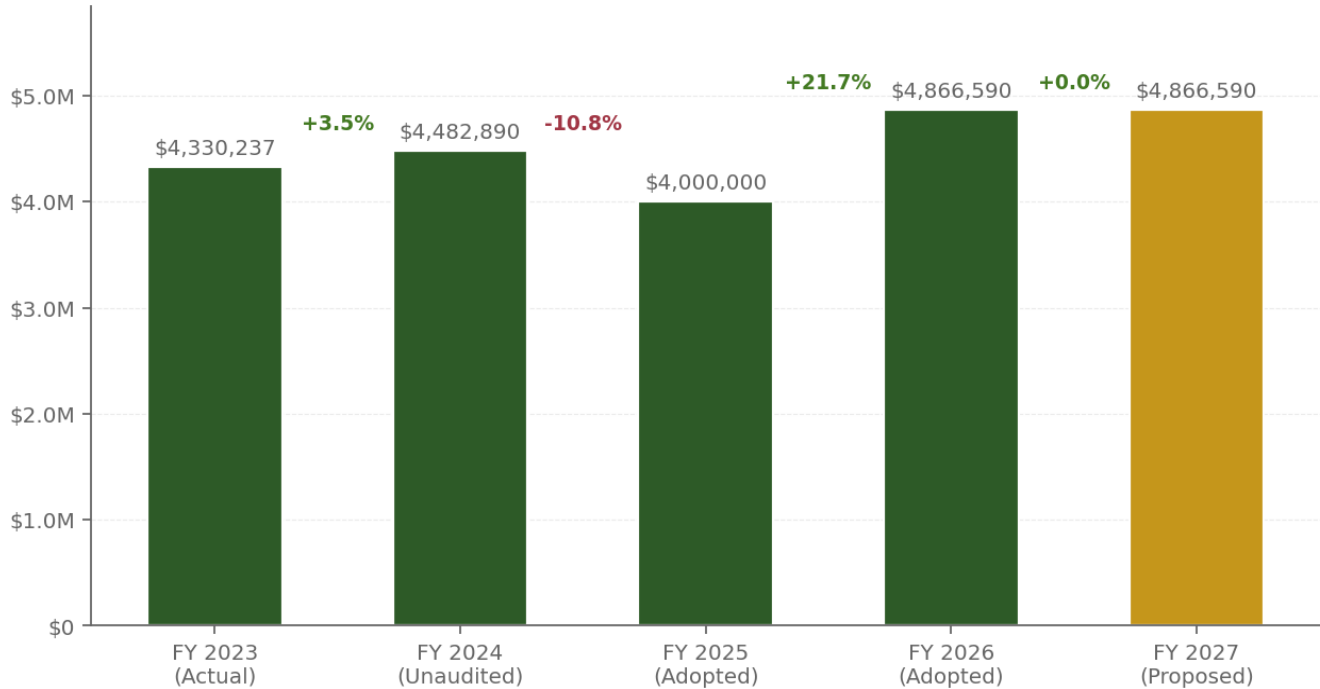
Reading the chart. Green bars are the FY 2026 starting total (\$35.41M) and FY 2027 ending total (\$36.65M). Gold bars represent net increases; red bars represent reductions. The 3% personnel COLA (+\$432,299) is largely offset by an enlarged Vacancy Savings credit (FY26 -\$1,000,000 → FY27 -\$1,524,478, an additional -\$524,478 of offset) and a restored Contingency line (\$219,894) (-\$54,533) — a budget-neutral redistribution of existing GF capacity. The health-insurance line is held flat at \$1.92M in the General Fund. Mandated transfers (CSA +\$241K, DSS +\$148K) and a \$22K bump in school debt service drive most of the remaining net increase.

Sources: FY 2026 Adopted Budget — Total General Fund \$35,412,107 (cms2.revize.com); FY 2027 Proposed General Fund \$36,646,767 from the FY 2027 Budget Workbook (Lincs Recs). Component changes verified line by line in the workbook and the City Manager's budget message.

Local Funding for Schools — 5-Year Trend

General Fund Transfer to Franklin City Public Schools (Operating)

General Fund Transfer to School Operations — 5-Year Trend



Trend. The General Fund transfer to School Operations averaged \$4.51M over FY 2023–FY 2027, with a peak in FY 2024 (\$4.48M unaudited), a one-year dip in FY 2025 (\$4.00M), and a return to peak in FY 2026 and FY 2027 (\$4,866,590, frozen). The cumulative 5-year change is +\$536,353 or +12.4%; the FY 2027 transfer is unchanged from FY 2026, providing the School Board with a stable local funding floor while state SOQ revisions and federal Title I/IDEA awards drive the year-over-year change in the broader Schools Operating envelope (\$20.28M in FY27).

Note: This chart shows only the General Fund transfer for School operations (account 100-4-93100-9260). Additional General Fund transfers for School debt service (\$376,346 in FY27) are budgeted separately in the General Debt Service Fund (402).

Sources: City of Franklin FY 2026 Adopted Budget — account 100-4-93100-9260, Transfers to School Operations (cms2.revize.com); FY 2027 figure from FY 2027 Budget Workbook (Lincs Recs).

Glossary of Municipal Finance Terms

Definitions used throughout this document

Adopted Budget

The financial plan formally approved by City Council for the upcoming fiscal year. Once adopted, appropriations may be amended only through Council action.

Appropriation

A specific authorization by Council to spend a specified amount for a specified purpose, usually limited to a single fiscal year.

Assessed Value

The dollar value placed on real or personal property by the Commissioner of the Revenue for the purpose of computing taxes. In Virginia, real estate is assessed at 100% of fair market value.

BPOL Tax

Business, Professional, and Occupational License tax — a local privilege tax on the gross receipts of businesses operating within the city.

Capital Improvement Program (CIP)

A multi-year (5-year) plan identifying capital projects, their cost estimates, anticipated funding sources, and schedule. Projects typically have useful lives of more than one year and exceed an established cost threshold.

Component Unit

A legally separate organization for which the elected officials of a primary government are financially accountable (e.g., Franklin City Public Schools).

Contingency

A budget reserve set aside for unforeseen expenditures or unanticipated needs that arise during the fiscal year. Contingency funds require Council action to spend.

Debt Service

Annual payments of principal and interest on outstanding bonds and notes. Reflected in the General Debt Service Fund (401) and School Debt Service Fund (402).

Encumbrance

A reservation of appropriation authority for a contractual obligation that has been made but not yet expended. Encumbrances reduce available appropriation balance.

Levy

The total amount of taxes imposed by Council for the support of governmental activities, or the act of imposing those taxes.

Machinery & Tools Tax

A Virginia local tangible personal property tax on machinery and tools used in manufacturing, mining, and certain other industries. Levied at a separate rate from regular personal property.

Modified Accrual Basis

The basis of accounting used for governmental funds: revenues are recognized when measurable and available; expenditures are recognized when the related fund liability is incurred.

Non-Departmental

Citywide expenditures that are not assigned to a specific operating department, such as audit fees, insurance premiums, contingency, dues to regional bodies, and outside agency contributions.

Penny on the Tax Rate

The annual revenue generated by a \$0.01 per \$100 increment of real estate tax. Used to size the revenue impact of proposed rate changes against the assessment base.

Personal Property Tax

A local tax on tangible personal property (vehicles, boats, aircraft, business equipment) levied annually based on assessed value as of January 1.

Reassessment

A periodic revision of the assessed value of all real estate in the city to reflect current market conditions. Following reassessment, the equalized tax rate must be advertised.

Special Revenue Fund

A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects (e.g., CSA Fund, Children's Center Fund).

SSD (Service Special District)

A geographically defined district within the city that levies an additional tax to fund enhanced services within its boundaries (e.g., Downtown Service Special District at \$0.24 per \$100).

Enterprise Fund

A fund used to account for activities financed primarily through user charges (e.g., Water/Sewer, Solid Waste, Airport, Electric/FP&L). Operates on a full-accrual, business-type basis.

Equalized Tax Rate

The real estate tax rate that, applied to the new assessment base after a general reassessment, would generate the same total revenue as the prior rate. Required to be advertised under Va. Code § 58.1-3321.

Fiscal Year

The 12-month accounting period for the City, running July 1 through June 30. FY 2027 = July 1, 2026 – June 30, 2027.

Fund Balance

The difference between a governmental fund's assets and liabilities. Classified by GASB Statement 54 as Nonspendable, Restricted, Committed, Assigned, or Unassigned based on the level of spending constraint.

GASB

Governmental Accounting Standards Board — the independent body that establishes generally accepted accounting principles (GAAP) for state and local governments.

General Fund

The chief operating fund of the City. Accounts for all financial resources not required to be accounted for in another fund. Funds most City departments (Fund 100).

Tax Levy

See "Levy." In Virginia, the formal act by Council establishing the tax rates for the coming fiscal year, typically adopted alongside the budget.

Truth in Taxation

The disclosure requirement (Va. Code § 58.1-3321) that, after reassessment, the locality must advertise the equalized tax rate and hold a public hearing before adopting any rate higher than the equalized rate.

Unassigned Fund Balance

The residual category of fund balance for the General Fund — amounts not classified as Nonspendable, Restricted, Committed, or Assigned. Functions as the City's rainy-day reserve.

Use of Net Position

In an enterprise fund, the use of accumulated unrestricted net position to fund current-year expenses. Analogous to drawing on fund balance in a governmental fund.

Vacancy Savings

A budget reduction (negative line) reflecting the expectation that not all authorized positions will be filled the entire fiscal year. Used to right-size the personnel budget.

Working Capital

In enterprise accounting, current assets minus current liabilities; the short-term liquid cushion available to operate the fund.

Sources: Government Finance Officers Association (GFOA) Glossary of Budget Terms; Government Accounting Standards Board (GASB) Statement 54; Virginia Code § 15.2 (Counties, Cities, and Towns) and § 58.1 (Taxation); Virginia Auditor of Public Accounts — Uniform Financial Reporting Manual.

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-11010-0000	REAL PROPERTY TAXES				
100-3-11010-9990	Real Estate Tax-Current	\$9,578,543	\$8,545,591	\$8,115,512	\$6,519,293
100-3-11010-9991	Real Estate Tax-Delinquent	\$220,000	\$220,000	\$220,000	\$220,000
100-3-11010-9995	Special Real Estate Tax-Current	\$69,899	\$69,899	\$69,899	\$54,998
	— 51 inactive accounts suppressed (all four columns \$0)				
	Totals	\$9,868,442	\$8,835,490	\$8,405,411	\$6,794,291
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-11020-0000	PUBLIC SERVICE CORPORATION TAXES				
100-3-11020-0001	PSC - RE - Current	\$100,129	\$100,129	\$100,129	\$66,402
100-3-11020-0003	PSC - PP - Current	\$136	\$136	\$136	\$135
	— 2 inactive accounts suppressed (all four columns \$0)				
	Totals	\$100,265	\$100,265	\$100,265	\$66,537
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-11031-0000	PERSONAL PROPERTY TAXES				
100-3-11031-9989	Personal Property Tax-Current	\$2,512,176	\$2,919,048	\$2,546,259	\$1,965,324
100-3-11031-9990	Personal Property Tax-Delinquent	\$300,000	\$35,000	\$35,000	\$35,000
	— 23 inactive accounts suppressed (all four columns \$0)				
	Totals	\$2,812,176	\$2,954,048	\$2,581,259	\$2,000,324
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-11040-0000	MACHINERY & TOOLS TAXES				
100-3-11040-9990	Machinery & Tools Taxes - Current	\$35,658	—	—	\$30,784
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$35,658	—	—	\$30,784
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-11060-0000	PENALTIES AND INTEREST				
100-3-11060-0001	Penalties - All Property Taxes	\$137,000	\$110,000	\$85,000	\$85,000
100-3-11060-0002	Interest - All Property Taxes	\$90,000	\$75,000	\$60,000	\$60,000
	Totals	\$227,000	\$185,000	\$145,000	\$145,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12010-0000	OTHER LOCAL TAXES				
100-3-12010-0001	Local Sales and Use Taxes	\$2,400,000	\$2,600,000	\$2,400,000	\$2,400,000
	Totals	\$2,400,000	\$2,600,000	\$2,400,000	\$2,400,000

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12020-0000	UTILITY TAXES				
100-3-12020-0002	Consumer Utility Tax-Remittance	\$(84,000)	\$(84,000)	\$(84,000)	\$(82,000)
100-3-12020-0003	Right-of-Way Use Fee	\$8,000	\$8,000	\$6,000	\$6,000
100-3-12020-0004	Local Electric Consump. Tax-VA Powe	\$30,000	\$30,000	\$30,000	\$30,000
100-3-12020-0010	Consumer Utility Taxes	\$510,000	\$500,000	\$460,000	\$460,000
100-3-12020-0011	Utility Tax-City of Franklin Water	\$148,000	\$148,000	\$148,000	\$148,000
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$612,000	\$602,000	\$560,000	\$562,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12030-0000	BUSINESS LICENSE TAXES				
100-3-12030-0001	Business License Taxes	\$1,553,692	\$1,350,000	\$1,200,000	\$1,162,000
	Totals	\$1,553,692	\$1,350,000	\$1,200,000	\$1,162,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12035-0000	BUSINESS LICENSES-PENALTY/INTEREST				
100-3-12035-0001	Business Licenses-Penalty/Interest	\$30,000	\$12,000	\$3,000	\$3,000
	Totals	\$30,000	\$12,000	\$3,000	\$3,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12050-0000	MOTOR VEHICLE LICENSES				
100-3-12050-0001	Motor Vehicle Licenses	\$200,761	\$200,761	\$197,040	\$207,034
	Totals	\$200,761	\$200,761	\$197,040	\$207,034
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12055-0000	MOTOR VEHICLE LICENSES - PENALTY				
100-3-12055-0001	Motor Vehicle Licenses - Penalty	\$35,000	\$35,000	\$25,000	\$25,000
	Totals	\$35,000	\$35,000	\$25,000	\$25,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12060-0000	BANK STOCK TAXES				
100-3-12060-0001	Bank Stock Taxes	\$56,250	\$56,250	\$45,000	\$40,000
	Totals	\$56,250	\$56,250	\$45,000	\$40,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12070-0000	TAXES ON RECORDATION AND WILLS				
100-3-12070-0001	Recordation Taxes	\$106,250	\$106,250	\$85,000	\$85,000
	Totals	\$106,250	\$106,250	\$85,000	\$85,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12080-0000	CIGARETTE TAXES				
100-3-12080-0001	Tobacco (Cigarette) Tax	\$267,000	\$395,000	\$395,000	\$395,000
	Totals	\$267,000	\$395,000	\$395,000	\$395,000

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12100-0000	LODGING TAXES				
100-3-12100-0001	Lodging Taxes	\$190,000	\$190,000	\$190,000	\$180,000
	Totals	\$190,000	\$190,000	\$190,000	\$180,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12110-0000	MEALS TAX				
100-3-12110-0001	Restaurant Meals Tax	\$2,873,462	\$2,515,000	\$2,200,000	\$2,150,000
	Totals	\$2,873,462	\$2,515,000	\$2,200,000	\$2,150,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-12180-0000	PROBATE TAXES				
100-3-12180-0001	Local Probate Tax	\$2,500	\$2,500	\$2,500	\$2,500
	Totals	\$2,500	\$2,500	\$2,500	\$2,500
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-13010-0000	PERMITS AND OTHER LICENSES				
100-3-13010-0001	Animal Licenses	\$2,500	\$2,500	\$1,500	\$1,500
	Totals	\$2,500	\$2,500	\$1,500	\$1,500
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-13030-0000	PERMITS AND OTHER LICENSES				
100-3-13030-0005	Transfer Fees	\$35,000	\$35,000	\$25,000	\$25,000
100-3-13030-0008	Building Permits	\$25,000	\$25,000	\$25,000	\$20,000
100-3-13030-0009	Reinspection Fees	\$100	\$100	\$100	\$100
100-3-13030-0010	Electrical Permits	\$5,000	\$5,000	\$5,000	\$4,000
100-3-13030-0012	Plumbing Permits	\$3,000	\$3,000	\$3,000	\$1,500
100-3-13030-0014	Mechanical Permits	\$5,500	\$5,500	\$5,500	\$5,500
100-3-13030-0015	Administrative Fee All Permits	\$25,000	\$10,000	\$10,000	\$2,000
100-3-13030-0019	Sign Permits and Inspection Fees	\$500	\$500	\$500	\$500
100-3-13030-0023	Occupancy Permits	\$3,200	\$3,200	\$3,200	\$3,200
100-3-13030-0024	Erosion & Sediment Control Permit	\$5,000	\$5,000	\$5,000	\$800
100-3-13030-0025	Storm Water Management	\$2,700	\$2,700	\$2,700	\$2,700
100-3-13030-0028	Gun Permit Fees	\$3,000	\$3,000	\$2,000	\$1,600
100-3-13030-0031	Zoning Clearance & Other Charges	\$4,000	\$4,000	\$4,000	\$2,000
100-3-13030-0032	Building Permit Plan Review	\$3,000	\$3,000	\$3,000	\$2,000
100-3-13030-0033	Building Permit Stop Work	\$200	\$200	\$200	\$200
100-3-13030-0034	Building and Zoning Appeals	\$500	\$500	\$500	\$500
100-3-13030-0036	Va Bldg Code Assessment Fee	\$1,000	\$1,000	\$1,000	\$1,000
100-3-13030-0037	Permit Extension	\$50	\$50	\$50	\$50
100-3-13030-0040	Planning Subdivision Plat Review	\$500	\$500	\$500	\$500
100-3-13030-0041	Planning Site Plan Review	\$1,000	\$1,000	\$1,000	\$300
100-3-13030-0044	Erosion & Sediment Inspections	\$500	\$500	\$500	\$500
100-3-13030-0052	Farmers Market Fees	\$1,400	\$1,400	\$1,400	\$1,880
100-3-13030-0054	Franklin Fall Festival - Fees	\$6,300	\$6,300	\$6,300	\$6,000
100-3-13030-0055	Franklin Spring Festival - Fees	\$6,300	\$6,300	\$6,300	\$4,500
100-3-13030-0056	Holiday Craft Fair Registration Fees	\$800	\$800	\$800	\$700
100-3-13030-0057	Juneteenth Festival	—	—	\$1,000	\$1,000
	— 47 inactive accounts suppressed (all four columns \$0)				
	Totals	\$138,550	\$123,550	\$113,550	\$88,030

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-14010-0000	FINES AND FORFEITURES				
100-3-14010-0001	Court Fines and Forfeitures	\$40,000	\$40,000	\$40,000	\$40,000
100-3-14010-0002	Parking Fines	\$250	\$250	\$250	\$250
	— 3 inactive accounts suppressed (all four columns \$0)				
Totals		\$40,250	\$40,250	\$40,250	\$40,250

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-15010-0000	REVENUE FROM USE OF MONEY				
100-3-15010-0001	Interest Earned - Bank Deposits	\$512,325	\$500,000	\$200,000	\$50,000
100-3-15010-0002	Interest Earned - Investments	\$214,673	\$226,998	—	—
	— 3 inactive accounts suppressed (all four columns \$0)				
Totals		\$726,998	\$726,998	\$200,000	\$50,000

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-15020-0000	REVENUE FROM USE OF PROPERTY				
100-3-15020-0003	Concession Rentals and Commissions	\$500	\$500	—	\$2,438
100-3-15020-0004	Sale of EZ Pass	\$2,500	\$2,500	\$2,500	\$2,500
100-3-15020-0005	Rental of M. L. King Center	\$1,500	\$1,500	\$1,500	\$1,500
100-3-15020-0010	Rental of Pretlow/Rawls Farms	—	—	\$1,652	\$1,652
100-3-15020-0020	Rental of Parks	\$750	\$750	\$750	\$750
100-3-15020-0025	Rental of Social Services Building MOU	\$67,788	\$77,656	\$76,256	\$77,656
100-3-15020-0040	Rental of Health Center	\$15,000	\$15,000	\$15,000	\$15,000
100-3-15020-0041	Rental - Bank of America	\$1,200	\$1,200	\$1,200	\$1,200
100-3-15020-0042	Rental - Hunterdale Cell Tower	\$14,688	\$14,688	\$14,688	\$14,688
	— 3 inactive accounts suppressed (all four columns \$0)				
Totals		\$103,926	\$113,794	\$113,546	\$117,384

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16010-0000	CHARGES FOR CURRENT SERVICES				
100-3-16010-0001	Court Costs	\$2,400	\$2,400	\$2,400	\$2,400
100-3-16010-0004	Law Library Fees	\$1,200	\$1,200	\$1,200	\$1,200
100-3-16010-0006	J & D Services - Southampton Co.	\$4,100	\$4,100	\$4,100	\$4,100
Totals		\$7,700	\$7,700	\$7,700	\$7,700

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16040-0000	CHARGES FOR OTHER PROTECTION				
100-3-16040-0001	Fire/Emergency Services (Counties)	\$115,000	\$100,000	\$86,960	\$74,783
100-3-16040-0002	Ambulance Charges	\$400,000	\$420,000	\$375,000	\$375,000
	— 3 inactive accounts suppressed (all four columns \$0)				
Totals		\$515,000	\$520,000	\$461,960	\$449,783

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16060-0000	CHARGES FOR OTHER PROTECTIONS				
100-3-16060-0010	Janitorial Services Health Dept. — 1 inactive account suppressed (all four columns \$0)	\$23,000	\$23,000	\$17,500	\$17,500
	Totals	\$23,000	\$23,000	\$17,500	\$17,500
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16070-0000	MISC BILLING SERVICES				
100-3-16070-0001	Social Services - Benefits — 2 inactive accounts suppressed (all four columns \$0)	\$6,000	\$6,000	—	—
	Totals	\$6,000	\$6,000	—	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16080-0000	CHG FOR SANITATION & WASTE REMOVAL				
100-3-16080-0003	Weed Cutting Charges	\$30,000	\$30,000	—	\$10,000
100-3-16080-0006	Utility Tax Collection Fees	\$3,000	\$3,000	\$3,000	\$3,000
100-3-16080-0009	Demolition & Debris Removal — 3 inactive accounts suppressed (all four columns \$0)	\$20,000	\$20,000	—	—
	Totals	\$53,000	\$53,000	\$3,000	\$13,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16095-0000	CHARGES FOR ADMIN-FUNDS				
100-3-16095-0501	Charge for Admin Serv-Water Fund	\$382,987	\$364,750	\$365,108	\$373,442
100-3-16095-0502	Charges for Services-Garbage Fund	\$286,880	\$273,219	\$267,951	\$255,789
100-3-16095-0504	Charge for Admin Serv-Airport Fund	\$15,550	\$14,811	\$19,284	\$20,271
100-3-16095-0505	Charge for Admin Serv-Electric Fund	\$869,558	\$828,150	\$706,752	\$667,606
	Totals	\$1,554,975	\$1,480,930	\$1,359,095	\$1,317,108
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-16130-0000	RECREATIONAL FEES				
100-3-16130-0001	Recreational Fees and Admissions	\$15,000	\$15,000	\$15,000	\$15,000
100-3-16130-0006	Recreational Fees Summer Programs — 2 inactive accounts suppressed (all four columns \$0)	\$3,000	\$3,000	\$3,000	\$3,000
	Totals	\$18,000	\$18,000	\$18,000	\$18,000

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-18990-0000	MISCELLANEOUS				
100-3-18990-0004	Auction Proceeds	\$20,000	\$20,000	—	—
100-3-18990-0005	Sale of Supplies/Publications/Mdse	\$50,000	\$50,000	\$425	\$425
100-3-18990-0006	Sale of Salvage/Surplus	\$142	\$142	\$142	\$142
100-3-18990-0007	Sale of Real Estate	\$214	\$214	\$214	\$214
100-3-18990-0012	Sale of Cemetery Lots	\$25,000	\$25,000	\$25,000	\$25,000
100-3-18990-0022	Sale of Cemetery Lots New Expansion	\$5,000	\$5,000	\$5,000	\$19,000
100-3-18990-0094	Late Penalty Fee Utilities	\$310,000	\$310,000	\$263,000	\$276,048
100-3-18990-0098	Bad Check Fee Charges	\$7,000	\$7,000	\$7,000	\$7,000
100-3-18990-0099	Miscellaneous - Other	\$15,618	\$15,618	\$15,618	\$3,000
100-3-18990-0103	VRSA Grant	—	—	\$2,093	\$4,000
100-3-18990-0201	Revenue Sharing - Isle of Wight	\$1,020,000	\$1,020,000	\$816,565	\$700,000
100-3-18990-0202	Revenue Sharing - Southampton Co	\$45,000	\$45,000	\$45,000	\$75,000
100-3-18990-1001	Payments in Lieu of Taxes-Electric	\$59,282	\$59,282	\$59,282	\$59,282
100-3-18990-1002	Payments in Lieu of Taxes-Water/Sew	\$26,460	\$26,460	\$26,460	\$26,460
100-3-18990-3005	Donations Animal Control	—	—	—	\$5,600
100-3-18990-3011	Donations Parks & Rec IP Grant	—	—	\$26,250	—
100-3-18990-3014	Opioid Settlement Funds	—	—	\$4,226	\$25,080
100-3-18990-3016	Donations Tourism	—	—	\$2,250	\$9,861
100-3-18990-3040	Donations Fireworks	—	—	\$1,000	\$1,000
100-3-18990-3041	Donations Police	\$6,184	\$6,184	\$6,313	\$4,000
— 18 inactive accounts suppressed (all four columns \$0)					
Totals		\$1,589,900	\$1,589,900	\$1,305,838	\$1,241,112
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-19020-0000	RECOVERED COSTS				
100-3-19020-0003	Personal Property Seizure Costs	\$3,000	\$3,000	\$3,000	\$3,000
100-3-19020-0005	Real Estate - Tax Sale Surplus Funds	—	—	—	\$100,064
100-3-19020-0009	Misc Recoveries - River Gauge	\$83,320	\$83,320	\$71,952	\$44,200
100-3-19020-0011	Misc Recoveries - SoCo EMS Contract	\$2,812,671	\$2,686,979	\$2,622,304	\$2,511,673
100-3-19020-0014	Misc Recoveries-SoCo Emer Mgmt Contract	—	—	\$58,772	\$57,772
— 10 inactive accounts suppressed (all four columns \$0)					
Totals		\$2,898,991	\$2,773,299	\$2,756,028	\$2,716,709
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-22010-0000	NON-CATEGORICAL AID STATE				
100-3-22010-0006	Tax on Deeds (Recordation Tax)	\$41,255	—	—	—
100-3-22010-0008	Railroad Rolling Stock Taxes	\$6,200	\$6,200	\$6,200	\$6,200
100-3-22010-0010	Auto Rental Tax	\$20,000	\$20,000	\$20,000	\$18,000
100-3-22010-0100	PPTRA Tax	\$1,048,891	\$1,048,891	\$1,048,891	\$1,048,897
100-3-22010-0300	Communication Tax	\$360,000	\$389,850	\$389,850	\$389,850
— 2 inactive accounts suppressed (all four columns \$0)					
Totals		\$1,476,346	\$1,464,941	\$1,464,941	\$1,462,947
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-23030-0000	SHARED EXPENSES				
100-3-23030-0001	Commissioner of Revenue	\$117,307	\$113,890	\$108,645	\$81,100
Totals		\$117,307	\$113,890	\$108,645	\$81,100

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-23040-0000	SHARED EXPENSES				
100-3-23040-0001	Treasurer	\$129,408	\$125,639	\$120,051	\$71,100
	Totals	\$129,408	\$125,639	\$120,051	\$71,100

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-23060-0000	SHARED EXPENSES				
100-3-23060-0001	Registrar/Electoral Boards	\$56,139	\$54,504	\$54,504	\$54,504
	Totals	\$56,139	\$54,504	\$54,504	\$54,504

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-24040-0000	CATEGORICAL AID - STATE				
100-3-24040-0001	CJS Grants for Law Enforcement	\$520,240	\$520,240	\$520,240	\$444,423
100-3-24040-0003	Fire Programs Fund Grant Equip.	\$41,922	\$41,922	\$36,830	\$31,257
100-3-24040-0006	Street and Highway Maintenance	\$2,365,158	\$2,489,640	\$1,790,323	\$2,111,512
100-3-24040-0007	Litter Control Grants	—	—	—	\$8,437
100-3-24040-0008	Arts Grant	\$4,500	\$4,500	\$4,500	\$4,500
100-3-24040-0009	Wireless 911 Grant	\$52,607	\$41,500	\$41,500	\$41,500
100-3-24040-0012	Four for Life EMS	\$7,500	\$7,500	\$7,500	\$7,500
100-3-24040-0099	Other State Grants	\$300,000	—	—	—
100-3-24040-0300	State Infant & Toddler	—	\$569,727	\$569,727	\$569,727
100-3-24040-1814	Law Enforcement Equipment Grant	—	—	—	\$318,000
	— 33 inactive accounts suppressed (all four columns \$0)				
	Totals	\$3,291,927	\$3,675,029	\$2,970,620	\$3,536,856

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-33010-0000	CATEGORICAL AID -FEDERAL GOVERNMENT				
100-3-33010-0012	Justice Asst Grant Police	—	—	—	\$12,221
100-3-33010-0020	EMS Grant-LEMPG EOC Upgrade	\$16,595	\$16,595	\$16,595	\$16,595
100-3-33010-0300	Federal Part C Infant & Toddler	—	\$187,813	\$187,813	\$187,813
	— 12 inactive accounts suppressed (all four columns \$0)				
	Totals	\$16,595	\$204,408	\$204,408	\$216,629

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-41010-0000	OTHER FINANCIAL SERVICES				
100-3-41010-0001	Insurance Recoveries (Non-recurring	—	\$115,897	—	—
	Totals	—	\$115,897	—	—

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-41040-0000	PROCEEDS FROM INDEBTNESS				
100-3-41040-0002	Loans From Literary Fund	—	—	—	\$4,000,000
	— 3 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	—	\$4,000,000

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-3-41050-0000	FUNDS TRANSFERS				
100-3-41050-0003	Transfer From Electric Fund	\$1,800,000	\$1,400,000	\$1,799,993	\$1,799,993
100-3-41050-0005	Transfer From Solid Waste	—	—	\$100,000	—
100-3-41050-0006	Transfer From Water & Sewer	—	—	\$300,000	\$195,000
100-3-41050-0008	Transfer from Other Funds	\$309,799	\$309,799	\$371,559	—
100-3-41050-0100	Use of Restricted Fund Balance	—	—	—	\$4,538,675
100-3-41050-0150	Use of Unassigned Fund Balance	—	\$368,500	\$800,755	\$1,597,365
100-3-41050-0004	Transfer From Electric Fund-Debt Service	\$400,000	—	—	—
	— 12 inactive accounts suppressed (all four columns \$0)				
	Totals	\$2,509,799	\$2,078,299	\$3,372,307	\$8,131,033
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
200-3-41050-0000	**TRANSFERS**				
200-3-41050-0001	Transfer from General Fund	—	—	\$50,000	—
200-3-41050-0409	Transfer from General Debt Fund	—	—	—	\$2,000,000
	— 3 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	\$50,000	\$2,000,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-3-18990-0000	**MISCELLANEOUS INCOME**				
201-3-18990-1806	FATHERHOOD INCENTIVE GRANT	—	—	\$12,500	—
	— 7 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	\$12,500	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-3-24040-0000	**STATE REVENUE**				
201-3-24040-0102	Categorical Aid-State	\$2,298,830	\$1,496,016	\$1,178,673	\$893,581
	— 7 inactive accounts suppressed (all four columns \$0)				
	Totals	\$2,298,830	\$1,496,016	\$1,178,673	\$893,581
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-3-33010-0000	***FEDERAL REVENUE***				
201-3-33010-0001	Federal VPA Revenue	\$1,237,832	\$1,941,266	\$1,697,497	\$1,446,555
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$1,237,832	\$1,941,266	\$1,697,497	\$1,446,555
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-3-41050-0000	***TRANSFERS***				
201-3-41050-0100	Transfers From General Fund	\$885,375	\$722,688	\$694,997	\$640,674
	— 3 inactive accounts suppressed (all four columns \$0)				
	Totals	\$885,375	\$722,688	\$694,997	\$640,674

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
202-3-24040-0000	CHILDREN'S SERVICES ACT REVENUE				
202-3-24040-0102	State Aid — 2 inactive accounts suppressed (all four columns \$0)	\$1,163,650	\$754,800	\$537,092	\$380,520
	Totals	\$1,163,650	\$754,800	\$537,092	\$380,520
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
202-3-41050-0000	**TRANSFERS**				
202-3-41050-0100	Transfers from General Fund — 1 inactive account suppressed (all four columns \$0)	\$686,350	\$445,200	\$304,220	\$244,792
	Totals	\$686,350	\$445,200	\$304,220	\$244,792
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
204-3-18990-0000	MISCELLANEOUS REVENUE				
204-3-18990-0099	Miscellaneous Income	—	\$114,500	—	\$114,500
204-3-18990-0105	Grant - F/S Charities — 7 inactive accounts suppressed (all four columns \$0)	—	\$65,000	—	\$65,000
	Totals	—	\$179,500	—	\$179,500
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
204-3-41050-0000	TRANSFERS				
204-3-41050-0200	Prior Year Budget Carryover — 1 inactive account suppressed (all four columns \$0)	—	\$33,825	—	\$33,825
	Totals	—	\$33,825	—	\$33,825
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
206-3-24040-0000	STATE INFANT & TODDLER				
206-3-24040-0100	State Infant & Toddler — 1 inactive account suppressed (all four columns \$0)	\$652,949	—	—	—
	Totals	\$652,949	—	—	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
206-3-33010-0000	FEDERAL PART C INFANT & TODDLER				
206-3-33010-0108	Federal Part C Infant & Toddler — 1 inactive account suppressed (all four columns \$0)	\$187,813	\$840,762	—	—
	Totals	\$187,813	\$840,762	—	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
209-3-15020-0000	RENTAL OF TRAINING CENTER				
209-3-15020-0001	Rental of Training Center	\$28,025	\$6,000	\$6,000	\$4,500
	Totals	\$28,025	\$6,000	\$6,000	\$4,500

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
209-3-41050-0000	**TRANSFERS**				
209-3-41050-0150	Use of Restricted Fund Balance — 3 inactive accounts suppressed (all four columns \$0)	–	\$22,025	\$22,025	\$6,850
	Totals	–	\$22,025	\$22,025	\$6,850
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
220-3-18990-0000	MISCELLANEOUS REVENUE				
220-3-18990-3000	Camp Family Foundation Grants	\$14,000	\$35,965	\$77,220	\$69,800
220-3-18990-3001	Franklin/Southampton Charities	–	\$20,000	\$20,000	\$20,000
220-3-18990-3002	Other Donations and Grants — 2 inactive accounts suppressed (all four columns \$0)	\$41,965	–	–	–
	Totals	\$55,965	\$55,965	\$97,220	\$89,800
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
220-3-41050-0000	TRANSFERS				
220-3-41050-0150	Use of Restricted Fund Balance — 2 inactive accounts suppressed (all four columns \$0)	–	–	–	\$96,313
	Totals	–	–	–	\$96,313
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
250-3-18990-0000	MISCELLANEOUS REVENUE				
250-3-18990-1901	Obici Healthcare Grant	–	–	–	\$14,295
250-3-18990-1903	FRANKLIN SOUTHAMPTON CHARITIES GRANT	–	–	\$91,097	–
250-3-18990-1904	Wallace Foundation Grant — 29 inactive accounts suppressed (all four columns \$0)	–	–	\$50,000	–
	Totals	–	–	\$141,097	\$14,295
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
250-3-24000-0000	STATE REVENUE				
250-3-24000-0202	State School Basic Aid	\$13,783,106	\$14,353,341	\$11,343,966	\$11,773,218
250-3-24000-0222	Clean School Bus Program	–	–	–	\$1,164,600
250-3-24000-0291	McKinney-Vento Grant	–	–	–	\$3,900
250-3-24000-0292	ALL-In Virginia Spending Plan	–	–	–	\$670,617
250-3-24000-0293	Stronger Connections Grant	–	–	–	\$223,204
250-3-24000-0294	Extended School Year Grant	–	–	–	\$50,000
250-3-24000-0295	Security Equipment Grant	–	–	–	\$250,000
250-3-24000-0296	SCAP Grant	–	–	\$100,844	\$189,095
250-3-24000-0297	Safety and Security Grant — 30 inactive accounts suppressed (all four columns \$0)	–	–	–	\$139,290
	Totals	\$13,783,106	\$14,353,341	\$11,444,810	\$14,463,924

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
250-3-33010-0000	FEDERAL REVENUE				
250-3-33010-0217	Adult Basic Education-Federal	—	—	—	\$26,564
250-3-33010-0219	R I P E Grant	—	—	—	\$80,000
250-3-33010-0224	Pre-School Grant VIB	—	—	—	\$24,492
250-3-33010-0225	Title VIB Special Education	—	—	—	\$682,898
250-3-33010-0230	Carl Perkins Grant	—	—	\$276	\$53,337
250-3-33010-0234	Race to GED Grant	—	—	—	\$1,636
250-3-33010-0249	Continuing Education Support Grant	—	—	—	\$78,091
250-3-33010-0250	Federal Categorical Aid	\$1,808,728	\$1,342,920	\$1,922,290	—
250-3-33010-0261	Title I - 1003A	—	—	—	\$236,236
250-3-33010-0271	NCLB Grant - Title I	—	—	—	\$1,656,238
250-3-33010-0272	NCLB Grant - Title II A	—	—	—	\$203,991
250-3-33010-0273	NCLB Grant - Title III Part A	—	—	—	\$2,227
250-3-33010-0274	NCLB Grant - Title IV Drug Free	—	—	—	\$1,078
250-3-33010-0276	NCLB Grant - Title V Rural Ed	—	—	—	\$38,374
250-3-33010-0277	Title IV Part A LEA	—	—	—	\$93,135
250-3-33010-0404	CARES Stream 4	—	—	—	\$316,856
250-3-33010-0405	CARES Act Stream 5	—	—	—	\$3,703,520
250-3-33010-0408	CSLFRF Grant	—	—	—	\$57,900
— 54 inactive accounts suppressed (all four columns \$0)					
Totals		\$1,808,728	\$1,342,920	\$1,922,566	\$7,256,573
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
250-3-41050-0000	LOCAL GOVERNMENT REVENUE				
250-3-41050-0100	Funds From Local Government	\$4,866,590	\$4,466,590	\$4,000,000	\$4,330,237
250-3-41050-1000	Funds from Restricted Fund Balance	—	—	—	\$887,965
250-3-41050-6100	Funds Local Government-Capital Proj	—	—	—	\$152,653
— 7 inactive accounts suppressed (all four columns \$0)					
Totals		\$4,866,590	\$4,466,590	\$4,000,000	\$5,370,855
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
251-3-41050-0000	TRANSFERS				
251-3-41050-0100	Transfer from General Fund	—	—	\$330,237	\$5,000,050
— 8 inactive accounts suppressed (all four columns \$0)					
Totals		—	—	\$330,237	\$5,000,050
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
252-3-18990-0000	***MISCELLANEOUS REVENUE***				
252-3-18990-1801	Other Cafeteria Income	—	\$74,145	\$74,307	\$100,270
252-3-18990-3000	Local Meal Income	\$75,628	—	—	—
— 4 inactive accounts suppressed (all four columns \$0)					
Totals		\$75,628	\$74,145	\$74,307	\$100,270

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
252-3-24000-0000	***STATE REVENUE***				
252-3-24000-1000	State School Food Match	\$12,309	\$14,442	\$9,569	\$32,957
	Totals	\$12,309	\$14,442	\$9,569	\$32,957
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
252-3-33010-0000	***FEDERAL REVENUE***				
252-3-33010-1000	Federal School Food Services — 5 inactive accounts suppressed (all four columns \$0)	\$773,756	\$758,584	\$702,147	\$774,411
	Totals	\$773,756	\$758,584	\$702,147	\$774,411
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
254-3-15010-0000	INTEREST EARNED ON BANK DEPOSITS				
254-3-15010-0001	Interest Earned on Bank Deposits	–	–	\$15	\$15
	Totals	–	–	\$15	\$15
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
254-3-24000-0000	OTHER FUNDS (STATE)				
254-3-24000-0203	Other Funds (State)	\$111,698	\$169,389	\$107,722	\$92,310
	Totals	\$111,698	\$169,389	\$107,722	\$92,310
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
254-3-41050-0000	USE OF FUND BALANCE				
254-3-41050-0250	Transfer from School Fund — 1 inactive account suppressed (all four columns \$0)	–	–	\$43,658	\$36,939
	Totals	–	–	\$43,658	\$36,939
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
289-3-24002-0000	HOME FUNDS - WTHC				
289-3-24002-8700	Home Funds - WTHC	–	–	–	\$38,400
	Totals	–	–	–	\$38,400
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
296-3-18990-0000	PROGRAM INCOME - MADISON NEIGHBORHOOD				
296-3-18990-8800	Program Income - Madison Neighborhood	–	–	–	\$44,213
	Totals	–	–	–	\$44,213
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
297-3-18990-0000	SERCAP INC. GRANT REVENUE				
297-3-18990-0100	SERCAP Inc. Grant Revenue	–	–	–	\$30,000
	Totals	–	–	–	\$30,000
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
297-3-33000-0000	Laurel Street Revitalization Revenue				
297-3-33000-0100	Federal Aid - MY1	–	–	–	\$1,334,067
298-3-33000-0100	Federal Aid - Lead Hazard Program	–	–	–	\$369,720
	Totals	–	–	–	\$1,703,787

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
401-3-41050-0000	GENERAL DEBT SERVICE REVENUE***				
401-3-41050-0100	Transfer From General Fund — 5 inactive accounts suppressed (all four columns \$0)	\$2,161,002	\$1,761,002	\$1,360,137	\$2,788,169
	Totals	\$2,161,002	\$1,761,002	\$1,360,137	\$2,788,169

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
402-3-41050-0000	**MISCELLANEOUS REVENUE**				
402-3-41050-0100	Transfers from General Fund — 7 inactive accounts suppressed (all four columns \$0)	\$376,346	\$353,946	\$414,662	\$414,133
	Totals	\$376,346	\$353,946	\$414,662	\$414,133

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-3-16190-0000	**WATER FUND REVENUE**				
501-3-16190-1101	Sale of Water - Residential	\$1,393,000	\$1,393,000	\$1,300,000	\$1,250,000
501-3-16190-1103	Sewer Service Charge - Residential	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
501-3-16190-1107	Administrative Connection Fee	\$5,000	\$5,000	\$5,000	\$5,000
501-3-16190-1108	Penalties	\$80,000	\$80,000	\$70,000	\$70,000
501-3-16190-1118	Sewer Charge - Isle of Wight County	\$43,000	\$43,000	\$43,000	\$45,000
501-3-16190-1124	Sewer Charge - Edgehill Southampton Co	\$25,000	\$25,000	\$25,000	\$25,000
501-3-16190-6081	SERCAP Inc. Grant Revenue — 32 inactive accounts suppressed (all four columns \$0)	—	—	—	\$30,000
	Totals	\$3,346,000	\$3,346,000	\$3,243,000	\$3,225,000

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-3-41050-0000	**TRANSFERS**				
501-3-41050-0060	Use of Unrestricted Net Position	\$23,114	—	—	—
501-3-41050-0300	Use of Unrestricted Net Position — 4 inactive accounts suppressed (all four columns \$0)	—	—	\$1,990,211	\$849,710
	Totals	\$23,114	—	\$1,990,211	\$849,710

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
502-3-16080-0000	** SOLID WASTE FUND REVENUE **				
502-3-16080-0001	Waste Collection & Disposal Fees	\$1,400,000	\$1,450,000	\$1,335,000	\$1,360,693
502-3-16080-0004	Administrative Garbage Service Fee	\$55,100	\$5,100	\$4,000	\$4,000
502-3-16080-1207	Penalty Fees — 6 inactive accounts suppressed (all four columns \$0)	—	—	—	\$30,000
	Totals	\$1,455,100	\$1,455,100	\$1,339,000	\$1,394,693

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
502-3-41050-0000	FUNDS TRANSFER				
502-3-41050-0060	Use of Unrestricted Net Position — 4 inactive accounts suppressed (all four columns \$0)	\$127,107	—	\$332,762	\$16,209
	Totals	\$127,107	—	\$332,762	\$16,209

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-3-16190-0000	**AIRPORT REVENUE**				
504-3-16190-0208	Airport Rental & Fees	\$64,800	\$64,800	\$62,700	\$61,800
504-3-16190-0212	Sale of Jet Fuel	\$35,000	\$35,000	\$35,000	\$35,000
504-3-16190-0214	Sale of Aviation Gas	\$25,000	\$30,000	\$30,000	\$30,000
	— 11 inactive accounts suppressed (all four columns \$0)				
	Totals	\$124,800	\$129,800	\$127,700	\$126,800
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-3-24040-0000	**STATE CATEGORICAL AID**				
504-3-24040-0421	Airport Improvements	\$209,614	\$88,000	—	—
	— 5 inactive accounts suppressed (all four columns \$0)				
	Totals	\$209,614	\$88,000	—	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-3-33010-0000	**FEDERAL CATEGORICAL AID**				
504-3-33010-0420	Airport Improvements FAA	\$314,750	\$990,000	—	—
	— 8 inactive accounts suppressed (all four columns \$0)				
	Totals	\$314,750	\$990,000	—	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-3-41050-0000	**TRANSFERS**				
504-3-41050-0100	Transfer From General Fund	—	—	\$76,330	\$63,919
504-3-41050-0200	Use of Unrestricted Net Position	\$227,556	\$144,500	—	—
	— 3 inactive accounts suppressed (all four columns \$0)				
	Totals	\$227,556	\$144,500	\$76,330	\$63,919
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-3-16190-0000	ELECTRIC FUND REVENUE				
505-3-16190-1200	Sale of Electricity -Fuel Adj	\$2,361,804	\$2,361,804	\$2,197,052	\$4,403,588
505-3-16190-1201	Sale of Electric Energy-Residential	\$9,311,220	\$8,702,075	\$7,740,007	\$8,361,350
505-3-16190-1202	Sale of Electricity-Commercial	\$7,822,907	\$7,311,128	\$5,487,945	\$5,746,032
505-3-16190-1203	Cycle & Save	\$(100,000)	\$(100,000)	\$(100,000)	\$(102,000)
505-3-16190-1204	Administrative Connection Fee	\$12,000	\$12,000	\$12,700	\$12,500
505-3-16190-1205	Pole Attachment Fees	\$50,000	\$50,000	\$50,000	\$52,789
505-3-16190-1206	Late Fee	—	—	\$300,000	\$300,000
505-3-16190-1207	Cut-On Fees and Penalties	\$400,000	\$400,000	\$200,000	\$136,000
505-3-16190-1210	Charges for Street Lights	\$140,000	\$140,000	\$138,500	—
505-3-16190-6001	Sale Of Equipment	—	\$501	\$1,000	\$500
505-3-16190-8040	Sale Of Electric Supplies	—	\$500	\$1,000	\$1,000
505-3-16190-8041	Miscellaneous Revenue	\$30,000	\$10,000	\$10,000	\$10,000
505-3-16190-8042	Sale of Surge Protectors	—	\$5,000	\$5,000	\$5,000
	— 12 inactive accounts suppressed (all four columns \$0)				
	Totals	\$20,027,931	\$18,893,008	\$16,043,204	\$18,926,759

FY 2027 BUDGET REVENUES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-3-41050-0000	***TRANSFERS***				
505-3-41050-0060	Use of Unrestricted Net Position — 5 inactive accounts suppressed (all four columns \$0)	\$(2,429,064)	–	\$560,044	\$505,656
	Totals	\$(2,429,064)	–	\$560,044	\$505,656

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
510-3-15020-0000	RENTALS - OTHER				
510-3-15020-0100	Rents - Franklin Business Center	\$180,000	\$200,000	\$137,079	\$131,153
510-3-15020-0110	Program Fees - Franklin Business Center — 5 inactive accounts suppressed (all four columns \$0)	\$4,000	\$4,520	\$4,000	\$3,000
	Totals	\$184,000	\$204,520	\$141,079	\$134,153

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
510-3-41050-0000	***TRANSFERS***				
510-3-41050-0100	Use of Fund Balance	\$54	–	–	–
510-3-41050-0901	Transfer from GF - Econ Joint Fund — 6 inactive accounts suppressed (all four columns \$0)	–	–	\$49,648	\$49,648
	Totals	\$54	–	\$49,648	\$49,648

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-11010-0000	**CITY COUNCIL **				
100-4-11010-1101	Salaries and Wages - Regular	\$60,162	\$60,162	\$60,162	\$58,408
100-4-11010-2100	FICA	\$4,602	\$4,602	\$4,608	\$4,468
100-4-11010-3160	Professional Services	—	—	—	\$15,000
100-4-11010-3500	Printing and Binding	—	—	—	\$69
100-4-11010-3600	Advertising	\$3,000	\$3,000	\$3,000	\$3,082
100-4-11010-5210	Postal Services	\$25	\$25	\$25	\$90
100-4-11010-5307	Public Official Liability Insurance	—	—	—	\$6,681
100-4-11010-5530	Travel-Subsistence & Lodging	\$10,000	\$10,000	\$750	\$1,211
100-4-11010-5540	Travel-Conventions & Education	\$1,000	\$1,000	\$1,000	\$930
100-4-11010-5560	Travel-(Milage)	\$5,000	\$5,000	\$750	\$57
100-4-11010-5640	Contributions-Law Library	\$1,500	\$1,500	\$1,500	\$1,516
100-4-11010-5699	Contributions-Comm Organizations	—	—	\$202,230	\$159,084
100-4-11010-5810	Dues and Association Memberships	\$17,853	\$17,853	\$17,188	\$10,500
100-4-11010-5840	Miscellaneous	\$2,000	\$2,000	\$2,000	\$2,406
100-4-11010-6001	Office Supplies	\$200	\$200	\$200	\$179
100-4-11010-7000	Contingency Fund	—	—	\$187,747	—
— 9 inactive accounts suppressed (all four columns \$0)					
Totals		\$105,342	\$105,342	\$481,160	\$263,681

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12110-0000	CITY MANAGER *****				
100-4-12110-1101	Salaries and Wages - Regular	\$350,102	\$339,905	\$204,936	\$221,413
100-4-12110-1200	Salaries and Wages - Overtime	—	—	—	\$2,598
100-4-12110-1300	Salaries and Wages - Part time	—	—	\$7,500	—
100-4-12110-2100	FICA	\$26,783	\$26,003	\$17,667	\$17,405
100-4-12110-2210	Retirement - VRS	\$47,159	\$45,785	\$24,613	\$19,866
100-4-12110-2212	VA Local Disability Program - VRS	\$1,441	\$1,441	\$1,693	—
100-4-12110-2300	Hospitalization/Medical Plans	\$37,992	\$37,992	\$25,992	\$15,203
100-4-12110-2400	Group Life Insurance	\$4,692	\$4,555	\$2,747	\$1,976
100-4-12110-2720	Workmen's Compensation	\$149	\$149	\$149	\$116
100-4-12110-2825	Travel Allowance	\$6,000	\$6,000	\$16,000	\$7,000
100-4-12110-2850	Adjustment Pay	—	—	\$300	\$217
100-4-12110-3320	Maintenance Service Contracts	\$5,400	\$5,400	\$5,400	\$8,879
100-4-12110-3500	Printing and Binding	\$100	\$100	\$100	\$145
100-4-12110-5210	Postal Services	\$150	\$150	\$150	\$1,781
100-4-12110-5230	Telecommunications	—	—	\$2,570	\$3,488
100-4-12110-5530	Travel-Subsistence and Lodging	\$10,000	\$10,000	\$3,000	\$2,000
100-4-12110-5540	Travel-Convention and Education	\$5,000	\$5,000	\$750	\$3,650
100-4-12110-5560	Travel-Milage	\$1,000	\$1,000	—	—
100-4-12110-5810	Dues and Association Memberships	\$3,255	\$3,255	\$1,567	\$6,822
100-4-12110-5840	Miscellaneous	\$1,500	\$1,500	\$8,034	\$1,590
100-4-12110-6001	Office Supplies	\$1,500	\$1,500	\$1,500	\$530
100-4-12110-6012	Books and Subscriptions	\$100	\$100	\$100	\$49
100-4-12110-8102	Office Furniture & Equipment	\$20,000	\$20,000	\$100	—
— 11 inactive accounts suppressed (all four columns \$0)					
Totals		\$522,323	\$509,835	\$324,868	\$314,728

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12210-0000	CITY ATTORNEY *****				
100-4-12210-3100	Professional Services	—	\$200,000	\$150,000	\$261,734
100-4-12210-3190	Contractual Services	\$200,000	—	—	—
100-4-12210-5230	Telecommunications	—	—	—	\$1,914
100-4-12210-8107	City Attorney Office Renovations	—	—	\$35,900	—
	— 23 inactive accounts suppressed (all four columns \$0)				
Totals		\$200,000	\$200,000	\$185,900	\$263,648

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12220-0000	MANAGEMENT SERVICES & HR*****				
100-4-12220-1101	Salaries and Wages - Regular	\$257,067	\$159,044	\$150,851	\$121,892
100-4-12220-2100	FICA	\$19,666	\$12,167	\$10,191	\$9,276
100-4-12220-2210	Retirement - VRS	\$26,364	\$21,423	\$15,996	\$16,043
100-4-12220-2212	VA Local Disability Program - VRS	\$351	\$351	\$348	—
100-4-12220-2300	Hospitalization/Medical Plans	\$20,640	\$20,640	\$18,480	\$15,659
100-4-12220-2400	Group Life Insurance	\$2,131	\$2,131	\$1,786	\$1,596
100-4-12220-2600	Unemployment	—	—	—	\$15,306
100-4-12220-2720	Workmen's Compensation	\$94	\$94	\$94	\$71
100-4-12220-2850	Adjustment Pay	—	—	\$1,718	\$1,299
100-4-12220-2900	Tuition Reimbursement	\$5,000	\$5,000	\$5,000	\$1,275
100-4-12220-3110	Doctors & Phys Exam Fees	\$3,500	\$3,500	\$3,500	\$3,396
100-4-12220-3111	Professional Services-Drug Program	\$7,700	\$7,700	\$7,700	\$5,350
100-4-12220-3112	Professional Services-Psychological	\$3,000	\$3,000	\$3,000	\$1,500
100-4-12220-3133	Contracted Services - IT	\$44,596	—	\$9,065	\$8,354
100-4-12220-3160	Professional Services-Other	\$2,350	\$2,350	\$2,350	\$2,110
100-4-12220-3170	Professional Services-Training	\$5,000	\$5,000	\$5,000	—
100-4-12220-3180	Contractual Services-COBRA	\$3,000	\$3,000	\$4,160	\$2,471
100-4-12220-3185	Contracted Expenses-Spending Plan	\$3,500	\$3,500	\$5,183	\$3,385
100-4-12220-3190	Contractual Services	—	—	\$24,000	\$5,092
100-4-12220-3320	Maintenance Service Contracts	—	—	\$2,385	\$3,093
100-4-12220-3321	Contracted Services-IPMA Test	\$1,000	\$1,000	\$573	\$790
100-4-12220-3600	Advertising	\$500	\$500	\$927	\$1,408
100-4-12220-5210	Postal Services	\$300	\$300	\$300	\$181
100-4-12220-5230	Telecommunications	—	—	\$2,616	\$2,592
100-4-12220-5540	Travel-Convention and Education	\$1,500	\$1,500	\$1,500	—
100-4-12220-5560	Travel-Mileage	\$150	\$150	\$150	—
100-4-12220-5810	Dues and Association Memberships	\$350	\$350	\$350	\$496
100-4-12220-5850	Misc. - Employee Events	\$6,030	\$6,030	\$6,030	\$10,849
100-4-12220-6001	Office Supplies	\$2,000	\$2,000	\$2,000	\$1,263
100-4-12220-6012	Books and Subscriptions	\$1,450	\$1,450	\$1,450	—
	— 18 inactive accounts suppressed (all four columns \$0)				
Totals		\$417,239	\$262,180	\$286,703	\$234,747

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12310-0000	COMMISSIONER OF THE REVENUE *****				
100-4-12310-1101	Salaries and Wages - Regular	\$276,414	\$268,363	\$257,547	\$247,149
100-4-12310-1300	Salaries and Wages - Part time	—	—	—	\$1,010
100-4-12310-2100	FICA	\$21,146	\$20,530	\$19,705	\$18,947
100-4-12310-2210	Retirement - VRS	\$37,233	\$36,149	\$30,932	\$33,597
100-4-12310-2212	VA Local Disability Program - VRS	\$1,810	\$1,810	\$1,557	—
100-4-12310-2300	Hospitalization/Medical Plans	\$21,852	\$21,852	\$19,692	\$18,437
100-4-12310-2400	Group Life Insurance	\$3,704	\$3,596	\$3,454	\$3,342
100-4-12310-2720	Workmen's Compensation	\$183	\$183	\$183	\$132
100-4-12310-2850	Adjustment Pay	—	—	\$596	\$541
100-4-12310-3160	Professional Services	\$3,600	\$2,200	\$297	\$2,000
100-4-12310-3312	Repairs & Maintenance-Office Equip	\$300	\$300	—	\$285
100-4-12310-3320	Maintenance Service Contracts	\$1,250	\$1,250	\$266	\$5,648
100-4-12310-3500	Printing and Binding	\$1,500	\$1,500	\$1,500	\$1,928
100-4-12310-5210	Postal Services	\$4,500	\$3,500	\$3,000	\$3,385
100-4-12310-5230	Telecommunications	\$3,440	\$3,440	\$3,440	\$2,885
100-4-12310-5410	Lease/Rent of Equipment	\$850	\$850	\$1,000	\$729
100-4-12310-5540	Travel-Convention and Education	\$5,000	\$5,000	\$5,000	\$2,124
100-4-12310-5810	Dues and Association Memberships	\$1,450	\$1,450	\$750	\$560
100-4-12310-5840	Miscellaneous	—	—	—	\$124
100-4-12310-5892	Festival and Events	\$500	\$500	\$450	—
100-4-12310-6001	Office Supplies	\$1,200	\$1,200	\$1,500	\$1,554
100-4-12310-6012	Books and Subscriptions	\$3,275	\$3,275	\$3,004	\$897
	— 9 inactive accounts suppressed (all four columns \$0)				
	Totals	\$389,207	\$376,948	\$353,873	\$345,274

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12320-0000	REAL ESTATE ASSESSOR *****				
100-4-12320-1101	Salaries and Wages - Regular	\$38,916	\$37,783	\$35,226	\$34,357
100-4-12320-2100	FICA	\$2,977	\$2,890	\$2,695	\$2,640
100-4-12320-2210	Retirement - VRS	\$5,242	\$5,089	\$4,231	\$4,510
100-4-12320-2212	VA Local Disability Program - VRS	\$314	\$314	\$261	—
100-4-12320-2300	Hospitalization/Medical Plans	\$13,440	\$13,440	\$13,440	\$3,140
100-4-12320-2310	Health Savings Plan	\$600	\$600	\$600	\$250
100-4-12320-2400	Group Life Insurance	\$521	\$506	\$473	\$449
100-4-12320-2720	Workmen's Compensation	\$25	\$25	\$25	\$21
100-4-12320-2850	Adjustment Pay	—	—	\$109	\$108
100-4-12320-3132	Professional Services - Assessor	\$10,000	\$145,000	\$5,000	\$58,659
100-4-12320-3133	Contracted Services - IT	\$31,000	\$24,758	\$22,508	\$15,005
100-4-12320-3160	Professional Services	\$10,000	\$1,250	\$25,953	\$10,000
100-4-12320-3190	Contract Services-Equalization Bd	\$1,500	—	\$1,051	—
100-4-12320-3320	Maintenance Service Contracts	—	—	—	\$3,875
100-4-12320-3500	Printing and Binding	\$500	\$500	\$400	\$624
100-4-12320-3600	Advertising	\$1,500	\$1,500	\$983	\$505
100-4-12320-5210	Postal Services	\$500	\$300	\$150	\$33
100-4-12320-5230	Telecommunications	\$1,900	—	\$1,900	\$1,895
100-4-12320-5540	Travel-Convention and Education	\$1,500	\$1,500	\$1,000	\$1,364
100-4-12320-5810	Dues and Association Memberships	\$195	\$195	\$50	—
100-4-12320-6001	Office Supplies	\$500	\$500	\$500	\$496
	— 8 inactive accounts suppressed (all four columns \$0)				
	Totals	\$121,130	\$236,150	\$116,555	\$137,931

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12410-0000	CITY TREASURER *****				
100-4-12410-1101	Salaries and Wages - Regular	\$346,811	\$316,710	\$301,660	\$271,750
100-4-12410-1200	Salaries and Wages - Overtime	\$500	\$500	\$500	—
100-4-12410-2100	FICA	\$24,995	\$24,267	\$23,080	\$20,069
100-4-12410-2210	Retirement - VRS	\$43,941	\$42,661	\$36,229	\$36,907
100-4-12410-2212	VA Local Disability Program - VRS	\$1,349	\$1,349	\$1,127	—
100-4-12410-2300	Hospitalization/Medical Plans	\$44,520	\$44,520	\$44,520	\$36,010
100-4-12410-2310	Health Savings Plan	\$1,200	\$1,200	\$1,200	\$1,425
100-4-12410-2400	Group Life Insurance	\$4,371	\$4,244	\$4,045	\$3,672
100-4-12410-2720	Workmen's Compensation	\$213	\$213	\$213	\$161
100-4-12410-2850	Adjustment Pay	—	—	\$654	\$541
100-4-12410-3150	Contractual Services - Legal	\$4,500	\$4,500	\$13,925	\$13,114
100-4-12410-3312	Repairs & Maintenance -Office Equip	\$300	\$300	\$300	—
100-4-12410-3320	Maintenance Service Contracts	\$4,500	\$4,500	—	\$7,599
100-4-12410-3500	Printing and Binding	\$7,500	\$7,500	\$7,500	\$8,018
100-4-12410-3600	Advertising	\$600	\$600	\$600	—
100-4-12410-5210	Postal Services	\$10,000	\$10,000	\$8,500	\$10,264
100-4-12410-5230	Telecommunications	\$4,000	\$4,000	\$3,500	\$3,504
100-4-12410-5540	Travel-Convention and Education	\$4,000	\$4,000	\$4,000	\$5,190
100-4-12410-5810	Dues and Association Memberships	\$695	\$695	\$695	\$774
100-4-12410-5840	Miscellaneous	\$300	\$300	\$300	—
100-4-12410-5842	Collection Credit Checks	—	—	\$205	\$200
100-4-12410-6001	Office Supplies	\$4,000	\$4,000	\$4,000	\$3,688
100-4-12410-6021	Decals, Tags, and Licenses	\$7,500	\$7,500	\$7,500	\$2,995
100-4-12410-6040	Personal Property Seizure Cost	\$2,000	\$2,000	\$2,000	—
	— 9 inactive accounts suppressed (all four columns \$0)				
	Totals	\$517,795	\$485,559	\$466,253	\$425,881

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12430-0000	ACCOUNTING *****				
100-4-12430-1101	Salaries and Wages - Regular	\$322,030	\$303,509	\$296,054	\$197,438
100-4-12430-1300	Salaries and Wages- Part Time	\$2,500	—	\$35,808	—
100-4-12430-2100	FICA	\$24,636	\$23,218	\$25,390	\$14,704
100-4-12430-2210	Retirement - VRS	\$43,377	\$40,883	\$35,556	\$26,468
100-4-12430-2212	VA Local Disability Program - VRS	\$975	\$947	\$791	—
100-4-12430-2300	Hospitalization/Medical Plans	\$21,000	\$21,852	\$19,692	\$13,647
100-4-12430-2400	Group Life Insurance	\$4,315	\$4,067	\$3,969	\$2,633
100-4-12430-2720	Workmen's Compensation	\$236	\$236	\$236	\$113
100-4-12430-2850	Adjustment Pay	—	—	\$518	\$433
100-4-12430-3160	Professional Services	\$70,000	\$61,950	\$52,450	\$73,016
100-4-12430-3170	Professional Services - Training	\$5,000	—	—	—
100-4-12430-3190	Contractual Services	\$20,000	\$50,000	—	\$28,905
100-4-12430-3320	Maintenance Service Contracts	\$130	\$130	\$130	\$18,818
100-4-12430-3500	Printing and Binding	\$2,500	\$2,300	\$2,300	\$2,139
100-4-12430-5210	Postal Services	\$1,750	\$298	\$3,500	\$3,107
100-4-12430-5230	Telecommunications	—	—	\$2,200	\$2,768
100-4-12430-5410	Lease/Rent of Equipment	\$3,200	\$3,200	\$9,500	\$8,807
100-4-12430-5530	Travel-Subsistence and Lodging	\$750	—	—	—
100-4-12430-5540	Travel-Convention and Education	\$1,250	—	\$2,000	\$600
100-4-12430-5810	Dues and Association Memberships	\$1,200	\$735	\$705	\$100
100-4-12430-5840	Miscellaneous	—	—	—	\$14,093
100-4-12430-5850	Bank Service Charges	—	—	—	\$58
100-4-12430-6001	Office Supplies	\$1,500	\$1,000	\$2,250	\$2,236
100-4-12430-6012	Books and Subscriptions	\$500	\$275	\$275	\$49
100-4-12430-8102	Office Furniture & Equipment	\$10,000	—	—	—
	— 13 inactive accounts suppressed (all four columns \$0)				
Totals		\$536,849	\$514,600	\$493,324	\$410,132
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12470-0000	PURCHASING & GENERAL SERVICES****				
100-4-12470-1101	Salaries and Wages - Regular	\$58,452	\$50,328	\$48,862	\$92,530
100-4-12470-2100	FICA	\$4,472	\$3,850	\$3,738	\$7,038
100-4-12470-2210	Retirement - VRS	\$4,975	\$6,779	\$5,868	\$11,934
100-4-12470-2212	VA Local Disability Program - VRS	\$6,779	\$418	\$362	—
100-4-12470-2300	Hospitalization/Medical Plans	\$11,400	\$11,400	\$9,240	\$8,943
100-4-12470-2400	Group Life Insurance	\$1,545	\$674	\$655	\$1,187
100-4-12470-2720	Workmen's Compensation	\$674	\$35	\$35	\$57
100-4-12470-2850	Adjustment Pay	\$35	—	\$109	\$108
100-4-12470-6001	Office Supplies	\$750	\$750	\$750	\$433
	— 15 inactive accounts suppressed (all four columns \$0)				
Totals		\$89,082	\$74,234	\$69,619	\$122,230

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12535-0000	UTILITY COLLECTIONS & BILLING *****				
100-4-12535-1101	Salaries and Wages - Regular	\$238,414	\$228,462	\$215,983	\$204,884
100-4-12535-1200	Salaries and Wages - Overtime	\$2,575	\$2,500	\$2,500	\$2,758
100-4-12535-2100	FICA	\$18,239	\$17,669	\$16,716	\$15,501
100-4-12535-2210	Retirement - VRS	\$32,114	\$30,774	\$25,940	\$28,245
100-4-12535-2212	VA Local Disability Program - VRS	\$1,322	\$1,322	\$1,105	—
100-4-12535-2300	Hospitalization/Medical Plans	\$35,412	\$35,412	\$28,932	\$28,936
100-4-12535-2400	Group Life Insurance	\$3,090	\$3,061	\$2,897	\$2,810
100-4-12535-2720	Workmen's Compensation	\$153	\$153	\$153	\$118
100-4-12535-2850	Adjustment Pay	—	—	\$545	\$514
100-4-12535-3100	Professional Services - Outsourcing	\$30,000	\$30,000	\$30,000	\$35,083
100-4-12535-3190	Contractual Services	\$250	\$250	\$1,250	\$200
100-4-12535-3320	Maintenance Service Contracts	\$3,200	\$3,200	\$3,200	\$12,246
100-4-12535-5210	Postal Services	\$47,000	\$47,000	\$47,000	\$52,578
100-4-12535-5230	Telecommunications	—	—	\$1,000	\$2,054
100-4-12535-5410	Lease/Rent of Equipment	—	—	\$2,100	—
100-4-12535-6001	Office Supplies	\$200	\$200	\$3,000	\$2,484
	— 16 inactive accounts suppressed (all four columns \$0)				
Totals		\$411,969	\$400,003	\$382,321	\$388,411

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12550-0000	INSURANCE *****				
100-4-12550-2212	VA Local Disability Program - VRS	—	—	—	\$35,650
100-4-12550-2410	Health Insurance Retirees	\$105,000	\$105,000	\$105,000	\$114,860
100-4-12550-5308	General Liability Insurance	\$31,944	\$31,944	\$31,944	\$32,889
	— 2 inactive accounts suppressed (all four columns \$0)				
Totals		\$136,944	\$136,944	\$136,944	\$183,399

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-12560-0000	INFORMATION TECHNOLOGY*****				
100-4-12560-1101	Salaries and Wages - Regular	\$78,385	\$99,420	\$91,928	\$89,075
100-4-12560-1300	Salaries and Wages - Part Time	—	—	\$31,668	—
100-4-12560-2100	FICA	\$5,997	\$7,606	\$9,456	\$6,601
100-4-12560-2210	Retirement - VRS	—	\$13,392	\$11,041	\$12,022
100-4-12560-2212	VA Local Disability Program - VRS	—	\$825	\$681	—
100-4-12560-2300	Hospitalization/Medical Plans	—	\$10,176	\$10,176	\$9,252
100-4-12560-2310	Health Savings Plan	—	\$600	\$600	\$600
100-4-12560-2400	Group Life Insurance	—	\$1,332	\$1,232	\$1,196
100-4-12560-2720	Workmen's Compensation	\$65	\$65	\$88	\$61
100-4-12560-2850	Adjustment Pay	—	—	\$191	\$108
100-4-12560-3133	Professional Services - Contracted	\$326,785	\$67,000	\$68,545	—
100-4-12560-3161	Contract Services-Computer Upgrades	\$30,000	\$35,000	—	—
100-4-12560-3320	Maintenance Service Contracts	\$116,354	\$116,354	\$83,620	\$23,031
100-4-12560-5230	Telecommunications	\$189,502	\$189,502	\$47,176	\$86,856
100-4-12560-5540	Travel-Convention and Education	\$2,500	\$2,500	\$2,500	—
100-4-12560-6001	Office Supplies	\$300	\$300	\$250	\$126
100-4-12560-8113	Computer Software/Hardware	\$169,542	\$65,000	\$35,500	\$7,959
100-4-12560-8200	PEG Channel & AV Equipment	\$8,200	\$8,200	\$35,900	\$16,266
100-4-12560-8207	Networking & Operations Costs	\$20,000	\$27,900	\$32,000	\$27,780
100-4-12560-8728	IT System Major Infrastructure/Internet	—	—	—	\$226,763
100-4-12560-8729	City-Wide Wireless/Broadband Improvemen	—	—	—	\$218,055
	— 9 inactive accounts suppressed (all four columns \$0)				
	Totals	\$947,630	\$645,172	\$462,552	\$725,751

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-13100-0000	BOARD OF ELECTIONS *****				
100-4-13100-1101	Salaries and Wages - Regular	\$83,093	\$80,673	\$78,323	\$75,207
100-4-13100-1102	Salaries & Wages-Electoral Board	\$5,552	\$5,390	\$5,390	\$4,997
100-4-13100-1300	Salaries and Wages - Part time	\$30,296	\$30,296	\$30,296	\$32,039
100-4-13100-1700	Special Payments-Election Officers	\$26,640	\$23,400	\$28,400	\$10,948
100-4-13100-2100	FICA	\$11,013	\$10,692	\$8,725	\$8,334
100-4-13100-2210	Retirement - VRS	\$11,193	\$10,867	\$9,407	\$10,159
100-4-13100-2300	Hospitalization/Medical Plans	\$9,240	\$9,240	\$9,240	\$8,943
100-4-13100-2400	Group Life Insurance	\$1,113	\$1,081	\$1,050	\$1,011
100-4-13100-2720	Workmen's Compensation	\$55	\$55	\$55	\$56
100-4-13100-2850	Adjustment Pay	—	—	\$191	\$190
100-4-13100-3190	Contractual Services-Other	—	—	\$479	—
100-4-13100-3320	Maintenance Service Contracts	\$12,000	\$5,721	\$8,278	\$8,450
100-4-13100-3500	Printing and Binding	\$12,000	\$12,000	\$24,000	\$25,620
100-4-13100-3600	Advertising	\$1,000	\$1,000	\$410	\$542
100-4-13100-5210	Postal Services	\$5,000	\$5,000	\$5,000	\$3,857
100-4-13100-5230	Telecommunications	—	—	\$1,800	\$2,206
100-4-13100-5540	Travel-Convention and Education	\$5,000	\$5,000	\$5,000	\$4,952
100-4-13100-5560	Travel Expense	\$600	\$600	—	—
100-4-13100-5810	Dues and Subscriptions	\$800	\$800	\$750	\$772
100-4-13100-5840	Miscellaneous	\$700	\$700	\$700	\$1,050
100-4-13100-6001	Office Supplies	\$800	\$800	\$1,000	\$941
100-4-13100-7212	2024 Election Grant Equipment	—	—	\$52,793	—
100-4-13100-8102	Office Furniture & Equipment	—	—	\$500	—
100-4-13100-8107	Computer Equipment	\$100,000	—	—	—
100-4-13100-8108	Lease/Purchase	\$15,000	\$15,000	\$22,000	—
	— 7 inactive accounts suppressed (all four columns \$0)				
	Totals	\$331,095	\$218,315	\$293,787	\$200,274
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-21100-0000	CIRCUIT COURT ***				
100-4-21100-7001	Joint Operations	\$14,407	\$13,721	\$12,863	\$12,790
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$14,407	\$13,721	\$12,863	\$12,790

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-21200-0000	GENERAL DISTRICT COURT ***				
100-4-21200-1101	Salaries and Wages - Regular	—	—	\$32,000	—
100-4-21200-2100	FICA	—	—	\$2,448	—
100-4-21200-2210	Retirement - VRS	—	—	\$3,843	—
100-4-21200-2212	VA Local Disability	—	—	\$237	—
100-4-21200-2400	Group Life Insuranc	—	—	\$429	—
100-4-21200-2720	Workmen's Compensation	—	—	\$23	—
100-4-21200-2850	Adjustment Pay	—	—	\$109	—
100-4-21200-3151	Court Appointed Attorneys	\$5,000	\$5,000	\$5,000	—
100-4-21200-3320	Maintenance Service Contracts	\$1,500	\$1,500	\$1,500	\$1,085
100-4-21200-5230	Telecommunications	\$1,300	\$1,300	\$1,300	\$912
100-4-21200-5410	Lease/Rent of Equipment	\$3,000	\$3,000	\$3,000	\$1,172
100-4-21200-5540	Travel-Convention and Education	\$1,000	\$1,000	\$1,000	—
100-4-21200-5810	Dues and Association Memberships	\$700	\$700	\$700	\$100
100-4-21200-5840	Miscellaneous	\$250	\$250	\$250	\$211
100-4-21200-6001	Office Supplies	\$500	\$500	\$500	\$50
100-4-21200-8102	Office Furniture & Equipment	\$500	\$500	\$500	\$35
100-4-21200-8107	Computer Equipment	\$1,500	\$1,500	\$1,500	—
	— 3 inactive accounts suppressed (all four columns \$0)				
Totals		\$15,250	\$15,250	\$54,339	\$3,565
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-21600-0000	CLERK OF CIRCUIT COURT ***				
100-4-21600-7001	Joint Operation - City Share	\$91,293	\$86,946	\$79,557	\$80,594
	— 1 inactive account suppressed (all four columns \$0)				
Totals		\$91,293	\$86,946	\$79,557	\$80,594
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-21700-0000	SHERIFF'S OFFICE ***				
100-4-21700-7001	Joint Operation - City Share	\$140,190	\$133,514	\$108,265	\$110,444
100-4-21700-7002	Joint Capital Exp Courthouse - City	\$50,371	\$50,371	\$39,338	\$38,337
100-4-21700-7003	Joint Capital Exp Sheriff's Office	\$13,508	\$13,508	\$13,240	\$13,158
Totals		\$204,069	\$197,393	\$160,843	\$161,939
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-21910-0000	DISTRICT COURT SERVICE ***				
100-4-21910-3163	Juvenile Detention & Group Home	\$257,250	\$245,000	\$245,000	\$214,673
100-4-21910-5230	Telecommunications	\$2,500	\$2,500	\$2,500	\$1,929
100-4-21910-6001	Office Supplies	\$300	\$300	\$300	\$690
100-4-21910-7001	Joint Operation - City Share CCP	\$31,617	\$30,111	\$30,111	\$23,024
	— 6 inactive accounts suppressed (all four columns \$0)				
Totals		\$291,667	\$277,911	\$277,911	\$240,316

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-22100-0000	COMMONWEALTH'S ATTORNEY ***				
100-4-22100-7001	Joint Operation - City Share	\$79,818	\$76,017	\$62,933	\$63,793
100-4-22100-7005	Contracted Services-Local Case Rep	\$22,000	\$22,000	\$22,000	\$22,000
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$101,818	\$98,017	\$84,933	\$85,793

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-23000-0000	WESTERN TIDEWATER REGIONAL JAIL**				
100-4-23000-7011	City Share of Inmate Costs	\$1,102,977	\$1,026,604	\$1,004,492	\$987,017
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$1,102,977	\$1,026,604	\$1,004,492	\$987,017

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-31100-0000	POLICE ***				
100-4-31100-1101	Salaries and Wages - Regular	\$1,945,532	\$1,984,115	\$1,926,325	\$1,576,486
100-4-31100-1200	Salaries and Wages - Overtime	\$374,920	\$374,920	\$364,000	\$414,536
100-4-31100-1250	Salaries and Wages - Holiday Pay	\$38,110	\$38,110	\$37,000	\$39,862
100-4-31100-1300	Salaries and Wages - Part Time	\$83,255	\$83,255	\$80,830	\$64,391
100-4-31100-2100	FICA	\$195,444	\$189,751	\$186,770	\$154,379
100-4-31100-2210	Retirement - VRS	\$275,278	\$267,260	\$231,354	\$213,643
100-4-31100-2213	Line of Duty Acct	\$24,070	\$24,070	\$24,070	\$19,891
100-4-31100-2300	Hospitalization/Medical Plans	\$404,664	\$404,664	\$383,064	\$310,387
100-4-31100-2310	Health Savings Plan	\$600	\$600	\$600	\$550
100-4-31100-2400	Group Life Insurance	\$27,385	\$26,587	\$25,833	\$21,253
100-4-31100-2720	Workmen's Compensation	\$78,129	\$78,129	\$78,129	\$54,700
100-4-31100-2810	Clothing/Education Allowance	\$20,320	\$20,320	\$20,320	\$11,523
100-4-31100-2820	Clothing Allowance	\$2,000	\$2,000	\$2,000	–
100-4-31100-2830	Gun Allowance	\$10,800	\$10,800	\$10,800	\$12,689
100-4-31100-2850	Adjustment Pay	–	–	\$3,434	\$2,842
100-4-31100-3100	Professional Services	\$6,000	\$6,000	\$6,000	\$2,669
100-4-31100-3115	Applicant Testing	\$750	\$750	\$750	\$407
100-4-31100-3133	Contracted Services - IT	\$3,000	\$3,000	\$3,000	–
100-4-31100-3134	Recruitment Costs	\$5,000	\$5,000	\$5,000	\$4,259
100-4-31100-3190	Contractual Services	\$3,000	\$3,000	\$3,000	\$3,555
100-4-31100-3310	Repairs - Motor Vehicles	\$40,000	\$40,000	\$40,000	\$39,369
100-4-31100-3313	Repairs - Radio Equipment	\$1,000	\$1,000	\$1,000	–
100-4-31100-3317	Repairs - Other	\$1,500	\$1,500	\$1,500	\$1,336
100-4-31100-3320	Maintenance Service Contracts	\$177,370	\$177,370	\$115,783	\$94,536
100-4-31100-3321	Body-Worn Camera Subscription	\$102,741	–	–	–
100-4-31100-3500	Printing and Binding	\$1,500	\$1,500	\$1,500	\$1,417
100-4-31100-3600	Advertising	\$2,000	\$2,000	\$2,000	\$1,261
100-4-31100-5210	Postal Services	\$2,750	\$2,750	\$2,750	\$933
100-4-31100-5230	Telecommunications	–	–	\$33,552	\$34,796
100-4-31100-5305	Insurance-Motor Vehicle	\$31,064	\$31,064	\$31,064	\$27,645
100-4-31100-5307	Insurance - Public Officials Liab.	\$13,200	\$13,200	\$13,200	\$11,556
100-4-31100-5530	Travel-Subsistence and Lodging	\$21,518	\$21,518	\$21,518	\$12,068
100-4-31100-5540	Travel-Convention and Education	\$14,600	\$14,600	\$14,600	\$14,043
100-4-31100-5810	Dues and Association Memberships	\$43,387	\$40,630	\$38,630	\$21,493
100-4-31100-5845	Pistol Range	\$3,000	\$3,000	\$3,000	\$6,077
100-4-31100-5847	Special Operations	\$10,000	\$10,000	\$10,000	\$5,193
100-4-31100-5854	K9 Supplies, Training, Healthcare	\$5,000	\$5,000	\$5,000	\$802
100-4-31100-6001	Office Supplies	\$7,500	\$7,500	\$6,000	\$7,740
100-4-31100-6006	IP Grant	–	–	–	\$3,180
100-4-31100-6007	Repair/Maintenance Supplies	\$2,000	\$2,000	\$2,000	\$1,726
100-4-31100-6008	Vehicle Supplies - Fuel	\$70,000	\$70,000	\$70,000	\$64,787
100-4-31100-6009	Vehicle Supplies	\$56,000	\$56,000	\$56,000	\$22,847
100-4-31100-6010	Police Supplies	\$62,000	\$62,000	\$67,200	\$53,229
100-4-31100-6011	Uniforms and Wearing Apparel	\$36,000	\$36,000	\$23,000	\$23,298
100-4-31100-6012	Books and Subscriptions	\$1,000	\$1,000	\$1,000	\$274
100-4-31100-7210	Police Dept Council Approved Projects	–	–	–	\$30,749
100-4-31100-7300	National Night Out	\$984	\$984	\$984	\$2,076
100-4-31100-8010	Grant Dept of Justice -BYRNE	–	–	–	\$6,027
100-4-31100-8011	Grant Dept of Justice - CEASEFIRE	–	\$120,000	–	–
100-4-31100-8102	Office Furniture & Equipment	–	–	–	\$3,144

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-31100-8105	Motor Vehicles	\$16,000	\$16,000	—	\$118,085
100-4-31100-8106	H.E.A.T. Program Equipment	—	—	—	\$10,000
100-4-31100-8107	Computer Equipment	—	—	—	\$8,496
100-4-31100-8111	Building Repairs	—	—	—	\$7,532
100-4-31100-8127	Capital Lease	\$65,834	\$65,834	\$107,004	\$59,495
100-4-31100-8710	Police Vehicles	\$158,545	—	—	\$10,228
100-4-31100-8711	Surveillance Cameras	—	—	—	\$46,500
100-4-31100-8712	Body Cameras	—	—	—	\$11,250
100-4-31100-8717	Police Communication Equipment	—	—	—	\$345
100-4-31100-8718	Law Enforcement Equipment	—	—	—	\$316,964
— 19 inactive accounts suppressed (all four columns \$0)					
Totals		\$4,444,750	\$4,324,781	\$4,060,564	\$3,988,519

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-31130-0000	E - 911 *****				
100-4-31130-1101	Salaries and Wages - Regular	\$515,333	\$423,139	\$410,815	\$260,435
100-4-31130-1200	Salaries and Wages - Overtime	\$133,900	\$133,900	\$130,000	\$199,015
100-4-31130-1250	Salaries and Wages - Holiday	\$16,480	\$16,480	\$16,000	\$2,865
100-4-31130-1300	Salaries and Wages - Part time	—	—	—	\$7,013
100-4-31130-2100	FICA	\$51,272	\$43,874	\$42,893	\$35,408
100-4-31130-2210	Retirement - VRS	\$69,360	\$56,997	\$49,337	\$39,990
100-4-31130-2212	Va Local Disability Program - VRS	\$2,603	\$2,603	\$2,527	—
100-4-31130-2300	Hospitalization/Medical Plans	\$76,428	\$76,428	\$69,948	\$50,001
100-4-31130-2310	Health Savings Plan	\$600	\$600	\$600	—
100-4-31130-2400	Group Life Insurance	\$6,470	\$5,670	\$5,509	\$3,978
100-4-31130-2720	Workmen's Compensation	\$296	\$296	\$296	\$161
100-4-31130-2810	Education and Uniform Allowance	\$3,840	\$3,840	\$3,840	\$1,967
100-4-31130-2850	Adjustment Pay	—	—	\$981	\$731
100-4-31130-3100	Professional Services	\$4,500	\$4,500	\$4,500	\$142
100-4-31130-3133	Contracted Services - IT	\$5,000	\$5,000	\$5,000	—
100-4-31130-3313	Repairs - Radio	\$5,000	\$5,000	\$5,000	\$1,392
100-4-31130-3317	Repairs - Other	\$1,000	\$1,000	\$1,000	\$414
100-4-31130-3320	Maintenance Service Contracts	\$111,531	\$111,531	\$106,664	\$71,707
100-4-31130-5230	Telecommunications	—	—	\$2,630	\$1,957
100-4-31130-5235	E-911 Emergency Number	\$54,000	\$54,000	\$54,000	\$50,079
100-4-31130-5530	Travel - Subsistence & Lodging	\$1,500	\$1,500	\$1,500	—
100-4-31130-5540	Travel - Convention & Education	\$3,500	\$3,500	\$3,500	\$1,966
100-4-31130-5560	Travel - Mileage	\$1,000	\$1,000	\$1,000	\$795
100-4-31130-5810	Dues & Association Memberships	\$1,200	\$1,200	\$1,200	\$375
100-4-31130-6001	Office Supplies	—	—	—	\$463
100-4-31130-6011	Uniforms	\$1,500	\$1,500	\$1,500	\$704
100-4-31130-8102	Office Furniture and Equipment	\$46,500	\$46,500	—	—
100-4-31130-8107	Computer Equipment	\$15,000	\$15,000	\$16,000	\$12,623
100-4-31130-8710	E911 Communication Equipment	—	—	—	\$633
100-4-31130-8711	E911 Computer Equipment	—	—	—	\$6,889
— 12 inactive accounts suppressed (all four columns \$0)					
Totals		\$1,127,813	\$1,015,058	\$936,240	\$751,703

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-32100-0000	EMERGENCY MANAGEMENT SERVICES ***				
100-4-32100-1101	Salaries and Wages - Regular	\$4,407,803	\$4,159,739	\$3,691,472	\$2,982,224
100-4-32100-1200	Salaries and Wages - Overtime	\$787,553	\$787,553	\$744,889	\$1,124,647
100-4-32100-1250	Salaries and Wages - Holiday Pay	\$190,690	\$190,690	\$182,352	\$151,206
100-4-32100-1300	Salaries and Wages - Part time	\$39,784	\$39,784	\$38,625	\$6,000
100-4-32100-2100	FICA	\$407,982	\$396,099	\$332,034	\$316,785
100-4-32100-2210	Retirement - VRS	\$577,127	\$560,317	\$443,350	\$358,286
100-4-32100-2212	VA Local Disability Program - VRS	–	–	\$269	–
100-4-32100-2213	Line of Duty Act	\$90,589	\$90,589	\$86,400	\$77,427
100-4-32100-2300	Hospitalization/Medical Plans	\$742,688	\$742,688	\$669,672	\$454,710
100-4-32100-2310	Health Savings Plan	\$2,000	\$2,000	\$1,800	\$1,925
100-4-32100-2400	Group Life Insurance	\$56,576	\$54,928	\$49,510	\$35,678
100-4-32100-2500	Insurance - Volunteer Fire Accident	\$11,500	\$11,500	\$11,550	\$10,462
100-4-32100-2720	Workmen's Compensation	\$210,397	\$210,397	\$161,308	\$144,470
100-4-32100-2810	Education and Uniforms Allowance	\$22,680	\$22,680	\$21,600	\$10,540
100-4-32100-2830	Fire and Rescue Calls	\$12,000	\$12,000	\$12,000	\$12,000
100-4-32100-2850	Adjustment Pay	–	–	\$7,058	\$6,863
100-4-32100-3110	Doctors & Phys Exam Fees	\$30,000	\$30,000	\$30,000	\$3,397
100-4-32100-3133	Contracted Services - IT	\$23,000	\$23,000	\$19,000	–
100-4-32100-3160	Professional Services	\$35,000	\$35,000	\$4,000	\$3,000
100-4-32100-3190	Contractual Services	\$50,000	\$50,000	\$62,500	\$34,594
100-4-32100-3310	Repairs & Maint - Motor Vehicles	\$76,000	\$56,000	\$56,000	\$73,869
100-4-32100-3317	Repairs - Other	\$44,000	\$1,000	\$1,000	\$7,697
100-4-32100-3320	Maintenance Service Contracts	\$16,875	\$16,875	\$18,000	\$17,162
100-4-32100-3600	Advertising	\$750	\$750	\$750	\$1,100
100-4-32100-5110	Utilities - Electrical Service	–	–	–	\$33,166
100-4-32100-5120	Utilities - Heating Service	\$1,500	\$1,500	\$1,500	\$780
100-4-32100-5130	Utilities - Water & Sewer	–	–	–	\$2,483
100-4-32100-5135	Utilities - Hunterdale Fire	\$17,500	–	\$14,000	\$15,573
100-4-32100-5210	Postal Services	\$500	\$500	\$500	\$195
100-4-32100-5230	Telecommunications	\$12,000	\$12,000	\$20,000	\$8,716
100-4-32100-5240	Telecommunications -Cable	\$850	\$850	\$850	\$756
100-4-32100-5305	Insurance-Motor Vehicles	\$19,338	\$19,338	\$19,338	\$17,581
100-4-32100-5540	Education Expense	\$38,000	\$38,000	\$38,000	\$9,201
100-4-32100-5545	Academy Operating Costs	\$10,000	\$10,000	\$10,000	–
100-4-32100-5550	Special Operations/Fire Training	\$7,500	\$7,500	\$7,500	–
100-4-32100-5603	Contributions - Hunterdale Vol Fire	\$48,200	\$48,200	\$48,200	\$45,500
100-4-32100-5604	Support of Volunteer Fire Dept	\$500	\$500	\$500	\$476
100-4-32100-5810	Dues and Association Memberships	\$3,000	\$3,000	\$1,761	\$2,738
100-4-32100-6001	Office Supplies	\$4,500	\$4,500	\$4,500	\$4,299
100-4-32100-6003	Pharmacy-Drug Exchange Program	\$77,380	\$77,380	–	–
100-4-32100-6004	Supplies Medical & Lab	\$17,000	\$17,000	\$17,000	\$10,015
100-4-32100-6005	Housekeeping & Janitorial Supplies	\$750	\$750	\$750	\$863
100-4-32100-6007	Repair and Maintenance Supplies	\$1,500	\$1,500	\$1,500	\$13,295
100-4-32100-6008	Vehicle Supplies - Fuel	\$42,000	\$42,000	\$42,000	\$33,353
100-4-32100-6009	Vehicle Supplies	\$1,750	\$1,750	\$1,750	\$1,623
100-4-32100-6011	Uniforms and Wearing Apparel	\$45,000	\$45,000	\$45,000	\$24,800
100-4-32100-6012	Books and Subscriptions	\$28,471	\$28,471	\$28,471	\$21,435
100-4-32100-6014	Other Operating Supplies	\$10,000	\$10,000	\$7,680	\$13,204
100-4-32100-6015	Dress Uniform	\$4,750	\$4,750	\$4,750	–
100-4-32100-7210	Fire Dept Council Approved Projects	–	–	–	\$6,367

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-32100-8101	Fire Hose and Equipment	\$76,768	\$76,768	\$62,612	\$49,813
100-4-32100-8102	Office Furniture & Equipment	\$3,500	\$3,500	\$3,500	\$256
100-4-32100-8103	Communication Equipment	\$10,000	\$10,000	\$10,000	\$4,942
100-4-32100-8105	Motor Vehicles	—	—	—	\$120,187
100-4-32100-8107	Computer Equipment	\$11,200	\$11,200	\$11,200	\$4,054
100-4-32100-8115	Rescue Equipment	\$22,581	\$22,581	\$36,500	\$22,282
100-4-32100-8400	Capital Outlay	\$10,000	\$10,000	\$66,174	\$60,633
100-4-32100-8730	Vehicles	—	—	—	\$162
100-4-32100-9001	EMS Grant - EOC Upgrade	\$33,190	\$33,190	\$16,595	—
100-4-32100-9002	River Gauge Grant	\$94,080	\$94,080	\$89,940	\$53,920
100-4-32100-9003	REP Grant - EOP Update	\$2,100	\$2,100	—	—
100-4-32100-9004	ATL Grant - VDFP	\$41,922	\$41,922	—	—
— 24 inactive accounts suppressed (all four columns \$0)					
Totals		\$8,532,324	\$8,173,419	\$7,257,210	\$6,416,710

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-34100-0000	BUILDING INSP & CODE ENFORCEMENT***				
100-4-34100-1101	Salaries and Wages - Regular	\$280,992	\$272,808	\$339,533	\$188,391
100-4-34100-2100	FICA	\$21,496	\$20,870	\$20,303	\$14,245
100-4-34100-2210	Retirement - VRS	\$37,849	\$36,747	\$31,872	\$24,859
100-4-34100-2212	VA Local Disability Program - VRS	\$1,963	\$1,963	\$1,963	—
100-4-34100-2300	Hospitalization/Medical Plans	\$36,686	\$36,686	\$30,552	\$18,451
100-4-34100-2310	Health Savings Plan	\$1,200	\$1,200	\$1,200	\$875
100-4-34100-2400	Group Life Insurance	\$3,766	\$3,656	\$3,559	\$2,965
100-4-34100-2720	Workmen's Compensation	\$187	\$187	\$187	\$1,400
100-4-34100-2850	Adjustment Pay	—	—	\$436	\$135
100-4-34100-3160	Professional Services	—	—	—	\$49,907
100-4-34100-3180	Demolition	\$6,000	\$6,000	—	—
100-4-34100-3181	Nuisance Abatement	\$28,000	\$28,000	\$25,750	\$16,880
100-4-34100-3310	Repairs - Motor Vehicles	\$1,500	\$1,500	\$1,500	\$1,278
100-4-34100-3320	Maintenance Service Contracts	—	—	\$4,703	\$3,598
100-4-34100-3500	Printing and Binding	\$500	\$500	—	\$259
100-4-34100-3600	Advertising	\$2,700	\$2,700	\$500	\$2,677
100-4-34100-5210	Postal Service	\$1,400	\$1,400	\$1,400	\$474
100-4-34100-5230	Telecommunications	—	—	\$4,740	\$3,493
100-4-34100-5305	Insurance-Motor Vehicles	\$1,650	\$1,650	\$1,650	\$1,015
100-4-34100-5530	Travel-Subsistence and Lodging	—	—	\$500	—
100-4-34100-5540	Travel-Convention and Education	\$3,000	\$3,000	—	\$447
100-4-34100-5560	Travel	\$500	\$500	—	—
100-4-34100-5810	Dues and Association Memberships	\$1,000	\$1,000	\$310	\$580
100-4-34100-5811	Va Code Assessment Fee	\$800	\$800	\$800	\$1,375
100-4-34100-6001	Office Supplies	\$1,200	\$1,200	\$1,500	\$1,750
100-4-34100-6007	Repairs & Maintenance Supplies	\$200	\$200	\$100	\$17
100-4-34100-6008	Vehicle Supplies	\$1,000	\$1,000	\$1,000	\$1,147
100-4-34100-6011	Uniforms and Wearing Apparel	\$600	\$600	\$600	\$390
100-4-34100-6012	Books and Subscriptions	\$2,375	\$2,375	—	\$1,020
100-4-34100-8105	Vehicle Equipment	—	—	\$80,000	—
100-4-34100-8719	Demolition of Blighted Properties	—	—	—	\$143,354
— 13 inactive accounts suppressed (all four columns \$0)					
Totals		\$436,564	\$426,542	\$554,658	\$480,982

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-35100-0000	ANIMAL CONTROL*****				
100-4-35100-1101	Salaries and Wages - Regular	\$90,868	\$88,221	\$84,195	\$66,421
100-4-35100-1200	Salaries and Wages - Overtime	\$2,000	\$2,000	\$2,000	\$2,105
100-4-35100-1250	Salaries and Wages - Holiday	\$4,000	\$4,000	\$4,000	\$2,854
100-4-35100-1300	Salaries and Wages - Part time	—	—	—	\$7,157
100-4-35100-2100	FICA	\$7,424	\$7,208	\$6,442	\$5,967
100-4-35100-2210	Retirement - VRS	\$12,239	\$11,883	\$10,025	\$9,185
100-4-35100-2212	VA Local Disability Program - VRS	\$732	\$732	\$324	—
100-4-35100-2300	Hospitalization/Medical Plans	\$10,452	\$10,452	\$10,452	\$9,494
100-4-35100-2400	Group Life Insurance	\$1,217	\$1,182	\$1,120	\$914
100-4-35100-2720	Workmen's Compensation	\$3,369	\$3,369	\$3,369	\$1,363
100-4-35100-2810	Education and Uniform Allowance	\$720	\$720	\$720	\$360
100-4-35100-2830	Gun Allowance	—	—	\$600	—
100-4-35100-2850	Adjustment Pay	—	—	\$218	\$190
100-4-35100-3190	Contractual Services	—	—	—	\$4
100-4-35100-3195	Veterinary Care	\$5,000	\$5,000	\$5,000	\$2,439
100-4-35100-3310	Repairs - Motor Vehicles	\$1,000	\$1,000	\$1,000	\$1,872
100-4-35100-3317	Repairs- Other	\$3,000	\$3,000	\$3,000	\$12,719
100-4-35100-3600	Advertising	\$200	\$200	\$200	—
100-4-35100-5110	Utilities -Electrical Service	—	—	—	\$5,045
100-4-35100-5130	Utilities -Water & Sewer	—	—	—	\$796
100-4-35100-5140	Utilities -Garbage	—	—	—	\$631
100-4-35100-5230	Telecommunications	—	—	\$1,800	\$2,154
100-4-35100-5305	Insurance- Motor Vehicles	\$649	\$649	\$649	\$587
100-4-35100-5540	Travel - Convention and Education	\$500	\$500	\$500	—
100-4-35100-5560	Travel - Mileage	\$500	\$500	\$500	—
100-4-35100-6002	Animal Food Supplies	\$3,500	\$3,500	\$3,500	\$3,239
100-4-35100-6004	Supplies -Medical & Lab	\$1,000	\$1,000	\$1,000	\$240
100-4-35100-6005	Housekeeping & Janitorial Supplies	\$1,000	\$1,000	\$1,000	\$251
100-4-35100-6007	Repairs & Maintenance Supplies	\$3,000	\$3,000	\$3,000	\$2,186
100-4-35100-6008	Vehicle Supplies - Fuel	\$2,500	\$2,500	\$2,500	\$2,400
100-4-35100-6011	Uniforms and Wearing Apparel	\$2,000	\$2,000	\$2,000	\$1,480
100-4-35100-6014	Other Operating Supplies	\$4,500	\$4,500	\$4,500	\$4,392
100-4-35100-8105	Motor Vehicles	—	—	\$67,750	—
— 8 inactive accounts suppressed (all four columns \$0)					
Totals		\$161,370	\$158,116	\$221,364	\$146,445

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-41200-0000	PUBLIC WORKS-STREET MAINTENANCE****				
100-4-41200-1101	Salaries and Wages - Regular	\$808,397	\$784,851	\$744,069	\$557,468
100-4-41200-1200	Salaries and Wages - Overtime	\$25,750	\$25,750	\$25,000	\$14,515
100-4-41200-1300	Salaries and Wages - Part time	\$23,299	\$23,299	\$22,620	—
100-4-41200-2100	FICA	\$65,707	\$63,793	\$58,659	\$42,893
100-4-41200-2210	Retirement - VRS	\$108,891	\$105,719	\$89,360	\$73,428
100-4-41200-2212	Va Local Disability Program - VRS	\$3,745	\$3,745	\$3,497	—
100-4-41200-2300	Hospitalization/Medical Plans	\$133,380	\$133,380	\$143,904	\$91,969
100-4-41200-2310	Health Savings Plan	—	—	—	\$200
100-4-41200-2400	Group Life Insurance	\$10,315	\$10,015	\$9,979	\$7,305
100-4-41200-2720	Workmen's Compensation	\$29,853	\$29,853	\$26,691	\$23,055
100-4-41200-2850	Adjustment Pay	—	—	\$1,717	\$1,354
100-4-41200-3166	Contract Services -Signs & Striping	\$10,000	\$10,000	\$10,000	\$11,381
100-4-41200-3190	Contractual Services	\$28,000	\$28,000	\$28,000	\$25,156
100-4-41200-3220	Maintenance Service Contracts-RR	\$5,000	\$5,000	\$5,000	\$6,827
100-4-41200-3310	Repairs & Maintenance - Equipment	\$80,000	\$80,000	\$80,000	\$80,657
100-4-41200-3600	Advertising	—	—	\$500	—
100-4-41200-5115	Utilities-Street & Traffic Lighting	\$148,000	\$148,000	\$148,000	\$6,094
100-4-41200-5210	Postal Services	\$250	\$250	\$250	\$19
100-4-41200-5230	Telecommunications	\$5,065	\$5,065	\$5,065	\$4,181
100-4-41200-5305	Insurance-Motor Vehicle	\$16,911	\$16,911	\$16,911	\$15,374
100-4-41200-5308	Insurance - General Liability	\$3,144	\$3,144	\$3,144	\$2,858
100-4-41200-5540	Travel-Convention and Education	\$5,000	\$5,000	\$5,000	\$2,000
100-4-41200-5810	Dues and Association Memberships	\$4,205	\$4,205	\$4,205	\$4,171
100-4-41200-6001	Office Supplies	\$7,500	\$7,500	\$7,500	\$3,867
100-4-41200-6007	Repairs & Maintenance Supplies	\$20,000	\$20,000	\$20,000	\$10,114
100-4-41200-6008	Vehicle Supplies - Fuel	\$69,000	\$69,000	\$69,000	\$68,371
100-4-41200-6011	Uniforms and Wearing Apparel	\$5,160	\$5,160	\$5,160	\$2,794
100-4-41200-6022	Safety Supplies & Equipment	\$10,000	\$10,000	\$10,000	\$1,535
100-4-41200-6041	Street Patching Materials	\$10,000	\$10,000	\$10,000	\$4,680
100-4-41200-6042	Street Sweeper Expense	\$10,000	\$10,000	\$10,000	\$9,702
100-4-41200-6052	Concrete Maintenance Material	\$10,000	\$10,000	\$10,000	\$951
100-4-41200-6060	Material & Supplies -Drainage	\$8,000	\$8,000	\$8,000	\$5,761
100-4-41200-8102	Office Furniture & Equipment	\$2,000	\$2,000	\$2,000	\$525
100-4-41200-8103	Communications Equipment	\$2,000	\$2,000	\$2,000	\$190
100-4-41200-8107	Computer Equipment	—	—	—	\$2,717
100-4-41200-8211	Drainage - CIP	\$300,000	\$300,000	\$300,000	\$12,983
100-4-41200-8333	Reserve for Street Imp Paving	\$500,000	\$500,000	\$500,000	\$776,600
100-4-41200-8334	Traffic Light/Signal Improvement	\$50,000	\$50,000	\$50,000	—
100-4-41200-8727	Stormwater Projects - YR 1	—	—	—	\$4,441
100-4-41200-8728	Paving Projects QCT - YR 1	—	—	—	\$73,227
100-4-41200-8729	Road Closure & Safety Equipment	—	—	—	\$20,656
— 21 inactive accounts suppressed (all four columns \$0)					
Totals		\$2,518,572	\$2,489,640	\$2,435,231	\$1,970,019

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-41330-0000	PUBLIC WORKS-SNOW REMOVAL****				
100-4-41330-3310	Repairs & Maintenance Equipment	\$5,000	\$5,000	\$5,000	\$367
100-4-41330-6016	Snow & Ice Removal Supplies	\$10,000	\$10,000	\$10,000	—
	— 1 inactive account suppressed (all four columns \$0)				
Totals		\$15,000	\$15,000	\$15,000	\$367

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-41500-0000	PUBLIC WORKS-GARAGE*****				
100-4-41500-1101	Salaries and Wages - Regular	\$241,059	\$234,038	\$227,223	\$220,170
100-4-41500-1200	Salaries and Wages - Overtime	\$3,000	\$3,000	\$3,000	\$905
100-4-41500-2100	FICA	\$18,677	\$18,133	\$17,383	\$16,480
100-4-41500-2210	Retirement - VRS	\$32,471	\$31,525	\$27,290	\$29,715
100-4-41500-2212	VA Local Disability Program - VRS	\$859	\$859	\$744	—
100-4-41500-2300	Hospitalization/Medical Plans	\$41,976	\$41,976	\$46,620	\$42,361
100-4-41500-2310	Health Savings Plan	\$600	\$600	\$600	\$600
100-4-41500-2400	Group Life Insurance	\$3,230	\$3,136	\$3,047	\$2,956
100-4-41500-2720	Workmen's Compensation	\$3,681	\$3,681	\$3,320	\$2,871
100-4-41500-2850	Adjustment Pay	—	—	\$436	\$514
100-4-41500-3310	Repairs & Maintenance-Vehicles	\$2,000	\$2,000	\$2,000	\$1,854
100-4-41500-3320	Maintenance Service Contracts	\$3,000	\$3,000	\$3,000	\$2,022
100-4-41500-3330	Contractual Services	\$1,500	\$1,500	\$1,500	\$1,500
100-4-41500-5230	Telecommunications	—	—	\$2,175	\$2,445
100-4-41500-5305	Motor Vehicle Insurance	\$410	\$410	\$410	—
100-4-41500-5540	Travel-Convention and Education	\$500	\$500	\$500	—
100-4-41500-6007	Repairs & Maintenance Supplies	\$12,000	\$12,000	\$12,000	\$12,539
100-4-41500-6011	Uniforms & Shoes	\$2,400	\$2,400	\$2,400	\$2,432
	— 7 inactive accounts suppressed (all four columns \$0)				
Totals		\$367,363	\$358,758	\$353,648	\$339,364

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-42300-0000	REFUSE COLLECTION*****				
100-4-42300-3310	Repairs & Maintenance-Vehicles	—	—	—	\$115
	— 36 inactive accounts suppressed (all four columns \$0)				
Totals		—	—	—	\$115

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-43200-0000	BUILDING MAINTENANCE-GENERAL*****				
100-4-43200-1101	Salaries and Wages - Regular	\$671,899	\$652,329	\$500,465	\$413,825
100-4-43200-1200	Salaries and Wages - Overtime	\$10,000	\$10,000	\$10,000	\$4,219
100-4-43200-2100	FICA	\$52,188	\$50,668	\$38,294	\$30,967
100-4-43200-2210	Retirement - VRS	\$90,505	\$87,869	\$60,108	\$57,465
100-4-43200-2212	VA Local Disability Program - VRS	\$3,537	\$3,537	\$2,998	—
100-4-43200-2300	Hospitalization/Medical Plans	\$170,280	\$170,280	\$132,900	\$89,258
100-4-43200-2310	Health Savings Plan	\$600	\$600	\$1,200	\$825
100-4-43200-2400	Group Life Insurance	\$9,003	\$8,741	\$6,717	\$5,715
100-4-43200-2720	Workmen's Compensation	\$8,095	\$8,095	\$6,066	\$5,239
100-4-43200-2850	Adjustment Pay	—	—	\$1,635	\$1,354
100-4-43200-3190	Contractual Services	\$13,000	\$13,000	\$13,000	\$9,390
100-4-43200-3310	Repairs and Maintenance-Vehicles	\$20,000	\$20,000	\$20,000	\$14,966
100-4-43200-3320	Maintenance Service Contracts	\$169,638	\$148,623	\$122,740	\$105,067
100-4-43200-5110	Utilities - Electric Service	\$303,215	\$303,215	\$303,215	\$128,233
100-4-43200-5120	Heating Fuel	—	—	\$2,500	—
100-4-43200-5130	Utilities - Water/Sewer Service	\$16,000	\$16,000	\$16,000	\$13,913
100-4-43200-5140	Utilities - Garbage	\$2,100	\$2,100	\$2,100	\$1,020
100-4-43200-5230	Telecommunications	—	—	\$3,880	\$4,212
100-4-43200-5302	Insurance - Fire	\$21,120	\$21,120	\$21,120	\$19,118
100-4-43200-5303	Insurance -Flood	\$11,000	\$11,000	\$11,000	\$6,306
100-4-43200-6005	Housekeeping & Janitorial Supplies	\$45,000	\$45,000	\$40,500	\$35,820
100-4-43200-6007	Repairs & Maintenance Supplies	\$110,000	\$110,000	\$98,200	\$90,598
100-4-43200-6011	Uniforms and Wearing Apparel	\$12,000	\$12,000	\$12,000	\$11,883
100-4-43200-8111	Building Repairs	—	\$115,897	—	—
	— 17 inactive accounts suppressed (all four columns \$0)				
	Totals	\$1,739,180	\$1,810,074	\$1,426,638	\$1,049,393
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-43400-0000	BUILDING MAINTENANCE-ARMORY***				
100-4-43400-5110	Utilities - Electric Service	—	—	—	\$773
	— 17 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	—	\$773

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-43600-0000	BUILDING MAINTENANCE-CITY HALL****				
100-4-43600-1101	Salaries and Wages - Regular	\$38,268	\$37,153	\$34,615	\$33,540
100-4-43600-2100	FICA	\$2,927	\$2,842	\$2,649	\$2,054
100-4-43600-2210	Retirement - VRS	\$5,154	\$5,004	\$4,157	\$4,527
100-4-43600-2212	VA Local Disability Program - VRS	\$308	\$308	\$257	—
100-4-43600-2300	Hospitalization/Medical Plans	\$13,992	\$13,992	\$15,540	\$14,121
100-4-43600-2400	Group Life Insurance	\$513	\$498	\$464	\$450
100-4-43600-2720	Workmen's Compensation	\$461	\$461	\$419	\$360
100-4-43600-2850	Adjustment Pay	—	—	\$109	\$108
100-4-43600-3190	Contractual Services	\$5,000	\$5,000	\$1,000	\$739
100-4-43600-3320	Maintenance Service Contracts	\$55,260	\$55,260	\$34,520	\$30,043
100-4-43600-5110	Utilities - Electric Service	—	—	—	\$122,769
100-4-43600-5130	Utilities - Water/Sewer Service	—	—	—	\$938
100-4-43600-5302	Insurance -Fire	\$5,622	\$5,622	\$5,622	\$5,111
100-4-43600-5303	Insurance - Flood	\$2,420	\$2,420	\$2,420	\$3,299
100-4-43600-6005	Housekeeping & Janitorial Supplies	\$6,000	\$6,000	\$5,000	\$4,985
100-4-43600-6007	Repairs & Maintenance Supplies	\$10,000	\$10,000	\$7,500	\$8,012
	— 4 inactive accounts suppressed (all four columns \$0)				
Totals		\$145,925	\$144,560	\$114,272	\$231,056

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-43700-0000	BLDG MAINTENANCE-SOC SERVICES****				
100-4-43700-1300	Salaries and Wages - Part time	\$23,299	\$23,299	\$22,620	\$14,347
100-4-43700-2100	FICA	\$1,835	\$1,782	\$1,731	\$1,104
100-4-43700-2720	Workmen's Compensation	\$316	\$316	\$274	\$234
100-4-43700-2850	Adjustment Pay	—	—	\$82	\$81
100-4-43700-3316	Repairs & Maint Building & Grounds	\$1,000	\$1,000	\$1,000	\$802
100-4-43700-3320	Maintenance Service Contracts	\$14,860	\$14,860	\$16,332	\$17,292
100-4-43700-5110	Utilities - Electric Service	\$11,000	\$11,000	\$12,785	\$14,584
100-4-43700-5130	Utilities - Water/Sewer Service	\$750	\$750	\$1,000	\$590
100-4-43700-5302	Insurance - Fire	\$2,460	\$2,460	\$2,460	\$2,235
100-4-43700-5303	Insurance - Flood	\$8,972	\$8,972	\$8,972	\$9,046
100-4-43700-6005	Housekeeping & Janitorial Supplies	\$5,000	\$5,000	\$4,000	\$4,026
100-4-43700-6007	Repairs & Maintenance Supplies	\$6,000	\$6,000	\$5,000	\$5,627
	— 8 inactive accounts suppressed (all four columns \$0)				
Totals		\$75,492	\$75,439	\$76,256	\$69,968

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-43800-0000	BUILDING MAINTENANCE-HEALTH DEPT***				
100-4-43800-1300	Salaries and Wages - Part Time	\$24,075	\$24,075	\$23,374	\$22,650
100-4-43800-2100	FICA	\$1,897	\$1,842	\$1,789	\$1,739
100-4-43800-2720	Workmen's Compensation	\$327	\$327	\$283	\$244
100-4-43800-2850	Adjustment Pay	—	—	\$82	\$81
100-4-43800-3310	Contractual Repairs	\$4,000	\$4,000	\$4,000	\$4,000
100-4-43800-3320	Maintenance Service Contracts	\$5,584	\$5,584	\$8,484	\$2,209
100-4-43800-6005	Housekeeping & Janitorial Supplies	\$4,500	\$4,500	\$3,500	\$3,481
100-4-43800-6007	Repairs & Maintenance Supplies	\$5,000	\$5,000	\$4,000	\$2,765
— 4 inactive accounts suppressed (all four columns \$0)					
Totals		\$45,383	\$45,328	\$45,512	\$37,169

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-51200-0000	HEALTH DEPARTMENT*****				
100-4-51200-5610	Payment To Health District	\$106,500	\$106,500	\$106,500	\$106,500
Totals		\$106,500	\$106,500	\$106,500	\$106,500

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-52200-0000	MENTAL HEALTH*****				
100-4-52200-5620	Payments to WTCSB -Mental Health	\$48,018	\$48,018	—	—
100-4-52200-5621	Payments to WTCSB - Local Match	—	\$48,018	—	—
Totals		\$48,018	\$96,036	—	—

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-52300-0000	COMM ORGANIZATION*****				
100-4-52300-5699	Contributions - Comm Organizations	\$76,174	\$62,000	\$757,540	\$870,602
Totals		\$76,174	\$62,000	\$757,540	\$870,602

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-53900-0000	Payments to WTCSB - Mental Health				
FY 2026 balance reflected a misclassified rollup of regional contributions (HRPDC, FSEDI, PDCC, et al.) rather than an actual payment to WTCSB. FY 2027 disaggregates these to named accounts in depts 81100 / 81500 / 81600.					
Totals		—	—	—	—

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-71300-0000	RECREATION*****				
100-4-71300-1101	Salaries and Wages - Regular	\$403,509	\$331,756	\$291,598	\$228,076
100-4-71300-1200	Salaries and Wages - Overtime	\$23,000	\$10,000	\$10,000	–
100-4-71300-1300	Salaries and Wages - Part time	\$37,860	\$37,860	\$36,757	\$30,170
100-4-71300-2100	FICA	\$29,912	\$29,041	\$25,124	\$19,525
100-4-71300-2210	Retirement - VRS	\$46,029	\$44,688	\$35,022	\$30,717
100-4-71300-2212	VA Local Disability Program - VRS	\$2,226	\$2,226	\$2,161	–
100-4-71300-2300	Hospitalization/Medical Plans	\$55,104	\$55,104	\$48,624	\$33,543
100-4-71300-2400	Group Life Insurance	\$4,579	\$4,446	\$3,910	\$3,056
100-4-71300-2720	Workmen's Compensation	\$5,192	\$5,192	\$5,192	\$4,084
100-4-71300-2850	Adjustment Pay	–	–	\$654	\$433
100-4-71300-3110	Professional Services	\$2,000	\$2,000	\$2,000	–
100-4-71300-3190	Contractual Services	–	–	–	\$1,277
100-4-71300-3310	Repairs & Maint-Vehicle & Equipment	\$2,000	\$2,000	\$2,000	\$409
100-4-71300-3316	Repairs & Maint Building & Grounds	\$1,000	\$1,000	\$1,000	–
100-4-71300-3317	Park Maintenance	\$30,000	\$28,000	\$3,000	–
100-4-71300-3333	Contractual Services Programs	\$42,000	\$42,000	\$38,400	\$67,614
100-4-71300-3334	Day Care Scholarships Field Trips	\$4,000	\$4,000	\$2,000	\$1,800
100-4-71300-3600	Advertising	\$1,000	\$1,000	\$1,000	\$2,380
100-4-71300-5110	Utilities - Electric Service	–	–	–	\$14,126
100-4-71300-5130	Utilities - Water/Sewer Service	–	–	–	\$1,126
100-4-71300-5210	Postal Services	–	–	–	\$65
100-4-71300-5230	Telecommunications	–	–	\$5,500	\$6,156
100-4-71300-5240	Telecommunications -Cable	–	–	\$4,100	\$4,337
100-4-71300-5304	Other Property Insurance	\$770	\$770	\$770	–
100-4-71300-5305	Motor Vehicle Insurance	\$2,750	\$2,750	\$2,750	\$1,661
100-4-71300-5530	Travel-Subsistence and Lodging	\$3,000	\$3,000	\$500	–
100-4-71300-5540	Travel-Convention and Education	\$4,000	\$4,000	\$2,000	\$1,050
100-4-71300-5560	Travel Expense	\$1,400	\$1,400	\$700	\$45
100-4-71300-5810	Dues and Association Memberships	\$3,000	\$3,000	\$1,000	\$100
100-4-71300-6001	Office Supplies	\$6,000	\$6,000	\$6,000	\$1,894
100-4-71300-6002	Special Events - Materials & Supplies	\$13,750	\$13,750	\$13,750	–
100-4-71300-6003	Agricultural Supplies	\$17,000	\$11,000	\$21,000	\$7,677
100-4-71300-6005	Housekeeping & Janitorial Supplies	–	–	–	\$5,566
100-4-71300-6007	Repairs & Maintenance Supplies	–	–	–	\$4,841
100-4-71300-6008	Vehicle Supplies - Fuel	\$2,000	\$2,000	\$2,000	\$1,282
100-4-71300-6009	Vehicle Supplies	\$500	\$500	\$500	\$26
100-4-71300-6011	Uniforms and Wearing Apparel	\$2,300	\$2,300	\$1,700	\$1,072
100-4-71300-6012	Books and Subscriptions	\$400	\$400	\$400	\$506
100-4-71300-6017	Independence Day Celebration	–	–	–	\$80
100-4-71300-6018	Recreational Programs & Supplies	\$25,000	\$25,000	\$25,000	\$31,972
100-4-71300-6019	Swimming Pool Supplies	\$6,000	\$6,000	\$3,000	\$5,709
100-4-71300-8102	Office Furniture & Equipment	\$3,000	\$3,000	\$3,000	\$3,385
100-4-71300-8103	Athletics - Equipment & Supplies	–	–	\$8,700	–
100-4-71300-8112	Mowing Equipment	\$10,000	\$10,000	\$1,000	–
100-4-71300-8150	M.L. King Center	\$5,000	\$5,000	\$8,000	–
100-4-71300-8152	M.L. King Center Floor	\$16,000	\$16,000	\$16,000	–
100-4-71300-8160	Armory Park Swimming Pool	\$20,000	\$20,000	\$20,000	\$28,414
100-4-71300-8702	College Drive Park Renovations	–	–	–	\$58,573
100-4-71300-8703	MLK Center Renovations	–	–	–	\$87,377
100-4-71300-8704	Riverwalk Park Project	–	–	–	\$64,678

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-71300-8716	Parks & Recreation Vehicles	–	–	–	\$23,091
100-4-71300-9999	PLACEHOLDER — Deer Creek Park (Operating, to be parsed to account lines) — 25 inactive accounts suppressed (all four columns \$0)	\$225,000	–	–	–
Totals		\$1,056,281	\$736,183	\$655,812	\$777,893

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-71400-0000	CEMETERIES*****				
100-4-71400-6007	Repairs & Maintenance Supplies — 4 inactive accounts suppressed (all four columns \$0)	\$1,000	\$1,000	\$1,000	\$665
Totals		\$1,000	\$1,000	\$1,000	\$665

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-73100-0000	LIBRARY*****				
100-4-73100-3320	Maintenance Service Contracts	\$7,600	\$7,600	\$7,060	\$2,630
100-4-73100-5110	Utilities - Electric Service	\$15,000	\$15,000	\$15,000	\$15,469
100-4-73100-5130	Utilities - Water/Sewer Service	\$600	\$600	\$600	\$605
100-4-73100-5140	Utilities - Garbage	\$750	\$750	\$750	\$743
100-4-73100-5304	Property Insurance	\$1,736	\$1,736	\$1,736	\$1,577
100-4-73100-5677	Contribution Blackwater Reg Library	\$305,773	\$301,159	\$268,243	\$258,573
100-4-73100-6005	Housekeeping & Janitorial Supplies	\$4,000	\$4,000	\$2,500	\$728
100-4-73100-6007	Repairs & Maintenance Supplies	\$10,000	\$10,000	\$7,000	\$2,190
100-4-73100-8400	Building Capital Expense — 13 inactive accounts suppressed (all four columns \$0)	–	–	\$47,685	–
Totals		\$345,459	\$340,845	\$350,574	\$282,515

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-81100-0000	PLANNING AND ZONING****				
100-4-81100-1101	Salaries and Wages - Regular	\$67,377	\$65,415	\$65,471	\$59,336
100-4-81100-1300	Salaries and Wages - Part time	—	—	—	\$13,788
100-4-81100-2100	FICA	\$5,154	\$5,004	\$5,009	\$4,485
100-4-81100-2210	Retirement - VRS	\$9,075	\$8,811	\$7,863	\$8,016
100-4-81100-2212	Va Local Disability Program - VRS	\$469	\$469	\$455	—
100-4-81100-2300	Hospitalization/Medical Plans	\$9,240	\$9,240	\$9,240	\$8,943
100-4-81100-2400	Group Life Insurance	\$903	\$877	\$878	\$797
100-4-81100-2720	Workmen's Compensation	\$44	\$44	\$44	\$415
100-4-81100-2850	Adjustment Pay	—	—	\$109	\$81
100-4-81100-3160	Professional Services	\$106,000	\$56,000	\$50,000	\$12,681
100-4-81100-3161	Recording Fees	\$400	\$400	—	—
100-4-81100-3190	Contractual Services	—	—	—	\$7,782
100-4-81100-3194	Contractual -Transit Feasibility Study	—	—	—	\$25,811
100-4-81100-3500	Printing and Binding	\$400	\$400	—	—
100-4-81100-3600	Advertising	\$3,000	\$3,000	\$3,000	\$6,329
100-4-81100-5210	Postal Services	\$500	\$500	\$300	\$5,153
100-4-81100-5230	Telecommunications	—	—	\$720	\$1,131
100-4-81100-5540	Travel - Convention and Education	\$3,700	\$3,700	—	\$676
100-4-81100-5560	Travel Expense	\$720	\$720	\$720	—
100-4-81100-5810	Dues and Association Memberships	\$11,000	\$11,000	\$10,917	\$10,830
100-4-81100-5840	Miscellaneous	\$500	\$500	—	—
100-4-81100-6001	Office Supplies	\$750	\$750	\$750	\$929
100-4-81100-6041	Census, Surveys, Maps, etc.	\$500	\$500	\$500	—
100-4-81100-5605	HR Workforce Council	\$2,085	—	—	—
100-4-81100-5606	HR Military & Federal Facilities Alliance	\$4,065	—	—	—
	<i>Newly named in FY 2027 — historical activity for these accounts was previously rolled up under 100-4-11010-5699 (Contributions – Community Organizations).</i> <i>— 10 inactive accounts suppressed (all four columns \$0)</i>				
	Totals	\$225,882	\$167,330	\$155,976	\$167,183
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-81300-0000	BEAUTIFICATION COMMISSION ****				
100-4-81300-5840	Miscellaneous	\$3,000	\$3,000	\$3,000	—
100-4-81300-5855	Litter Control Grant	—	—	—	\$1,066
100-4-81300-5856	Gateway Enhancement Plan	\$2,500	\$2,500	\$2,500	\$1,305
100-4-81300-6003	Agricultural Supplies	\$500	\$500	\$500	\$690
100-4-81300-8701	City Light Poles	—	—	—	\$18,095
	<i>— 3 inactive accounts suppressed (all four columns \$0)</i>				
	Totals	\$6,000	\$6,000	\$6,000	\$21,156

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-81500-0000	REGIONAL & ECONOMIC DEVELOPMENT *****				
100-4-81500-5604	Hampton Roads Planning District Commission (HRPDC)	\$22,048	—	—	—
100-4-81500-5608	Franklin Southampton Econ. Dev. Inc. (FSEDI)	\$125,000	—	—	—
100-4-81500-5609	Paul D. Camp Community College (PDCC)	\$13,000	—	—	—
	<i>Newly named in FY 2027 — historical activity for these accounts was previously rolled up under 100-4-11010-5699 (Contributions – Community Organizations).</i>				
Totals		\$160,048	—	—	—

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-81600-0000	TOURISM *****				
100-4-81600-1101	Salaries and Wages - Regular	\$49,383	\$47,945	\$56,581	\$34,403
100-4-81600-1300	Salaries and Wages - Part time	\$24,882	\$24,882	\$26,406	\$1,972
100-4-81600-2100	FICA	\$5,738	\$5,571	\$6,350	\$3,292
100-4-81600-2210	Retirement - VRS	\$6,652	\$6,458	\$6,795	\$4,665
100-4-81600-2212	VA Local Disability Program - VRS	\$398	\$398	\$419	—
100-4-81600-2300	Hospitalization/Medical Plans	\$11,400	\$11,400	—	\$9,071
100-4-81600-2400	Group Life Insurance	\$661	\$642	\$759	\$464
100-4-81600-2720	Workmen's Compensation	\$40	\$40	\$40	\$280
100-4-81600-2850	Gift/Bonus Pay	—	—	\$191	\$11,000
100-4-81600-3160	Professional Services Other	\$2,500	\$2,500	—	—
100-4-81600-3600	Advertising	\$4,200	\$3,050	\$3,000	—
100-4-81600-5230	Telecommunications	—	—	\$2,500	\$1,599
100-4-81600-5410	Lease/Rental of Equipment	\$3,860	\$3,860	\$3,000	\$1,931
100-4-81600-5530	Travel-Subsistence and Lodging	\$2,000	\$2,000	\$1,500	\$547
100-4-81600-5810	Dues and Association Memberships	\$1,389	\$1,389	\$1,700	\$651
100-4-81600-5840	Miscellaneous Expense	\$2,200	\$2,200	\$1,500	\$1,052
100-4-81600-5892	Festival and Events	\$12,500	\$9,000	\$4,250	\$22,420
100-4-81600-6001	Office Supplies	\$2,500	\$2,500	\$2,500	\$1,053
100-4-81600-6017	Independence Day Celebration	\$15,500	\$13,000	\$3,500	\$12,000
100-4-81600-6018	Juneteenth Celebration	\$6,500	\$6,500	\$5,000	\$11,463
100-4-81600-7001	Farmers' Market Expenses	\$12,500	\$11,790	\$10,790	\$3,561
100-4-81600-8102	Office Furniture & Equipment	\$3,500	\$1,000	\$1,000	—
100-4-81600-8718	Virginia Tourism Authority ARPA Grant	—	—	—	\$4,995
100-4-81600-5607	Franklin/Southampton Chamber of Commerce	\$8,500	—	—	—
	<i>Newly named in FY 2027 — historical activity for these accounts was previously rolled up under 100-4-11010-5699 (Contributions – Community Organizations).</i>				
	<i>— 7 inactive accounts suppressed (all four columns \$0)</i>				
Totals		\$176,803	\$156,125	\$137,781	\$126,419

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-91300-0000	PAYMENTS TO SOUTHAMPTON COUNTY ***				
100-4-91300-5672	Industrial Corridor Revenue Sharing	\$614,720	\$666,461	\$700,000	\$666,461
	<i>— 4 inactive accounts suppressed (all four columns \$0)</i>				
Totals		\$614,720	\$666,461	\$700,000	\$666,461

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-91500-0000	NON-DEPARTMENT MISCELLANEOUS***				
100-4-91500-0201	Social Services Telephone Expense	—	—	—	\$(310)
100-4-91500-0202	Social Services Vehicle Ins Expense	—	—	—	\$2,647
100-4-91500-5850	Bank Service Charges	—	\$(400,000)	\$(400,000)	\$(35)
100-4-91500-5856	Contingency	\$221,837	\$249,485	—	—
100-4-91500-5860	Tax Relief for The Elderly	—	—	\$138,849	—
100-4-91500-5870	Performance Awards	\$24,942	—	—	—
100-4-91500-5871	Opioid Settlement Funds	—	—	\$4,226	—
100-4-91500-5857	Vacancy Savings	\$(1,550,382)	—	—	—
— 7 inactive accounts suppressed (all four columns \$0)					
Totals		\$(1,303,603)	\$(150,515)	\$(256,925)	\$2,302

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-4-93100-0000	TRANSFERS*****				
100-4-93100-9253	Transfers to Social Services	\$885,375	\$728,268	\$694,997	\$640,674
100-4-93100-9254	Transfers to Children Services Act	\$686,350	\$445,200	\$304,220	\$244,792
100-4-93100-9260	Transfers to School Operations	\$4,866,590	\$4,866,590	\$4,000,000	\$4,638,893
100-4-93100-9261	Transfer to School Capital Projects	—	—	—	\$477,748
100-4-93100-9262	Transfers to School Debt Fund	\$376,346	\$353,946	\$414,662	—
100-4-93100-9263	Transfers to School Capital Fund	—	—	\$330,237	—
100-4-93100-9265	Transfer School-Restrict to Roof Project	—	—	—	\$1,665,388
100-4-93100-9273	Transfers to Airport Fund	—	—	\$76,330	\$63,919
100-4-93100-9281	Transfers to Econ Dev Joint Fund	—	—	\$49,648	\$49,648
100-4-93100-9291	Transfers to General Debt Fund	\$2,161,002	\$1,761,002	\$1,360,137	\$2,000,000
100-4-93100-9380	Transfers to Capital Projects	—	—	\$50,000	—
— 15 inactive accounts suppressed (all four columns \$0)					
Totals		\$8,975,663	\$8,155,006	\$7,280,231	\$9,781,062

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
100-RECON	General Fund — Raw Sum of Line-Item Detail	\$36,646,767	\$35,260,810	\$33,119,879	\$33,873,442
100-4-91500-ADJ	Citywide Balancing Adjustments — placeholder for any Vacancy Savings credit, Contingency restoration, or other citywide adjustment that is parked under Non-Departmental Miscellaneous Expenses in the Summary of Funds but not allocated to any individual departmental line. For FY27 this value is \$0 because the appendix sum-of-departments already foots exactly to the Reconciled Total.	—	—	—	—
	General Fund — Reconciled Total (matches Budget Book)	\$36,646,767			

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
200-4-94000-0000	GENERAL GOVERNMENT EXPENSES				
200-4-94000-0001	Voter Machine Replacement	—	—	\$50,000	—
— 6 inactive accounts suppressed (all four columns \$0)					
Totals		—	—	\$50,000	—

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-53110-0000	**SOCIAL SERVICE ADMINISTRATION**				
201-4-53110-1101	Salaries and Wages - Regular	\$1,619,814	\$1,366,987	\$1,274,130	\$1,048,487
201-4-53110-1200	Salaries and Wages - Overtime	\$42,000	\$42,000	\$42,000	\$39,062
201-4-53110-2100	FICA	\$111,022	\$107,788	\$97,482	\$80,175
201-4-53110-2210	Retirement - VRS	\$187,576	\$182,113	\$153,023	\$128,239
201-4-53110-2212	VA Local Disability Program - VRS	\$7,376	\$7,376	\$7,161	—
201-4-53110-2300	Hospitalization/Medical Plans	\$236,568	\$236,568	\$256,560	\$173,893
201-4-53110-2310	Health Savings Plan	\$1,200	\$1,200	\$1,800	\$1,675
201-4-53110-2400	Group Life Insurance	\$18,659	\$18,116	\$17,090	\$12,750
201-4-53110-2720	Workmen's Compensation	\$2,097	\$2,097	\$2,219	\$1,806
201-4-53110-2850	Adjustment Pay	\$2,807	\$2,807	\$2,725	\$2,274
201-4-53110-3133	Contracted Services - IT	\$2,000	\$2,000	—	—
201-4-53110-3160	Professional Services	\$7,090	\$7,090	\$29,000	—
201-4-53110-3190	Contractual Services	\$30,000	\$30,000	\$2,000	—
201-4-53110-3310	Repairs & Maintenance-Vehicles	—	—	—	\$4
201-4-53110-3317	Repairs & Maint.-Other	\$20,000	\$20,000	—	—
201-4-53110-3600	Advertising	—	—	\$500	—
201-4-53110-5110	Electrical Services	\$15,000	\$15,000	—	—
201-4-53110-5130	Water and Sewer Service	\$1,000	\$1,000	—	—
201-4-53110-5210	Postal Services	\$5,250	\$5,250	\$5,000	—
201-4-53110-5230	Telecommunications	\$21,020	\$21,020	\$22,020	—
201-4-53110-5305	Vehicle Insurance	\$6,000	\$6,000	—	—
201-4-53110-5306	Surety Bonds	—	—	\$1,000	—
201-4-53110-5540	Travel-Conventions and Education	\$15,000	\$15,000	\$15,000	—
201-4-53110-5810	Dues & Memberships	\$1,300	\$1,300	\$1,300	—
201-4-53110-5840	Miscellaneous	\$46,874	\$46,874	\$2,500	—
201-4-53110-6001	Office Supplies	—	—	\$20,000	—
201-4-53110-6005	Housekeeping & Janitorial Supplies	\$4,000	\$4,000	—	—
201-4-53110-6007	Repairs & Maintenance Supplies	\$10,000	\$10,000	—	—
201-4-53110-6008	Vehicle Supplies	\$5,000	\$5,000	\$12,000	—
201-4-53110-6031	Food Costs	—	—	\$1,000	—
201-4-53110-8102	Office Furniture & Equipment	\$20,000	\$20,000	\$20,000	—
201-4-53110-8105	Automobile	\$25,000	\$25,000	—	—
201-4-53110-9010	FATHERHOOD INCENTIVE GRANT EXPENSE	—	—	\$12,500	—
	— 24 inactive accounts suppressed (all four columns \$0)				
	Totals	\$2,463,653	\$2,201,586	\$1,998,010	\$1,488,365
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-80400-0000	TANF - EMERGENCY ASSISTANCE				
201-4-80400-1200	TANF - Emergency Assistance	\$1,500	\$1,500	\$1,500	—
201-4-80400-1300	Auxiliary Grants	\$252,360	\$252,360	\$121,596	\$103,971
	Totals	\$253,860	\$253,860	\$123,096	\$103,971
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-80800-0000	TANF - MANUAL CHECKS				
201-4-80800-1300	TANF - Manual Checks	\$1,000	\$1,000	\$1,000	—
	Totals	\$1,000	\$1,000	\$1,000	—

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-81100-0000	IV-E FOSTER CARE				
201-4-81100-1300	IV-E Foster Care	\$153,340	\$153,340	\$198,852	\$133,972
	Totals	\$153,340	\$153,340	\$198,852	\$133,972
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-81200-0000	FEDERAL ADOPTION SUBSIDY				
201-4-81200-1300	Federal Adoption Subsidy	\$47,202	\$47,202	\$46,572	\$41,003
	Totals	\$47,202	\$47,202	\$46,572	\$41,003
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-81400-0000	FOSTERING FUTURES				
201-4-81400-1300	Fostering Futures	\$20,845	\$20,845	\$19,464	\$19,337
	Totals	\$20,845	\$20,845	\$19,464	\$19,337
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-81700-0000	STATE ADOPTION SUBSIDY				
201-4-81700-1300	State Adoption Subsidy	\$9,215	\$9,215	\$9,215	–
	Totals	\$9,215	\$9,215	\$9,215	–
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-82000-0000	ADOPTION INCENTIVE GRANT				
201-4-82000-1300	Adoption Incentive Grant	\$5,000	\$5,000	\$5,000	–
	Totals	\$5,000	\$5,000	\$5,000	–
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-82900-0000	FAMILY PRESERVATION - SSBG				
201-4-82900-1300	Family Preservation - SSBG	\$1,000	\$1,000	\$1,000	–
	Totals	\$1,000	\$1,000	\$1,000	–
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-83000-0000	CHILD WELFARE SUBSTANCE ABUSE				
201-4-83000-1300	Child Welfare Substance Abuse	\$1,107	\$1,107	\$1,107	\$974
	Totals	\$1,107	\$1,107	\$1,107	\$974
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-83300-0000	ADULT SERVICES				
201-4-83300-1300	Adult Services	\$4,000	\$4,000	\$36,277	\$1,875
	Totals	\$4,000	\$4,000	\$36,277	\$1,875
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-84800-0000	TANF-UP MANUAL CHECKS				
201-4-84800-1300	TANF-UP Manual Checks	\$1,000	\$1,000	\$1,000	–
	Totals	\$1,000	\$1,000	\$1,000	–

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-85400-0000	SERVICE ADMINISTRATION-MOU				
201-4-85400-1200	Service Administration-MOU	–	–	\$128,842	\$231,248
	Totals	–	–	\$128,842	\$231,248

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-85700-0000	SERVICE ADMIN - PASS THRU				
201-4-85700-1200	Service Admin - Pass Thru	–	–	\$21,312	–
	Totals	–	–	\$21,312	–

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-86100-0000	INDEPENDENT LIVING EDUCATION/TRAINI				
201-4-86100-1300	Independent Living Education/Traini	\$40,000	\$40,000	\$1,514	\$926
	Totals	\$40,000	\$40,000	\$1,514	\$926

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-86200-0000	INDEPENDENT LIVING PASS-THRU				
201-4-86200-1300	Independent Living Pass-Thru	\$8,000	\$8,000	\$1,650	–
	Totals	\$8,000	\$8,000	\$1,650	–

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-86400-0000	RESPIRE CARE GRANT				
201-4-86400-1300	Respite Care Grant	\$1,500	\$1,500	\$1,500	–
	Totals	\$1,500	\$1,500	\$1,500	–

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-86500-0000	SNAPET				
201-4-86500-1300	SNAPET	–	–	\$5,000	–
	Totals	–	–	\$5,000	–

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-86600-0000	SAFE AND STABLE FAMILIES				
201-4-86600-1300	Safe and Stable Families	\$18,000	\$18,000	\$23,000	\$4,529
	Totals	\$18,000	\$18,000	\$23,000	\$4,529

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-87100-0000	VIEW WORKING AND TRANS DAY CARE				
201-4-87100-1300	VIEW Working and Trans Day Care	\$199,266	\$199,266	\$146,175	–
	Totals	\$199,266	\$199,266	\$146,175	–

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-87200-0000	VIEW PURCHASE SERV AND ADMIN				
201-4-87200-1300	VIEW Purchase Serv and Admin	\$55,700	\$55,700	\$55,700	\$11,556
	Totals	\$55,700	\$55,700	\$55,700	\$11,556

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-88300-0000	NON-VIEW DAY CARE 100% FED				
201-4-88300-1300	Non-View Day Care 100% Fed	\$1,132,549	\$1,132,549	\$737,581	–
	Totals	\$1,132,549	\$1,132,549	\$737,581	–
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-88600-0000	ADMINISTRATIVE LOCAL ONLY				
201-4-88600-1300	Administrative Local Only	\$5,000	\$5,000	\$5,000	–
	Totals	\$5,000	\$5,000	\$5,000	–
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-89500-0000	ADULT PROTECTIVE SERVICES				
201-4-89500-1300	Adult Protective Services	\$800	\$800	\$800	\$353
	Totals	\$800	\$800	\$800	\$353
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
201-4-89600-0000	APS COVID-19 RELIEF				
201-4-89600-1300	APS Covid-19 Relief	–	–	\$15,000	–
	Totals	–	–	\$15,000	–
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
202-4-57115-0000	CHILDREN'S SERVICES ACT EXPENDITURES				
202-4-57115-5740	State/Local Mandated Services	\$1,850,000	\$1,200,000	\$820,000	\$843,496
202-4-57115-5747	Administrative Services	–	–	\$21,312	–
	— 3 inactive accounts suppressed (all four columns \$0)				
	Totals	\$1,850,000	\$1,200,000	\$841,312	\$843,496

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
204-4-53110-0000	***SMART BEGINNINGS***				
204-4-53110-1101	Salaries & Wages - Regular	—	\$82,368	—	\$82,557
204-4-53110-1300	Salaries & Wages - Part time	—	\$33,280	—	\$33,960
204-4-53110-2100	FICA	—	\$7,000	—	\$8,945
204-4-53110-2210	Retirement - VRS	—	\$11,000	—	\$11,095
204-4-53110-2212	VA Local Disability Program - VRS	—	\$342	—	—
204-4-53110-2400	Group Life Insurance	—	\$1,080	—	\$1,104
204-4-53110-2720	Workers Compensation	—	\$600	—	\$18
204-4-53110-2850	Gift	—	\$275	—	\$298
204-4-53110-3160	Professional Services	—	\$2,500	—	\$2,207
204-4-53110-3500	Printing and Binding	—	\$2,000	—	\$1,267
204-4-53110-3600	Advertising	—	\$4,000	—	\$3,656
204-4-53110-5210	Postal Services	—	\$100	—	\$35
204-4-53110-5421	Rental	—	\$4,038	—	\$4,038
204-4-53110-5550	Travel	—	\$4,000	—	\$3,291
204-4-53110-5810	Dues and Association Memberships	—	\$1,400	—	\$1,400
204-4-53110-5840	Miscellaneous	—	\$1,582	—	\$1,188
204-4-53110-6001	Office Supplies	—	\$1,500	—	\$1,487
204-4-53110-6013	Educational Supplies	—	\$20,000	—	\$16,292
204-4-53110-6030	Public Awareness	—	\$5,000	—	\$4,480
204-4-53110-6031	Food, Supplies Meetings	—	\$5,000	—	\$4,947
204-4-53110-6032	Special Projects	—	\$26,260	—	\$24,436
	— 11 inactive accounts suppressed (all four columns \$0)				
	Totals	—	\$213,325	—	\$206,701
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
205-4-55110-0000	PRESCRIPTIONS				
205-4-55110-5110	Utilities	—	—	—	\$2,291
205-4-55110-5420	Rentals	—	—	—	\$200
205-4-55110-5840	Miscellaneous Other	—	—	—	\$5,210
205-4-55110-5846	Food Stamps	—	—	—	\$75
205-4-55110-6011	Wearing Apparel	—	—	—	\$416
	— 6 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	—	\$8,192
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
206-4-90000-0000	***CHILDREN'S CENTER EXPENDITURES***				
206-4-90000-3160	Professional Services	\$840,762	\$840,762	—	—
	Totals	\$840,762	\$840,762	—	—
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
209-4-32100-0000	**FIRE TRAINING EXPENDITURES**				
209-4-32100-3217	Repairs & Maintenance	\$14,750	\$14,750	\$14,750	\$633
209-4-32100-5110	Electrical Services	\$3,000	\$3,000	\$3,000	\$3,222
209-4-32100-5304	Property Insurance	\$275	\$275	\$275	\$93
209-4-32100-8101	Burn Building Repairs	\$10,000	\$10,000	\$10,000	—
	— 5 inactive accounts suppressed (all four columns \$0)				
	Totals	\$28,025	\$28,025	\$28,025	\$3,948

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
220-4-31100-0000	POLICE*****				
220-4-31100-5848	Camp Foundation Grant Police — 4 inactive accounts suppressed (all four columns \$0)	\$14,000	\$14,000	\$14,000	\$19,812
	Totals	\$14,000	\$14,000	\$14,000	\$19,812
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
220-4-32100-0000	FIRE & RESCUE*****				
220-4-32100-5848	Camp Foundation Grant Fire	\$16,245	\$16,245	\$57,500	\$66,141
220-4-32100-8117	Fire Prevention - Other Grants — 10 inactive accounts suppressed (all four columns \$0)	\$10,000	\$10,000	\$10,000	\$10,010
	Totals	\$26,245	\$26,245	\$67,500	\$76,151
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
220-4-91450-0000	PASS THRU DONATIONS****				
220-4-91450-4009	Hunterdale Volunteer Fire Dept — 5 inactive accounts suppressed (all four columns \$0)	\$15,720	\$15,720	\$15,720	\$13,500
	Totals	\$15,720	\$15,720	\$15,720	\$13,500

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
250-4-60000-0000	EDUCATION FUND				
250-4-60000-0001	Instruction	\$14,430,523	\$14,254,950	\$11,309,147	\$10,189,117
250-4-60000-0002	Administration, Health & Attendance	\$2,244,013	\$2,244,013	\$1,716,642	\$1,831,258
250-4-60000-0003	Pupil Transportation	\$484,635	\$484,635	\$674,249	\$611,177
250-4-60000-0004	Operation and Maintenance Services	\$2,116,997	\$2,116,997	\$2,196,732	\$2,125,698
250-4-60000-0008	Title VIB Special Education	—	—	—	\$377,995
250-4-60000-0009	Carl Perkins Act	—	—	\$276	\$45,660
250-4-60000-0010	Facilities	—	—	\$399,621	\$67,387
250-4-60000-0011	Technology	\$1,182,256	\$1,182,256	\$1,039,865	\$1,402,338
250-4-60000-0015	Pre-school Grant	—	—	—	\$14,663
250-4-60000-0019	R I P E Grant	—	—	—	\$45,000
250-4-60000-0021	Va. Medical Asst. Program	—	—	—	\$33,244
250-4-60000-0030	Enterprise Expense	—	—	—	\$4,089
250-4-60000-0035	CARES Act ESSR II Stream 4	—	—	—	\$316,856
250-4-60000-0036	Adult Basic Education Grant GED	—	—	—	\$1,636
250-4-60000-0037	Adult Basic Ed Grant	—	—	—	\$25,019
250-4-60000-0039	CARES Act ESSR III Stream 5	—	—	—	\$1,113,263
250-4-60000-0048	CSLFRF Grant	—	—	—	\$57,900
250-4-60000-0061	Title I - 1003A	—	—	—	\$60,962
250-4-60000-0071	NCLB Grant - Title I Part A	—	—	—	\$1,376,516
250-4-60000-0072	NCLB Grant - Title II A Tchr Qualit	—	—	—	\$148,966
250-4-60000-0073	NCLB Grant - Title III Part A	—	—	—	\$1,504
250-4-60000-0076	NCLB Grant - Title V Rural Ed	—	—	—	\$15,772
250-4-60000-0077	Title IV Part A LEA	—	—	—	\$51,324
250-4-60000-0235	Obici Healthcare Grant 2020	—	—	—	\$390
250-4-60000-0236	FRANKLIN SOUTHAMPTON CHARITIES GRANT	—	—	\$91,097	—
250-4-60000-0237	Wallace Foundation Grant	—	—	\$50,000	—
250-4-60000-0249	Continuing Education Support Grant	—	—	—	\$17,598
250-4-60000-0254	Transfer to Textbook Fund	—	—	—	\$91,032
250-4-60000-0291	McKinney-Vento Grant	—	—	—	\$3,900
250-4-60000-0292	ALL-In Virginia Spending Plan	—	—	—	\$256,982
250-4-60000-0293	Stronger Connections Grant	—	—	—	\$115,434
250-4-60000-0295	Security Equipment Grant	—	—	—	\$250,000
250-4-60000-0296	SCAP Grant	—	—	\$100,844	—
— 35 inactive accounts suppressed (all four columns \$0)					
Totals		\$20,458,424	\$20,282,851	\$17,578,473	\$20,652,680
251-4-61000-0000	EDUCATION CAPITAL EXPENDITURES***				
251-4-61000-7205	SPM Roof Project	—	—	—	\$2,225,194
251-4-61000-7400	Other Capital Expenses	—	—	\$330,237	—
251-4-61000-7501	FHS Roof Project	—	—	—	\$1,374,287
— 16 inactive accounts suppressed (all four columns \$0)					
Totals		—	—	\$330,237	\$3,599,481

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
252-4-62000-0000	Cafeteria Operating Expenses *****				
252-4-62000-0100	Labor Costs	\$485,123	\$476,562	\$452,538	\$476,714
252-4-62000-2000	Food Costs	\$376,570	\$370,609	\$333,485	\$388,178
252-4-62000-3000	Supplies	—	—	—	\$48,213
252-4-62000-5000	Miscellaneous	—	—	—	\$5,518
252-4-62000-8101	Equipment Assistance Grant	—	—	—	\$30,506
	— 13 inactive accounts suppressed (all four columns \$0)				
	Totals	\$861,693	\$847,171	\$786,023	\$949,129
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
254-4-61000-0000	BANK SERVICE CHARGES				
254-4-61000-5850	Bank Service Charges	—	—	—	\$325
254-4-61000-7254	Instruction- Textbooks	\$111,698	\$169,389	\$151,395	\$106,348
	Totals	\$111,698	\$169,389	\$151,395	\$106,673
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
289-4-99999-0000	HOME PROGRAM				
289-4-99999-7820	563 Laurel Street	—	—	—	\$36,115
	— 36 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	—	\$36,115
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
296-4-85000-0000	PRECONTRACT SERVICES - ERR				
296-4-85000-4301	Owner Construction	—	—	—	\$44,213
	— 16 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	—	\$44,213
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
297-4-85000-0000	EXECUTION OF DHCD CONTRACT				
297-4-85000-3143	Contract Monitoring	—	—	—	\$12,000
297-4-85000-4303	Rehab Specialist	—	—	—	\$12,500
297-4-85000-4305	Temporary Relocation	—	—	—	\$2,806
297-4-85000-4307	Home Maintenance Education Program	—	—	—	\$357
297-4-85000-4308	Owner-Occupied Housing Rehabilitation	—	—	—	\$106,780
	— 14 inactive accounts suppressed (all four columns \$0)				
	Totals	—	—	—	\$134,443
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
297-4-86000-0000	SERCAP INC. GRANT EXPENDITURES				
297-4-86000-8000	SERCAP Inc. Grant Expenditures	—	—	—	\$20,967
	Totals	—	—	—	\$20,967

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
390-4-01003-0000	ADVERTISING				
390-4-01003-5850	Bank Service Charges — 3 inactive accounts suppressed (all four columns \$0)	—	—	—	\$25
	Totals	—	—	—	\$25

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
401-4-40950-0000	GENERAL DEBT EXPENSES****				
401-4-40950-9130	Administrative Service Fees	\$5,700	\$3,500	\$3,500	\$3,420
401-4-40950-9133	Interest - Line of Credit	—	—	\$61,736	\$61,735
401-4-40950-9135	2022 LOC Financing Costs	—	—	—	\$61,494
401-4-40950-9136	2023 Bond Issue Costs	—	—	—	\$315,387
401-4-40950-9550	2019B GO Principal	\$269,000	\$269,000	\$262,000	\$256,000
401-4-40950-9551	2019B GO Interest	\$111,564	\$111,564	\$118,638	\$62,775
401-4-40950-9560	2019 GO Taxable Refunding Principal	\$244,000	\$244,000	\$56,000	\$56,000
401-4-40950-9561	2019 GO Taxable Refunding Interest	\$152,138	\$152,138	\$153,443	\$217,439
401-4-40950-9562	2021A GO Principal	\$55,900	\$55,900	\$51,600	—
401-4-40950-9563	2021A GO Interest	\$133,596	\$133,596	\$136,176	\$136,176
401-4-40950-9564	2021B GO Taxable Refunding Principal	\$110,000	\$110,000	\$105,000	\$15,000
401-4-40950-9565	2021B GO Taxable Refunding Interest	\$36,185	\$38,385	\$40,485	\$40,785
401-4-40950-9567	2023 GO Principal	\$296,388	—	—	—
401-4-40950-9568	2023 GO Interest	\$346,531	\$346,531	\$371,559	—
401-4-40950-9571	2027 GO Electric Capital Principal	\$200,000	—	—	—
401-4-40950-9572	2027 GO Electric Capital Interest — 59 inactive accounts suppressed (all four columns \$0)	\$200,000	—	—	—
	Totals	\$2,161,002	\$1,464,614	\$1,360,137	\$1,226,211

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
401-4-93100-0000	****TRANSFERS****				
401-4-93100-0200	Transfer to Capital Projects	—	—	—	\$562,535
	Totals	—	—	—	\$562,535

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
402-4-40950-0000	**SCHOOL DEBT EXPENSES**				
402-4-40950-9110	Principal Payments	\$276,318	\$243,774	\$335,000	\$330,000
402-4-40950-9120	Interest Payments	\$99,228	\$109,372	\$78,862	\$80,866
402-4-40950-9130	Administrative Service Fees	\$800	\$800	\$800	—
402-4-40950-9132	Interest - School Roof Loan — 18 inactive accounts suppressed (all four columns \$0)	—	—	—	\$8,272
	Totals	\$376,346	\$353,946	\$414,662	\$419,138

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-4-44112-0000	**WATER SERVICE**				
501-4-44112-1101	Salaries and Wages - Regular	\$353,450	\$343,155	\$337,174	\$217,575
501-4-44112-1200	Salaries and Wages - Overtime	\$45,000	\$30,900	\$30,000	\$26,692
501-4-44112-2100	FICA	\$29,473	\$28,615	\$25,798	\$18,923
501-4-44112-2210	Retirement - VRS	\$47,610	\$46,223	\$40,494	\$15,089
501-4-44112-2212	VA Local Disability Program - VRS	\$1,997	\$1,997	\$1,771	—
501-4-44112-2300	Hospitalization/Medical Plans	\$67,524	\$67,524	\$71,676	\$42,692
501-4-44112-2310	Health Savings Plan	—	—	\$600	\$450
501-4-44112-2400	Group Life Insurance	\$4,736	\$4,598	\$4,522	\$935
501-4-44112-2720	Workmen's Compensation	\$9,755	\$9,755	\$10,051	\$7,738
501-4-44112-2850	Adjustment Pay	\$758	\$758	\$763	\$623
501-4-44112-3190	Contractual Services	\$75,000	\$75,000	\$75,000	\$74,496
501-4-44112-3210	Pro Rata Connection Fees	—	—	—	\$21,931
501-4-44112-3310	Repairs & Maintenance-Vehicles	\$20,000	\$20,000	\$20,000	\$19,557
501-4-44112-3600	Advertising	\$3,000	\$3,000	\$3,000	\$2,000
501-4-44112-5110	Utilities - Electric Service	\$74,000	\$74,000	\$74,000	\$71,412
501-4-44112-5130	Utilities - Water and Sewer Service	\$500	\$500	\$150	\$59
501-4-44112-5230	Telecommunications	\$13,417	\$13,417	\$14,116	\$11,380
501-4-44112-5304	Insurance - Other Property	\$2,112	\$2,112	\$2,112	\$1,920
501-4-44112-5305	Insurance - Vehicles	\$7,482	\$7,482	\$7,482	\$6,800
501-4-44112-5308	Insurance - General Liability	\$3,831	\$3,831	\$3,831	\$3,481
501-4-44112-5540	Travel-Convention and Education	\$5,500	\$5,500	\$5,500	\$1,861
501-4-44112-5810	Dues and Association Memberships	\$3,800	\$3,800	\$3,800	\$3,996
501-4-44112-5893	Taxes to Counties	\$75	\$75	\$50	—
501-4-44112-5895	State Permits-Licenses-Fees	\$10,500	\$10,500	\$10,500	\$10,425
501-4-44112-6007	Repair & Maintenance Supplies	\$40,000	\$40,000	\$40,000	\$67,781
501-4-44112-6008	Vehicle Supplies - Fuel	\$21,000	\$21,000	\$21,000	\$21,233
501-4-44112-6011	Uniforms & Wearing Apparel	\$4,500	\$4,500	\$4,500	\$2,181
501-4-44112-6022	Safety Equipment	\$1,000	\$1,000	\$1,000	\$804
501-4-44112-6043	Sand, Stone & Topsoil	\$20,000	\$20,000	\$20,000	\$11,638
501-4-44112-6051	Supplies - Chlorine -Wells	\$11,000	\$11,000	\$11,000	\$8,154
501-4-44112-6052	Well Operations	\$40,000	\$40,000	\$40,000	\$36,209
501-4-44112-7500	Depreciation - Water	—	—	—	\$553,900
501-4-44112-8101	Machinery & Equipment	\$20,000	\$20,000	\$20,000	\$11,446
501-4-44112-8103	Water Meter Purchases	\$50,000	\$50,000	\$50,000	\$67,024
501-4-44112-8205	Water Line-Rehabilitations	\$262,750	\$310,000	\$750,000	\$25,000
— 30 inactive accounts suppressed (all four columns \$0)					
Totals		\$1,249,770	\$1,270,242	\$1,699,890	\$1,365,405

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-4-44113-0000	SEWER SERVICE *****				
501-4-44113-1101	Salaries and Wages - Regular	\$83,067	\$80,648	\$75,386	\$73,046
501-4-44113-1200	Salaries and Wages - Overtime	\$24,720	\$24,720	\$22,800	\$21,966
501-4-44113-2100	FICA	\$8,303	\$8,061	\$5,768	\$6,806
501-4-44113-2210	Retirement - VRS	\$11,189	\$10,863	\$9,054	\$(5,519)
501-4-44113-2212	VA Local Disability Program - VRS	\$645	\$645	\$559	—
501-4-44113-2300	Hospitalization/Medical Plans	\$23,400	\$23,400	\$15,540	\$17,636
501-4-44113-2400	Group Life Insurance	\$1,106	\$1,074	\$1,011	\$1,061
501-4-44113-2720	Workmen's Compensation	\$890	\$890	\$890	\$687
501-4-44113-2850	Adjustment Pay	\$217	\$217	\$218	\$217
501-4-44113-3190	Contractual Services	\$80,000	\$80,000	\$80,000	\$1,553
501-4-44113-3210	Pro Rata Connection Fees	—	—	—	\$225,000
501-4-44113-3311	Repairs & Maintenance-Equipment	\$9,000	\$9,000	\$9,000	\$8,992
501-4-44113-3312	Repairs & Maintenance-Pump Stations	\$40,000	\$40,000	\$40,000	\$39,192
501-4-44113-5110	Utilities - Electric Service	\$17,000	\$17,000	\$17,000	\$18,406
501-4-44113-5130	Utilities - Water/Sewer Service	\$2,400	\$2,400	\$2,400	\$2,280
501-4-44113-5304	Insurance - Other Property	\$1,908	\$1,908	\$1,908	\$1,733
501-4-44113-5305	Vehicle Insurance	\$7,482	\$7,482	\$7,482	\$6,800
501-4-44113-5308	Insurance - General Liability	\$2,173	\$2,173	\$2,173	\$1,974
501-4-44113-5810	Dues and Association Memberships	\$630	\$630	\$629	\$525
501-4-44113-6007	Repairs & Maintenance Supplies	\$40,000	\$40,000	\$40,000	\$41,322
501-4-44113-6008	Vehicle Supplies - Fuel	\$14,000	\$14,000	\$14,000	—
501-4-44113-6011	Uniforms & Shoe Allowance	\$1,935	\$1,935	\$1,935	\$1,841
501-4-44113-6022	Safety Equipment	\$1,000	\$1,000	\$1,000	—
501-4-44113-8246	Sewer System Improvements	\$262,751	\$318,243	\$1,000,000	\$(5,630)
501-4-44113-8726	Sewer CIPP - YR 1	—	—	—	\$(8,085)
— 22 inactive accounts suppressed (all four columns \$0)					
Totals		\$633,816	\$686,289	\$1,348,753	\$451,803

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-4-44120-0000	WASTE WATER TREATMENT PLANT *****				
501-4-44120-1101	Salaries and Wages - Regular	\$205,634	\$199,645	\$207,499	\$201,059
501-4-44120-1200	Salaries and Wages - Overtime	\$36,050	\$36,050	\$35,000	\$32,845
501-4-44120-2100	FICA	\$18,572	\$18,031	\$15,876	\$17,665
501-4-44120-2210	Retirement - VRS	\$27,699	\$26,892	\$24,940	\$10,948
501-4-44120-2212	VA Local Disability Program - VRS	\$750	\$750	\$670	—
501-4-44120-2300	Hospitalization/Medical Plans	\$30,642	\$30,642	\$40,596	\$37,426
501-4-44120-2400	Group Life Insurance	\$2,755	\$2,675	\$2,782	\$2,700
501-4-44120-2720	Workmen's Compensation	\$2,288	\$2,288	\$2,451	\$1,892
501-4-44120-2850	Adjustment Pay	\$436	\$436	\$436	\$568
501-4-44120-3110	Professional Services	\$40,000	\$30,000	\$30,000	\$50,433
501-4-44120-3310	Repairs & Maintenance-Vehicles	—	—	—	\$440
501-4-44120-3311	Repairs & Maintenance-Equipment	\$5,000	\$5,000	\$5,000	\$8,229
501-4-44120-3331	Contracted Sludge Disposal	\$120,000	\$120,000	\$120,000	\$185,957
501-4-44120-3336	Contracted Testing - Lab	\$55,000	\$55,000	\$45,000	\$59,997
501-4-44120-5110	Utilities - Electric Service	\$150,000	\$150,000	\$150,000	\$140,259
501-4-44120-5210	Postal Services	\$50	\$50	\$50	—
501-4-44120-5230	Telecommunications	\$4,768	\$4,768	\$4,768	\$3,496
501-4-44120-5303	Flood Insurance	\$8,910	\$8,910	\$8,910	\$6,719
501-4-44120-5304	Other Property Insurance	\$9,000	\$9,000	\$9,000	\$8,181
501-4-44120-5305	Vehicle Insurance	\$1,184	\$1,184	\$1,184	\$1,076
501-4-44120-5308	Insurance - General Liability	\$1,087	\$1,087	\$1,087	\$987
501-4-44120-5540	Travel-Convention and Education	\$1,000	\$1,000	\$500	\$2,415
501-4-44120-5895	Permits/State Licenses/ Fines	\$12,000	\$10,900	\$10,500	\$10,225
501-4-44120-6007	Repairs & Maintenance Supplies	\$55,000	\$55,000	\$55,000	\$52,636
501-4-44120-6008	Vehicle Supplies - Fuel	\$1,750	\$1,750	\$1,750	\$25
501-4-44120-6011	Uniforms & Wearing Apperal	\$3,000	\$3,000	\$3,000	\$3,000
501-4-44120-6018	Chemical Supplies-Ferric Chloride	\$180,000	\$90,000	\$83,000	\$126,804
501-4-44120-6022	Safety Equipment & Supplies	\$1,000	\$1,000	\$1,000	\$128
501-4-44120-8262	Ultra-Violet Construction	\$8,000	\$8,000	\$8,000	\$1,034
501-4-44120-8408	Other Capital Expenses	—	\$100,000	\$600,000	\$905
501-4-44120-8725	Wastewater Treatment Plant Upgrade	\$87,542	\$87,542	—	\$18,829
— 29 inactive accounts suppressed (all four columns \$0)					
Totals		\$1,069,117	\$1,060,600	\$1,467,999	\$986,878

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-4-93100-0000	TRANSFERS *****				
501-4-93100-0100	Transfer To General Fund -Services	\$364,750	\$364,750	\$365,108	\$373,442
501-4-93100-0101	Transfer To Gen Fund-IN Lieu Taxes	\$26,460	\$26,460	\$26,460	\$26,460
501-4-93100-0105	Transfer To General Fund	—	—	\$300,000	—
501-4-93100-9380	Transfer to Capital Projects	—	—	—	\$214,200
— 1 inactive account suppressed (all four columns \$0)					
Totals		\$391,210	\$391,210	\$691,568	\$614,102

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
501-4-95101-0000	DEBT SERVICE *****				
501-4-95101-9110	Redemption of Principal	\$6,500	\$6,500	\$6,000	–
501-4-95101-9120	Interest on Debt	\$15,534	\$15,534	\$15,834	\$25,030
501-4-95101-9130	Administrative Service Fees	\$3,167	\$3,167	\$3,167	–
	Totals	\$25,201	\$25,201	\$25,001	\$25,030

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
502-4-42300-0000	**SOLID WASTE**				
502-4-42300-1101	Salaries and Wages - Regular	\$295,553	\$286,945	\$253,524	\$246,232
502-4-42300-1200	Salaries and Wages - Overtime	\$3,090	\$3,090	\$3,000	\$703
502-4-42300-2100	Fica	\$22,854	\$22,188	\$20,871	\$18,119
502-4-42300-2210	Retirement - VRS	\$39,811	\$38,651	\$31,462	\$11,089
502-4-42300-2212	Va Local Disability Program - VRS	\$1,865	\$1,865	\$1,153	–
502-4-42300-2300	Hospitalization/Medical Plans	\$73,320	\$73,320	\$53,520	\$56,960
502-4-42300-2310	Health Savings Account	\$600	\$600	\$600	\$600
502-4-42300-2400	Group Life Insurance	\$3,960	\$3,845	\$3,515	\$2,601
502-4-42300-2720	Workmen's Compensation	\$18,446	\$18,446	\$18,107	\$14,404
502-4-42300-2850	Adjustment Pay	\$877	\$877	\$872	\$839
502-4-42300-3310	Repairs & Maintenance - Vehicles	\$80,000	\$80,000	\$80,000	\$77,300
502-4-42300-3840	Tipping Fees	\$302,000	\$302,000	\$297,000	\$272,887
502-4-42300-3841	Other Fees	\$56,000	\$56,000	\$53,000	\$76,810
502-4-42300-5230	Telecommunications	\$480	\$480	\$480	\$480
502-4-42300-5305	Insurance - Motor Vehicles	\$12,361	\$12,361	\$12,361	\$11,237
502-4-42300-6007	Repairs & Maintenance Supplies	\$5,000	\$5,000	\$5,000	\$1,095
502-4-42300-6008	Vehicle Supplies	\$60,000	\$60,000	\$60,000	\$39,079
502-4-42300-6011	Uniforms and Wearing Apparel	\$4,850	\$4,850	\$4,850	\$4,416
502-4-42300-6022	Safety Supplies & Equipment	\$3,000	\$3,000	\$3,000	\$579
502-4-42300-7500	Depreciation Expense	–	–	–	\$135,114
502-4-42300-8125	Garbage Containers	\$30,000	\$30,000	\$30,000	\$52,692
502-4-42300-8126	Garbage Truck	\$270,000	–	\$341,300	\$(205,382)
502-4-42300-8600	Capital - Reserves	–	\$153,442	–	–
	— 10 inactive accounts suppressed (all four columns \$0)				
	Totals	\$1,284,067	\$1,156,960	\$1,273,615	\$817,854

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
502-4-93100-0000	**TRANSFERS**				
502-4-93100-0100	Transfer To General Fund -Services	\$273,214	\$273,214	\$267,951	\$255,789
502-4-93100-0105	Transfer to General Fund	–	–	\$100,000	–
	— 2 inactive accounts suppressed (all four columns \$0)				
	Totals	\$273,214	\$273,214	\$367,951	\$255,789

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
502-4-95101-0000	**DEBT SERVICE**				
502-4-95101-9110	Principal Payment	\$12,600	\$12,600	\$17,400	–
502-4-95101-9120	Interest on Debt	\$12,326	\$12,326	\$12,796	–
502-4-95101-9130	Interest on Debt	–	–	–	\$13,227
	— 1 inactive account suppressed (all four columns \$0)				
	Totals	\$24,926	\$24,926	\$30,196	\$13,227

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-4-20010-0000	**AIRPORT SERVICE**				
504-4-20010-1101	Salaries and Wages - Regular	\$90,302	\$87,672	\$53,918	\$52,473
504-4-20010-1200	Salaries and Wages - Overtime	—	—	\$5,000	\$820
504-4-20010-2100	FICA	\$6,908	\$6,707	\$4,508	\$3,976
504-4-20010-2210	Retirement - VRS	\$12,163	\$11,809	\$6,476	\$(2,662)
504-4-20010-2212	VA Local Disability Program - VRS	\$399	\$399	\$399	—
504-4-20010-2300	Hospitalization/Medical Plans	\$20,352	\$20,352	\$10,176	\$8,421
504-4-20010-2310	Health Savings Account	\$600	\$600	\$600	\$600
504-4-20010-2400	Group Life Insurance	\$1,210	\$1,175	\$723	\$(169)
504-4-20010-2720	Workmen's Compensation	\$1,079	\$1,079	\$1,079	\$831
504-4-20010-2850	Adjustment Pay	\$138	\$138	\$109	\$108
504-4-20010-3190	Contractual Services	—	—	\$2,800	\$6,800
504-4-20010-3310	Repairs & Maintenance-Vehicles	\$5,000	\$5,000	\$5,000	\$4,439
504-4-20010-3317	Repairs & Maintenance-Other	\$6,000	\$6,000	\$6,000	\$3,933
504-4-20010-3320	Maintenance Service Contracts	\$6,200	\$6,200	\$6,200	\$6,003
504-4-20010-3600	Advertising	\$500	—	—	—
504-4-20010-5110	Utilities - Electric Service	\$12,000	\$12,000	\$12,000	\$10,566
504-4-20010-5130	Utilities - Water/Sewer Service	\$5,000	\$4,000	\$4,000	\$4,256
504-4-20010-5210	Postal Services	\$160	\$160	\$160	\$108
504-4-20010-5230	Telecommunications	\$4,200	\$3,500	\$2,700	\$4,636
504-4-20010-5304	Other Property Insurance	\$3,410	\$3,410	\$3,410	\$2,712
504-4-20010-5305	Motor Vehicle Insurance	\$1,650	\$1,650	\$1,650	\$1,462
504-4-20010-5308	Liability Insurance	\$11,688	\$11,688	\$11,688	\$10,625
504-4-20010-5540	Travel-Conventions & Education	\$1,000	—	—	—
504-4-20010-5810	Dues and Association Memberships	\$150	\$150	\$150	\$125
504-4-20010-6001	Office Supplies	\$1,000	\$1,000	\$1,000	\$1,449
504-4-20010-6005	Housekeeping & Janitorial Supplies	\$200	\$200	\$200	\$61
504-4-20010-6007	Repairs & Maintenance Supplies	\$3,000	\$5,000	\$3,000	\$2,246
504-4-20010-6008	Vehicle Supplies	\$2,000	\$2,000	\$1,500	\$37
504-4-20010-6011	Uniforms & Shoes	\$600	\$600	\$300	—
504-4-20010-6016	Merchandise for Resale - Jet Fuel	\$30,000	\$25,000	\$25,000	\$15,008
504-4-20010-6017	Merchandise for Resale - AVGAS	\$20,000	\$20,000	\$15,000	\$11,916
504-4-20010-7500	Depreciation - Airport	—	—	—	\$296,178
	— 13 inactive accounts suppressed (all four columns \$0)				
	Totals	\$246,909	\$237,489	\$184,746	\$446,958
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-4-20020-0000	***CAPITAL OUTLAY***				
504-4-20020-8430	Drainage Rehab (Permitting/Mitigation/Design)	\$615,000	—	—	—
504-4-20020-8435	Pavement Surface Project	—	—	—	\$(14,090)
	— 7 inactive accounts suppressed (all four columns \$0)				
	Totals	\$615,000	—	—	\$(14,090)
Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
504-4-93100-0000	**TRANSFERS**				
504-4-93100-0100	Transfer To General Fund-Services	\$14,811	\$14,811	\$19,284	\$20,271
	— 2 inactive accounts suppressed (all four columns \$0)				
	Totals	\$14,811	\$14,811	\$19,284	\$20,271

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-4-20010-0000	ELECTRIC SERVICES****				
505-4-20010-1101	Salaries and Wages - Regular	\$1,147,253	\$1,113,838	\$1,059,493	\$827,626
505-4-20010-1200	Salaries and Wages - Overtime	\$87,550	\$87,550	\$75,000	\$118,402
505-4-20010-1300	Salaries and Wages - Part time	\$41,200	\$41,200	\$35,107	\$28,595
505-4-20010-2100	FICA	\$97,910	\$95,058	\$89,562	\$72,629
505-4-20010-2210	Retirement - VRS	\$154,535	\$150,034	\$127,245	\$34,813
505-4-20010-2212	VA Local Disability Program - VRS	\$6,141	\$6,141	\$5,962	–
505-4-20010-2300	Hospitalization/Medical Plans	\$169,980	\$169,980	\$165,660	\$127,491
505-4-20010-2310	Health Savings Plan	\$600	\$600	\$600	\$625
505-4-20010-2400	Group Life Insurance	\$15,373	\$14,925	\$14,205	\$7,710
505-4-20010-2720	Workmen's Compensation	\$8,793	\$8,793	\$8,793	\$8,701
505-4-20010-2850	Adjustment Pay	\$9,102	\$9,102	\$6,159	\$1,543
505-4-20010-3140	System Study	\$50,000	\$50,000	\$50,000	–
505-4-20010-3190	Contractual Services	\$448,500	\$448,500	\$386,000	\$154,979
505-4-20010-3310	Repairs & Maintenance-Vehicles	\$35,000	\$35,000	\$30,000	\$43,459
505-4-20010-3311	Repairs & Maintenance-Equipment	\$6,000	\$6,000	\$6,000	\$1,480
505-4-20010-3320	Maint. Service Contracts-Generator	\$28,000	\$28,000	\$10,000	\$11,147
505-4-20010-3321	Maintenance SCADA	\$30,000	\$30,000	\$28,000	\$19,303
505-4-20010-3322	Generation Maintenance	\$250,000	\$250,000	\$200,000	\$86,889
505-4-20010-3323	Generation Fuel	\$100,000	\$100,000	\$100,000	\$107,629
505-4-20010-3600	Advertising	\$1,000	\$1,000	–	–
505-4-20010-5110	Utilities - Electric Service	\$20,000	\$20,000	\$20,000	\$16,607
505-4-20010-5130	Utilities - Water/Sewer Service	–	–	\$1,500	\$2,564
505-4-20010-5210	Postal Services	–	–	\$175	\$42
505-4-20010-5230	Telecommunications	\$14,922	\$14,922	\$14,832	\$17,707
505-4-20010-5304	Other Property Insurance	\$4,400	\$4,400	\$4,400	\$4,912
505-4-20010-5305	Insurance-Motor Vehicles	\$11,000	\$11,000	\$11,000	\$10,392
505-4-20010-5308	Insurance - General Liability	\$6,600	\$6,600	\$6,600	\$9,768
505-4-20010-5530	Travel-Subsistence and Lodging	\$12,000	\$12,000	\$11,000	\$6,102
505-4-20010-5810	Dues and Association Memberships	\$14,500	\$14,500	\$15,000	\$15,790
505-4-20010-5820	Claims	\$500	\$500	\$500	–
505-4-20010-5841	Water Heater Rebate Program	\$500	\$500	\$500	–
505-4-20010-5893	Taxes to Counties	\$3,346	\$3,346	\$950	–
505-4-20010-6001	Office Supplies	\$3,000	\$3,000	\$3,000	\$3,127
505-4-20010-6007	Repairs & Maintenance Supplies	\$180,000	\$180,000	\$160,000	\$157,684
505-4-20010-6008	Vehicle Supplies - Fuel	\$37,000	\$37,000	\$35,000	\$35,070
505-4-20010-6009	Vehicle Supplies	\$1,800	\$1,800	\$1,800	\$1,111
505-4-20010-6011	Uniforms & Shoes	\$17,000	\$17,000	\$17,000	\$8,008
505-4-20010-6013	Educational & Technical Supplies	\$16,000	\$16,000	\$10,000	\$10,555
505-4-20010-6015	Energy For Resale	\$8,138,196	\$10,273,553	\$7,740,007	\$10,698,493
505-4-20010-6016	Energy for Resale-Fuel Adjustment	\$2,361,804	\$2,361,804	\$2,197,052	\$2,188,515
505-4-20010-6017	Energy for Resale - True Up	\$100,000	\$100,000	\$600,000	–
505-4-20010-6061	Miscellaneous Materials	\$14,000	\$14,000	\$14,000	\$6,025
505-4-20010-6062	Meter Supplies	\$6,002	\$6,002	\$6,002	\$5,563
505-4-20010-6099	Small Tools	\$12,000	\$12,000	\$10,000	\$8,785
505-4-20010-7500	Depreciation	–	–	–	\$293,150
505-4-20010-8723	Automated Gates	\$500	\$500	\$500	\$(28,172)
— 12 inactive accounts suppressed (all four columns \$0)					
Totals		\$13,662,007	\$15,756,148	\$13,278,604	\$15,124,819

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-4-20020-0000	ELECTRIC CAPITAL OUTLAY *****				
505-4-20020-8101	Miscellaneous Equipment	\$10,000	\$10,000	\$10,000	\$8,335
505-4-20020-8102	Office Furniture & Equipment	\$1,500	\$1,500	\$1,500	\$1,307
505-4-20020-8105	Automotive	\$180,000	\$180,000	\$100,000	\$(17,000)
505-4-20020-8107	Computer	\$3,000	\$3,000	—	\$3,045
505-4-20020-8133	Meters	\$50,000	\$50,000	\$40,000	\$33,105
505-4-20020-8134	Transformers	\$138,131	\$138,131	\$100,000	\$559,319
505-4-20020-8136	Wire	\$80,000	\$80,000	\$60,000	\$27,356
505-4-20020-8137	Poles	\$30,000	\$30,000	\$30,000	\$16,845
505-4-20020-8141	Street Light Fixtures	\$25,000	\$25,000	\$25,000	\$19,361
505-4-20020-8262	New Circuit	\$100,000	\$100,000	\$160,000	—
	— 9 inactive accounts suppressed (all four columns \$0)				
Totals		\$617,631	\$617,631	\$526,500	\$651,673

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-4-20050-0000	TRANSFERS *****				
505-4-20050-0100	Transfer to General Fund-Services	\$828,150	\$828,150	\$706,752	\$667,606
505-4-20050-0101	Transfer General Fund-In Lieu Taxes	\$59,282	\$59,282	\$59,282	\$59,282
505-4-20050-0105	Transfer To General Fund	\$1,800,000	\$1,400,000	\$1,799,993	\$1,799,993
505-4-20050-0106	Transfer To General Fund-Debt Service	\$400,000	—	—	—
	— 4 inactive accounts suppressed (all four columns \$0)				
Totals		\$3,087,432	\$2,287,432	\$2,566,027	\$2,526,881

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-4-93100-0000	TRANSFER TO CAPITAL PROJECTS				
505-4-93100-9380	Transfer to Capital Projects	—	—	—	\$173,052
Totals		—	—	—	\$173,052

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
505-4-95101-0000	DEBT SERVICE *****				
505-4-95101-9110	Principal Payments on Bonds	\$164,000	\$164,000	\$160,000	—
505-4-95101-9120	Interest Payments On Bonds	\$67,797	\$67,797	\$72,117	\$85,380
	— 5 inactive accounts suppressed (all four columns \$0)				
Totals		\$231,797	\$231,797	\$232,117	\$85,380

FY 2027 BUDGET EXPENDITURES

Account Number	Account Description	FY 2027 Proposed	FY 2026 Adopted	FY 2025 Adopted	FY 2024 Actual
510-4-20010-0000	***FRANKLIN BUSINESS CENTER EXPENSES***				
510-4-20010-1300	Salaries and Wages - Part Time	\$23,563	\$23,563	\$22,620	\$21,451
510-4-20010-2100	FICA	\$1,857	\$1,803	\$1,731	\$1,583
510-4-20010-2720	Workmen's Compensation	\$320	\$320	\$274	\$182
510-4-20010-2850	Adjustment Pay	\$82	\$82	\$82	\$81
510-4-20010-3190	Contractual Services	—	—	\$1,000	\$147
510-4-20010-3317	Repairs and Maintenance - Other	\$10,000	\$10,000	\$10,000	\$7,280
510-4-20010-3320	Maintenance Service Contracts	\$40,200	\$60,720	\$36,988	\$30,698
510-4-20010-5110	Utilities - Electric Service	\$80,000	\$80,000	\$90,000	\$75,797
510-4-20010-5130	Utilities - Water/Sewer Service	\$1,200	\$1,200	\$1,200	\$1,077
510-4-20010-5230	Telecommunications	\$5,032	\$5,032	\$5,032	\$2,755
510-4-20010-5304	Other Property Insurance	\$12,300	\$12,300	\$12,300	\$13,790
510-4-20010-6005	Housekeeping & Janitorial Supplies	\$4,500	\$4,500	\$4,500	\$84
510-4-20010-6007	Repairs & Maintenance Supplies	\$5,000	\$5,000	\$5,000	\$4,703
	— 11 inactive accounts suppressed (all four columns \$0)				
	Totals	\$184,054	\$204,520	\$190,727	\$159,628