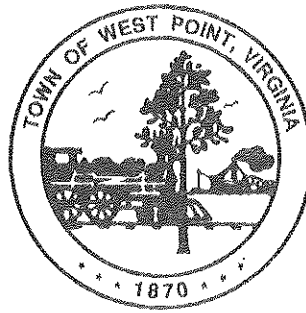


Council Members:  
JOSEPH "BART" BARTOS  
ROBERT J. LAWRENCE  
JOHNNY NEIN, JR.  
JAMES "JAMIE" PRUETT  
JOHN G. RAGSDALE, II  
CHRISTOPHER P. VINCENT



JOSHUA T. "JACK" LAWSON  
Mayor  
DEBORAH T. BALL  
Vice Mayor  
JOHN B. EDWARDS, JR.  
Town Manager

## TOWN OF WEST POINT

March 22, 2024

To: Honorable Joshua T. Lawson, Mayor  
Honorable Members of Town Council

From: John B. Edwards, Jr. 

Subject: FY 2024-2025 Budget

Attached for your review and consideration is the recommended Fiscal Year 2024-2025 Consolidated Town Budget. This budget is the product of many hours of collaborative effort by the Mayor, Town Council and Town Staff. I truly appreciate everybody's efforts in the development of this budget.

The proposed budget totals are as follows:

|                                               |                     |
|-----------------------------------------------|---------------------|
| Town Operations                               | \$6,309,860         |
| Contribution to Schools                       | \$4,777,480         |
| Capital Fund (1)                              | \$596,500           |
| American Rescue Plan Act Fund                 | \$235,000           |
| <b>Total General, CIP &amp; ARPA Funds</b>    | <b>\$11,322,340</b> |
| <br>School Fund (2)                           | <br>\$13,258,757    |
| <b>Total General, CIP, ARPA &amp; Schools</b> | <b>\$19,803,617</b> |
| <br>Water Utility Fund (3)                    | <br>\$1,717,500     |
| Solid Waste Fund                              | \$252,000           |
| <b>Total Consolidated Budget</b>              | <b>\$21,585,846</b> |

Notes: (1) Includes transfer from the General Fund to the CIP Fund of \$596,500.  
(2) Includes local contribution to Schools of \$4,777,480.  
(3) Includes transfers from the Water Fund to the General Fund of \$187,271.

The total FY 2024-2025 Consolidated Budget is **\$21,585,846** which is a decrease of **\$3,051,891** from the current FY 2023-2024 Amended Budget.

802 Main Street  
P.O. Box 152, West Point, Virginia 23181  
(804) 843-3330 / Fax (804) 843-4364  
[www.West-Point.va.us](http://www.West-Point.va.us)

Some highlights of the FY 2024-2025 General and Capital Fund Budget include:

- All tax rates remain unchanged;
- Provides \$254,000 to WPVFD for its operations, \$75,000 for fire/rescue capital purchases, a total increase of \$85,000;
- Provides a \$4,777,480 in the local contribution to the Schools' operating budget, an increase of \$328,784;
- Provides \$105,000 for School capital projects;
- Provides cost of living adjustments for Town employees, as well as continues the performance-based pay system and funds the Town's portion of the employee health insurance increase;
- Provides funding for capital projects, including the bike trail improvements, boardwalk and overlook repairs, parking lot maintenance, vehicle replacements and a survey of the street trees located Downtown; and
- Use American Rescue Plan Act Funds for projects including water meter replacements, school cafeteria improvements, as well as several other capital projects.

Staff and I will present this budget to you at the Town Council Meeting scheduled for 6:30 pm, Tuesday, March 26, 2024. If you should have any questions about this budget recommendation, please contact me.



*Town of West Point Budget  
2024-2025*

Welcome  
Welcome  
Town of  
West Point

TOWN OF WEST POINT



Presented for your review and consideration is the recommended Fiscal Year 2024-2025 Consolidated Town Budget. This budget is the product of many hours of collaborative effort by the Mayor, Town Council and Town Staff. I truly appreciate everybody's efforts in the development of this budget.

The proposed budget totals are as follows:

|                                            |                     |
|--------------------------------------------|---------------------|
| Town Operations                            | \$ 6,309,860        |
| Contribution to Schools                    | \$ 4,777,480        |
| Capital Fund (1)                           | \$ 596,500          |
| American Rescue Plan Act Fund              | \$ 235,000          |
| <b>Total General, CIP &amp; ARPA Funds</b> | <b>\$11,322,340</b> |

|                                               |                     |
|-----------------------------------------------|---------------------|
| School Fund (2)                               | \$13,258,757        |
| <b>Total General, CIP, ARPA &amp; Schools</b> | <b>\$19,803,617</b> |

|                                             |                     |
|---------------------------------------------|---------------------|
| Water Utility Fund (3)                      | \$ 1,717,500        |
| Solid Waste Fund                            | \$ 252,000          |
| <b>Total Consolidated FY 2024-25 Budget</b> | <b>\$21,585,846</b> |

Notes: (1) Includes transfer from the General Fund to the CIP Fund of \$596,500

(2) Includes local contribution to Schools of \$4,777,480

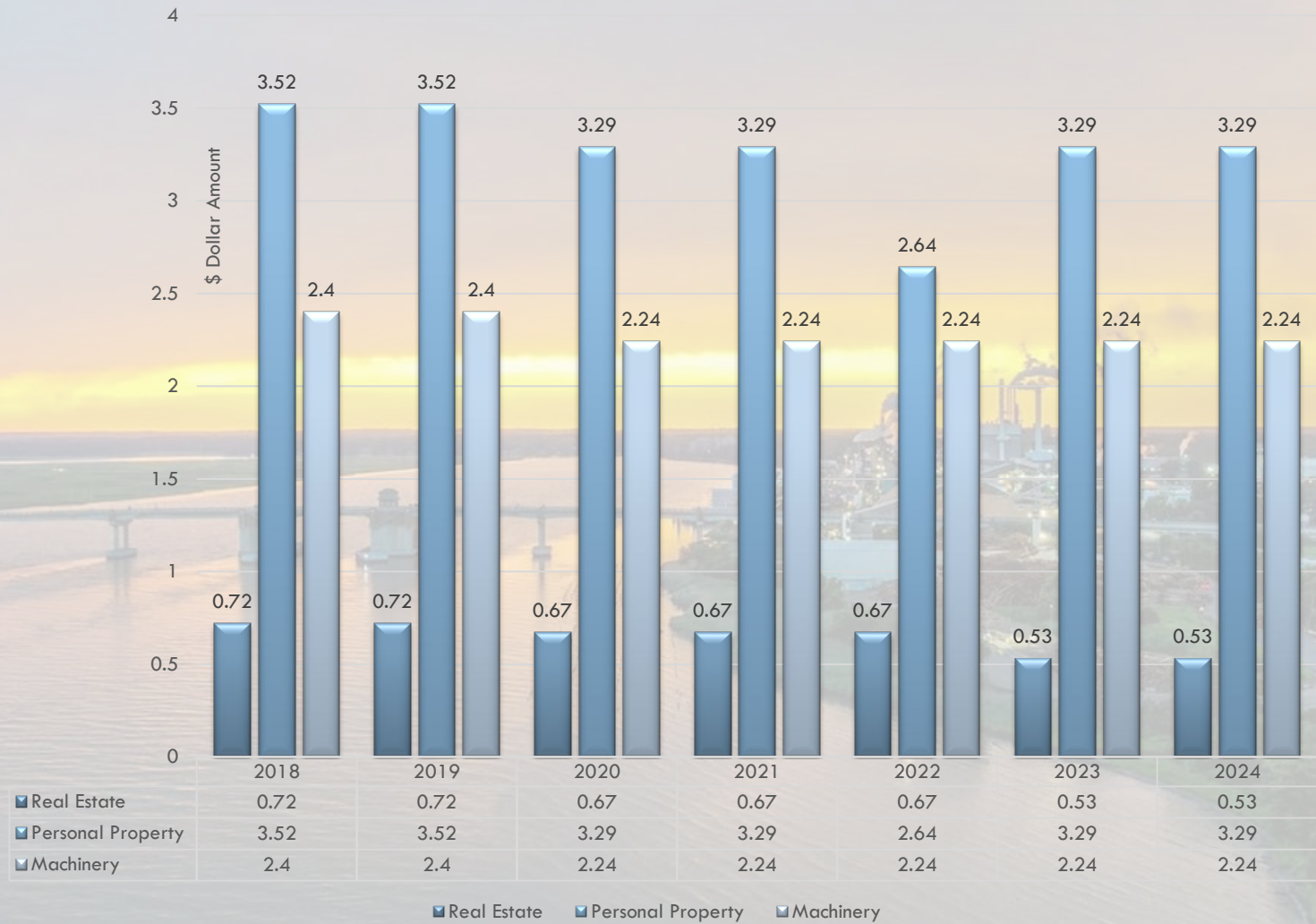
(3) Includes transfers from the Water Fund to the General Fund of \$187,271

# Proposed Town Tax Rates 2024

|                     | 2022     | 2023     | 2024          |
|---------------------|----------|----------|---------------|
|                     | Town     | Town     | Proposed      |
|                     | Tax Rate | Tax Rate | Town Tax Rate |
| Personal Property   | \$2.64   | \$3.29   | \$3.29        |
| Machinery and Tools | \$2.24   | \$2.24   | \$2.24        |
| Real Estate         | \$.67    | \$.53    | \$.53         |



## TOWN TAX RATE HISTORY 2018-2024



# Revenue

# Local Taxes / Fees

|                                  | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference |
|----------------------------------|-------------------------|--------------|------------|
| Real Estate Tax                  | \$ 2,600,853            | \$ 2,592,956 | \$ (7,897) |
| Public Service Tax               | \$ 100,000              | \$ 100,000   | \$ -0-     |
| Personal Property                | \$ 1,052,223            | \$ 1,079,417 | \$ 27,194  |
| Machinery and Tools              | \$ 3,603,699            | \$ 3,670,831 | \$ 67,132  |
| Penalties/Interest               | \$ 40,000               | \$ 40,000    | \$ -0-     |
| Local Sales and Use Tax          | \$ 400,000              | \$ 500,000   | \$ 100,000 |
| Consumer Utility & Natural Gas   | \$ 155,000              | \$ 160,000   | \$ 5,000   |
| Business License                 | \$ 200,000              | \$ 200,000   | \$ -0-     |
| Motor Vehicle Licenses           | \$ 50,000               | \$ 50,000    | \$ -0-     |
| Bank Franchise                   | \$ 85,000               | \$ 90,000    | \$ 5,000   |
| Meals Tax                        | \$ 350,000              | \$ 370,000   | \$ 20,000  |
| Transient Occupancy Tax          | \$ -0-                  | \$ 3,000     | \$ 3,000   |
| Building & Zoning Dept Permits   | \$ 35,350               | \$ 35,350    | \$ -0-     |
| Court Fines and Forfeitures      | \$ 75,000               | \$ 80,000    | \$ 5,000   |
| State Communications Tax         | \$ 70,000               | \$ 70,000    | \$ -0-     |
| Revenue From King William County | \$ 182,616              | \$ 182,616   | \$ -0-     |
| Total                            | \$ 8,999,741            | \$ 9,224,170 | \$ 224,429 |



# Revenue

## Intergovernmental

|                   |                   |
|-------------------|-------------------|
| 599 Fund          | \$ 91,439         |
| Fire Grant        | \$ 15,000         |
| PPTRA             | \$ 366,550        |
| Law Enforce Grant | \$ 16,400         |
| SRO Grant         | \$ 55,650         |
| Emerg Mgmt Grant  | \$ 7,500          |
| <b>Total</b>      | <b>\$ 552,539</b> |

## State Aid to Localities (non School)

### Amended

| FY 2023-2024 | FY 2024-2025 | Difference |
|--------------|--------------|------------|
| \$589,038    | \$552,539    | (\$36,499) |



# Revenue

| <u>Miscellaneous Revenue</u> |                  |
|------------------------------|------------------|
| School Reimb Power           | \$ 8,000         |
| Misc.                        | \$25,000         |
| License Agent Pay            | \$50,000         |
| Chesty Puller Run            | \$12,000         |
| <b>Total</b>                 | <b>\$ 95,000</b> |

## Other Revenues

|                                   | Amended              |                      |                   |
|-----------------------------------|----------------------|----------------------|-------------------|
|                                   | FY 2023-2024         | FY 2024-2025         | Difference        |
| Bank Interest                     | \$ 60,000            | \$ 115,000           | \$ 55,000         |
| Miscellaneous Revenue             | \$ 93,000            | \$ 95,000            | \$ 2,000          |
| Payments from Other Agencies      | \$ 692,306           | \$ 1,066,131         | \$ 373,825        |
| Cemetery Revenue                  | \$ 10,000            | \$ 10,000            | \$ -0-            |
| Asset Forfeiture                  | \$ -0-               | \$ 12,000            | \$ 12,000         |
| Expenditure Refunds               | \$ 136,941           | \$ 12,500            | \$ (124,441)      |
| Total                             | \$ 992,247           | \$ 1,310,631         | \$ 318,384        |
| <b>Total General Fund Revenue</b> | <b>\$ 10,581,026</b> | <b>\$ 11,087,340</b> | <b>\$ 506,314</b> |

| <u>Payments from Other Agencies</u> |                    |              |           |               |           |
|-------------------------------------|--------------------|--------------|-----------|---------------|-----------|
| Public Safety Reimb.                | \$10,000           | From Water   | \$187,271 | From DARE     | \$5,000   |
| VA Commission Arts                  | \$ 4,500           | From Town CD | \$125,000 | From Cemetery | \$25,000  |
| Rolling Stock Tax                   | \$ 6,000           | From LT Debt | \$120,000 | From Fund Bal | \$583,360 |
| <b>Total</b>                        | <b>\$1,066,131</b> |              |           |               |           |

# Revenue - CIP

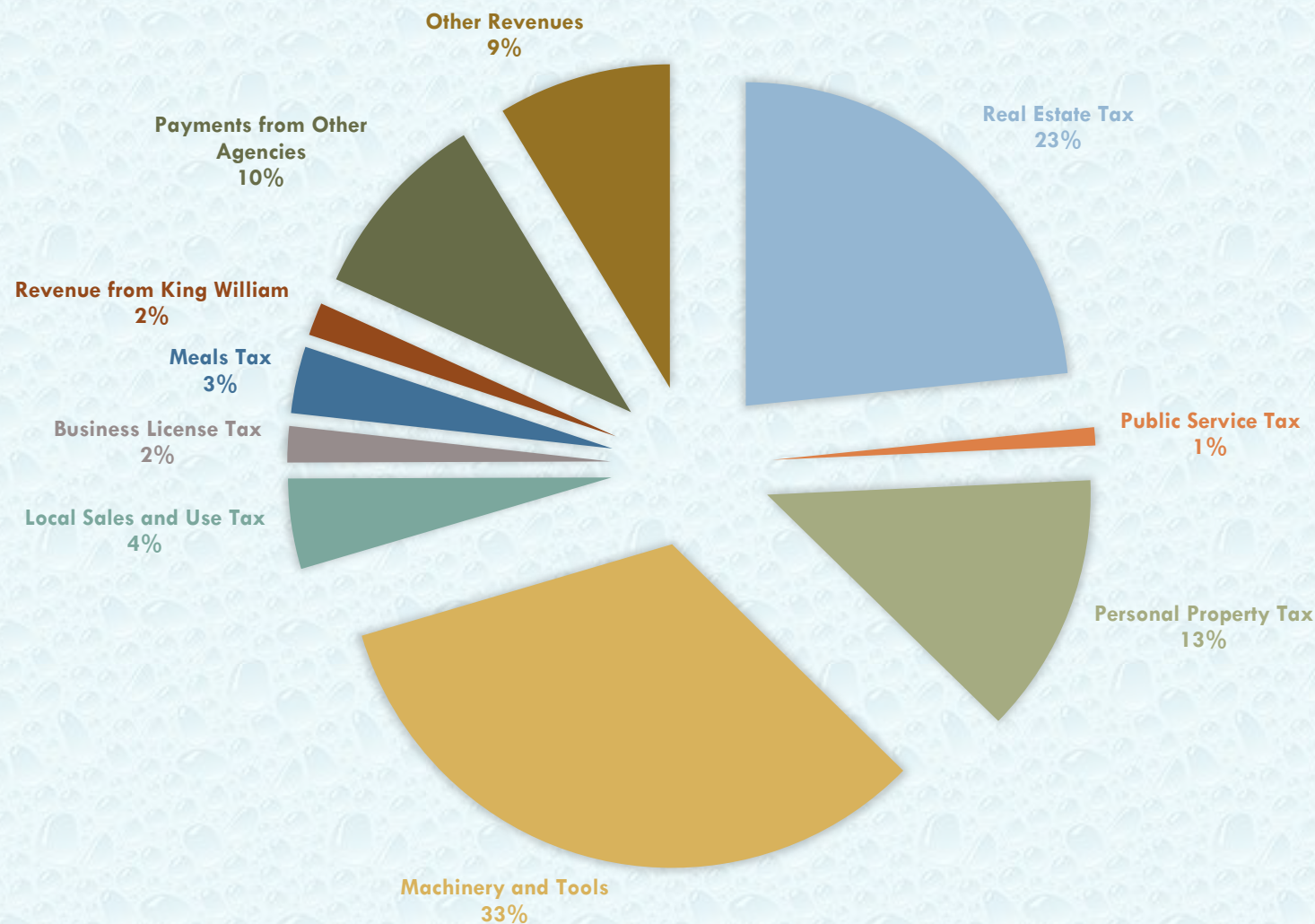
| Capital Improvements<br>Program | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference  |
|---------------------------------|-------------------------|--------------|-------------|
| Transfer in from General Fund   | \$679,127               | \$596,500    | (\$82,627)  |
| Unspent School CIP Fund 858     | \$155,508               | -0-          | (\$155,508) |
| KW Co – Library Contribution    | \$300,000               | -0-          | (\$300,000) |
| PRL – Library Contribution      | \$150,000               | -0-          | (\$150,000) |
| Total                           | \$1,284,635             | \$596,500    | (\$688,135) |

# Revenue - ARPA

| American Rescue Plan Act       | Amended      |              | Difference    |
|--------------------------------|--------------|--------------|---------------|
|                                | FY 2023-2024 | FY 2024-2025 |               |
| Transfer in from ARPA Fund Bal | \$307,730    | -0-          | (\$307,730)   |
| ARPA Relief Fund               | \$1,746,700  | \$235,000    | (\$1,511,700) |
| Total                          | \$2,054,430  | \$235,000    | (\$1,819,430) |



# GENERAL FUND REVENUE FY 2024-2025



# General Fund, CIP & ARPA Revenues

|                                                                  | Amended<br>FY 2023-2024 | FY 2024-2025        |
|------------------------------------------------------------------|-------------------------|---------------------|
| <b>Grand Total<br/>General Fund, CIP &amp; ARPA<br/>Revenues</b> | <b>\$13,920,091</b>     | <b>\$11,918,840</b> |
|                                                                  | <b>Difference</b>       |                     |
|                                                                  | <b>\$ (2,001,251)</b>   |                     |

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# Expenditures

## Town Administration

|                         | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference   |
|-------------------------|-------------------------|--------------|--------------|
| Town Council            | \$ 55,900               | \$ 52,100    | \$ (3,800)   |
| Town Manager            | \$ 406,646              | \$ 498,025   | \$ 91,379    |
| Town Treasurer          | \$ 316,065              | \$ 336,663   | \$ 20,598    |
| Human Resources         | \$ 134,809              | \$ 134,359   | \$ (450)     |
| Court Appointed Counsel | \$ 500                  | \$ 500       | \$ -0-       |
| Building Official       | \$ 100,891              | \$ 108,574   | \$ 7,683     |
| Community Development   | \$ 193,516              | \$ 195,623   | \$ 2,107     |
| Economic Development    | \$ 350,062              | \$ 186,100   | \$ (163,962) |
| Planning Commission     | \$ 4,600                | \$ 3,300     | \$ (1,300)   |
| Board of Zoning Appeals | \$ 1,450                | \$ 1,100     | \$ (350)     |
| Wetlands Board          | \$ 1,400                | \$ 1,000     | \$ (400)     |
| Total                   | \$ 1,565,839            | \$ 1,517,344 | \$ (48,495)  |

# Expenditures

## Public Safety

|                           | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference |
|---------------------------|-------------------------|--------------|------------|
| Fire Dept (WPVFD)         | \$ 184,000              | \$ 254,000   | \$ 70,000  |
| Fire Dept Capital (WPVFD) | \$ 60,000               | \$ 75,000    | \$ 15,000  |
| Fire Dept (Town)          | \$ 139,029              | \$ 146,388   | \$ 7,359   |
| Emergency Communications  | \$ 41,200               | \$ 41,200    | \$ -0-     |
| Emergency Management      | \$ 22,500               | \$ 22,300    | \$ (200)   |
| Police Department         | \$ 1,317,325            | \$ 1,371,725 | \$ 54,400  |
| Total                     | \$1,764,054             | \$1,910,613  | \$146,559  |



# Expenditures

## Public Works

|                    | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference |
|--------------------|-------------------------|--------------|------------|
| Public Works       | \$ 331,981              | \$ 333,391   | \$ 1,410   |
| Streets / Alleys   | \$ 356,181              | \$ 391,881   | \$ 35,700  |
| General Properties | \$ 377,535              | \$ 409,696   | \$ 32,161  |
| Cemetery           | \$ 31,300               | \$ 38,300    | \$ 7,000   |
| Total              | \$ 1,096,997            | \$1,173,268  | \$ 76,271  |



# Expenditures

## Recreation / Library

|                   | Amended<br>FY 2023-2024 |        | FY 2024-2025 |        | Difference |
|-------------------|-------------------------|--------|--------------|--------|------------|
| Chesty Puller Run | \$                      | 26,100 | \$           | 30,300 | \$ 4,200   |
| Library           | \$                      | 16,000 | \$           | 16,000 | \$ -0-     |
|                   | \$                      | 42,100 | \$           | 46,300 | \$ 4,200   |

# Expenditures

## Other

|                       | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference  |
|-----------------------|-------------------------|--------------|-------------|
| Non-Departmental      | \$ 879,000              | \$ 932,271   | \$ 53,271   |
| Outside Organizations | \$ 105,213              | \$ 133,564   | \$ 28,351   |
| Local Aid to Schools  | \$ 4,448,696            | \$ 4,777,480 | \$ 328,784  |
| Transfer to CIP       | \$ 679,127              | \$ 596,500   | \$ (82,627) |
|                       | \$ 6,112,036            | \$ 6,439,815 | \$ 327,779  |



# Expenditures

## Capital Improvement Program

| Amended            |                  |                    |
|--------------------|------------------|--------------------|
| FY 2023-2024       | FY 2024-2025     | Difference         |
| <b>\$1,284,635</b> | <b>\$596,500</b> | <b>(\$688,135)</b> |

|                                |                   |
|--------------------------------|-------------------|
| School Facilities              | \$ 105,000        |
| Bike Trail Improvements        | \$ 100,000        |
| Riverwalk & Overlook Repairs   | \$ 55,000         |
| Town Hall HVAC Maintenance     | \$ 40,000         |
| WPPD HVAC Maintenance          | \$ 20,000         |
| Tree Survey                    | \$ 50,000         |
| Parking Lots Maintenance       | \$ 24,000         |
| Printer/Plotter/Scanner        | \$ 12,000         |
| Vehicle Replacement Payment    | \$ 35,000         |
| Light Duty Vehicle Replacement | \$ 47,000         |
| Tractor                        | \$ 45,000         |
| Police Vehicle Replacement     | \$ 54,000         |
| Concrete Grinder               | <u>\$ 9,500</u>   |
| <b>TOTAL</b>                   | <b>\$ 596,500</b> |

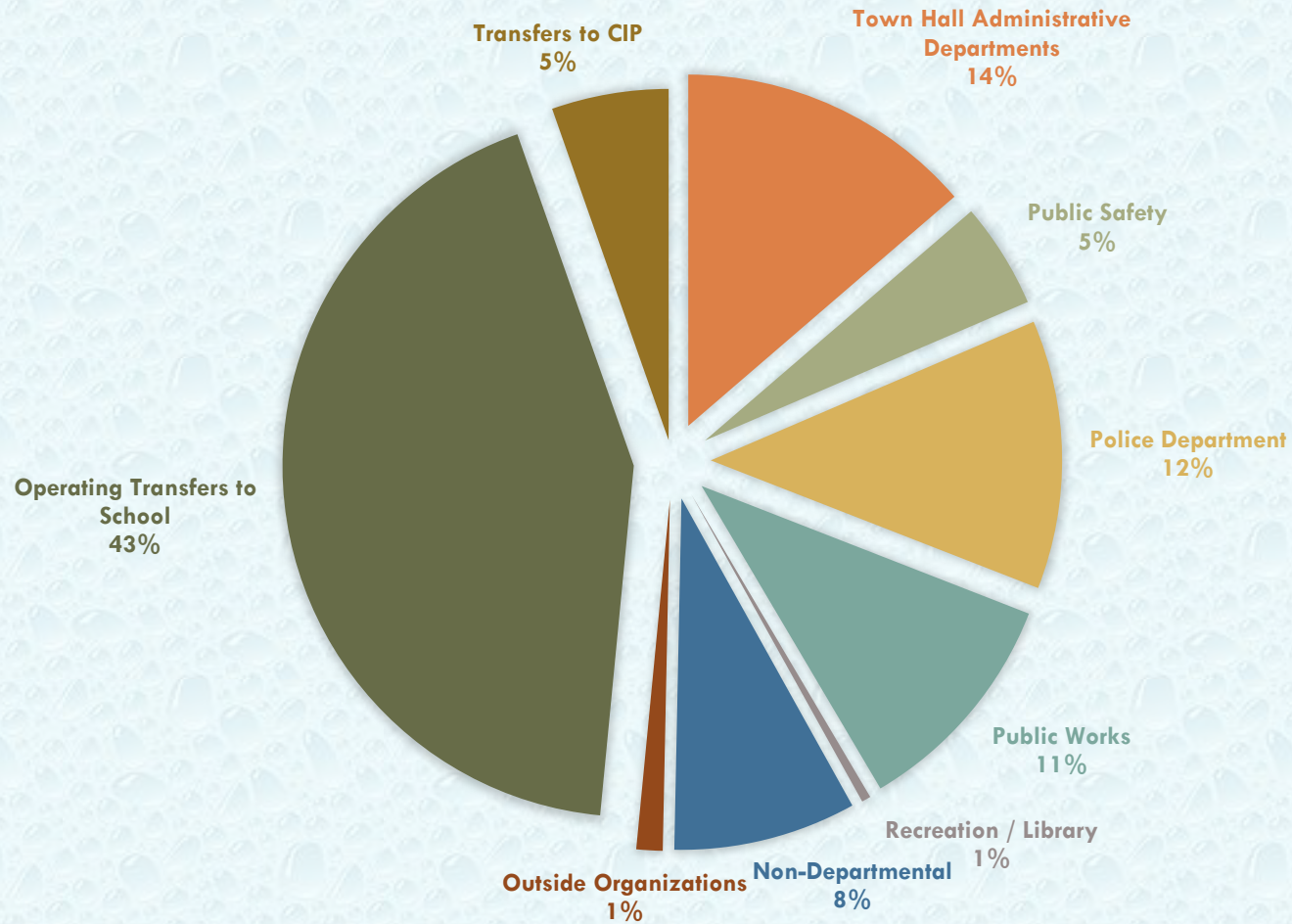


# Expenditures

## American Rescue Plan Act

| Amended<br>FY 2023-2024 | FY 2024-2025 | Difference    |
|-------------------------|--------------|---------------|
| \$2,054,430             | \$235,000    | (\$1,819,430) |

## GENERAL FUND EXPENDITURES FY 2024/2025





# General Fund, CIP & ARPA Expenditures

|                                                         | Amended<br>FY 2023-2024     | FY 2024-2025 |
|---------------------------------------------------------|-----------------------------|--------------|
| Grand Total<br>General Fund, CIP & ARPA<br>Expenditures | \$13,920,091                | \$11,918,840 |
|                                                         | Difference<br>(\$2,001,251) |              |

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# Highlights

*Some highlights of the FY 2024-2025 General & Capital Fund Budget include:*

All tax rates remain unchanged;

Provides \$254,000 to WPVFD for its operations, \$75,000 for fire/rescue capital purchases, a total increase of \$85,000;

Provides \$4,777,480 in the local contribution to the School's operating budget, an increase of \$328,784;



# Highlights (cont.)

Provides \$105,000 for School capital projects;

Provides cost of living adjustments for Town employees, as well as continues the performance-based pay system and funds the Town's portion of the employee health insurance increase;

Provides funding for capital projects, including the bike trail improvements, boardwalk and overlook repairs, parking lot maintenance, vehicle replacements and a survey of the street trees located Downtown; and

Use American Rescue Plan Act Funds for projects including water meter replacements, school cafeteria improvements, as well as several other capital projects.

# WEST POINT PUBLIC SCHOOL

## WPPS Revenue

### Intergovernmental

|                               | FY 2023-2024  | FY 2024-2025  | Difference |
|-------------------------------|---------------|---------------|------------|
| Federal Aid for Public School | \$ 330,672    | \$ 330,672    | \$ -0-     |
| Local Aid (Town)              | \$ 4,448,696  | \$ 4,777,480  | \$ 328,784 |
| State School Aid              | \$ 7,559,514  | \$ 7,631,730  | \$ 72,216  |
| Total                         | \$ 12,338,882 | \$ 12,739,882 | \$ 401,000 |

### Other Revenue

|                                  | FY 2023-2024 | FY 2024-2025 | Difference |
|----------------------------------|--------------|--------------|------------|
| Tuition and Other School Revenue | \$ 518,875   | \$ 518,875   | \$ -0-     |
| Total                            | \$ 518,875   | \$ 518,875   | \$ -0-     |

**Total WPPS Revenue \$ 12,857,757 \$ 13,258,757 \$ 401,000**

# WEST POINT PUBLIC SCHOOL

## WPPS Expenditures

|                         | FY 2023-2024  | FY 2024-2025  | Difference |
|-------------------------|---------------|---------------|------------|
| Instruction             | \$ 10,645,464 | \$ 10,981,848 | \$ 336,384 |
| Admin/Attendance/Health | \$ 559,965    | \$ 576,764    | \$ 16,799  |
| Pupil Transportation    | \$ 291,320    | \$ 300,060    | \$ 8,740   |
| School Food Services    | \$ 183,519    | \$ 186,743    | \$ 3,224   |
| Operations/Maintenance  | \$ 1,150,652  | \$ 1,187,454  | \$ 36,802  |
| Debt Service            | \$ 26,837     | \$ 25,888     | \$ (949)   |
| TOTAL                   | \$ 12,857,757 | \$ 13,258,757 | \$ 401,000 |



# Water Fund Revenues

## Water Utility Revenues

|                                    | Amended             |                     |                    |
|------------------------------------|---------------------|---------------------|--------------------|
|                                    | FY 2023-2024        | FY 2024-2025        | Difference         |
| Water Service Charges              | \$ 700,000          | \$ 800,000          | \$ 100,000         |
| Sewer Service Fees                 | \$ 850,000          | \$ 850,000          | \$ -0-             |
| Penalties                          | \$ 45,000           | \$ 45,000           | \$ -0-             |
| Water Connection Fees              | \$ 1,500            | \$ 1,500            | \$ -0-             |
| Facility Fees                      | \$ 10,500           | \$ 10,500           | \$ -0-             |
| Volunteer Water Service On/Off     | \$ 2,500            | \$ 2,500            | \$ -0-             |
| Water Meter Purchase               | \$ 1,500            | \$ 1,500            | \$ -0-             |
| Water Cut-Off Non-Payment          | \$ 6,500            | \$ 6,500            | \$ -0-             |
| Transfer in from Ground Water      | \$ 45,000           | \$ -0-              | \$ (45,000)        |
| Transfer in from Water Replacement | \$ 65,000           | \$ -0-              | \$ (65,000)        |
| <b>TOTAL</b>                       | <b>\$ 1,727,500</b> | <b>\$ 1,717,500</b> | <b>\$ (10,000)</b> |



# Water Fund

## TOWN WATER RATES

|                         | FY 2023-2024 |       | FY 2024-2025 |       | Difference |
|-------------------------|--------------|-------|--------------|-------|------------|
| Minimum Rate Bi-Monthly | \$           | 44.90 | \$           | 44.90 | \$ -0-     |
| Per 1,000 over Minimum  | \$           | 5.70  | \$           | 5.70  | \$ -0-     |
| Bulk Rate per 1,000     | \$           | 8.00  | \$           | 8.00  | \$ -0-     |

# Water Fund Expenditures

## Water Utility Expenditures

|                                 | Amended      |              |             |
|---------------------------------|--------------|--------------|-------------|
|                                 | FY 2023-2024 | FY 2024-2025 | Difference  |
| Billing and Collections         | \$ 80,293    | \$ 63,197    | \$ (17,096) |
| Sewer Charges Paid to HRSD      | \$ 850,000   | \$ 850,000   | \$ -0-      |
| Water Supply                    | \$ 130,000   | \$ 130,000   | \$ -0-      |
| Water Distribution              | \$ 380,718   | \$ 360,184   | \$ (20,534) |
| Light Duty Vehicle              | \$ 65,000    | \$ -0-       | \$ (65,000) |
| Reimbursement to General        | \$ 156,990   | \$ 187,271   | \$ 30,281   |
| Transfer to Water Emergency     | \$ 25,000    | \$ 50,000    | \$ 25,000   |
| Transfer to Water Replacement   | \$ 34,499    | \$ 66,848    | \$ 32,349   |
| Transfer Groundwater Withdrawal | \$ 5,000     | \$ 10,000    | \$ 5,000    |
| Expenditures                    | \$ 1,727,500 | \$ 1,717,500 | \$ (10,000) |



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# SOLID WASTE

|                               | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference   |
|-------------------------------|-------------------------|--------------|--------------|
| Solid Waste Charges           | \$ 200,000              | \$ 250,000   | \$ 50,000    |
| Recycling (CoMix)             | \$ 2,000                | \$ 2,000     | \$ -0-       |
| Transfer in from Fund Balance | \$ 112,925              | \$ -0-       | \$ (112,925) |
| Transfer in from Solid Fleet  | \$ 235,000              | \$ -0-       | \$ (235,000) |
| Total Revenues                | \$ 549,925              | \$ 252,000   | \$ (297,925) |

|                             | Amended<br>FY 2023-2024 | FY 2024-2025 | Difference   |
|-----------------------------|-------------------------|--------------|--------------|
| Solid Waste Collection      | \$ 211,925              | \$ 213,112   | \$ 1,187     |
| Fleet Replacement Payment   | \$ 30,000               | \$ 30,000    | \$ -0-       |
| Transfer to SW Fund Balance | \$ -0-                  | \$ 8,888     | \$ 8,888     |
| Heavy Duty/Multi            | \$ 278,000              | \$ -0-       | \$ (278,000) |
| Light Duty Vehicle          | \$ 30,000               | \$ -0-       | \$ (30,000)  |
| Total Expenditures          | \$ 549,925              | \$ 252,000   | \$ (297,925) |

# SOLID WASTE

## TOWN SOLID WASTE RATES

|                        | FY 2023-2024 | FY 2024-2025 | Difference |
|------------------------|--------------|--------------|------------|
| Bi-Monthly Residential | \$ 20.00     | \$ 30.00     | \$ 10.00   |
| Bi-Monthly Commercial  | \$ 27.00     | \$ 37.00     | \$ 10.00   |



# Summary

## Proposed Budget FY 2024-2025

|                                 |                 |                      |
|---------------------------------|-----------------|----------------------|
| <b>General Fund</b>             | <b>Fund 1</b>   | <b>\$ 11,087,340</b> |
| <b>CIP Fund</b>                 | <b>Fund 33</b>  | <b>\$ 596,500</b>    |
| <b>ARPA Fund</b>                | <b>Fund 609</b> | <b>\$ 235,000</b>    |
| <b>School Fund</b>              | <b>Fund 21</b>  | <b>\$ 13,258,757</b> |
| <b>Water Fund</b>               | <b>Fund 41</b>  | <b>\$ 1,717,500</b>  |
| <b>Solid Waste Fund</b>         | <b>Fund 420</b> | <b>\$ 252,000</b>    |
| <i>Transfer to School Fund</i>  | <i>Fund 21</i>  | <i>\$(4,777,480)</i> |
| <i>Transfer from Water Fund</i> | <i>Fund 41</i>  | <i>\$(187,271)</i>   |
| <i>Transfer to CIP</i>          | <i>Fund 33</i>  | <i>\$(596,500)</i>   |
| <b>Total Town Budget</b>        |                 | <b>\$ 21,585,846</b> |

# Questions?

**Please contact the Town Manager with any questions, concerns or comments about this budget presentation:**

**John B. Edwards, Jr.**

**Town Manager**

**Town of West Point**

**PO Box 152**

**802 Main Street**

**West Point VA 23181**

**(804) 843-3330**

**[jedwards@west-point.va.us](mailto:jedwards@west-point.va.us)**

**[www.west-point.va.us](http://www.west-point.va.us)**

TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 1 (GENERAL) AND FUND 33 (CIP)

| GL #          | DESCRIPTION                   | FY 22-23<br>Budget Figure | ACTUAL       | DIFFERENCE   | FY 23-24<br>Budget Figure | As of<br>Nov-23 | DIFFERENCE  | FY 24-25<br>RECOMMENDEE | Amount of<br>Inc. / Dec. | %    |
|---------------|-------------------------------|---------------------------|--------------|--------------|---------------------------|-----------------|-------------|-------------------------|--------------------------|------|
| <b>FUND 1</b> | <b>TOWN REVENUES</b>          |                           |              |              |                           |                 |             |                         |                          |      |
| 11010-        | REAL ESTATE TAXES             | \$ 2,219,660              | \$ 2,198,832 | \$ 20,828    | \$ 2,600,853              | \$ 2,510,908    | \$ 89,945   | \$ 2,592,956            | \$ (7,897)               | (0)  |
| 11020-        | PUBLIC SERVICE TAX            | \$ 120,000                | \$ 91,807    | \$ 28,193    | \$ 100,000                | \$ -            | \$ 100,000  | \$ 100,000              | \$ -                     | 0    |
| 11030-        | PERSONAL PROPERTY TAXES       | \$ 1,110,663              | \$ 833,939   | \$ 276,724   | \$ 1,052,223              | \$ 893,090      | \$ 159,133  | \$ 1,079,417            | \$ 27,194                | 3    |
| 11030-8888    | PPTRA TAX RELIEF FROM STATE   | \$ 366,550                | \$ 366,550   | \$ -         | \$ 366,550                | \$ 366,550      | \$ -        | \$ 366,550              | \$ -                     | 0    |
| 11040-        | MACHINERY AND TOOLS TAX       | \$ 3,515,870              | \$ 3,599,323 | \$ (83,453)  | \$ 3,603,699              | \$ 3,664,916    | \$ (61,217) | \$ 3,670,831            | \$ 67,132                | 2    |
| 11060-        | PENALTIES/ INTEREST           | \$ 40,000                 | \$ 58,211    | \$ (18,211)  | \$ 40,000                 | \$ 47,799       | \$ (7,799)  | \$ 40,000               | \$ -                     | 0    |
| 12010-        | LOCAL SALES AND USE TAX       | \$ 320,000                | \$ 486,540   | \$ (166,540) | \$ 400,000                | \$ 213,772      | \$ 186,228  | \$ 500,000              | \$ 100,000               | 25   |
| 12020-        | CONSUMER UT TAX / NATURAL GAS | \$ 155,000                | \$ 171,497   | \$ (16,497)  | \$ 155,000                | \$ 68,830       | \$ 86,170   | \$ 160,000              | \$ 5,000                 | 3    |
| 12030-        | BUSINESS LICENSES             | \$ 200,000                | \$ 207,902   | \$ (7,902)   | \$ 200,000                | \$ 50,864       | \$ 149,136  | \$ 200,000              | \$ -                     | 0    |
| 12050-        | MOTOR VEHICLE LICENSES        | \$ -                      | \$ 4,103     | \$ (4,103)   | \$ 50,000                 | \$ 49,089       | \$ 911      | \$ 50,000               | \$ -                     | 0    |
| 12060-        | BANK FRANCHISES TAX           | \$ 70,000                 | \$ 101,061   | \$ (31,061)  | \$ 85,000                 | \$ -            | \$ 85,000   | \$ 90,000               | \$ 5,000                 | 6    |
| 12070-        | LIC AGENT PAYMENTS            | \$ 40,000                 | \$ 38,180    | \$ 1,820     | \$ 50,000                 | \$ 16,118       | \$ 33,882   | \$ 50,000               | \$ -                     | 0    |
| 12100-        | MEALS TAX                     | \$ 300,000                | \$ 397,232   | \$ (97,232)  | \$ 350,000                | \$ 158,772      | \$ 191,228  | \$ 370,000              | \$ 20,000                | 6    |
| 12120-        | TRANSIENT OCCUPANCY TAX       | \$ -                      | \$ -         | \$ -         | \$ -                      | \$ 1,051        | \$ (1,051)  | \$ 3,000                | \$ 3,000                 | 0    |
| 13030-        | PERMITS & OTHER LICENSES      | \$ 34,700                 | \$ 38,842    | \$ (4,142)   | \$ 35,350                 | \$ 9,709        | \$ 25,641   | \$ 35,350               | \$ -                     | 0    |
| 14010-        | FINES AND FORFITURES          | \$ 50,000                 | \$ 141,411   | \$ (91,411)  | \$ 75,000                 | \$ 56,123       | \$ 18,877   | \$ 80,000               | \$ 5,000                 | 7    |
| 15010-        | INTEREST C&F GENERAL ACCT     | \$ 30,000                 | \$ 132,131   | \$ (102,131) | \$ 60,000                 | \$ 66,064       | \$ (6,064)  | \$ 115,000              | \$ 55,000                | 92   |
| 15020-0002    | SALE OF CEMETERY PLOTS        | \$ 10,000                 | \$ 5,500     | \$ 4,500     | \$ 10,000                 | \$ 1,600        | \$ 8,400    | \$ 10,000               | \$ -                     | 0    |
| 15020-0003    | SALE OF TOWN PROPERTY         | \$ 378,000                | \$ -         | \$ 378,000   | \$ -                      | \$ -            | \$ -        | \$ -                    | \$ -                     | 0    |
| 15020-5110    | SCHOOL REIMB DOMINION POWER   | \$ -                      | \$ 7,431     | \$ (7,431)   | \$ 6,000                  | \$ 3,671        | \$ 2,329    | \$ 8,000                | \$ 2,000                 | 33   |
| 15020-5610    | KAYAK RENTALS                 | \$ -                      | \$ -         | \$ -         | \$ -                      | \$ -            | \$ -        | \$ -                    | \$ -                     | 0    |
| 16120-        | CHESTY PULLER RUN             | \$ 12,000                 | \$ 13,706    | \$ (1,706)   | \$ 12,000                 | \$ 2,440        | \$ 9,560    | \$ 12,000               | \$ -                     | 0    |
| 16140-        | 150TH ANNIVERSARY             | \$ -                      | \$ 140       | \$ (140)     | \$ -                      | \$ 283          | \$ (283)    | \$ -                    | \$ -                     | 0    |
| 18030-        | EXPENDITURE REFUNDS           | \$ -                      | \$ 100,561   | \$ (100,561) | \$ 136,941                | \$ 8,325        | \$ 128,616  | \$ 12,500               | \$ (124,441)             | (91) |
| 18990-        | MISCELLANEOUS REVENUE         | \$ 15,000                 | \$ 27,801    | \$ (12,801)  | \$ 25,000                 | \$ 5,590        | \$ 19,410   | \$ 25,000               | \$ -                     | 0    |
| 22010-0005    | VA COMMISSION OF ARTS (MATCH) | \$ 4,500                  | \$ 4,500     | \$ -         | \$ 4,500                  | \$ -            | \$ 4,500    | \$ 4,500                | \$ -                     | 0    |
| 22010-0006    | ROLLING STOCK TAX             | \$ 6,000                  | \$ 6,121     | \$ (121)     | \$ 6,000                  | \$ 6,670        | \$ (670)    | \$ 6,000                | \$ -                     | 0    |
| 22020-        | ASSET FORFEITURE              | \$ -                      | \$ -         | \$ -         | \$ -                      | \$ 455          | \$ (455)    | \$ 12,000               | \$ 12,000                | 0    |
| 24010-0001    | LAW ENFORCEMENT GRANTS        | \$ -                      | \$ 5,347     | \$ (5,347)   | \$ 16,400                 | \$ 3,093        | \$ 13,307   | \$ 16,400               | \$ -                     | 0    |
| 24010-0003    | 599 FUND GRANT                | \$ 73,388                 | \$ 86,937    | \$ (13,549)  | \$ 90,588                 | \$ 22,860       | \$ 67,728   | \$ 91,439               | \$ 851                   | 1    |



TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 1 (GENERAL) AND FUND 33 (CIP)

| GL #           | DESCRIPTION                      | FY 22-23<br>Budget Figure | ACTUAL               | DIFFERENCE          | FY 23-24<br>Budget Figure | As of<br>Nov-23     | DIFFERENCE          | FY 24-25<br>RECOMMENDED | Amount of<br>Inc. / Dec. | %           |
|----------------|----------------------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------|
|                | <b>TOWN REVENUES</b>             |                           |                      |                     |                           |                     |                     |                         |                          |             |
| 24010-0004     | PUBLIC SAFETY SER. REIMB.        | \$ 10,000                 | \$ -                 | \$ 10,000           | \$ 10,000                 | \$ -                | \$ 10,000           | \$ 10,000               | \$ -                     | 0           |
| 24010-0009     | STATE COMMUNICATIONS TAX (911)   | \$ 70,000                 | \$ 60,365            | \$ 9,635            | \$ 70,000                 | \$ 23,639           | \$ 46,361           | \$ 70,000               | \$ -                     | 0           |
| 24010-0010     | DCJS ARPA GRANT                  | \$ -                      | \$ -                 | \$ -                | \$ 93,000                 | \$ -                | \$ 93,000           | \$ -                    | \$ (93,000)              | (100)       |
| 24010-7000     | SRO GRANT                        | \$ -                      | \$ -                 | \$ -                | \$ -                      | \$ -                | \$ -                | \$ 55,650               | \$ 55,650                | 0           |
| 24020-0001     | FIRE DEPARTMENT GRANTS           | \$ 11,443                 | \$ 15,000            | \$ (3,557)          | \$ 15,000                 | \$ -                | \$ 15,000           | \$ 15,000               | \$ -                     | 0           |
| 24020-0002     | EMERGENCY MANAGEMENT GRANT       | \$ -                      | \$ -                 | \$ -                | \$ 7,500                  | \$ -                | \$ 7,500            | \$ 7,500                | \$ -                     | 0           |
| 41050-0001     | TRANSFER IN FROM FUND BALANCE    | \$ 907,940                | \$ -                 | \$ 907,940          | \$ 293,727                | \$ -                | \$ 293,727          | \$ 583,360              | \$ 289,633               | 99          |
| 41050-0002     | TRANSFER IN FROM IDA/EDA         | \$ -                      | \$ 2,500             | \$ (2,500)          | \$ -                      | \$ -                | \$ -                | \$ -                    | \$ -                     | 0           |
| 41050-0041     | TRANSFER FROM WATER & SEWER      | \$ 295,004                | \$ 295,004           | \$ -                | \$ 156,990                | \$ -                | \$ 156,990          | \$ 187,271              | \$ 30,281                | 19          |
| 41050-0120     | TRANSFER IN FROM TOWN CD         | \$ -                      | \$ -                 | \$ -                | \$ -                      | \$ -                | \$ -                | \$ 125,000              | \$ 125,000               | 0           |
| 41050-0125     | TRANSFER IN FROM CEMETERY        | \$ -                      | \$ -                 | \$ -                | \$ 17,000                 | \$ -                | \$ 17,000           | \$ 25,000               | \$ 8,000                 | 47          |
| 41050-0205     | TRANSFER IN FROM TOWN EDA        | \$ -                      | \$ -                 | \$ -                | \$ 10,000                 | \$ -                | \$ 10,000           | \$ -                    | \$ (10,000)              | (100)       |
| 41050-0543     | TRANSFER FROM LONGTERM DEBT      | \$ -                      | \$ -                 | \$ -                | \$ 120,000                | \$ -                | \$ 120,000          | \$ 120,000              | \$ -                     | 0           |
| 41050-0601     | TRANSFER FROM DARE ACCOUNT       | \$ -                      | \$ -                 | \$ -                | \$ -                      | \$ -                | \$ -                | \$ 5,000                | \$ 5,000                 | 0           |
| 41050-1139     | TRANSFER IN SCHOOL SRO GRANT     | \$ 74,089                 | \$ -                 | \$ -                | \$ 74,089                 | \$ -                | \$ 74,089           | \$ -                    | \$ (74,089)              | (100)       |
| 41050-9999     | TRANSFER FROM KW COUNTY          | \$ 168,310                | \$ 266,771           | \$ (98,461)         | \$ 182,616                | \$ -                | \$ 182,616          | \$ 182,616              | \$ -                     | 0           |
|                | <b>TOTALS FOR FUND 1</b>         | <b>\$ 10,608,117</b>      | <b>\$ 9,765,245</b>  | <b>\$ 768,783</b>   | <b>\$ 10,581,026</b>      | <b>\$ 8,252,281</b> | <b>\$ 2,328,745</b> | <b>\$ 11,087,340</b>    | <b>\$ 506,314</b>        | <b>5</b>    |
|                |                                  |                           |                      |                     |                           |                     |                     |                         |                          |             |
| <b>FUND 33</b> | <b>TOWN REVENUES</b>             |                           |                      |                     |                           |                     |                     |                         |                          |             |
| 15010-0002     | TRANSFER IN FROM GENERAL FUND    | \$ 1,274,858              | \$ 573,000           | \$ 701,858          | \$ 679,127                | \$ -                | \$ 679,127          | \$ 596,500              | \$ (82,627)              | (12)        |
| 15010-0003     | TRANSFER IN FROM FUND BALANCE    | \$ -                      | \$ -                 | \$ -                | \$ -                      | \$ -                | \$ -                | \$ -                    | \$ -                     | 0           |
| 15010-0032     | UNSPENT SCHOOL CIP FUND 858      | \$ -                      | \$ -                 | \$ -                | \$ 155,508                | \$ -                | \$ 155,508          | \$ -                    | \$ (155,508)             | (100)       |
| 15010-0033     | KW COUNTY - LIBRARY CONTRIBUTION | \$ -                      | \$ -                 | \$ -                | \$ 300,000                | \$ 43,823           | \$ -                | \$ -                    | \$ (300,000)             | (100)       |
| 15010-0034     | PAMUNKEY REG - LIBRARY CONTR.    | \$ -                      | \$ -                 | \$ -                | \$ 150,000                | \$ -                | \$ -                | \$ -                    | \$ (150,000)             | (100)       |
|                | <b>TOTALS FOR FUND 33</b>        | <b>\$ 1,274,858</b>       | <b>\$ 573,000</b>    | <b>\$ 701,858</b>   | <b>\$ 1,284,635</b>       | <b>\$ 43,823</b>    | <b>\$ 834,635</b>   | <b>\$ 596,500</b>       | <b>\$ (688,135)</b>      | <b>(54)</b> |
|                | <b>TOTAL REVENUES</b>            | <b>\$ 11,882,975</b>      | <b>\$ 10,338,245</b> | <b>\$ 1,470,641</b> | <b>\$ 11,865,661</b>      | <b>\$ 8,296,104</b> | <b>\$ 3,163,380</b> | <b>\$ 11,683,840</b>    |                          |             |

TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 1 (GENERAL) AND FUND 33 (CIP)

| GL #          | DESCRIPTION                  | FY 22-23<br>Budget Figure | Actual            | DIFFERENCE     | FY 23-24<br>Budget Figure | As of<br>Nov-23  | DIFFERENCE       | FY 24-25<br>RECOMMENDED | Amount of<br>Inc. / Dec. | %        |
|---------------|------------------------------|---------------------------|-------------------|----------------|---------------------------|------------------|------------------|-------------------------|--------------------------|----------|
| <b>FUND 1</b> | <b>TOWN EXPENSES</b>         |                           |                   |                |                           |                  |                  |                         |                          |          |
| 11010-        | TOWN COUNCIL                 | \$ 70,900                 | 58,540            | 12,360         | \$ 55,900                 | 15,443           | 40,457           | \$ 52,100               | \$ (3,800)               | (7)      |
| 12010-        | TOWN MANAGER                 | \$ 382,269                | 388,601           | (6,332)        | \$ 406,646                | 178,687          | 227,959          | \$ 498,025              | \$ 91,379                | 22       |
| 12130-        | TOWN TREASURER               | \$ 273,981                | 323,240           | (49,259)       | \$ 316,065                | 150,687          | 165,378          | \$ 336,663              | \$ 20,598                | 7        |
| 12160-        | HUMAN RESOURCES              | \$ 113,944                | 134,930           | (20,986)       | \$ 134,809                | 64,370           | 70,439           | \$ 134,359              | \$ (450)                 | (0)      |
| 30310-        | PUBLIC SAFETY COURT APP COUN | \$ 500                    | 240               | 260            | \$ 500                    | -                | 500              | \$ 500                  | \$ -                     | 0        |
| 30320-        | FIRE & RESCUE                | \$ 361,607                | 373,934           | (12,327)       | \$ 383,029                | 211,954          | 171,075          | \$ 475,388              | \$ 92,359                | 24       |
| 30330-        | EMERGENCY COMMUNICATIONS     | \$ 41,200                 | 41,237            | (37)           | \$ 41,200                 | 40,526           | 674              | \$ 41,200               | \$ -                     | 0        |
| 30340-        | EMERGENCY MANAGEMENT         | \$ 15,000                 | 843               | 14,157         | \$ 22,500                 | 18,102           | 4,398            | \$ 22,300               | \$ (200)                 | (1)      |
| 31700-        | POLICE DEPARTMENT            | \$ 1,117,182              | 1,163,909         | (46,727)       | \$ 1,317,325              | 585,980          | 731,345          | \$ 1,371,725            | \$ 54,400                | 4        |
| 40330-        | BUILDING OFFICIAL            | \$ 92,062                 | 72,716            | 19,346         | \$ 100,891                | 44,852           | 56,039           | \$ 108,574              | \$ 7,683                 | 8        |
| 40340-        | COMMUNITY DEVELOPMENT        | \$ 169,855                | 175,866           | (6,011)        | \$ 193,516                | 81,780           | 111,736          | \$ 195,623              | \$ 2,107                 | 1        |
| 40350-        | ECONOMIC DEVELOPMENT         | \$ 123,700                | 136,164           | (12,464)       | \$ 350,062                | 98,956           | 251,106          | \$ 186,100              | \$ (163,962)             | (47)     |
| 41010-        | PUBLIC WORKS                 | \$ 276,585                | 318,836           | (42,251)       | \$ 331,981                | 120,421          | 211,560          | \$ 333,391              | \$ 1,410                 | 0        |
| 41020-        | STREETS / ALLEYS             | \$ 356,964                | 387,201           | (30,237)       | \$ 356,181                | 123,332          | 232,849          | \$ 391,881              | \$ 35,700                | 10       |
| 43020-        | GENERAL PROPERTIES           | \$ 301,726                | 332,089           | (30,363)       | \$ 377,535                | 142,432          | 235,103          | \$ 409,696              | \$ 32,161                | 9        |
| 70710-        | LIBRARY                      | \$ 16,000                 | 11,037            | 4,963          | \$ 16,000                 | 3,110            | 12,890           | \$ 16,000               | \$ -                     | 0        |
| 71080-        | CEMETERY                     | \$ 40,300                 | 36,600            | 3,700          | \$ 31,300                 | 16,798           | 14,502           | \$ 38,300               | \$ 7,000                 | 22       |
| 71090-        | NON-DEPARTMENTAL             | \$ 1,065,514              | 687,723           | 377,791        | \$ 879,000                | 213,801          | 665,199          | \$ 932,271              | \$ 53,271                | 6        |
| 71300-        | OUTSIDE ORGANIZATIONS        | \$ -                      | -                 | -              | \$ 105,213                | -                | 105,213          | \$ 133,564              | \$ 28,351                | 27       |
| 71500-        | CHESTY PULLER 10K            | \$ 22,850                 | 30,374            | (7,524)        | \$ 26,100                 | 15               | 26,085           | \$ 30,300               | \$ 4,200                 | 16       |
| 81100-        | PLANNING COMMISSION          | \$ 4,600                  | 1,438             | 3,162          | \$ 4,600                  | 1,626            | 2,974            | \$ 3,300                | \$ (1,300)               | (28)     |
| 81400-        | BOARD OF ZONING APPEALS      | \$ 1,450                  | 820               | 630            | \$ 1,450                  | 142              | 1,308            | \$ 1,100                | \$ (350)                 | (24)     |
| 81600-        | WETLANDS BOARD               | \$ 1,400                  | 860               | 540            | \$ 1,400                  | 142              | 1,258            | \$ 1,000                | \$ (400)                 | (29)     |
| 90000-0001    | OPERATING TRANSFER-SCHOOL    | \$ 5,185,528              | 4,900,445         | 285,083        | \$ 4,448,696              | 1,480,000        | 2,968,696        | \$ 4,777,480            | \$ 328,784               | 7        |
| 93000-0033    | TRANSFER TO FUND 33 CIP      | \$ 573,000                | 573,000           | -              | \$ 679,127                | -                | 679,127          | \$ 596,500              | \$ (82,627)              | (12)     |
| 93000-0601    | TRANSFER TO FUND 601 DARE    | \$ -                      | 3,000             | (3,000)        | \$ -                      | -                | -                | \$ -                    | \$ -                     | 0        |
|               | <b>TOTALS FOR FUND 1</b>     | <b>\$ 10,608,117</b>      | <b>10,153,643</b> | <b>454,474</b> | <b>\$ 10,581,026</b>      | <b>3,593,156</b> | <b>6,987,870</b> | <b>\$ 11,087,340</b>    | <b>\$ 506,314</b>        | <b>5</b> |

TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 1 (GENERAL) AND FUND 33 (CIP)

| GL #           | DESCRIPTION                                   | FY 22-23<br>Budget Figure | Actual               | DIFFERENCE          | FY 23-24<br>Budget Figure | As of<br>Nov-23     | DIFFERENCE          | FY 24-25<br>RECOMMENDED | Amount of<br>Inc. / Dec. | %           |
|----------------|-----------------------------------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------|
| <b>FUND 33</b> | <b>TOWN EXPENSES</b>                          |                           |                      |                     |                           |                     |                     |                         |                          |             |
| 43020-7039     | SCHOOL FACILITIES                             | \$ 117,458                | 105,000              | 12,458              | \$ 260,508                | -                   | 260,508             | \$ 105,000              | \$ (155,508)             | (60)        |
| 43020-7058     | BIKE TRAIL IMPROVEMENTS                       | \$ -                      | -                    |                     | \$ -                      | -                   |                     | \$ 100,000              | \$ 100,000               | 0           |
| 43020-7070     | RIVERWALK PARK/C.PULLER PAV                   | \$ 75,700                 | 9,495                | 66,205              | \$ 66,473                 | 8,712               | 57,761              | \$ -                    | \$ (66,473)              | (100)       |
| 43020-7071     | PROPERTY ACQUISTION                           | \$ 150,000                | 137,845              | 12,155              | \$ -                      | -                   | -                   | \$ -                    | \$ -                     | 0           |
| 43020-7073     | PUBLIC WORKS - ELECTRICAL UPD                 | \$ 50,000                 | 37,172               | 12,828              | \$ -                      | -                   | -                   | \$ -                    | \$ -                     | 0           |
| 43020-7075     | TOWN HALL RELOCATION                          | \$ 100,000                | -                    | 100,000             | \$ -                      | -                   | -                   | \$ -                    | \$ -                     | 0           |
| 43020-7076     | POLICE / LIBRARY RELOCATION                   | \$ 378,000                | 41,459               | 336,541             | \$ 750,000                | 258,915             | 491,085             | \$ -                    | \$ (750,000)             | (100)       |
| 43020-7077     | TOWN HALL ELEVATOR REPAIR                     | \$ 275,000                | 174,889              | 100,111             | \$ 97,654                 | 71,443              | 26,211              | \$ -                    | \$ (97,654)              | (100)       |
| 43020-7078     | RIVERWALK & OVERLOOK REPAIR                   | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 55,000               | \$ 55,000                | 0           |
| 43020-7079     | TOWN HALL HVAC MAINTENANCE                    | \$ -                      | -                    | -                   | \$ 45,000                 | 39,085              | 5,915               | \$ 40,000               | \$ (5,000)               | (11)        |
| 43020-7080     | WPPD HVAC MAINTENANCE                         | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 20,000               | \$ 20,000                | 0           |
| 43020-7081     | TREE SURVEY                                   | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 50,000               | \$ 50,000                | 0           |
| 43020-7082     | PARKING LOTS MAINTENANCE                      | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 24,000               | \$ 24,000                | 0           |
| 43020-7083     | PRINTER/PLOTTER/SCANNER                       | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 12,000               | \$ 12,000                | 0           |
| 51070-7034     | VEHICLE REPLACEMENT PAYMENT                   | \$ 25,000                 | 25,000               | -                   | \$ -                      | -                   | -                   | \$ 35,000               | \$ 35,000                | 0           |
| 51070-7037     | LIGHT DUTY VEHICLE REPLACEMENT                | \$ 65,000                 | -                    | 65,000              | \$ 65,000                 | -                   | 65,000              | \$ 47,000               | \$ (18,000)              | (28)        |
| 51070-7038     | TRACTOR                                       | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 45,000               | \$ 45,000                | 0           |
| 51070-7043     | POLICE VEHICLE REPLACEMENT                    | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 54,000               | \$ 54,000                | 0           |
| 51070-7048     | HEAVY DUTY/DUMP TRUCK                         | \$ 38,700                 | 38,700               | -                   | \$ -                      | -                   | -                   | \$ -                    | \$ -                     | 0           |
| 51070-7049     | CONCRETE GRINDER                              | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ 9,500                | \$ 9,500                 | 0           |
| 90000-0858     | TRANSFER TO SCHOOL CIP                        | \$ -                      | -                    | -                   | \$ -                      | -                   | -                   | \$ -                    | \$ -                     | 0           |
|                | <b>TOTALS FOR FUND 33</b>                     | <b>1,274,858</b>          | <b>569,560</b>       | <b>705,298</b>      | <b>1,284,635</b>          | <b>378,155</b>      | <b>906,480</b>      | <b>596,500</b>          | <b>\$ (688,135)</b>      | <b>(54)</b> |
|                | <b>TOTAL EXPENSES</b>                         | <b>\$ 11,882,975</b>      | <b>\$ 10,723,203</b> | <b>\$ 1,159,772</b> | <b>\$ 11,865,661</b>      | <b>\$ 3,971,311</b> | <b>\$ 7,894,350</b> | <b>\$ 11,683,840</b>    | <b>\$ (181,821)</b>      | <b>(2)</b>  |
|                | <b>TOTAL REVENUES (FROM 24-25 BUDGET REV)</b> |                           |                      |                     |                           |                     |                     | <b>\$ 11,683,840</b>    |                          |             |
|                | <b>DIFFERENCE</b>                             |                           |                      |                     |                           |                     |                     | <b>\$ -</b>             |                          |             |



TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 41 (WATER)

| GL #           | DESCRIPTION                              | FY 22-23<br>Budget Figure | ACTUAL              | DIFFERENCE          | FY 23-24<br>Budget Figure | As of<br>Nov-23   | DIFFERENCE          | FY 24-25<br>RECOMMENDED | Amount of<br>Inc. /Dec. | %          |
|----------------|------------------------------------------|---------------------------|---------------------|---------------------|---------------------------|-------------------|---------------------|-------------------------|-------------------------|------------|
| <b>FUND 41</b> | <b>TOWN REVENUES</b>                     |                           |                     |                     |                           |                   |                     |                         |                         |            |
|                | 16110-0001 WATER SERVICE CHARGES         | \$ 620,000                | \$ 938,325          | \$ (318,325)        | \$ 700,000                | \$ 317,495        | \$ 382,505          | \$ 800,000              | \$ 100,000              | 14         |
|                | 16110-0002 SEWER SERVICE FEES            | \$ -                      | \$ 781,646          | \$ (781,646)        | \$ 850,000                | \$ 345,517        | \$ 504,483          | \$ 850,000              | \$ -                    | 0          |
|                | 16110-0003 PENALTIES                     | \$ 45,000                 | \$ 51,260           | \$ (6,260)          | \$ 45,000                 | \$ 21,919         | \$ 23,081           | \$ 45,000               | \$ -                    | 0          |
|                | 16120- CONNECTION FEES                   | \$ 22,500                 | \$ 62,572           | \$ (40,072)         | \$ 22,500                 | \$ 36,981         | \$ (14,481)         | \$ 22,500               | \$ -                    | 0          |
|                | 16190- OTHER OPERATING CHARGES           | \$ -                      | \$ 9,862            | \$ (9,862)          | \$ -                      | \$ 4,043          | \$ (4,043)          | \$ -                    | \$ -                    | 0          |
|                | 41050-0002 TRANSFER IN FROM WATER FUND R | \$ 185,193                | \$ -                | \$ 185,193          |                           |                   |                     |                         |                         |            |
|                | 41050-0003 TRANSFER IN FROM CIP          | \$ 73,700                 | \$ -                | \$ 73,700           | \$ -                      | \$ -              | \$ -                | \$ -                    | \$ -                    | 0          |
|                | 41050-0004 TRANSFER IN FROM GROUND WATE  | \$ -                      | \$ -                | \$ -                | \$ 45,000                 | \$ -              | \$ 45,000           | \$ -                    | \$ (45,000)             | (100)      |
|                | 41050-0005 TRANSFER IN FROM WATER REPL   | \$ -                      | \$ -                | \$ -                | \$ 65,000                 | \$ -              | \$ 65,000           | \$ -                    | \$ (65,000)             | (100)      |
|                | <b>TOTAL REVENUES</b>                    | <b>946,393</b>            | <b>\$ 1,843,665</b> | <b>\$ (897,272)</b> | <b>\$ 1,727,500</b>       | <b>\$ 725,955</b> | <b>\$ 1,001,545</b> | <b>1,717,500</b>        | <b>\$ (10,000)</b>      | <b>(1)</b> |

| GL #           | DESCRIPTION                              | FY 22-23<br>Budget Figure | ACTUAL              | DIFFERENCE          | FY 23-24<br>Budget Figure | As of<br>Nov-23   | DIFFERENCE          | FY 24-25<br>RECOMMENDED | Amount of<br>Inc. /Dec. | %          |
|----------------|------------------------------------------|---------------------------|---------------------|---------------------|---------------------------|-------------------|---------------------|-------------------------|-------------------------|------------|
| <b>FUND 41</b> | <b>TOWN EXPENSES</b>                     |                           |                     |                     |                           |                   |                     |                         |                         |            |
|                | 51020- BILLING AND COLLECTIONS           | \$ 73,734                 | \$ 928,459          | \$ (854,725)        | \$ 930,293                | \$ 243,924        | \$ 686,369          | \$ 913,197              | \$ (17,096)             | (2)        |
|                | 51030- WATER SUPPLY PRODUCTION           | \$ 121,000                | \$ 103,038          | \$ 17,962           | \$ 130,000                | \$ 50,146         | \$ 79,854           | \$ 130,000              | \$ -                    | 0          |
|                | 51040- WATER DIST MAINT/ OPER            | \$ 297,955                | \$ 269,219          | \$ 28,736           | \$ 380,718                | \$ 131,994        | \$ 248,724          | \$ 360,184              | \$ (20,534)             | (5)        |
|                | 51330-7037 LIGHT DUTY VEHICLE            | \$ 65,000                 | \$ -                | \$ 65,000           | \$ 65,000                 | \$ -              | \$ 65,000           | \$ -                    | \$ (65,000)             | (100)      |
|                | 51330-7048 HEAVY DUTY/DUMP TRUCK         | \$ 38,700                 | \$ 38,705           | \$ (5)              | \$ -                      | \$ -              | \$ -                | \$ -                    | \$ -                    | 0          |
|                | 99041-0001 REIMB. TO THE GENERAL FUND    | \$ 136,004                | \$ 136,004          | \$ -                | \$ 156,990                | \$ -              | \$ 156,990          | \$ 187,271              | \$ 30,281               | 19         |
|                | 99041-0009 REPAYMENT OF CAPITAL EXPENSE  | \$ 159,000                | \$ 159,000          | \$ -                | \$ -                      | \$ -              | \$ -                | \$ -                    | \$ -                    | 0          |
|                | 99041-0011 TRANSFER TO WT EMERGENCY RES  | \$ 25,000                 | \$ 25,000           | \$ -                | \$ 25,000                 | \$ -              | \$ 25,000           | \$ 50,000               | \$ 25,000               | 100        |
|                | 99041-0012 TRANSFER TO WT REPLACEMENT/FL | \$ 25,000                 | \$ 25,000           | \$ -                | \$ 34,499                 | \$ -              | \$ 34,499           | \$ 66,848               | \$ 32,349               | 94         |
|                | 99041-0014 TRANSFER GROUND WATER WITHDR  | \$ 5,000                  | \$ 5,000            | \$ -                | \$ 5,000                  | \$ -              | \$ 5,000            | \$ 10,000               | \$ 5,000                | 100        |
|                | <b>TOTAL EXPENSES</b>                    | <b>\$ 946,393</b>         | <b>\$ 1,689,425</b> | <b>\$ (743,032)</b> | <b>\$ 1,727,500</b>       | <b>\$ 426,064</b> | <b>\$ 1,301,436</b> | <b>\$ 1,717,500</b>     | <b>\$ (10,000)</b>      | <b>(1)</b> |

DIFFERENCE

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TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 420 (SOLID WASTE)

| GL #            | DESCRIPTION                              | FY 22-23<br>Budget Figure | ACTUAL            | DIFFERENCE       | FY 23-24<br>Budget Figure | As of<br>Nov-23  | DIFFERENCE        | FY 24-25<br>RECOMMENDED | Amt of<br>Inc. /Dec. | %           |
|-----------------|------------------------------------------|---------------------------|-------------------|------------------|---------------------------|------------------|-------------------|-------------------------|----------------------|-------------|
| <b>FUND 420</b> | <b>TOWN REVENUES</b>                     |                           |                   |                  |                           |                  |                   |                         |                      |             |
|                 | 16110-0001 SOLID WASTE CHARGES           | \$ 181,000                | \$ 192,964        | \$ (11,964)      | \$ 200,000                | \$ 78,169        | \$ 121,831        | \$ 250,000              | \$ 50,000            | 25          |
|                 | 16130-0002 RECYCLING (COMIX)             | \$ 2,000                  | \$ 3,772          | \$ (1,772)       | \$ 2,000                  | \$ 1,521         | \$ 479            | \$ 2,000                | \$ -                 | 0           |
|                 | 16190- OTHER OPERATING CHARGES           | \$ -                      | \$ 14             | \$ (14)          | \$ -                      | \$ 3             | \$ (3)            | \$ -                    | \$ -                 | 0           |
|                 | 42050-0002 TRANSFER IN FROM FUND BALANCE | \$ 48,742                 | \$ -              | \$ 48,742        | \$ 112,925                |                  | \$ 112,925        | \$ -                    | \$ (112,925)         | (100)       |
|                 | 42050-0003 TRANSFER IN FROM SOLID FLEET  | \$ -                      | \$ -              | \$ -             | \$ 235,000                |                  | \$ 235,000        | \$ -                    | \$ (235,000)         | (100)       |
|                 | <b>TOTAL REVENUES</b>                    | <b>\$ 231,742</b>         | <b>\$ 196,750</b> | <b>\$ 34,992</b> | <b>\$ 549,925</b>         | <b>\$ 79,693</b> | <b>\$ 470,232</b> | <b>252,000</b>          | <b>\$ (297,925)</b>  | <b>(54)</b> |

| GL #            | DESCRIPTION                            | FY 22-23<br>Budget Figure | ACTUAL            | DIFFERENCE         | FY 23-24<br>Budget Figure | As of<br>Nov-23  | DIFFERENCE        | FY 24-25<br>RECOMMENDED | Amt of<br>Inc. /Dec. | %           |
|-----------------|----------------------------------------|---------------------------|-------------------|--------------------|---------------------------|------------------|-------------------|-------------------------|----------------------|-------------|
| <b>FUND 420</b> | <b>TOWN EXPENSES</b>                   |                           |                   |                    |                           |                  |                   |                         |                      |             |
|                 | 42030- SOLID WASTE COLLECTION          | \$ 181,742                | \$ 202,313        | \$ (20,571)        | \$ 211,925                | \$ 89,714        | \$ 122,211        | \$ 213,112              | \$ 1,187             | 1           |
|                 | 99041-0008 FLEET REPLACEMENT PAYMENT   | \$ 20,000                 | \$ 20,000         | \$ -               | \$ 30,000                 | \$ -             | \$ 30,000         | \$ 30,000               | \$ -                 | 0           |
|                 | 99041-0010 TRANSFER TO SW FUND BALANCE | \$ -                      | \$ -              | \$ -               | \$ -                      | \$ -             | \$ -              | \$ 8,888                | \$ 8,888             | 0           |
|                 | 99041-0013 HEAVY DUTY/MULTI            | \$ -                      | \$ -              | \$ -               | \$ 278,000                | \$ -             | \$ 278,000        | \$ -                    | \$ (278,000)         | (100)       |
|                 | 99041-7037 LIGHT DUTY VEHICLE          | \$ 30,000                 | \$ -              | \$ -               | \$ 30,000                 | \$ -             | \$ -              | \$ -                    | \$ (30,000)          | (100)       |
|                 | <b>TOTAL EXPENSES</b>                  | <b>\$ 231,742</b>         | <b>\$ 222,313</b> | <b>\$ (20,571)</b> | <b>\$ 549,925</b>         | <b>\$ 89,714</b> | <b>\$ 430,211</b> | <b>\$ 252,000</b>       | <b>\$ (297,925)</b>  | <b>(54)</b> |

DIFFERENCE -

TOWN OF WEST POINT  
BUDGET PREPARATION SHEETS FOR 2024-2025  
FUND 609 (ARPA)

| GL #            | DESCRIPTION                               | FY 22-23<br>Budget Figure | ACTUAL              | DIFFERENCE          | FY 23-24<br>Budget Figure | As of<br>Nov-23   | DIFFERENCE          | FY 24-25<br>RECOMMENDED | Amt of<br>Inc. /Dec.  | %           |
|-----------------|-------------------------------------------|---------------------------|---------------------|---------------------|---------------------------|-------------------|---------------------|-------------------------|-----------------------|-------------|
| <b>FUND 609</b> | <b>TOWN REVENUES</b>                      |                           |                     |                     |                           |                   |                     |                         |                       |             |
|                 | 15010-0001 INTEREST EARNED                | \$ -                      | \$ 45,993           | \$ (45,993)         | \$ -                      | \$ 20,517         | \$ (20,517)         | \$ -                    | \$ -                  | 0           |
|                 | 15010-0002 TRANSFER FROM STATE            | \$ 1,505,200              | \$ 1,689,596        | \$ (184,396)        | \$ -                      | \$ -              | \$ -                | \$ -                    | \$ -                  | 0           |
|                 | 15010-0003 TRANSFER IN FROM ARPA FUND BAL | \$ -                      | \$ -                | \$ -                | \$ 307,730                | \$ -              | \$ 307,730          | \$ -                    | \$ (307,730)          | (100)       |
|                 | 15020-0097 TRANSFER IN                    | \$ -                      | \$ -                | \$ -                | \$ -                      | \$ 276,748        | \$ (276,748)        | \$ -                    | \$ -                  | 0           |
|                 | 33010-0001 ARPA RELIEF FUND               | \$ -                      | \$ -                | \$ -                | \$ 1,746,700              | \$ -              | \$ 1,746,700        | \$ 235,000              | \$ (1,511,700)        | (87)        |
|                 | <b>TOTAL REVENUES</b>                     | <b>\$ 1,505,200</b>       | <b>\$ 1,735,589</b> | <b>\$ (230,389)</b> | <b>\$ 2,054,430</b>       | <b>\$ 297,265</b> | <b>\$ 1,757,165</b> | <b>235,000</b>          | <b>\$ (1,819,430)</b> | <b>(89)</b> |

| GL #            | DESCRIPTION               | FY 22-23<br>Budget Figure | ACTUAL            | DIFFERENCE        | FY 23-24<br>Budget Figure | As of<br>Nov-23   | DIFFERENCE          | FY 24-25<br>RECOMMENDED | Amt of<br>Inc. /Dec.  | %           |
|-----------------|---------------------------|---------------------------|-------------------|-------------------|---------------------------|-------------------|---------------------|-------------------------|-----------------------|-------------|
| <b>FUND 609</b> | <b>TOWN EXPENSES</b>      |                           |                   |                   |                           |                   |                     |                         |                       |             |
|                 | 94100-6001 ARPA PURCHASES | \$ 1,505,200              | \$ 938,007        | \$ 567,193        | \$ 2,054,430              | \$ 452,137        | \$ 1,602,293        | \$ 235,000              | \$ (1,819,430)        | (89)        |
|                 | <b>TOTAL EXPENSES</b>     | <b>\$ 1,505,200</b>       | <b>\$ 938,007</b> | <b>\$ 567,193</b> | <b>\$ 2,054,430</b>       | <b>\$ 452,137</b> | <b>\$ 1,602,293</b> | <b>\$ 235,000</b>       | <b>\$ (1,819,430)</b> | <b>(89)</b> |

DIFFERENCE -



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# REVENUE REPORT

FUND #-001 \* REV - FUND 001 - GENERAL \*

|             |                               | FY/2021    | FY/2022    | FY/2023    | FY24 ADOPTED | FY24 AMENDED | 2023/11    | FY25 DEPT  | FY25 ADMIN  |
|-------------|-------------------------------|------------|------------|------------|--------------|--------------|------------|------------|-------------|
|             |                               | REVENUE    | REVENUE    | REVENUE    | BUDGET       | BUDGET       | ACTUAL     | REQUEST    | RECOMMENDED |
| 011010      | ** REAL PROPERTY TAXES **     |            |            |            |              |              |            |            |             |
| 011010-2004 | 2004 REAL ESTATE              |            |            | -1         |              |              |            |            |             |
| 011010-2005 | 2005 REAL ESTATE              |            |            | -2         |              |              |            |            |             |
| 011010-2006 | 2006 REAL ESTATE              |            |            | -2         |              |              |            |            |             |
| 011010-2007 | 2007 REAL ESTATE              | -61        |            | -2         |              |              |            |            |             |
| 011010-2008 | 2008 REAL ESTATE              | -478       |            | -5         |              |              |            |            |             |
| 011010-2009 | 2009 REAL ESTATE              | -406       |            | -45        |              |              |            |            |             |
| 011010-2010 | 2010 REAL ESTATE              | -705       |            | -45        |              |              |            |            |             |
| 011010-2011 | 2011 REAL ESTATE              | -902       | -863       | -45        |              |              | -342       |            |             |
| 011010-2012 | 2012 REAL ESTATE              | -651       | -1,807     | -48        |              |              | -365       |            |             |
| 011010-2013 | 2013 REAL ESTATE              | -183       | -853       | -20        |              |              | -305       |            |             |
| 011010-2014 | 2014 REAL ESTATE              | -679       | -1,842     | -669       |              |              | -467       |            |             |
| 011010-2015 | 2015 REAL ESTATE              | -870       | -3,315     | -1,592     |              |              | -410       |            |             |
| 011010-2016 | 2016 REAL ESTATE              | -958       | -6,026     | -2,140     |              |              | -533       |            |             |
| 011010-2017 | 2017 REAL ESTATE              | -3,748     | -4,365     | -1,209     |              |              | -451       |            |             |
| 011010-2018 | 2018 REAL ESTATE              | -11,622    | -5,286     | -3,742     |              |              | -1,492     |            |             |
| 011010-2019 | 2019 REAL ESTATE              | -23,727    | -8,226     | -6,260     |              |              | -5,738     |            |             |
| 011010-2020 | 2020 REAL ESTATE              | -2,028,978 | -12,812    | -7,657     |              |              | -5,362     |            |             |
| 011010-2021 | 2021 REAL ESTATE              |            | -2,160,787 | -15,794    |              |              | -4,448     |            |             |
| 011010-2022 | 2022 REAL ESTATE              |            |            | -2,159,552 |              |              | -17,699    |            |             |
| 011010-2023 | 2023 REAL ESTATE              |            |            |            | -2,600,853   | -2,600,853   | -2,473,296 |            |             |
| 011010-2024 | 2024 REAL ESTATE              |            |            |            |              |              |            | -2,592,956 | -2,592,956  |
|             | --TOTAL DEPARTMENT--          | -2,073,968 | -2,206,182 | -2,198,830 | -2,600,853   | -2,600,853   | -2,510,908 | -2,592,956 | -2,592,956  |
| 011020      | ** PUBLIC SERVICE TAXES **    |            |            |            |              |              |            |            |             |
| 011020-0001 | PUBLIC SERVICE TAX            | -102,299   | -102,841   | -91,807    | -100,000     | -100,000     |            | -100,000   | -100,000    |
|             | --TOTAL DEPARTMENT--          | -102,299   | -102,841   | -91,807    | -100,000     | -100,000     | 0          | -100,000   | -100,000    |
| 011030      | ** PERSONAL PROPERTY TAXES ** |            |            |            |              |              |            |            |             |
| 011030-2016 | 2016 PERSONAL PROPERTY        | -376       |            | 1          |              |              |            |            |             |
| 011030-2017 | 2017 PERSONAL PROPERTY        | -345       | -41        |            |              |              | -30        |            |             |
| 011030-2018 | 2018 PERSONAL PROPERTY        | -7,784     | 354        | -1,105     |              |              | -855       |            |             |
| 011030-2019 | 2019 PERSONAL PROPERTY        | -28,011    | -4,884     | -2,346     |              |              | -1,601     |            |             |
| 011030-2020 | 2020 PERSONAL PROPERTY        | -582,388   | -11,331    | -6,333     |              |              | -3,160     |            |             |
| 011030-2021 | 2021 PERSONAL PROPERTY        |            | -784,140   | -16,944    |              |              | -10,373    |            |             |
| 011030-2022 | 2022 PERSONAL PROPERTY        |            |            | -807,212   |              |              | -22,824    |            |             |
| 011030-2023 | 2023 PERSONAL PROPERTY        |            |            |            | -1,052,223   | -1,052,223   | -854,247   |            |             |
| 011030-2024 | 2024 PERSONAL PROPERTY        |            |            |            |              |              |            | -1,079,417 | -1,079,417  |
| 011030-8888 | PPTRA TAX RELIEF FROM STATE   | -366,550   | -366,550   | -366,550   | -366,550     | -366,550     | -366,550   | -366,550   | -366,550    |
|             | --TOTAL DEPARTMENT--          | -985,454   | -1,166,592 | -1,200,489 | -1,418,773   | -1,418,773   | -1,259,640 | -1,445,967 | -1,445,967  |

|             |                                          | FY/2021    | FY/2022    | FY/2023    | FY24 ADOPTED | FY24 AMENDED | 2023/11    | FY25 DEPT  | FY25 ADMIN  |
|-------------|------------------------------------------|------------|------------|------------|--------------|--------------|------------|------------|-------------|
|             |                                          | REVENUE    | REVENUE    | REVENUE    | BUDGET       | BUDGET       | ACTUAL     | REQUEST    | RECOMMENDED |
| 011040      | <b>** MACHINERY &amp; TOOLS TAXES **</b> |            |            |            |              |              |            |            |             |
| 011040-2020 | 2020 MACHINERY AND TOOLS                 | -3,416,132 |            |            |              |              |            |            |             |
| 011040-2021 | 2021 MACHINERY AND TOOLS                 |            | -3,513,640 |            |              |              |            |            |             |
| 011040-2022 | 2022 MACHINERY AND TOOLS                 |            |            | -3,599,323 |              |              |            |            |             |
| 011040-2023 | 2023 MACHINERY AND TOOLS                 |            |            |            | -3,603,699   | -3,603,699   | -3,664,916 |            |             |
| 011040-2024 | 2024 MACHINERY AND TOOLS                 |            |            |            |              |              |            | -3,670,831 | -3,670,831  |
|             | --TOTAL DEPARTMENT--                     | -3,416,132 | -3,513,640 | -3,599,323 | -3,603,699   | -3,603,699   | -3,664,916 | -3,670,831 | -3,670,831  |
| 011060      | <b>** PENALTIES AND INTEREST **</b>      |            |            |            |              |              |            |            |             |
| 011060-0001 | PENALTIES                                | -37,500    | -37,377    | -32,995    | -40,000      | -40,000      | -26,920    | -40,000    | -40,000     |
| 011060-0002 | INTEREST                                 | -22,612    | -23,531    | -25,216    |              |              | -20,879    | 0          | 0           |
|             | --TOTAL DEPARTMENT--                     | -60,112    | -60,908    | -58,211    | -40,000      | -40,000      | -47,799    | -40,000    | -40,000     |
| 012010      | <b>** LOCAL SALES &amp; USE TAX **</b>   |            |            |            |              |              |            |            |             |
| 012010-0001 | LOCAL SALES AND USE TAX                  | -436,993   | -479,428   | -486,540   | -400,000     | -400,000     | -213,772   | -450,000   | -500,000    |
|             | --TOTAL DEPARTMENT--                     | -436,993   | -479,428   | -486,540   | -400,000     | -400,000     | -213,772   | -450,000   | -500,000    |
| 012020      | <b>** CONSUMER UTILITY TAX **</b>        |            |            |            |              |              |            |            |             |
| 012020-0001 | CONSUMER UTILITY TAX                     | -70,542    | -70,837    | -73,702    | -70,000      | -70,000      | -30,554    | -70,000    | -70,000     |
| 012020-0003 | UTILITY CONSUMPTION TAX (BPO             | -45,114    | -45,426    | -48,540    | -45,000      | -45,000      | -19,463    | -45,000    | -45,000     |
| 012020-0004 | NATURAL GAS TAX                          | -50,132    | -47,271    | -49,255    | -40,000      | -40,000      | -18,813    | -45,000    | -45,000     |
|             | --TOTAL DEPARTMENT--                     | -165,788   | -163,534   | -171,497   | -155,000     | -155,000     | -68,830    | -160,000   | -160,000    |
| 012030      | <b>** BUSINESS LICENSES **</b>           |            |            |            |              |              |            |            |             |
| 012030-0001 | BUSINESS LICENSES                        | -196,051   | -260,726   | -207,902   | -200,000     | -200,000     | -50,864    | -200,000   | -200,000    |
|             | --TOTAL DEPARTMENT--                     | -196,051   | -260,726   | -207,902   | -200,000     | -200,000     | -50,864    | -200,000   | -200,000    |
| 012050      | <b>** MOTOR VEHICLE LICENSES **</b>      |            |            |            |              |              |            |            |             |
| 012050-0001 | MOTOR VEHICLE LICENSES                   | -53,684    | -52,442    | -4,103     | -50,000      | -50,000      | -49,089    | -50,000    | -50,000     |
|             | --TOTAL DEPARTMENT--                     | -53,684    | -52,442    | -4,103     | -50,000      | -50,000      | -49,089    | -50,000    | -50,000     |
| 012060      | <b>** BANK STOCK TAXES **</b>            |            |            |            |              |              |            |            |             |
| 012060-0001 | BANK FRANCHISE FEES                      | -88,177    | -103,321   | -101,061   | -85,000      | -85,000      |            | -90,000    | -90,000     |
|             | --TOTAL DEPARTMENT--                     | -88,177    | -103,321   | -101,061   | -85,000      | -85,000      | 0          | -90,000    | -90,000     |
| 012070      | <b>** DEPT OF MOTOR VEHICLES **</b>      |            |            |            |              |              |            |            |             |
| 012070-0001 | LIC AGENT PAYMENTS                       | -55,352    | -53,181    | -38,180    | -50,000      | -50,000      | -16,118    | -50,000    | -50,000     |
|             | --TOTAL DEPARTMENT--                     | -55,352    | -53,181    | -38,180    | -50,000      | -50,000      | -16,118    | -50,000    | -50,000     |
| 012100      | <b>** RESTAURANT TAXES **</b>            |            |            |            |              |              |            |            |             |
| 012100-0001 | MEALS TAX                                | -322,795   | -369,636   | -397,232   | -350,000     | -350,000     | -158,772   | -360,000   | -370,000    |
|             | --TOTAL DEPARTMENT--                     | -322,795   | -369,636   | -397,232   | -350,000     | -350,000     | -158,772   | -360,000   | -370,000    |
| 012120      | <b>** TRANSIENT OCCUPANCY TAX **</b>     |            |            |            |              |              |            |            |             |
| 012120-0001 | TRANSIENT OCCUPANCY TAX                  |            |            |            |              |              | -1,051     | -3,000     | -3,000      |
|             | --TOTAL DEPARTMENT--                     | 0          | 0          | 0          | 0            | 0            | -1,051     | -3,000     | -3,000      |



|             |                                           | FY/2021     | FY/2022     | FY/2023     | FY24 ADOPTED | FY24 AMENDED | 2023/11    | FY25 DEPT   | FY25 ADMIN      |
|-------------|-------------------------------------------|-------------|-------------|-------------|--------------|--------------|------------|-------------|-----------------|
|             |                                           | __REVENUE__ | __REVENUE__ | __REVENUE__ | __BUDGET__   | __BUDGET__   | __ACTUAL__ | __REQUEST__ | __RECOMMENDED__ |
| 013030      | <b>** PERMITS &amp; OTHER LICENSES **</b> |             |             |             |              |              |            |             |                 |
| 013030-0001 | VARIANCE PERMITS                          | -400        |             | -400        |              |              |            | 0           | 0               |
| 013030-0007 | PLUMBING PERMIT                           | -2,920      | -3,165      | -2,390      |              |              | -510       | 0           | 0               |
| 013030-0008 | BUILDING PERMITS                          | -17,451     | -18,988     | -15,846     | -25,000      | -25,000      | -3,972     | -25,000     | -25,000         |
| 013030-0009 | ELECTRICAL PERMIT                         | -4,950      | -5,765      | -5,380      |              |              | -1,890     | 0           | 0               |
| 013030-0010 | MECHANICAL PERMIT                         | -4,925      | -4,695      | -4,790      |              |              | -1,625     | 0           | 0               |
| 013030-0011 | ZONING PERMITS                            | -8,725      | -12,750     | -9,625      | -7,500       | -7,500       | -1,575     | -7,500      | -7,500          |
| 013030-0012 | ADVERTISING/ZONING PUBLIC HEARING         |             |             |             | -2,200       | -2,200       |            | -2,200      | -2,200          |
| 013030-0013 | PLAN REVIEW                               |             |             |             |              |              |            | 0           | 0               |
| 013030-0331 | REVENUE PERMIT SURCHARGE                  | 36          | -21         | -411        | -650         | -650         | -137       | -650        | -650            |
|             | --TOTAL DEPARTMENT--                      | -39,335     | -45,384     | -38,842     | -35,350      | -35,350      | -9,709     | -35,350     | -35,350         |
| 014010      | <b>** FINES AND FORFEITURES **</b>        |             |             |             |              |              |            |             |                 |
| 014010-0001 | COURT FINES & FORFEITURES                 | -42,028     | -94,105     | -141,056    | -75,000      | -75,000      | -55,118    | -80,000     | -80,000         |
| 014010-0002 | PARKING FINES                             | -375        | -300        | -225        |              |              | -50        | 0           | 0               |
| 014010-0003 | ACCIDENT/DRIVING REPORTS REQ              | -150        | -150        | -130        |              |              | -55        | 0           | 0               |
| 014010-0004 | DMV STOP FEE                              | 60          | 25          |             |              |              | -850       | 0           | 0               |
| 014010-0006 | VEC PAYROLL ENFORCEMENT FEE               | -20         | -20         |             |              |              |            | 0           | 0               |
| 014010-0007 | RESTITUTION PYMTS FOR COURT               |             |             |             |              |              | -50        | 0           | 0               |
|             | --TOTAL DEPARTMENT--                      | -42,513     | -94,550     | -141,411    | -75,000      | -75,000      | -56,123    | -80,000     | -80,000         |
| 015010      | <b>** INTEREST **</b>                     |             |             |             |              |              |            |             |                 |
| 015010-0001 | INTEREST - C&F - OPERATING                | -26,918     | -36,025     | -79,835     | -60,000      | -60,000      | -66,064    | -100,000    | -115,000        |
| 015010-0002 | CD INTEREST EARNED (OLD ACCT)             | -58,349     | -29,988     | -52,296     |              |              |            | 0           | 0               |
|             | --TOTAL DEPARTMENT--                      | -85,267     | -66,013     | -132,131    | -60,000      | -60,000      | -66,064    | -100,000    | -115,000        |
| 015020      | <b>** REVENUE FROM TOWN PROPERTY **</b>   |             |             |             |              |              |            |             |                 |
| 015020-0002 | SALE OF CEMETERY PLOTS                    | -10,050     | -10,000     | -5,500      | -10,000      | -10,000      | -1,600     | -10,000     | -10,000         |
| 015020-0003 | SALE OF TOWN PROPERTY                     |             |             |             |              |              |            | 0           | 0               |
| 015020-0097 | TRANSFERS                                 | -311,434    |             |             |              |              |            | 0           | 0               |
| 015020-5110 | SCHOOL REIMB FOR DOMINION POWER           |             |             | -7,431      | -6,000       | -6,000       | -3,671     | -8,000      | -8,000          |
| 015020-5610 | KAYAK RENTALS                             |             |             |             |              |              |            | 0           | 0               |
|             | --TOTAL DEPARTMENT--                      | -321,484    | -10,000     | -12,931     | -16,000      | -16,000      | -5,271     | -18,000     | -18,000         |
| 016120      | <b>** CHESTY PULLER **</b>                |             |             |             |              |              |            |             |                 |
| 016120-0006 | CHESTY PULLER DONATIONS                   | -2,350      | -2,700      | -4,950      | -1,500       | -1,500       |            | -4,000      | -4,000          |
| 016120-0007 | CHESTY PULLER RUNNERS                     | -5,800      | -7,985      | -8,710      | -10,500      | -10,500      | -2,410     | -8,000      | -8,000          |
| 016120-0008 | CHESTY PULLER T-SHIRT SALES               | -10         | -359        | -46         |              |              | -30        | 0           | 0               |
| 016120-0009 | CHESTY PULLER VENDORS                     |             | -50         |             |              |              |            | 0           | 0               |
|             | --TOTAL DEPARTMENT--                      | -8,160      | -11,094     | -13,706     | -12,000      | -12,000      | -2,440     | -12,000     | -12,000         |
| 016140      | <b>** 150TH TOWN ANNIVERSARY **</b>       |             |             |             |              |              |            |             |                 |
| 016140-0002 | 150TH TOWN ANNIV MERCHANDISE              | -480        | -10         |             |              |              | -3         | 0           | 0               |
| 016140-0003 | 150TH TOWN ANNIV REV PALMER'S BOOK        | -4,000      | -960        | -140        |              |              | -280       | 0           | 0               |
|             | --TOTAL DEPARTMENT--                      | -4,480      | -970        | -140        | 0            | 0            | -283       | 0           | 0               |

|             |                                  | FY/2021     | FY/2022     | FY/2023     | FY24 ADOPTED | FY24 AMENDED | 2023/11    | FY25 DEPT   | FY25 ADMIN      |
|-------------|----------------------------------|-------------|-------------|-------------|--------------|--------------|------------|-------------|-----------------|
|             |                                  | __REVENUE__ | __REVENUE__ | __REVENUE__ | __BUDGET__   | __BUDGET__   | __ACTUAL__ | __REQUEST__ | __RECOMMENDED__ |
| 018030      | <b>** EXPENDITURE REFUNDS **</b> |             |             |             |              |              |            |             |                 |
| 018030-0001 | EXPENDITURE REFUNDS - MISC       |             |             | -14         |              |              | -71        | 0           | 0               |
| 018030-0003 | VRSA CLAIM REIMBURSEMENT         |             |             | -14,272     |              | -2,000       | -3,250     | 0           | 0               |
| 018030-0004 | MARKETING REIMB FROM KW COUNTY   |             |             | -4,056      | -12,000      | -12,000      | -4,004     | -12,500     | -12,500         |
| 018030-0005 | MILL SECURITY REIMBURSEMENT      |             |             | -2,302      |              |              |            | 0           | 0               |
| 018030-0006 | VEHICLE DAMAGE REIMBURSEMENT     |             |             | -512        |              |              |            | 0           | 0               |
| 018030-0007 | SRO REIMBURSEMENT                |             |             | -74,089     |              |              |            | 0           | 0               |
| 018030-0008 | DOMINION ENERGY REFUND           |             |             |             |              |              | -1,000     | 0           | 0               |
| 018030-0601 | DARE PURCHASES REIMBURSEMENT     |             |             | -5,316      |              |              |            | 0           | 0               |
| 018030-5600 | GO VA GRANT                      |             |             |             |              | -120,941     |            | 0           | 0               |
| 018030-5605 | VA TOURISM GRANT                 |             |             |             |              | -2,000       |            | 0           | 0               |
|             | --TOTAL DEPARTMENT--             | 0           | 0           | -100,561    | -12,000      | -136,941     | -8,325     | -12,500     | -12,500         |
| 018990      | <b>** MISCELLANEOUS **</b>       |             |             |             |              |              |            |             |                 |
| 018990-0001 | MISCELLANEOUS                    | -103,380    | -17,966     | -21,953     | -15,000      | -15,000      | -571       | -15,000     | -15,000         |
| 018990-0002 | TOWN MERCHANDISE                 |             |             | -455        |              |              | -766       | 0           | 0               |
| 018990-0006 | ARPA REIMBURSEMENTS              |             | -41,000     |             |              |              |            | 0           | 0               |
| 018990-0098 | NSF CHECK FEES                   | 463         | -700        | -350        |              |              | -50        | 0           | 0               |
| 018990-6002 | CREDIT CARD FEES                 | -37         | -5,976      | -5,043      | -10,000      | -10,000      | -4,203     | -10,000     | -10,000         |
|             | --TOTAL DEPARTMENT--             | -102,954    | -65,642     | -27,801     | -25,000      | -25,000      | -5,590     | -25,000     | -25,000         |
| 022010      | <b>** NON-CATEGORICAL AID **</b> |             |             |             |              |              |            |             |                 |
| 022010-0005 | VA COMMISSION OF THE ARTS        | -4,500      | -4,500      | -4,500      | -4,500       | -4,500       |            | -4,500      | -4,500          |
| 022010-0006 | ROLLING STOCK TAX                | -6,158      | -6,064      | -6,121      | -6,000       | -6,000       | -6,670     | -6,000      | -6,000          |
| 022010-0010 | GAMES OF SKILL                   | -288        |             |             |              |              |            | 0           | 0               |
|             | --TOTAL DEPARTMENT--             | -10,946     | -10,564     | -10,621     | -10,500      | -10,500      | -6,670     | -10,500     | -10,500         |
| 022020      | <b>** ASSET FORFEITURE **</b>    |             |             |             |              |              |            |             |                 |
| 022020-0005 | VA ATT GEN ASSET FORFEIT FED     |             |             |             |              |              |            | 0           | 0               |
| 022020-0010 | ASSET FORFEITURE- STATE          | -93         | -142        |             |              |              | -455       | 0           | -12,000         |
|             | --TOTAL DEPARTMENT--             | -93         | -142        | 0           | 0            | 0            | -455       | 0           | -12,000         |

|             |                                     | FY/2021           | FY/2022            | FY/2023           | FY24 ADOPTED       | FY24 AMENDED       | 2023/11           | FY25 DEPT          | FY25 ADMIN         |
|-------------|-------------------------------------|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
|             |                                     | __REVENUE__       | __REVENUE__        | __REVENUE__       | __BUDGET__         | __BUDGET__         | __ACTUAL__        | __REQUEST__        | __RECOMMENDED__    |
| 024010      | <b>** LAW ENFORCEMENT GRANTS **</b> |                   |                    |                   |                    |                    |                   |                    |                    |
| 024010-0001 | LAW ENFORCEMENT GRANTS              |                   | -1,849             | -5,347            | -16,400            | -16,400            | -3,093            | -16,400            | -16,400            |
| 024010-0003 | 599 FUND GRANT                      | -85,124           | -79,080            | -86,937           | -90,588            | -90,588            | -22,860           | -91,439            | -91,439            |
| 024010-0004 | PUBLIC SAFETY SERVICES REIMB        | -10,000           | -10,000            |                   | -10,000            | -10,000            |                   | -10,000            | -10,000            |
| 024010-0009 | STATE COMMUNICATIONS TAX 3-0        | -65,503           | -61,847            | -60,365           | -70,000            | -70,000            | -23,639           | -70,000            | -70,000            |
| 024010-0010 | DCJS ARPA GRANT                     |                   |                    |                   | -93,000            | -93,000            |                   |                    |                    |
| 024010-7000 | SRO GRANT                           |                   |                    |                   |                    |                    |                   | -25,000            | -55,650            |
|             | --TOTAL DEPARTMENT--                | -160,627          | -152,776           | -152,649          | -279,988           | -279,988           | -49,592           | -212,839           | -243,489           |
| 024020      | <b>**FIRE DEPARTMENT GRANTS **</b>  |                   |                    |                   |                    |                    |                   |                    |                    |
| 024020-0001 | FIRE DEPARTMENT GRANTS              | -15,000           | -15,000            | -15,000           | -15,000            | -15,000            |                   | -15,000            | -15,000            |
| 024020-0002 | EMERGENCY MANAGEMENT GRANT          |                   |                    |                   |                    | -7,500             |                   | -7,500             | -7,500             |
|             | --TOTAL DEPARTMENT--                | -15,000           | -15,000            | -15,000           | -15,000            | -22,500            | 0                 | -22,500            | -22,500            |
| 040000      | <b>** BOND PROCEEDS **</b>          |                   |                    |                   |                    |                    |                   |                    |                    |
| 040000-0001 | BOND PROCEEDS                       |                   | -3,634,000         |                   |                    |                    |                   | 0                  | 0                  |
|             | --TOTAL DEPARTMENT--                | 0                 | -3,634,000         | 0                 | 0                  | 0                  | 0                 | 0                  | 0                  |
| 041050      | <b>** TRANSFERS **</b>              |                   |                    |                   |                    |                    |                   |                    |                    |
| 041050-0001 | TRANSFER IN FROM FUND BALANCE       |                   | -3,220,563         |                   |                    | -293,727           |                   | 0                  | -583,360           |
| 041050-0002 | TRANSFER IN FROM IDA/EDA            |                   | -2,500             | -2,500            |                    |                    |                   | 0                  | 0                  |
| 041050-0041 | TRANSFER IN FROM WATER & SEWER      | -216,003          | -219,531           | -295,004          | -156,990           | -156,990           |                   | -162,556           | -187,271           |
| 041050-0120 | TRANSFER IN FROM TOWN CD            |                   |                    |                   |                    |                    |                   | 0                  | -125,000           |
| 041050-0125 | TRANSFER IN FROM CEMETERY           |                   |                    |                   | -17,000            | -17,000            |                   | -21,000            | -25,000            |
| 041050-0205 | TRANSFER IN FROM TOWN EDA           |                   |                    |                   | -10,000            | -10,000            |                   | 0                  | 0                  |
| 041050-0420 | TRANSFER IN FROM SOLID WASTE        |                   |                    |                   |                    |                    |                   | 0                  | 0                  |
| 041050-0543 | TRANSFER IN FROM LONGTERM DEBT      |                   |                    |                   | -120,000           | -120,000           |                   | -120,000           | -120,000           |
| 041050-0601 | TRANSFER IN FROM DARE               |                   |                    |                   |                    |                    |                   | 0                  | -5,000             |
| 041050-1139 | TRANSFER IN FROM SCHOOL SRO         |                   |                    |                   | -74,089            | -74,089            |                   | 0                  | 0                  |
| 041050-9997 | TRANSFER REV KW PAVILION            | -150,268          |                    |                   |                    |                    |                   | 0                  | 0                  |
| 041050-9999 | TRANSFER REVENUE FROM KW COUNTY     | -159,687          | -168,310           | -266,771          | -182,616           | -182,616           |                   | -182,616           | -182,616           |
|             | --TOTAL DEPARTMENT--                | -525,958          | -3,610,904         | -564,275          | -560,695           | -854,422           | 0                 | -486,172           | -1,228,247         |
|             | <b>TOTAL FOR FUND 1</b>             | <b>-9,273,622</b> | <b>-16,249,470</b> | <b>-9,765,243</b> | <b>-10,154,858</b> | <b>-10,581,026</b> | <b>-8,252,281</b> | <b>-10,227,615</b> | <b>-11,087,340</b> |

|             |                                     | FY/2021         | FY/2022         | FY/2023         | FY24 ADOPTED    | FY24 AMENDED      | 2023/11        | FY25 DEPT       | FY25 ADMIN        |
|-------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------|-----------------|-------------------|
|             |                                     | ___REVENUE___   | ___REVENUE___   | ___REVENUE___   | ___BUDGET___    | ___BUDGET___      | ___ACTUAL___   | ___REQUEST___   | ___RECOMMENDED___ |
| 015010      | <b>** TRANSFERS **</b>              |                 |                 |                 |                 |                   |                |                 |                   |
| 015010-0001 | INTEREST EARNED                     |                 |                 |                 |                 |                   |                | 0               | 0                 |
| 015010-0002 | TRANSFER IN FROM GENERAL FUND       | -660,968        | -374,000        | -573,000        | -405,000        | -679,127          |                | -596,500        | -596,500          |
| 015010-0003 | TRANSFER IN FROM FUND BALANCE       |                 |                 |                 |                 |                   |                | 0               | 0                 |
| 015010-0019 | VDOT REVENUE SHARING                |                 |                 |                 |                 |                   |                | 0               | 0                 |
| 015010-0032 | UNSPENT SCHOOL CIP FUND 858         |                 | -109,695        |                 |                 | -155,508          |                | 0               | 0                 |
| 015010-0033 | KW COUNTY - LIBRARY CONTRIBU        |                 |                 |                 | -300,000        | -300,000          | -43,823        | 0               | 0                 |
| 015010-0034 | PAMUNKEY REG - LIBRARY CONTR        |                 |                 |                 | -150,000        | -150,000          |                | 0               | 0                 |
| 015010-0099 | TRANSFER FROM WATER FUND            |                 |                 |                 |                 |                   |                | 0               | 0                 |
|             | --TOTAL DEPARTMENT--                | -660,968        | -483,695        | -573,000        | -855,000        | -1,284,635        | -43,823        | -596,500        | -596,500          |
| 015020      | <b>** SECONDARY ROAD FUNDING **</b> |                 |                 |                 |                 |                   |                |                 |                   |
| 015020-0097 | TRANSFERS                           | 396,395         |                 |                 |                 |                   |                | 0               | 0                 |
|             | --TOTAL DEPARTMENT--                | 396,395         | 0               | 0               | 0               | 0                 | 0              | 0               | 0                 |
|             | <b>TOTAL FOR FUND 33</b>            | <b>-264,573</b> | <b>-483,695</b> | <b>-573,000</b> | <b>-855,000</b> | <b>-1,284,635</b> | <b>-43,823</b> | <b>-596,500</b> | <b>-596,500</b>   |



**FUND #-041 \* REV - FUND 041 - WATER \***

|             |                                       | FY/2021         | FY/2022         | FY/2023           | FY24 ADOPTED      | FY24 AMENDED      | 2023/11         | FY25 DEPT         | FY25 ADMIN        |
|-------------|---------------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-----------------|-------------------|-------------------|
|             |                                       | __REVENUE__     | __REVENUE__     | __REVENUE__       | __BUDGET__        | __BUDGET__        | __ACTUAL__      | __REQUEST__       | __RECOMMENDED__   |
| 015010      | <b>** INTEREST - WATER FUND **</b>    |                 |                 |                   |                   |                   |                 |                   |                   |
| 015020-0097 | TRANSFERS                             | 15,048          |                 |                   |                   |                   |                 | 0                 | 0                 |
|             | --TOTAL DEPARTMENT--                  | 15,048          | 0               | 0                 | 0                 | 0                 | 0               | 0                 | 0                 |
| 016110      | <b>** CHARGES FOR W/S SERVICES **</b> |                 |                 |                   |                   |                   |                 |                   |                   |
| 016110-0001 | WATER SERVICE CHARGES                 | -455,447        | -594,674        | -938,325          | -700,000          | -700,000          | -317,495        | -800,000          | -800,000          |
| 016110-0002 | SEWER SERVICE CHARGES                 | -30,889         | 56,436          | -781,646          | -850,000          | -850,000          | -345,517        | -850,000          | -850,000          |
| 016110-0003 | PENALTY                               | -41,167         | -52,329         | -51,260           | -45,000           | -45,000           | -21,919         | -45,000           | -45,000           |
|             | --TOTAL DEPARTMENT--                  | -527,503        | -590,567        | -1,771,231        | -1,595,000        | -1,595,000        | -684,931        | -1,695,000        | -1,695,000        |
| 016120      | <b>** CONNECTION FEES **</b>          |                 |                 |                   |                   |                   |                 |                   |                   |
| 016120-0001 | WATER CONNECTION FEES                 | -1,000          | -4,500          | -6,500            | -1,500            | -1,500            | -3,500          | -1,500            | -1,500            |
| 016120-0003 | FACILITY FEES                         | -12,250         | -34,600         | -45,500           | -10,500           | -10,500           | -29,750         | -10,500           | -10,500           |
| 016120-0004 | VOL REQ.WATER SERVICE ON/OFF          | -978            | -794            | -1,267            | -2,500            | -2,500            | -175            | -2,500            | -2,500            |
| 016120-0005 | WATER METERS                          | -700            | -7,575          | -4,250            | -1,500            | -1,500            | -2,035          | -1,500            | -1,500            |
| 016120-0006 | WATER CUTOFF NON-PAYMENT              | -857            | -4,823          | -4,862            | -6,500            | -6,500            | -1,392          | -6,500            | -6,500            |
| 016120-0007 | NSF CHECK FEES                        | -22             | -407            | -193              |                   |                   | -129            | 0                 | 0                 |
|             | --TOTAL DEPARTMENT--                  | -15,807         | -52,699         | -62,572           | -22,500           | -22,500           | -36,981         | -22,500           | -22,500           |
| 016190      | <b>** OTHER OPERATING CHARGES **</b>  |                 |                 |                   |                   |                   |                 |                   |                   |
| 016190-0001 | MISC OPERATING CHARGES                | -174            |                 |                   |                   |                   |                 | 0                 | 0                 |
| 016190-0003 | WATER COURT FEES                      | -54             |                 |                   |                   |                   |                 | 0                 | 0                 |
| 016190-0004 | VEC ENFORCEMENT ADMIN FEE             | -40             | -20             |                   |                   |                   |                 | 0                 | 0                 |
| 016190-0005 | CREDIT CARD FEES                      |                 | -4,968          | -9,632            |                   |                   | -4,043          | 0                 | 0                 |
| 016190-0006 | ARPA REIMBURSEMENTS                   |                 | -30,673         |                   |                   |                   |                 | 0                 | 0                 |
| 016190-0007 | INVOICE REFUNDS FUND 41               |                 | -247            | -230              |                   |                   |                 | 0                 | 0                 |
|             | --TOTAL DEPARTMENT--                  | -268            | -35,908         | -9,862            | 0                 | 0                 | -4,043          | 0                 | 0                 |
| 033010      | <b>** ARPA UTILITY RELIEF **</b>      |                 |                 |                   |                   |                   |                 |                   |                   |
| 033010-0001 | ARPA UTILITY RELIEF FROM KW           |                 | -84,466         |                   |                   |                   |                 | 0                 | 0                 |
|             | --TOTAL DEPARTMENT--                  | 0               | -84,466         | 0                 | 0                 | 0                 | 0               | 0                 | 0                 |
| 041050      | <b>** TRANSFERS **</b>                |                 |                 |                   |                   |                   |                 |                   |                   |
| 041050-0003 | TRANSFER IN FROM CIP FUND BALANCE     |                 |                 |                   |                   |                   |                 | 0                 | 0                 |
| 041050-0004 | TRANSFER FROM GROUND WATER            |                 |                 |                   |                   | -45,000           |                 | 0                 | 0                 |
| 041050-0005 | TRANSFER IN FROM WATER REPLACEMENT    |                 |                 |                   |                   | -65,000           |                 |                   |                   |
|             | --TOTAL DEPARTMENT--                  | 0               | 0               | 0                 | 0                 | -110,000          | 0               | 0                 | 0                 |
|             | <b>TOTAL FOR FUND 41</b>              | <b>-528,530</b> | <b>-763,640</b> | <b>-1,843,665</b> | <b>-1,617,500</b> | <b>-1,727,500</b> | <b>-725,955</b> | <b>-1,717,500</b> | <b>-1,717,500</b> |

**FUND #-420 \* REV - FUND 420 - SOLID WASTE \***

|             |                                          | FY/2021         | FY/2022         | FY/2023         | FY24 ADOPTED    | FY24 AMENDED    | 2023/11        | FY25 DEPT       | FY25 ADMIN      |
|-------------|------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|
|             |                                          | __REVENUE__     | __REVENUE__     | __REVENUE__     | __BUDGET__      | __BUDGET__      | __ACTUAL__     | __REQUEST__     | __RECOMMENDED__ |
| 000999      | <b>** REVENUES - SOLID WASTE FUND **</b> |                 |                 |                 |                 |                 |                |                 |                 |
| 015020-0097 | TRANSFERS                                | -32,452         |                 |                 |                 |                 |                | 0               | 0               |
|             | --TOTAL DEPARTMENT--                     | -32,452         | 0               | 0               | 0               | 0               | 0              | 0               | 0               |
| 016110      | <b>** CHARGES FOR SOLID WASTE **</b>     |                 |                 |                 |                 |                 |                |                 |                 |
| 016110-0001 | SOLID WASTE CHARGES                      | -179,570        | -195,780        | -192,964        | -200,000        | -200,000        | -78,169        | -190,000        | -250,000        |
| 016110-0003 | PENALTY                                  |                 |                 |                 |                 |                 |                | 0               | 0               |
|             | --TOTAL DEPARTMENT--                     | -179,570        | -195,780        | -192,964        | -200,000        | -200,000        | -78,169        | -190,000        | -250,000        |
| 016130      | <b>** RECYCLING **</b>                   |                 |                 |                 |                 |                 |                |                 |                 |
| 016130-0002 | RECYCLING (COMIX) (13)                   | -6,060          | -7,679          | -3,772          | -2,000          | -2,000          | -1,521         | -2,000          | -2,000          |
|             | --TOTAL DEPARTMENT--                     | -6,060          | -7,679          | -3,772          | -2,000          | -2,000          | -1,521         | -2,000          | -2,000          |
| 016190      | <b>** OTHER OPERATING CHARGES **</b>     |                 |                 |                 |                 |                 |                |                 |                 |
| 016190-0005 | CREDIT CARD FEES                         |                 | -7              | -14             |                 |                 | -3             | 0               | 0               |
| 016190-0006 | ARPA REIMBURSEMENTS                      |                 | -3,200          |                 |                 |                 |                | 0               | 0               |
|             | --TOTAL DEPARTMENT--                     | 0               | -3,207          | -14             | 0               | 0               | -3             | 0               | 0               |
| 042050      | <b>** TRANSFERS **</b>                   |                 |                 |                 |                 |                 |                |                 |                 |
| 042050-0002 | TRANSFER IN FROM SW FUND BALANCE         |                 |                 |                 | -39,925         | -112,925        |                | 0               | 0               |
| 042050-0003 | TRANSFER FROM SOLID FLEET                |                 |                 |                 |                 | -235,000        |                | 0               | 0               |
|             | --TOTAL DEPARTMENT--                     | 0               | 0               | 0               | -39,925         | -347,925        | 0              | 0               | 0               |
|             | <b>TOTAL FOR FUND 420</b>                | <b>-218,082</b> | <b>-206,666</b> | <b>-196,750</b> | <b>-241,925</b> | <b>-549,925</b> | <b>-79,693</b> | <b>-192,000</b> | <b>-252,000</b> |

|                                                | FY/2021               | FY/2022            | FY/2023            | FY24 ADOPTED       | FY24 AMENDED       | 2023/11           | FY25 DEPT          | FY25 ADMIN         |
|------------------------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
|                                                | __REVENUE__           | __REVENUE__        | __REVENUE__        | __BUDGET__         | __BUDGET__         | __ACTUAL__        | __REQUEST__        | __RECOMMENDED__    |
| 000999                                         | ** REVENUES - ARPA ** |                    |                    |                    |                    |                   |                    |                    |
| 015010-0001 INTEREST EARNED                    | -25                   | -8,075             | -45,993            |                    |                    | -20,517           | 0                  | 0                  |
| 015010-0002 TRANSFER FROM STATE                |                       |                    | -1,689,596         |                    |                    |                   | 0                  | 0                  |
| 015010-0003 TRANSFER IN FROM ARPA FUND BALANCE |                       |                    |                    |                    | -307,730           |                   |                    |                    |
| --TOTAL DEPARTMENT--                           | -25                   | -8,075             | -1,735,589         | 0                  | -307,730           | -20,517           | 0                  | 0                  |
| 015020-0097 TRANSFER IN                        |                       |                    |                    |                    |                    | -276,748          | 0                  | 0                  |
| --TOTAL DEPARTMENT--                           | 0                     | 0                  | 0                  | 0                  | 0                  | -276,748          | 0                  | 0                  |
| 024010-0001 ARPA REVENUE                       |                       | -520,993           |                    |                    |                    |                   | 0                  | 0                  |
| --TOTAL DEPARTMENT--                           | 0                     | -520,993           | 0                  | 0                  | 0                  | 0                 | 0                  | 0                  |
| 033010-0001 ARPA RELIEF FUND                   |                       |                    |                    | -1,746,700         | -1,746,700         |                   | -235,000           | -235,000           |
| --TOTAL DEPARTMENT--                           | 0                     | 0                  | 0                  | -1,746,700         | -1,746,700         | 0                 | -235,000           | -235,000           |
| <b>TOTAL FOR FUND 609</b>                      | <b>-25</b>            | <b>-529,068</b>    | <b>-1,735,589</b>  | <b>-1,746,700</b>  | <b>-2,054,430</b>  | <b>-297,265</b>   | <b>-235,000</b>    | <b>-235,000</b>    |
| <b>FINAL TOTAL</b>                             | <b>-10,284,832</b>    | <b>-18,232,539</b> | <b>-14,114,247</b> | <b>-14,615,983</b> | <b>-16,197,516</b> | <b>-9,399,017</b> | <b>-12,968,615</b> | <b>-13,888,340</b> |

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**EXPENSE REPORT**

**FUND #-001** \* EXP - FUND 001 - GENERAL \*

|             |                                    | FY/2021 | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|------------------------------------|---------|---------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                    | EXPENSE | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 011010      | <b>** TOWN COUNCIL **</b>          |         |         |         |              |              |         |           |             |
| 011010-3160 | PROFESSIONAL SERVICES              | 39,203  | 36,322  | 42,959  | 40,000       | 40,000       | 12,198  | 40,000    | 39,900      |
| 011010-3500 | PRINTING SERVICES                  | 1,036   | 673     | 1,128   | 1,000        | 1,000        | 288     | 1,000     | 500         |
| 011010-3600 | ADVERTISING                        | 1,957   | 1,940   | 4,703   | 4,000        | 4,000        | 386     | 4,000     | 4,000       |
| 011010-5210 | POSTAL SERVICES                    | 165     | 139     | 195     | 400          | 400          | 260     | 400       | 100         |
| 011010-5540 | TRAVEL EXPENSE                     | 800     | -800    | 698     | 1,500        | 1,500        |         | 1,000     | 1,000       |
| 011010-5800 | MISCELLANEOUS/MEETINGS/LUNCH       | 9,849   | 1,375   | 1,472   | 2,500        | 2,500        | 348     | 2,000     | 2,000       |
| 011010-5810 | DUES & SUBSCRIPTIONS               | 4,252   | 2,563   | 2,527   | 2,500        | 2,500        | 1,177   | 2,500     | 2,500       |
| 011010-6001 | OFFICE SUPPLIES                    | 585     | 1,390   | 1,061   | 1,000        | 1,000        | 386     | 1,000     | 500         |
| 011010-8102 | FURNITURE & FIXTURES               | 59      |         |         | 500          | 500          |         | 500       | 500         |
| 011010-8103 | COMMUNICATION EQUIPMENT            | 2,189   | 2,637   | 3,797   | 2,500        | 2,500        | 400     | 2,500     | 1,100       |
|             | --TOTAL DEPARTMENT--               | 60,095  | 46,239  | 58,540  | 55,900       | 55,900       | 15,443  | 54,900    | 52,100      |
| 012010      | <b>** TOWN MANAGER **</b>          |         |         |         |              |              |         |           |             |
| 012010-1113 | SALARIES & WAGES                   | 193,710 | 252,681 | 288,460 | 292,914      | 292,914      | 130,758 | 313,093   | 313,093     |
| 012010-1313 | PART-TIME WAGES                    | 22,222  | 25,589  | 6,180   | 6,240        | 6,240        | 4,224   | 7,800     | 7,800       |
| 012010-2100 | FICA                               | 17,891  | 21,010  | 19,802  | 22,885       | 22,885       | 8,442   | 24,549    | 24,549      |
| 012010-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 16,923  | 21,673  | 28,190  | 29,262       | 29,262       | 12,914  | 30,996    | 30,996      |
| 012010-2211 | HYBRID DISABILITY PLAN             |         | 63      | 155     | 169          | 169          | 75      | 180       | 180         |
| 012010-2300 | MEDICAL INSURANCE                  | 6,768   | 9,783   | 16,914  | 14,544       | 14,544       | 8,073   | 19,374    | 19,374      |
| 012010-2400 | LIFE INSURANCE                     | 2,595   | 3,290   | 3,890   | 3,925        | 3,925        | 1,383   | 4,195     | 4,195       |
| 012010-2500 | 457 MATCH                          | 7,532   | 9,465   | 10,459  | 10,913       | 10,913       | 4,347   | 11,578    | 11,578      |
| 012010-2501 | HYBRID EMPLOYER MATCH (DC)         |         |         |         | 319          | 319          |         | 683       | 683         |
| 012010-2600 | UNEMPLOYMENT INSURANCE             | 102     | 152     | 92      | 132          | 132          | 5       | 40        | 40          |
| 012010-2700 | WORKMEN'S COMPENSATION             | 161     | 132     | 177     | 205          | 205          | 184     | 219       | 219         |
| 012010-2800 | EMPLOYEE COMPENSATION              | 792     | 792     | 1,073   | 1,188        | 1,188        | 495     | 1,188     | 1,188       |
| 012010-2900 | ASSISTANT TOWN MANAGER             |         |         |         |              |              |         | 70,000    | 70,000      |
| 012010-3160 | PROFESSIONAL SERVICES              | 593     | 1,674   | 976     | 10,000       | 10,000       | 120     | 5,000     | 4,780       |
| 012010-3500 | PRINTING SERVICES                  | 526     | 509     | 711     | 500          | 500          | 185     | 500       | 100         |
| 012010-5210 | POSTAL SERVICES                    | 220     | 225     | 263     | 250          | 250          | 26      | 250       | 50          |
| 012010-5230 | TELEPHONE SERVICES                 | 4,686   | 4,208   | 5,522   | 4,000        | 4,000        | 1,943   | 4,000     | 0           |
| 012010-5407 | DATA PROCESSING EQUIPMENT          | -1,586  | 1,364   | 474     | 1,000        | 1,000        | 509     | 1,000     | 1,000       |
| 012010-5530 | TRAINING                           | 400     | -400    |         | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 012010-5540 | TRAVEL EXPENSE                     |         |         | 855     | 2,000        | 2,000        |         | 2,000     | 2,000       |
| 012010-5800 | MISCELLANEOUS/MEETINGS/LUNCH       | 116     |         |         | 250          | 250          | 77      | 250       | 250         |
| 012010-5810 | DUES & SUBSCRIPTIONS               | 1,944   | 2,510   | 2,689   | 3,000        | 3,000        | 4,559   | 3,000     | 3,000       |
| 012010-6001 | OFFICE SUPPLIES                    | 309     | 1,114   | 767     | 800          | 800          | 120     | 800       | 200         |
| 012010-6014 | OTHER OPERATING SUPPLIES           | 216     | 65      | 248     | 250          | 250          |         | 250       | 250         |
| 012010-8102 | FURNITURE & FIXTURES               |         | 120     | 110     | 400          | 400          |         | 1,500     | 1,500       |
| 012010-8103 | COMMUNICATION EQUIPMENT            | 689     | 591     | 594     | 500          | 500          | 248     | 500       | 0           |
|             | --TOTAL DEPARTMENT--               | 276,809 | 356,610 | 388,601 | 406,646      | 406,646      | 178,687 | 503,945   | 498,025     |

|             |                                    | FY/2021 | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|------------------------------------|---------|---------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                    | EXPENSE | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 012130      | <b>** TOWN TREASURER **</b>        |         |         |         |              |              |         |           |             |
| 012130-1114 | SALARIES & WAGES                   | 158,935 | 179,961 | 201,626 | 196,488      | 196,488      | 90,543  | 211,815   | 211,815     |
| 012130-2100 | FICA                               | 11,488  | 13,106  | 14,594  | 15,031       | 15,031       | 6,283   | 16,204    | 16,204      |
| 012130-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 13,811  | 14,866  | 19,505  | 19,629       | 19,629       | 8,817   | 20,970    | 20,970      |
| 012130-2211 | HYBRID DISABILITY PLAN             | 325     | 336     | 368     | 379          | 379          | 171     | 410       | 410         |
| 012130-2300 | MEDICAL INSURANCE                  | 35,700  | 34,544  | 39,483  | 38,358       | 38,358       | 20,350  | 48,840    | 48,840      |
| 012130-2400 | LIFE INSURANCE                     | 2,114   | 2,279   | 2,659   | 2,633        | 2,633        | 946     | 2,838     | 2,838       |
| 012130-2500 | 457 MATCH                          | 800     | 800     | 800     | 1,600        | 1,600        |         | 1,600     | 1,600       |
| 012130-2501 | HYBRID EMPLOYER MATCH (DC)         |         |         |         | 719          | 719          |         | 2,122     | 2,122       |
| 012130-2600 | UNEMPLOYMENT INSURANCE             | 103     | 107     | 69      | 106          | 106          |         | 32        | 32          |
| 012130-2700 | WORKMEN'S COMPENSATION             | 112     | 95      | 89      | 138          | 138          | 117     | 148       | 148         |
| 012130-2800 | EMPLOYEE COMPENSATION              | 1,584   | 1,469   | 1,568   | 1,584        | 1,584        | 660     | 1,584     | 1,584       |
| 012130-3120 | PROFESSIONAL SERVICES              | 412     | 794     | 1,829   | 1,500        | 1,500        | 507     | 1,500     | 1,350       |
| 012130-3500 | PRINTING SERVICES                  | 2,085   | 2,158   | 5,211   | 3,900        | 3,900        | 3,742   | 4,500     | 3,850       |
| 012130-3600 | ADVERTISING                        |         |         |         | 200          | 200          |         | 200       | 200         |
| 012130-5210 | POSTAL SERVICES                    | 1,325   | 1,705   | 4,984   | 3,000        | 3,000        | 3,001   | 3,500     | 1,900       |
| 012130-5230 | TELEPHONE SERVICES                 | 3,395   | 3,387   | 3,446   | 2,800        | 2,800        | 1,327   | 3,000     | 0           |
| 012130-5402 | DMV EXPENSES                       | 4,145   | 3,698   | 4,244   | 4,000        | 4,000        | 1,367   | 4,000     | 1,000       |
| 012130-5404 | STOP FEES PAID TO DMV              |         |         |         |              |              | 25      | 0         | 0           |
| 012130-5406 | DATA PROCESSING LEASE              | 782     | 880     |         | 1,500        | 1,500        |         | 1,500     | 1,500       |
| 012130-5530 | TRAINING                           | 670     | 675     |         | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 012130-5540 | TRAVEL EXPENSE                     |         |         | 215     | 500          | 500          |         | 1,000     | 1,000       |
| 012130-5810 | DUES & SUBSCRIPTIONS               | 1,561   | 643     | 1,042   | 1,000        | 1,000        | 500     | 1,500     | 1,500       |
| 012130-6001 | OFFICE SUPPLIES                    | 2,576   | 2,299   | 2,365   | 2,500        | 2,500        | 1,320   | 2,500     | 500         |
| 012130-6002 | FINANCIAL INSTITUTION FEES         | 8,032   | 6,862   | 8,816   | 8,000        | 8,000        | 3,779   | 8,000     | 15,800      |
| 012130-8102 | FURNITURE & FIXTURES               |         | 212     |         | 1,000        | 1,000        |         | 500       | 500         |
| 012130-8103 | COMMUNICATION EQUIPMENT            | 533     | 420     | 492     | 500          | 500          | 190     | 500       | 0           |
| 012130-8107 | DATA PROCESSING EQUIPMENT          | 7,944   | 6,758   | 9,835   | 8,000        | 8,000        | 7,042   | 8,000     | 0           |
|             | --TOTAL DEPARTMENT--               | 258,432 | 278,054 | 323,240 | 316,065      | 316,065      | 150,687 | 347,763   | 336,663     |

|             |                                    | FY/2021       | FY/2022       | FY/2023       | FY24 ADOPTED | FY24 AMENDED | 2023/11      | FY25 DEPT     | FY25 ADMIN        |
|-------------|------------------------------------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|-------------------|
|             |                                    | ___EXPENSE___ | ___EXPENSE___ | ___EXPENSE___ | ___BUDGET___ | ___BUDGET___ | ___ACTUAL___ | ___REQUEST___ | ___RECOMMENDED___ |
| 012160      | <b>** HUMAN RESOURCES **</b>       |               |               |               |              |              |              |               |                   |
| 012160-1114 | SALARIES & WAGES                   | 53,294        | 76,608        | 86,928        | 83,770       | 83,770       | 38,761       | 91,344        | 91,344            |
| 012160-2100 | FICA                               | 5,042         | 5,547         | 6,315         | 6,408        | 6,408        | 2,802        | 6,988         | 6,988             |
| 012160-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 3,253         | 6,130         | 8,236         | 8,369        | 8,369        | 3,621        | 9,043         | 9,043             |
| 012160-2300 | MEDICAL INSURANCE                  | 9,642         | 9,702         | 10,518        | 10,518       | 10,518       | 4,773        | 11,454        | 11,454            |
| 012160-2400 | LIFE INSURANCE                     | 847           | 940           | 1,105         | 1,123        | 1,123        | 389          | 1,224         | 1,224             |
| 012160-2500 | 457 MATCH                          | 400           | 400           | 400           | 400          | 400          |              | 400           | 400               |
| 012160-2600 | UNEMPLOYMENT INSURANCE             | 26            | 26            | 10            | 26           | 26           |              | 8             | 8                 |
| 012160-2700 | WORKMEN'S COMPENSATION             | 16            | -17           | 39            | 59           | 59           | 49           | 64            | 64                |
| 012160-2750 | FORM 720-ACA-PCORI FEE             | 178           | 187           | 183           | 200          | 200          | 205          | 220           | 220               |
| 012160-2800 | EMPLOYEE COMPENSATION              | 396           | 396           | 396           | 396          | 396          | 165          | 396           | 396               |
| 012160-3120 | PROFESSIONAL SERVICES              | 3,021         | 19,826        | 3,625         | 5,879        | 5,879        | 3,403        | 7,018         | 6,868             |
| 012160-3121 | RISK MANAGEMENT                    | 210           | 150           | 150           | 500          | 500          |              | 500           | 500               |
| 012160-3500 | PRINTING SERVICES                  | 698           | 1,013         | 850           | 680          | 680          | 272          | 780           | 0                 |
| 012160-3600 | ADVERTISING                        |               |               |               | 100          | 100          |              | 900           | 900               |
| 012160-5210 | POSTAL SERVICES                    | 145           | 133           | 138           | 300          | 300          | 45           | 300           | 150               |
| 012160-5230 | TELEPHONE SERVICES                 | 1,296         | 1,739         | 2,184         | 1,655        | 1,655        | 802          | 1,705         | 0                 |
| 012160-5406 | DATA PROCESSING LEASE              | 782           | 880           |               | 1,000        | 1,000        |              | 1,000         | 1,000             |
| 012160-5530 | TRAINING                           | 50            | 223           | 442           | 1,000        | 1,000        | 89           | 1,000         | 1,000             |
| 012160-5540 | TRAVEL EXPENSE                     |               |               | 152           | 500          | 500          |              | 500           | 500               |
| 012160-5810 | DUES & SUBSCRIPTIONS               | 746           | 672           | 972           | 894          | 894          | 784          | 1,200         | 1,200             |
| 012160-6001 | OFFICE SUPPLIES                    | 933           | 950           | 918           | 1,400        | 1,400        | 624          | 1,400         | 500               |
| 012160-6002 | FINANCIAL INSTITUTION FEES         | 1,314         | 1,319         | 1,280         | 1,300        | 1,300        | 454          | 1,300         | 0                 |
| 012160-8102 | FURNITURE & FIXTURES               |               | 55            |               | 600          | 600          |              | 600           | 600               |
| 012160-8103 | COMMUNICATION EQUIPMENT            | 353           | 270           | 254           | 400          | 400          | 90           | 400           | 0                 |
| 012160-8107 | DATA PROCESSING EQUIPMENT          | 6,001         | 6,758         | 9,835         | 7,332        | 7,332        | 7,042        | 8,000         | 0                 |
|             | --TOTAL DEPARTMENT--               | 88,643        | 133,907       | 134,930       | 134,809      | 134,809      | 64,370       | 147,744       | 134,359           |

|             |                                       | FY/2021 | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|---------------------------------------|---------|---------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                       | EXPENSE | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 030310      | <b>** PUBLIC SAFETY **</b>            |         |         |         |              |              |         |           |             |
| 030310-3160 | COURT APP.COUNSEL/TOWN ORDIA          | 240     | 600     | 240     | 500          | 500          |         | 500       | 500         |
|             | --TOTAL DEPARTMENT--                  | 240     | 600     | 240     | 500          | 500          | 0       | 500       | 500         |
| 030320      | <b>** FIRE DEPARTMENT **</b>          |         |         |         |              |              |         |           |             |
| 030320-1113 | SALARIES & WAGES                      |         | 12,435  | 93,049  | 92,377       | 92,377       | 42,617  | 100,730   | 100,730     |
| 030320-2100 | FICA                                  |         | 909     | 6,785   | 7,067        | 7,067        | 3,111   | 7,706     | 7,706       |
| 030320-2210 | PENSION PLAN (DB) DEFINED BENEFITS    |         | 1,346   | 9,305   | 9,228        | 9,228        | 4,193   | 9,972     | 9,972       |
| 030320-2300 | MEDICAL INSURANCE                     |         | 1,617   | 10,518  | 10,518       | 10,518       | 4,773   | 11,454    | 11,454      |
| 030320-2400 | LIFE INSURANCE                        |         | 206     | 1,248   | 1,238        | 1,238        | 450     | 1,350     | 1,350       |
| 030320-2500 | 457 MATCH                             |         |         |         | 400          | 400          |         | 400       | 400         |
| 030320-2600 | UNEMPLOYMENT INSURANCE                |         |         | 37      | 26           | 26           |         | 8         | 8           |
| 030320-2700 | WORKMEN'S COMPENSATION                |         | 513     | 3,107   | 4,129        | 4,129        | 3,426   | 4,372     | 4,372       |
| 030320-2800 | EMPLOYEE COMPENSATION                 |         |         |         | 396          | 396          |         | 396       | 396         |
| 030320-3160 | PROFESSIONAL SERVICES                 |         | 110     | 1,455   | 4,500        | 4,500        |         | 4,500     | 4,500       |
| 030320-3500 | PRINTING SERVICES                     |         | 10      | 460     | 500          | 500          | 142     | 500       | 0           |
| 030320-5210 | POSTAL SERVICES                       |         | 20      | 128     | 250          | 250          | 26      | 250       | 0           |
| 030320-5230 | TELEPHONE SERVICES                    |         | 109     | 1,003   | 2,000        | 2,000        | 234     | 2,000     | 0           |
| 030320-5407 | DATA PROCESSING EQUIPMENT             |         | 474     | 2,062   | 1,000        | 1,000        | 509     | 1,000     | 1,000       |
| 030320-5530 | TRAINING                              |         |         |         | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 030320-5540 | TRAVEL EXPENSE                        |         |         |         | 500          | 500          |         | 500       | 500         |
| 030320-5800 | MISCELLANEOUS/MEETINGS/LUNCH          |         |         |         | 150          | 150          |         | 150       | 150         |
| 030320-5810 | DUES & SUBSCRIPTIONS                  |         |         | 292     | 1,000        | 1,000        | 225     | 1,000     | 1,000       |
| 030320-6001 | OFFICE SUPPLIES                       |         |         | 391     | 400          | 400          | 96      | 400       | 0           |
| 030320-6011 | UNIFORMS & WEARING APPAREL            |         |         |         | 500          | 500          | 62      | 500       | 500         |
| 030320-6012 | BOOKS & SUBSCRIPTIONS                 |         |         |         | 100          | 100          |         | 100       | 100         |
| 030320-6013 | OTHER OPERATING SUPPLIES              |         |         |         | 250          | 250          |         | 250       | 250         |
| 030320-6014 | FIRE DEPARTMENT COMPENSATION          | 130,000 | 130,000 | 184,000 | 184,000      | 184,000      | 92,000  | 219,000   | 254,000     |
| 030320-6015 | FIRE DEPT CAPITAL CONTRIBUTION        | 20,000  | 60,000  | 60,000  | 60,000       | 60,000       | 60,000  | 75,000    | 75,000      |
| 030320-8102 | FURNITURE & FIXTURES                  |         |         |         | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 030320-8103 | COMMUNICATION EQUIPMENT               |         |         | 94      | 500          | 500          | 90      | 500       | 0           |
|             | --TOTAL DEPARTMENT--                  | 150,000 | 207,749 | 373,934 | 383,029      | 383,029      | 211,954 | 444,038   | 475,388     |
| 030330      | <b>** EMERGENCY COMMUNICATIONS **</b> |         |         |         |              |              |         |           |             |
| 030330-3312 | KING WILLIAM SERVICES                 | 40,000  | 40,000  | 40,000  | 40,000       | 40,000       | 40,000  | 40,000    | 40,000      |
| 030330-5230 | TELEPHONE SERVICES                    | 1,319   | 1,128   | 1,237   | 1,200        | 1,200        | 526     | 1,200     | 1,200       |
|             | --TOTAL DEPARTMENT--                  | 41,319  | 41,128  | 41,237  | 41,200       | 41,200       | 40,526  | 41,200    | 41,200      |
| 030340      | <b>** EMERGENCY MANAGEMENT **</b>     |         |         |         |              |              |         |           |             |
| 030340-3160 | PROFESSIONAL SERVICES                 | 772     |         |         | 2,500        | 1,500        |         | 1,500     | 1,500       |
| 030340-5530 | TRAINING                              | 829     |         | 656     | 2,500        | 1,500        |         | 1,500     | 1,500       |
| 030340-5540 | TRAVEL EXPENSE                        |         |         |         | 2,500        | 500          |         | 500       | 500         |
| 030340-6001 | OFFICE SUPPLIES                       |         | 1,298   | 37      | 1,500        | 500          | 66      | 500       | 450         |
| 030340-6014 | OTHER OPERATING SUPPLIES              |         |         |         | 3,500        | 1,500        |         | 1,500     | 1,500       |
| 030340-8102 | FURNITURE & FIXTURES                  | 264     | 6,118   | 150     | 2,500        | 2,000        | 3,740   | 2,000     | 1,850       |
| 030340-8200 | EMERGENCY MGMT PROGRAM GRANT EXP      |         |         |         |              | 15,000       | 14,296  | 15,000    | 15,000      |
|             | --TOTAL DEPARTMENT--                  | 1,865   | 7,416   | 843     | 15,000       | 22,500       | 18,102  | 22,500    | 22,300      |



|             |                                    | FY/2021 | FY/2022 | FY/2023   | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|------------------------------------|---------|---------|-----------|--------------|--------------|---------|-----------|-------------|
|             |                                    | EXPENSE | EXPENSE | EXPENSE   | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 031700      | ** POLICE DEPARTMENT **            |         |         |           |              |              |         |           |             |
| 031700-1139 | SALARIES & WAGES                   | 463,976 | 566,409 | 658,300   | 708,333      | 708,333      | 314,109 | 761,055   | 761,055     |
| 031700-1250 | OVERTIME WAGES                     | 43,561  | 54,186  | 75,230    | 40,000       | 40,000       | 49,643  | 85,000    | 85,000      |
| 031700-1300 | PART-TIME WAGES - OFFICERS         | 4,670   | 2,050   | 712       | 3,792        | 3,792        |         | 4,524     | 4,524       |
| 031700-1400 | SELECTIVE ENFORCEMENT OVERTI       |         |         | 6,861     | 16,400       | 16,400       | 4,017   | 16,400    | 16,400      |
| 031700-2100 | FICA                               | 37,886  | 45,320  | 54,270    | 57,538       | 57,538       | 26,399  | 65,070    | 65,070      |
| 031700-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 39,863  | 47,739  | 64,492    | 70,762       | 70,762       | 30,159  | 75,344    | 75,344      |
| 031700-2211 | HYBRID DISABILITY PLAN             |         |         |           |              |              |         | 175       | 175         |
| 031700-2300 | MEDICAL INSURANCE                  | 77,225  | 95,144  | 105,330   | 112,908      | 112,908      | 50,949  | 130,026   | 130,026     |
| 031700-2401 | LIFE INSURANCE                     | 6,107   | 7,328   | 8,680     | 9,492        | 9,492        | 3,233   | 10,198    | 10,198      |
| 031700-2500 | 457 MATCH                          | 2,400   | 2,000   | 2,400     | 5,200        | 5,200        | 400     | 5,200     | 5,200       |
| 031700-2501 | HYBRID EMPLOYER MATCH (DC)         |         |         |           |              |              |         | 663       | 663         |
| 031700-2600 | UNEMPLOYMENT INSURANCE             | 293     | 380     | 127       | 370          | 370          | 10      | 112       | 112         |
| 031700-2710 | WORKMEN'S COMPENSATION             | 13,422  | 13,859  | 17,824    | 28,577       | 28,577       | 22,165  | 32,606    | 32,606      |
| 031700-2800 | EMPLOYEE COMPENSATION              | 1,300   | 1,320   | 1,436     | 5,148        | 5,148        | 561     | 5,148     | 5,148       |
| 031700-3160 | PROFESSIONAL SERVICES OTHER        | 18,133  | 30,692  | 22,758    | 25,000       | 25,000       | 9,008   | 21,000    | 21,000      |
| 031700-3170 | PAYMENT TO TRAINING ACADEMY        | 6,130   | 6,840   | 7,735     | 10,210       | 10,210       | 10,210  | 10,210    | 10,210      |
| 031700-3171 | CAREER DEVELOPMENT                 |         |         | 1,209     | 1,500        | 1,500        |         | 1,500     | 1,500       |
| 031700-3172 | COMPUTER EQUIPMENT                 | 5,808   | 6,540   | 10,496    | 6,800        | 6,800        |         | 6,800     | 6,800       |
| 031700-3310 | REPAIR AND MAINTENANCE             | 11,121  | 28,414  | 28,675    | 22,742       | 22,742       | 12,406  | 24,742    | 24,742      |
| 031700-3600 | ADVERTISING                        |         |         |           | 300          | 300          | 38      | 300       | 300         |
| 031700-5210 | POSTAL SERVICES                    | 1,124   | 110     | 137       | 250          | 250          | 48      | 250       | 0           |
| 031700-5230 | TELECOMMUNICATIONS                 | 16,512  | 15,527  | 14,331    | 16,688       | 16,688       | 5,239   | 16,688    | 16,688      |
| 031700-5530 | TRAVEL (SUBSISTENCE & LODGING)     |         | -8      | 250       | 1,500        | 1,500        | 1,408   | 1,500     | 1,500       |
| 031700-5540 | TRAVEL (CONVENTION & EDUCATION)    |         |         | 412       | 1,000        | 1,000        | 123     | 1,000     | 1,000       |
| 031700-5810 | DUES & ASSOCIATION MEMBERSHIP      | 18      | 118     | 492       | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 031700-6001 | OFFICE SUPPLIES                    | 6,542   | 7,237   | 6,947     | 6,500        | 6,500        | 3,936   | 6,500     | 6,500       |
| 031700-6008 | VEHICLE FUEL                       | 15,372  | 30,623  | 37,683    | 32,000       | 32,000       | 12,071  | 32,000    | 32,000      |
| 031700-6010 | POLICE SUPPLIES                    | 9,526   | 11,759  | 9,387     | 10,362       | 10,362       | 228     | 10,350    | 10,350      |
| 031700-6011 | UNIFORMS & WEARING APPAREL         | 7,323   | 6,964   | 9,205     | 7,800        | 7,800        | 3,299   | 7,800     | 7,800       |
| 031700-6012 | BOOKS & SUBSCRIPTIONS              |         |         |           | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 031700-6014 | OTHER OPERATING SUPPLIES           | 229     | 240     | 408       |              |              | 142     | 0         | 0           |
| 031700-8203 | COMMUNICATION EQUIPMENT            | 2,268   | 2,822   | 7,676     | 2,293        | 2,293        | 750     | 1,000     | 1,000       |
| 031700-8207 | NARCOTICS TASK FORCE               | 1,500   | 1,500   | 1,500     | 1,500        | 1,500        | 1,500   | 1,500     | 1,500       |
| 031700-8209 | REGIONAL INTELLIGENCE              | 7,512   | 7,332   | 7,530     | 7,500        | 7,500        | 198     | 7,500     | 7,500       |
| 031700-8210 | ALARM MONITORING FEES              | 240     | 180     |           | 360          | 360          | 330     | 700       | 700         |
| 031700-8211 | AUXILARY OFFICERS EQUIP/TRAINING   |         |         |           | 1,500        | 1,500        |         | 1,500     | 1,500       |
| 031700-8212 | BODY WORN CAMERA CONTRACT          |         |         |           |              |              |         | 8,614     | 8,614       |
| 031700-8216 | ASSET FORFEITURE EXPENSE           |         | 485     |           | 3,000        | 3,000        |         | 6,500     | 12,000      |
| 031700-8220 | DARE/COMMUNITY OUTREACH            |         | 3,900   | 1,416     | 5,000        | 5,000        | 265     | 5,000     | 5,000       |
| 031700-8225 | DCJS ARPA GRANT EXPENSES           |         |         |           | 93,000       | 93,000       | 20,960  | 0         | 0           |
| 031700-8230 | SELECTIVE ENFORCEMENT GRANT        |         |         |           |              |              | 2,176   | 0         | 0           |
|             | --TOTAL DEPARTMENT--               | 800,061 | 997,010 | 1,163,909 | 1,317,325    | 1,317,325    | 585,980 | 1,366,475 | 1,371,725   |

|             |                                    | FY/2021 | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|------------------------------------|---------|---------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                    | EXPENSE | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 040330      | <b>** BUILDING OFFICIAL **</b>     |         |         |         |              |              |         |           |             |
| 040330-1113 | SALARIES & WAGES                   | 50,521  | 55,405  | 41,368  | 54,572       | 54,572       | 25,322  | 64,199    | 64,199      |
| 040330-2100 | FICA                               | 3,865   | 4,039   | 2,816   | 4,175        | 4,175        | 1,699   | 4,911     | 4,911       |
| 040330-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 4,377   | 4,736   | 3,676   | 5,452        | 5,452        | 2,424   | 6,356     | 6,356       |
| 040330-2211 | HYBRID DISABILITY PLAN             |         |         | 169     | 288          | 288          | 128     | 339       | 339         |
| 040330-2300 | MEDICAL INSURANCE                  | 6,768   | 9,600   | 9,172   | 13,758       | 13,758       | 6,243   | 14,982    | 14,982      |
| 040330-2400 | LIFE INSURANCE                     | 671     | 726     | 493     | 731          | 731          | 260     | 860       | 860         |
| 040330-2500 | 457 MATCH                          |         |         |         | 400          | 400          |         | 400       | 400         |
| 040330-2501 | HYBRID EMPLOYER MATCH (DC)         |         |         |         | 546          | 546          |         | 2,247     | 2,247       |
| 040330-2600 | UNEMPLOYMENT INSURANCE             | 26      | 26      | 31      | 26           | 26           |         | 8         | 8           |
| 040330-2700 | WORKMEN'S COMPENSATION             |         |         |         | 447          | 447          |         | 526       | 526         |
| 040330-2800 | EMPLOYEE COMPENSATION              | 396     | 396     | 248     | 396          | 396          | 165     | 396       | 396         |
| 040330-3160 | PROFESSIONAL SERVICES              | 6,806   |         | 986     | 5,000        | 5,000        |         | 5,000     | 5,000       |
| 040330-3310 | VEHICLE REPAIR & MAINTENANCE       | 117     | 161     |         | 500          | 500          | 0       | 500       | 500         |
| 040330-3500 | PRINTING SERVICES                  | 292     | 346     | 656     | 300          | 300          | 267     | 300       | 0           |
| 040330-3600 | ADVERTISING                        |         |         | 100     | 250          | 250          |         | 250       | 250         |
| 040330-5210 | POSTAL SERVICES                    | 274     | 190     | 323     | 500          | 500          | 117     | 500       | 0           |
| 040330-5230 | TELEPHONE SERVICES                 | 2,519   | 2,590   | 2,624   | 3,000        | 3,000        | 1,199   | 3,000     | 0           |
| 040330-5407 | DATA PROCESSING EQUIPMENT          | 221     | 992     | 1,261   | 700          | 700          | 1,352   | 1,500     | 0           |
| 040330-5530 | TRAINING                           | 331     | 1,148   | 3,426   | 800          | 800          | 153     | 3,000     | 3,000       |
| 040330-5540 | TRAVEL EXPENSE                     |         | 145     | 809     | 500          | 500          | 177     | 500       | 500         |
| 040330-5800 | MISCELLANEOUS                      | 25      |         | 10      | 250          | 250          | 14      | 250       | 250         |
| 040330-5810 | DUES & SUBSCRIPTIONS               | 108     | 570     | 317     | 400          | 400          |         | 400       | 400         |
| 040330-6001 | OFFICE SUPPLIES                    | 674     | 1,468   | 1,286   | 700          | 700          | 287     | 700       | 200         |
| 040330-6008 | VEHICLE OPERATION-MAINT            | 374     | 628     | 1,774   | 1,000        | 1,000        | 326     | 1,000     | 1,000       |
| 040330-6012 | BOOKS & SUBSCRIPTIONS              | 232     | 151     | 417     | 600          | 600          | 282     | 600       | 600         |
| 040330-6014 | OTHER OPERATING SUPPLIES           | 73      |         |         | 500          | 4100         | 4,108   | 500       | 500         |
| 040330-8102 | FURNITURE & FIXTURES               |         | 100     |         | 250          | 250          | 160     | 500       | 500         |
| 040330-8103 | COMMUNICATION EQUIPMENT            | 353     | 290     | 342     | 600          | 600          | 90      | 600       | 0           |
| 040330-8331 | PERMIT FEES (2%)                   |         |         | 412     | 650          | 650          | 79      | 650       | 650         |
|             | --TOTAL DEPARTMENT--               | 79,023  | 83,707  | 72,716  | 97,291       | 100,891      | 44,852  | 114,974   | 108,574     |

|                                                | FY/2021                     | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|------------------------------------------------|-----------------------------|---------|---------|--------------|--------------|---------|-----------|-------------|
|                                                | EXPENSE                     | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 040340                                         | ** COMMUNITY DEVELOPMENT ** |         |         |              |              |         |           |             |
| 040340-1113 SALARIES & WAGES                   | 98,323                      | 109,893 | 120,220 | 117,268      | 117,268      | 53,892  | 127,132   | 127,132     |
| 040340-2100 FICA                               | 7,271                       | 8,250   | 9,022   | 8,971        | 8,971        | 3,997   | 9,726     | 9,726       |
| 040340-2210 PENSION PLAN (DB) DEFINED BENEFITS | 6,742                       | 9,115   | 11,878  | 11,715       | 11,715       | 5,292   | 12,586    | 12,586      |
| 040340-2300 MEDICAL INSURANCE                  | 16,410                      | 16,266  | 17,634  | 17,634       | 17,634       | 8,073   | 19,374    | 19,374      |
| 040340-2400 LIFE INSURANCE                     | 1,278                       | 1,397   | 1,593   | 1,571        | 1,571        | 568     | 1,704     | 1,704       |
| 040340-2500 457 MATCH                          | 800                         | 800     | 800     | 800          | 800          |         | 800       | 800         |
| 040340-2600 UNEMPLOYMENT INSURANCE             | 52                          | 54      | 22      | 53           | 53           |         | 16        | 16          |
| 040340-2700 WORKMEN'S COMPENSATION             | 533                         | 558     | 752     | 962          | 962          | 818     | 1,043     | 1,043       |
| 040340-2800 EMPLOYEE COMPENSATION              | 792                         | 792     | 792     | 792          | 792          | 330     | 792       | 792         |
| 040340-3160 PROFESSIONAL SERVICES              | 7,699                       | 7,000   |         | 7,000        | 7,000        | 1,900   | 7,000     | 7,000       |
| 040340-3310 VEHICLE REPAIR & MAINTENANCE       |                             |         |         | 500          | 500          |         | 500       | 500         |
| 040340-3500 PRINTING SERVICES                  | 1,063                       | 882     | 1,151   | 2,000        | 2,000        | 629     | 2,000     | 500         |
| 040340-3600 ADVERTISING                        |                             |         |         | 500          | 500          |         | 500       | 500         |
| 040340-5210 POSTAL SERVICES                    | 495                         | 458     | 363     | 800          | 800          | 123     | 800       | 0           |
| 040340-5230 TELEPHONE SERVICES                 | 3,344                       | 3,402   | 3,421   | 6,000        | 6,000        | 1,259   | 6,000     | 0           |
| 040340-5407 DATA PROCESSING EQUIPMENT          | 4,751                       | 4,099   | 1,468   | 8,500        | 8,500        | 4,379   | 8,500     | 7,000       |
| 040340-5530 TRAINING                           | 405                         |         |         | 1,600        | 1,600        |         | 1,600     | 1,600       |
| 040340-5540 TRAVEL EXPENSE                     |                             |         |         | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 040340-5581 TOWN PARK EXPENSES                 | 2,458                       | 3,480   | 3,670   | 4,000        | 0            | 0       | 0         | 0           |
| 040340-5800 MISCELLANEOUS                      | 68                          | 148     | 586     | 100          | 100          |         | 100       | 100         |
| 040340-5810 DUES & SUBSCRIPTIONS               | 546                         | 546     | 761     | 550          | 550          | 225     | 550       | 550         |
| 040340-6001 OFFICE SUPPLIES                    | 1,380                       | 962     | 1,239   | 1,500        | 1,500        | 195     | 1,500     | 500         |
| 040340-6008 VEHICLE OPERATION                  | 134                         |         |         | 500          | 500          |         | 500       | 500         |
| 040340-6009 VEHICLE FUEL                       | 33                          | 90      | 170     | 500          | 500          |         | 500       | 500         |
| 040340-6012 BOOKS & SUBSCRIPTIONS              |                             |         |         | 500          | 500          |         | 500       | 500         |
| 040340-6014 OTHER OPERATING SUPPLIES           | 180                         | 218     | 24      | 1,200        | 1,200        |         | 1,200     | 1,200       |
| 040340-8102 FURNITURE & FIXTURES               |                             |         |         | 500          | 500          |         | 500       | 500         |
| 040340-8103 COMMUNICATION EQUIPMENT            | 300                         | 300     | 300     | 500          | 500          | 100     | 500       | 0           |
| --TOTAL DEPARTMENT--                           | 155,057                     | 168,710 | 175,866 | 197,516      | 193,516      | 81,780  | 206,923   | 195,623     |

|                                                | FY/2021                    | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|------------------------------------------------|----------------------------|---------|---------|--------------|--------------|---------|-----------|-------------|
|                                                | EXPENSE                    | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 040350                                         | ** ECONOMIC DEVELOPMENT ** |         |         |              |              |         |           |             |
| 040350-1113 SALARIES & WAGES                   |                            |         | 26,427  | 76,345       | 76,345       | 33,543  | 79,283    | 79,283      |
| 040350-2100 FICA                               |                            |         | 1,825   | 5,840        | 5,840        | 2,328   | 6,065     | 6,065       |
| 040350-2210 PENSION PLAN (DB) DEFINED BENEFITS |                            |         | 2,542   | 7,627        | 7,627        | 3,300   | 7,849     | 7,849       |
| 040350-2211 HYBRID DISABILITY PLAN             |                            |         | 134     | 403          | 403          | 174     | 419       | 419         |
| 040350-2300 MEDICAL INSURANCE                  |                            |         | 5,157   | 7,272        | 7,272        | 6,243   | 14,982    | 14,982      |
| 040350-2400 LIFE INSURANCE                     |                            |         | 341     | 1,023        | 1,023        | 354     | 1,062     | 1,062       |
| 040350-2500 457 MATCH                          |                            |         |         | 400          | 400          |         | 400       | 400         |
| 040350-2501 HYBRID EMPLOYER MATCH (DC)         |                            |         |         | 763          | 763          |         | 1,586     | 1,586       |
| 040350-2600 UNEMPLOYMENT INSURANCE             |                            |         | 10      | 26           | 26           |         | 8         | 8           |
| 040350-2700 WORKMEN'S COMPENSATION             |                            |         |         | 626          | 626          | 510     | 650       | 650         |
| 040350-2800 EMPLOYEE COMPENSATION              |                            |         |         | 396          | 396          |         | 396       | 396         |
| 040350-3160 PROFESSIONAL SERVICES              | 33,800                     | 26,100  | 24,310  | 24,000       | 24,000       | 8,000   | 24,000    | 24,000      |
| 040350-3200 CONTRIBUTION/ECON DEV TOWN         | 25,000                     | 25,000  | 25,000  |              |              |         | 25,000    | 0           |
| 040350-3500 PRINTING SERVICES                  | 193                        | 240     | 543     | 200          | 200          | 167     | 300       | 100         |
| 040350-3600 ADVERTISING                        | 4,830                      | 1,380   | 100     |              |              |         | 0         | 0           |
| 040350-3602 MARKETING                          | 21,484                     | 32,461  | 45,981  | 37,000       | 37,000       | 7,932   | 37,000    | 37,000      |
| 040350-3603 FOOD TRUCKS BY THE RIVER           | 704                        | 2,040   | 2,518   | 4,000        | 3,000        | 2,416   | 3,000     | 3,000       |
| 040350-3605 FARMERS MARKET                     |                            |         |         | 0            | 1,000        | 521     | 2,000     | 2,000       |
| 040350-3613 TOWN MERCHANDISE                   |                            |         |         |              |              | 1,473   | 3,000     | 3,000       |
| 040350-5210 POSTAL SERVICES                    | 91                         | 83      | 103     | 200          | 200          | 27      | 500       | 0           |
| 040350-5230 TELEPHONE SERVICES                 |                            |         | 235     | 2,000        | 2,000        | 194     | 600       | 0           |
| 040350-5407 DATA PROCESSING EQUIPMENT          |                            |         |         | 1,000        | 1,000        | 509     | 1,000     | 1,000       |
| 040350-5530 TRAINING                           |                            |         |         | 1,000        | 1,000        |         | 1,000     | 1,000       |
| 040350-5540 TRAVEL EXPENSE                     |                            |         |         | 500          | 500          |         | 1,000     | 1,000       |
| 040350-5600 GO VA GRANT                        |                            |         |         | 35,000       | 155,941      | 13,027  | 0         | 0           |
| 040350-5605 VA TOURISM GRANT                   |                            |         |         |              | 2,000        |         | 0         | 0           |
| 040350-5610 KAYAK KIOSK                        |                            |         |         |              | 18,000       | 18,000  | 18,000    | 0           |
| 040350-5810 DUES & SUBSCRIPTIONS               |                            |         | 803     | 1,000        | 1,000        | 52      | 1,000     | 1,000       |
| 040350-6001 OFFICE SUPPLIES                    |                            |         | 103     | 1,000        | 1,000        | 96      | 200       | 100         |
| 040350-6014 OTHER OPERATING SUPPLIES           |                            |         |         | 500          | 500          |         | 100       | 100         |
| 040350-8102 FURNITURE & FIXTURES               |                            |         |         | 500          | 500          |         | 100       | 100         |
| 040350-8103 COMMUNICATION EQUIPMENT            |                            |         | 32      | 500          | 500          | 90      | 300       | 0           |
| --TOTAL DEPARTMENT--                           | 86,102                     | 87,304  | 136,164 | 209,121      | 350,062      | 98,956  | 230,800   | 186,100     |



|             |                                    | FY/2021 | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|------------------------------------|---------|---------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                    | EXPENSE | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 041010      | <b>** PUBLIC WORKS **</b>          |         |         |         |              |              |         |           |             |
| 041010-1190 | SALARIES & WAGES                   | 157,268 | 175,592 | 201,590 | 203,899      | 203,899      | 75,745  | 200,305   | 200,305     |
| 041010-1290 | OVERTIME WAGES                     | 175     |         | 632     | 2,000        | 2,000        | 770     | 2,000     | 2,000       |
| 041010-1314 | PART-TIME WAGES                    | 1,425   |         |         |              |              |         | 0         | 0           |
| 041010-2100 | FICA                               | 11,995  | 13,276  | 15,295  | 15,751       | 15,751       | 5,740   | 15,476    | 15,476      |
| 041010-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 13,595  | 15,006  | 19,971  | 20,370       | 20,370       | 7,236   | 19,830    | 19,830      |
| 041010-2211 | HYBRID DISABILITY PLAN             | 229     | 253     | 295     | 300          | 300          | 44      | 213       | 213         |
| 041010-2300 | MEDICAL INSURANCE                  | 23,178  | 22,974  | 24,906  | 24,906       | 24,906       | 9,323   | 27,126    | 27,126      |
| 041010-2400 | LIFE INSURANCE                     | 2,083   | 2,301   | 2,679   | 2,732        | 2,732        | 772     | 2,684     | 2,684       |
| 041010-2500 | 457 MATCH                          | 800     | 800     | 800     | 1,200        | 1,200        |         | 1,200     | 1,200       |
| 041010-2501 | HYBRID EMPLOYER MATCH (DC)         |         |         |         | 568          | 568          |         | 806       | 806         |
| 041010-2600 | UNEMPLOYMENT INSURANCE             | 78      | 85      | 33      | 79           | 79           | 3       | 24        | 24          |
| 041010-2700 | WORKMEN'S COMPENSATION             | 1,671   | 1,222   | 1,823   | 1,888        | 1,888        | 1,772   | 1,639     | 1,639       |
| 041010-2800 | EMPLOYEE COMPENSATION              | 792     | 792     | 792     | 1,188        | 1,188        | 330     | 1,188     | 1,188       |
| 041010-3160 | PROFESSIONAL SERVICES              | 2,120   | 11,681  | 14,375  | 12,500       | 12,500       | 8,526   | 13,100    | 13,100      |
| 041010-3320 | VEHICLE REPAIR & MAINTENANCE       | 3,396   | 2,317   | 2,338   | 4,000        | 4,000        | 589     | 4,000     | 4,000       |
| 041010-3600 | ADVERTISING                        |         |         |         | 500          | 500          | 34      | 500       | 500         |
| 041010-5230 | TELEPHONE SERVICES                 | 5,603   | 6,107   | 6,885   | 7,700        | 7,700        | 2,043   | 7,700     | 7,700       |
| 041010-5530 | TRAINING                           |         |         |         | 500          | 500          |         | 500       | 500         |
| 041010-5540 | TRAVEL EXPENSE                     |         |         |         | 500          | 500          |         | 500       | 500         |
| 041010-6001 | OFFICE SUPPLIES                    | 1,267   | 1,271   | 1,992   | 1,800        | 1,800        | 898     | 2,000     | 2,000       |
| 041010-6008 | VEHICLE FUEL                       | 4,417   | 7,555   | 8,222   | 8,000        | 8,000        | 2,973   | 10,000    | 10,000      |
| 041010-6011 | WEARING APPAREL                    | 1,516   | 1,298   | 1,561   | 2,600        | 2,600        | 965     | 3,800     | 3,800       |
| 041010-6014 | OTHER OPERATING SUPPLIES           | 2,848   | 1,633   | 1,134   | 2,000        | 2,000        | 447     | 2,000     | 1,500       |
| 041010-8102 | FURNITURE & FIXTURES               |         | 184     |         | 500          | 500          |         | 500       | 500         |
| 041010-8103 | COMMUNICATION EQUIPMENT            | 944     | 1,174   | 2,073   | 2,000        | 2,000        | 812     | 2,300     | 2,300       |
| 041010-8108 | NEW EQUIPMENT/TOOL PURCHASE        | 5,381   | 5,395   | 8,479   | 10,500       | 10,500       | 1,376   | 10,500    | 10,500      |
| 041010-8109 | SAFETY EQUIPMENT                   | 2,825   | 931     | 2,961   | 4,000        | 4,000        | 23      | 4,000     | 4,000       |
|             | --TOTAL DEPARTMENT--               | 243,606 | 271,847 | 318,836 | 331,981      | 331,981      | 120,421 | 333,891   | 333,391     |

|             |                                    | FY/2021       | FY/2022       | FY/2023       | FY24 ADOPTED | FY24 AMENDED | 2023/11      | FY25 DEPT     | FY25 ADMIN        |
|-------------|------------------------------------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|-------------------|
|             |                                    | ___EXPENSE___ | ___EXPENSE___ | ___EXPENSE___ | ___BUDGET___ | ___BUDGET___ | ___ACTUAL___ | ___REQUEST___ | ___RECOMMENDED___ |
| 041020      | <b>** STREETS &amp; ALLEYS **</b>  |               |               |               |              |              |              |               |                   |
| 041020-1190 | SALARIES & WAGES                   | 112,469       | 164,461       | 175,357       | 147,056      | 147,056      | 62,995       | 163,557       | 163,557           |
| 041020-1290 | OVERTIME WAGES                     | 1,057         | 2,179         | 2,439         | 3,000        | 3,000        | 327          | 3,000         | 3,000             |
| 041020-2100 | FICA                               | 9,409         | 12,424        | 13,315        | 11,480       | 11,480       | 4,706        | 12,742        | 12,742            |
| 041020-2210 | PENSION PLAN (DB) DEFINED BENEFITS | 11,029        | 13,639        | 16,445        | 14,691       | 14,691       | 6,134        | 16,192        | 16,192            |
| 041020-2211 | HYBRID DISABILITY PLAN             | 428           | 567           | 513           | 322          | 322          | 125          | 387           | 387               |
| 041020-2300 | MEDICAL INSURANCE                  | 26,951        | 35,696        | 36,879        | 32,334       | 32,334       | 13,023       | 35,214        | 35,214            |
| 041020-2400 | LIFE INSURANCE                     | 1,690         | 2,091         | 2,223         | 1,971        | 1,971        | 659          | 2,192         | 2,192             |
| 041020-2500 | 457 MATCH                          |               |               | 400           | 1,600        | 1,600        |              | 1,600         | 1,600             |
| 041020-2501 | HYBRID EMPLOYER MATCH (DC)         |               |               |               | 610          | 610          |              | 1,464         | 1,464             |
| 041020-2600 | UNEMPLOYMENT INSURANCE             | 100           | 160           | 104           | 106          | 106          |              | 32            | 32                |
| 041020-2700 | WORKMEN'S COMPENSATION             | 218           | 3,595         | 4,919         | 5,727        | 5,727        | 4,306        | 5,717         | 5,717             |
| 041020-2800 | EMPLOYEE COMPENSATION              | 611           | 1,253         | 1,353         | 1,584        | 1,584        | 330          | 1,584         | 1,584             |
| 041020-3101 | MOSQUITO CONTROL                   | 3,495         | 6,820         | 7,139         | 7,200        | 7,200        |              | 7,200         | 7,200             |
| 041020-3160 | PROFESSIONAL SERVICES              | 2,688         | 23,600        | 22,641        | 10,700       | 10,700       | 997          | 24,000        | 24,000            |
| 041020-3170 | STREETS & ALLEYS REP & MAINT       | -8,847        | 5,253         | 5,774         | 16,000       | 16,000       | 1,945        | 16,000        | 16,000            |
| 041020-5110 | ELECTRICAL SERVICES                | 36,847        | 67,627        | 61,023        | 59,900       | 59,900       | 20,613       | 62,000        | 62,000            |
| 041020-6007 | EQUIPMENT REPAIR & MAINT           | 9,222         | 7,256         | 11,426        | 13,000       | 13,000       | 2,482        | 10,000        | 10,000            |
| 041020-6008 | EQUIPMENT FUEL                     | 1,546         | 2,796         | 3,078         | 2,300        | 2,300        | 883          | 2,000         | 2,000             |
| 041020-6011 | WEARING APPAREL                    | 2,621         | 2,841         | 2,784         | 2,000        | 2,000        | 1,194        | 2,000         | 2,000             |
| 041020-6014 | OTHER OPERATING SUPPLIES           |               |               | 29            | 1,000        | 1,000        |              | 1,000         | 1,000             |
| 041020-8101 | EQUIPMENT / TOOLS PURCHASE         | -1,948        | 721           | 616           | 8,200        | 8,200        | 309          | 6,500         | 6,500             |
| 041020-8102 | HEAVY TRUCK FUEL                   | 2,559         | 4,483         | 4,737         | 4,400        | 4,400        | 1,644        | 6,000         | 6,000             |
| 041020-8104 | HEAVY REPAIR/MAINTENANCE           | 5,507         | 2,611         | 2,774         | 6,000        | 6,000        | 89           | 4,000         | 4,000             |
| 041020-8105 | PROPERTY MAINTENANCE               | -3,933        | 5,502         | 11,233        | 5,000        | 5,000        | 571          | 7,500         | 7,500             |
|             | --TOTAL DEPARTMENT--               | 213,719       | 365,575       | 387,201       | 356,181      | 356,181      | 123,332      | 391,881       | 391,881           |

|             |                                    | FY/2021 | FY/2022 | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|------------------------------------|---------|---------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                    | EXPENSE | EXPENSE | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 043020      | <b>** GENERAL PROPERTIES **</b>    |         |         |         |              |              |         |           |             |
| 043020-1190 | SALARIES & WAGES                   | 114,761 | 128,590 | 146,811 | 163,193      | 163,193      | 65,327  | 170,420   | 170,420     |
| 043020-1290 | OVERTIME WAGES                     | 647     | 1,547   | 2,123   | 3,000        | 3,000        | 2,875   | 3,000     | 3,000       |
| 043020-2100 | FICA                               | 8,540   | 9,678   | 10,997  | 12,713       | 12,713       | 5,039   | 13,267    | 13,267      |
| 043020-2210 | PENSION PLAN (DB) DEFINED BENEFITS | -99     | 10,678  | 14,273  | 16,303       | 16,303       | 6,266   | 16,872    | 16,872      |
| 043020-2211 | HYBRID DISABILITY PLAN             | 457     | 488     | 657     | 862          | 862          | 331     | 741       | 741         |
| 043020-2300 | MEDICAL INSURANCE                  | 28,704  | 29,547  | 34,129  | 39,606       | 39,606       | 15,663  | 43,134    | 43,134      |
| 043020-2400 | LIFE INSURANCE                     | 1,529   | 1,655   | 1,882   | 2,187        | 2,187        | 666     | 2,284     | 2,284       |
| 043020-2500 | 457 MATCH                          | 400     | 400     |         | 2,000        | 2,000        |         | 2,000     | 2,000       |
| 043020-2501 | HYBRID EMPLOYER MATCH (DC)         |         |         |         | 1,632        | 1,632        |         | 2,938     | 2,938       |
| 043020-2600 | UNEMPLOYMENT INSURANCE             | 94      | 111     | 63      | 132          | 132          | 2       | 40        | 40          |
| 043020-2700 | WORKMEN'S COMPENSATION             | 1,456   | 1,469   | 609     | 2,227        | 2,227        | 1,642   | 2,120     | 2,120       |
| 043020-2800 | EMPLOYEE COMPENSATION              | 396     | 380     | 495     | 1,980        | 1,980        | 231     | 1,980     | 1,980       |
| 043020-3102 | RENTAL PROPERTY                    | 21,803  | 20,000  | 20,000  | 21,000       | 21,000       | 10,000  | 20,000    | 20,000      |
| 043020-3310 | PROFESSIONAL SERVICES              | 11,530  | 26,776  | 11,181  | 22,400       | 22,400       | 4,059   | 23,000    | 23,000      |
| 043020-3330 | PROPERTY MAINTENANCE SUPPLIES      | 5,970   | 11,596  | 6,663   | 14,000       | 14,000       | 1,369   | 14,000    | 14,000      |
| 043020-3331 | RECREATION COMPLEX                 | 2,457   | 2,890   | 4,439   | 5,000        | 5,000        | 1,931   | 9,000     | 9,000       |
| 043020-5110 | ELECTRICAL SERVICES                | 27,600  | 31,876  | 45,620  | 44,000       | 44,000       | 18,107  | 52,000    | 52,000      |
| 043020-5120 | HEATING FUEL                       | 2,116   | 2,368   | 2,452   | 3,000        | 3,000        | 171     | 3,000     | 3,000       |
| 043020-5130 | WATER & SEWER SERVICE              | 6,500   | 9,575   | 8,162   | 7,000        | 7,000        | 1,817   | 7,000     | 7,000       |
| 043020-6005 | HOUSEKEEPING SUPPLIES              | 1,834   | 3,841   | 4,005   | 4,000        | 4,000        | 2,004   | 4,000     | 4,000       |
| 043020-6009 | EQUIPMENT FUEL                     | 1,700   | 2,222   | 1,504   | 1,700        | 1,700        | 688     | 2,500     | 2,500       |
| 043020-6011 | WEARING APPAREL                    | 2,480   | 2,496   | 3,023   | 2,900        | 2,900        | 1,248   | 2,900     | 2,900       |
| 043020-6014 | OTHER OPERATING SUPPLIES           | 97      |         |         | 500          | 500          |         | 500       | 500         |
| 043020-8101 | EQUIPMENT / TOOLS PURCHASE         | 1,197   | 1,677   | 13,001  | 6,200        | 6,200        | 736     | 13,000    | 13,000      |
|             | --TOTAL DEPARTMENT--               | 242,169 | 299,860 | 332,089 | 377,535      | 377,535      | 140,172 | 409,696   | 409,696     |
| 070710      | <b>** LIBRARY **</b>               |         |         |         |              |              |         |           |             |
| 070710-3110 | REPAIR AND MAINTENANCE             | -1,583  | 3,341   | 2,522   | 7,000        | 7,000        | 528     | 7,000     | 7,000       |
| 070710-5110 | ELECTRICAL SERVICES                | 8,013   | 7,647   | 8,515   | 9,000        | 9,000        | 2,582   | 9,000     | 9,000       |
|             | --TOTAL DEPARTMENT--               | 6,430   | 10,988  | 11,037  | 16,000       | 16,000       | 3,110   | 16,000    | 16,000      |
| 071080      | <b>** CEMETERY **</b>              |         |         |         |              |              |         |           |             |
| 071080-3110 | REPAIR AND MAINTENANCE             |         | 366     |         | 3,000        | 3,000        | 410     | 3,000     | 3,000       |
| 071080-3111 | W P CEMETERY FOUNDATION            | 9,000   |         | 9,000   |              |              |         | 0         | 0           |
| 071080-3112 | CONTRACT SERVICES                  | 27,000  | 26,250  | 27,600  | 28,000       | 28,000       | 16,388  | 31,000    | 35,000      |
| 071080-3160 | CORPORATE MAINTENANCE              |         |         |         | 200          | 200          |         | 200       | 200         |
| 071080-3600 | ADVERTISING                        |         |         |         | 100          | 100          |         | 100       | 100         |
|             | --TOTAL DEPARTMENT--               | 36,000  | 26,616  | 36,600  | 31,300       | 31,300       | 16,798  | 34,300    | 38,300      |

|             |                                        | FY/2021 | FY/2022   | FY/2023 | FY24 ADOPTED | FY24 AMENDED | 2023/11 | FY25 DEPT | FY25 ADMIN  |
|-------------|----------------------------------------|---------|-----------|---------|--------------|--------------|---------|-----------|-------------|
|             |                                        | EXPENSE | EXPENSE   | EXPENSE | BUDGET       | BUDGET       | ACTUAL  | REQUEST   | RECOMMENDED |
| 071090      | <b>** NON-DEPARTMENTAL EXPENSES **</b> |         |           |         |              |              |         |           |             |
| 071090-0001 | EMPLOYEE COMPENSATION                  | 1,307   | 797       | 4,806   | 236,000      | 236,000      | 1,470   | 241,654   | 253,654     |
| 071090-0003 | STAFF DEVELOPMENT (LEAD PROGRAM)       |         |           |         | 3,500        | 3,500        | 3,500   | 5,000     | 5,000       |
| 071090-0005 | FARMERS MARKET                         | 355     | 682       | 880     | 1,000        | 0            | 0       | 0         | 0           |
| 071090-0013 | MARKETING                              | 3,353   | 361       | 4,743   |              |              | 0       | 0         | 0           |
| 071090-0015 | CONTRIBUTION TO FUND BALANCE           |         |           |         | 45,833       | 45,833       |         | 0         | 0           |
| 071090-0020 | LIABILITY INSURANCE                    | 37,943  | 48,795    | 47,065  | 52,000       | 52,000       | 36,955  | 52,000    | 52,000      |
| 071090-0021 | VRSA CLAIM EXPENSE                     |         |           | 2,814   |              |              | 1,253   | 0         | 0           |
| 071090-0022 | ANNUAL AUDIT SERVICE                   | 24,450  | 28,500    | 31,500  | 36,250       | 36,250       |         | 36,250    | 36,250      |
| 071090-0033 | RECREATIONAL SERVICES AGREEMENT        | 46,667  | 40,000    | 40,000  | 40,000       | 40,000       | 16,667  | 40,000    | 40,000      |
| 071090-0034 | DEBT SERVICE (GENERAL)                 | 368,058 | 3,994,489 | 422,196 | 421,917      | 421,917      | 32,458  | 423,562   | 423,562     |
| 071090-0047 | LINE OF DUTY PROGRAM LODA              | 7,058   | 7,754     | 9,146   | 9,500        | 9,500        | 8,505   | 9,000     | 9,000       |
| 071090-0048 | COMPUTER NETWORK BLANKET               | 16,319  | 28,585    | 22,166  | 20,000       | 20,000       | 12,097  | 20,000    | 47,500      |
| 071090-0050 | PORTABLE ELECTRONIC AGENDAS            | 8,310   | 8,981     | 7,018   | 9,000        | 9,000        | 2,280   | 7,500     | 7,500       |
| 071090-0200 | PORTABLE TOILET RENTALS                |         |           |         | 0            | 5,000        | 2,260   | 5,000     | 5,000       |
| 071090-3160 | TOWN HALL PROFESSIONAL SERVICES        |         |           |         |              |              |         | 0         | 650         |
| 071090-3500 | TOWN HALL PRINTING SERVICES            |         |           |         |              |              |         | 0         | 7,680       |
| 071090-5210 | TOWN HALL POSTAL SERVICES              |         |           |         |              |              |         | 0         | 5,800       |
| 071090-5230 | TOWN HALL TELEPHONE SERVICES           |         |           |         |              |              |         | 0         | 23,205      |
| 071090-6001 | TOWN HALL OFFICE SUPPLIES              |         |           |         |              |              |         | 0         | 8,050       |
| 071090-8103 | TOWN HALL COMMUNICATION EQUIPMENT      |         |           |         |              |              |         | 0         | 7,420       |
|             | --TOTAL DEPARTMENT--                   | 513,820 | 4,158,944 | 592,334 | 875,000      | 879,000      | 117,445 | 839,966   | 932,271     |
| 071300      | <b>** OUTSIDE ORGANIZATIONS **</b>     |         |           |         |              |              |         |           |             |
| 071300-0002 | MPPDC FEES                             | 7,585   | 8,061     | 8,561   | 12,457       | 12,457       | 15,360  | 15,360    | 15,360      |
| 071300-0004 | MPPDC GRANT WRITERS LOCAL SHARE        |         |           |         |              |              |         | 10,000    | 10,000      |
| 071300-0009 | CHESAPEAKE BAY TRANSIT                 | -2,473  | 27,695    | 28,298  | 29,146       | 29,146       | 29,146  | 30,020    | 44,520      |
| 071300-0023 | BAY AGENCY ON AGING                    | 2,500   | 2,530     | 2,530   | 2,610        | 2,610        | 2,610   | 2,684     | 2,684       |
| 071300-0024 | ARTS COUNCIL FUNDING                   | 9,500   | 9,500     | 9,500   | 9,500        | 9,500        | 5,000   | 12,000    | 9,500       |
| 071300-0025 | WP CHAMBER OF COMMERCE                 | 2,000   | 2,000     | 2,000   | 2,000        | 2,000        | 2,000   | 2,000     | 2,000       |
| 071300-0035 | MPRA MIDDLE PEN. REG. AIRPOR           | 30,000  | 30,000    | 30,000  | 30,000       | 30,000       | 30,000  | 30,000    | 30,000      |
| 071300-0043 | HISTORICAL SOCIETY OF WEST POINT       | 5,000   | 5,000     | 5,000   | 5,000        | 5,000        | 5,000   | 10,000    | 5,000       |
| 071300-0046 | INDIAN RIVERS HUMANE SOCIETY           | 2,000   | 2,000     | 2,000   | 2,000        | 2,000        | 2,000   | 3,000     | 2,000       |
| 071300-0053 | YMCA BRIGHT BEGINNINGS                 | 1,500   | 1,500     | 1,500   | 1,500        | 1,500        | 1,500   | 1,500     | 1,500       |
| 071300-0056 | MIDDLE PENINSULA ECONOMIC              |         |           |         | 5,000        | 5,000        |         | 5,000     | 5,000       |
| 071300-0057 | THRIVE VIRGINIA                        | 1,000   | 1,000     | 1,000   | 1,000        | 1,000        | 1,000   | 1,500     | 1,000       |
| 071300-7062 | BRIDGES OF CHANGE                      |         | 5,000     | 5,000   | 5,000        | 5,000        | 5,000   | 5,000     | 5,000       |
|             | --TOTAL DEPARTMENT--                   | 58,612  | 94,286    | 95,389  | 105,213      | 105,213      | 98,616  | 128,064   | 133,564     |
| 071500      | <b>** CHESTY PULLER 10K **</b>         |         |           |         |              |              |         |           |             |
| 071500-3500 | PRINTING SERVICES                      | 39      |           | 104     | 200          | 200          |         | 200       | 200         |
| 071500-3600 | ADVERTISING                            | 336     | 441       |         | 200          | 200          |         | 500       | 500         |
| 071500-5210 | POSTAGE                                | 59      | 157       | 454     | 100          | 100          | 15      | 200       | 200         |
| 071500-5800 | MISCELLANEOUS                          | 1,681   | 2,329     | 2,635   | 100          | 100          |         | 500       | 500         |
| 071500-5802 | T-SHIRTS                               | 2,625   | 3,783     | 7,158   | 5,000        | 5,000        |         | 5,000     | 5,000       |
| 071500-5803 | RACE TIMING                            | 7,500   | 7,500     | 7,500   | 7,500        | 7,500        |         | 7,500     | 8,250       |
| 071500-5806 | TRAFFIC CONTROL                        | 4,850   | 5,170     | 5,170   | 5,000        | 5,000        |         | 5,150     | 5,150       |
| 071500-5808 | AWARDS                                 | 2,459   | 3,153     | 3,137   | 4,000        | 4,000        |         | 4,000     | 4,000       |
| 071500-6002 | CONCESSIONS                            | 744     | 2,852     | 4,216   | 4,000        | 4,000        |         | 4,000     | 4,000       |
| 071500-6020 | RACE SWAG                              |         |           |         |              |              |         | 2,500     | 2,500       |
|             | --TOTAL DEPARTMENT--                   | 20,293  | 25,385    | 30,374  | 26,100       | 26,100       | 15      | 29,550    | 30,300      |



|             | FY/2021<br>__EXPENSE__              | FY/2022<br>__EXPENSE__ | FY/2023<br>__EXPENSE__ | FY24 ADOPTED<br>__BUDGET__ | FY24 AMENDED<br>__BUDGET__ | 2023/11<br>__ACTUAL__ | FY25 DEPT<br>__REQUEST__ | FY25 ADMIN<br>__RECOMMENDED__ |
|-------------|-------------------------------------|------------------------|------------------------|----------------------------|----------------------------|-----------------------|--------------------------|-------------------------------|
| 081100-3160 | <b>** PLANNING COMMISSION **</b>    |                        |                        |                            |                            |                       |                          |                               |
| 081100-3160 | PROFESSIONAL SERVICES               |                        |                        | 500                        | 500                        | 122                   | 500                      | 500                           |
| 081100-3500 | PRINTING SERVICES                   | 203                    | 338                    | 426                        | 500                        | 168                   | 500                      | 0                             |
| 081100-3600 | ADVERTISING                         | 654                    | 2,387                  | 825                        | 2,200                      | 1,055                 | 2,200                    | 2,200                         |
| 081100-5210 | POSTAGE                             | 62                     | 263                    | 91                         | 800                        | 800                   | 213                      | 800                           |
| 081100-5530 | TRAINING                            |                        |                        |                            | 500                        | 500                   | 68                       | 500                           |
| 081100-6001 | OFFICE SUPPLIES                     | 144                    |                        | 96                         | 100                        | 100                   | 100                      | 100                           |
|             | --TOTAL DEPARTMENT--                | 1,063                  | 2,988                  | 1,438                      | 4,600                      | 4,600                 | 1,626                    | 4,600                         |
| 081400      | <b>** BOARD OF ZONING APPEALS *</b> |                        |                        |                            |                            |                       |                          |                               |
| 081400-3160 | PROFESSIONAL SERVICES               | 60                     |                        |                            | 500                        |                       | 500                      | 500                           |
| 081400-3500 | PRINTING SERVICES                   | 210                    | 240                    | 388                        | 250                        | 250                   | 142                      | 250                           |
| 081400-3600 | ADVERTISING                         |                        |                        | 366                        | 500                        | 500                   | 500                      | 500                           |
| 081400-5210 | POSTAGE                             | 49                     |                        | 66                         | 100                        | 100                   | 100                      | 100                           |
| 081400-6001 | OFFICE SUPPLIES                     | 144                    |                        |                            | 100                        | 100                   | 100                      | 100                           |
|             | --TOTAL DEPARTMENT--                | 463                    | 240                    | 820                        | 1,450                      | 1,450                 | 142                      | 1,450                         |
| 081600      | <b>** WETLANDS BOARD **</b>         |                        |                        |                            |                            |                       |                          |                               |
| 081600-3160 | PROFESSIONAL SERVICES               |                        |                        | 40                         | 500                        |                       | 500                      | 500                           |
| 081600-3500 | PRINTING SERVICES                   | 282                    | 261                    | 404                        | 300                        | 300                   | 142                      | 300                           |
| 081600-3600 | ADVERTISING                         | 718                    | 504                    | 375                        | 500                        | 500                   | 500                      | 500                           |
| 081600-5210 | POSTAGE                             | 64                     | 29                     | 41                         | 100                        | 100                   | 100                      | 100                           |
|             | --TOTAL DEPARTMENT--                | 1,064                  | 794                    | 860                        | 1,400                      | 1,400                 | 142                      | 1,400                         |
| 090000      | <b>** TRANSFERS OUT - SCHOOL **</b> |                        |                        |                            |                            |                       |                          |                               |
| 090000-0001 | OPERATING TRANSFERS OUT - SCHOOL    | 4,655,528              | 3,930,249              | 4,900,445                  | 4,448,696                  | 4,448,696             | 1,480,000                | 4,448,696                     |
|             | --TOTAL DEPARTMENT--                | 4,655,528              | 3,930,249              | 4,900,445                  | 4,448,696                  | 4,448,696             | 1,480,000                | 4,448,696                     |
| 093000      | <b>** TRANSFERS OUT **</b>          |                        |                        |                            |                            |                       |                          |                               |
| 093000-0002 | TRANSFER TO C&F CD (OLD)            |                        | 3,220,563              |                            |                            |                       | 0                        | 0                             |
| 093000-0033 | TRANSFER TO FUND 33 CIP             | 660,968                | 374,000                | 573,000                    | 405,000                    | 679,127               | 596,500                  | 596,500                       |
| 093000-0120 | TRANSFER TO FUND 120 C&F CD         |                        | 4,000,000              |                            |                            |                       | 0                        | 0                             |
| 093000-0543 | TRANSFER TO FUND 543 LONG TERM DEBT |                        | 500,000                |                            |                            |                       | 0                        | 0                             |
| 093000-0601 | TRANSFER TO FUND 601 DARE           |                        |                        | 3,000                      |                            |                       | 0                        | 0                             |
| 093000-0703 | TRANSFER TO FUND 703 VEHICLE REPL   |                        |                        |                            |                            |                       | 0                        | 0                             |
| 093000-0721 | TRANSFER TO FUND 721 CEMETERY       |                        | 9,000                  |                            |                            |                       | 0                        | 0                             |
| 093000-0858 | TRANSFER TO FUND 858 SCHOOL CIP     |                        |                        |                            |                            |                       | 0                        | 0                             |
|             | --TOTAL DEPARTMENT--                | 660,968                | 8,103,563              | 576,000                    | 405,000                    | 679,127               | 0                        | 596,500                       |
|             | <b>TOTAL FOR FUND 1</b>             | <b>8,651,381</b>       | <b>19,699,769</b>      | <b>10,153,643</b>          | <b>10,154,858</b>          | <b>10,581,026</b>     | <b>3,593,156</b>         | <b>10,717,756</b>             |
|             |                                     |                        |                        |                            |                            |                       |                          | <b>11,087,340</b>             |

|                                               | FY/2021<br>EXPENSE                | FY/2022<br>EXPENSE | FY/2023<br>EXPENSE | FY24 ADOPTED<br>BUDGET | FY24 AMENDED<br>BUDGET | 2023/11<br>ACTUAL | FY25 DEPT<br>REQUEST | FY25 ADMIN<br>RECOMMENDED |
|-----------------------------------------------|-----------------------------------|--------------------|--------------------|------------------------|------------------------|-------------------|----------------------|---------------------------|
| 043020                                        | <b>** CAPITAL IMPROVEMENTS **</b> |                    |                    |                        |                        |                   |                      |                           |
| 043020-7039 SCHOOL FACILITIES                 | 134,383                           | 92,542             | 105,000            | 105,000                | 260,508                |                   | 105,000              | 105,000                   |
| 043020-7058 BIKE TRAIL IMPROVEMENTS           |                                   |                    |                    |                        |                        |                   | 100,000              | 100,000                   |
| 043020-7070 RIVERWALK PARK/C.PULLER PAVILION  | 471,085                           | 11,793             | 9,495              |                        | 66,473                 | 8,712             | 0                    | 0                         |
| 043020-7071 PROPERTY ACQUISITION              | 45,584                            | 37,697             | 137,845            |                        |                        |                   | 0                    | 0                         |
| 043020-7073 PUBLIC WORKS - ELECTRICAL UPGRADE |                                   |                    | 37,172             |                        |                        |                   | 0                    | 0                         |
| 043020-7075 TOWN HALL RELOCATION/RENOVATION   | 105,628                           | 6,365              |                    |                        |                        |                   | 0                    | 0                         |
| 043020-7076 POLICE / LIBRARY RELOCATION       |                                   |                    | 41,459             | 750,000                | 750,000                | 258,915           | 0                    | 0                         |
| 043020-7077 TOWN HALL ELEVATOR REPAIR         |                                   |                    | 174,889            |                        | 97,654                 | 71,443            | 0                    | 0                         |
| 043020-7078 RIVERWALK & OVERLOOK REPAIRS      |                                   |                    |                    |                        |                        |                   | 55,000               | 55,000                    |
| 043020-7079 TOWN HALL HVAC MAINTENANCE        |                                   |                    |                    |                        | 45,000                 | 39,085            | 40,000               | 40,000                    |
| 043020-7080 WPPD HVAC MAINTENANCE             |                                   |                    |                    |                        |                        |                   | 20,000               | 20,000                    |
| 043020-7081 TREE SURVEY                       |                                   |                    |                    |                        |                        |                   | 50,000               | 50,000                    |
| 043020-7082 PARKING LOTS MAINTENANCE          |                                   |                    |                    |                        |                        |                   | 24,000               | 24,000                    |
| 043020-7083 PRINTER/PLOTTER/SCANNER           |                                   |                    |                    |                        |                        |                   | 12,000               | 12,000                    |
| --TOTAL DEPARTMENT--                          | 756,680                           | 148,397            | 505,860            | 855,000                | 1,219,635              | 378,155           | 406,000              | 406,000                   |
| 051070                                        | <b>** VEHICLES / EQUIPMENT **</b> |                    |                    |                        |                        |                   |                      |                           |
| 051070-7034 VEHICLE REPLACEMENT PAYMENT       | -6,254                            |                    | 25,000             |                        |                        |                   | 35,000               | 35,000                    |
| 051070-7037 LIGHT DUTY VEHICLE REPLACEMENT    |                                   | 58,871             |                    |                        | 65,000                 |                   | 47,000               | 47,000                    |
| 051070-7038 TRACTOR REPLACEMENT               |                                   |                    |                    |                        |                        |                   | 45,000               | 45,000                    |
| 051070-7039 HEAVY DUTY/MULTI VEHICLE          | -162                              |                    |                    |                        |                        |                   | 0                    | 0                         |
| 051070-7043 POLICE VEHICLE REPLACEMENT        |                                   | 34,698             |                    |                        |                        |                   | 54,000               | 54,000                    |
| 051070-7046 SERVER UPGRADE                    | 8,717                             | 9,052              |                    |                        |                        |                   | 0                    | 0                         |
| 051070-7047 SKID STEER LOADER                 | 16,642                            |                    |                    |                        |                        |                   | 0                    | 0                         |
| 051070-7048 HEAVY DUTY/DUMP TRUCK             |                                   |                    | 38,700             |                        |                        |                   | 0                    | 0                         |
| 051070-7049 CONCRETE GRINDER                  |                                   |                    |                    |                        |                        |                   | 9,500                | 9,500                     |
| --TOTAL DEPARTMENT--                          | 18,943                            | 102,621            | 63,700             | 0                      | 65,000                 | 0                 | 190,500              | 190,500                   |
| 090000                                        | <b>** TRANSFERS **</b>            |                    |                    |                        |                        |                   |                      |                           |
| 090000-0858 TRANSFER TO FUND 858 SCHOOL CIP   |                                   | 37,458             |                    |                        |                        |                   | 0                    | 0                         |
| --TOTAL DEPARTMENT--                          | 0                                 | 37,458             | 0                  | 0                      | 0                      | 0                 | 0                    | 0                         |
| <b>TOTAL FOR FUND 33</b>                      | <b>775,623</b>                    | <b>288,476</b>     | <b>569,560</b>     | <b>855,000</b>         | <b>1,284,635</b>       | <b>378,155</b>    | <b>596,500</b>       | <b>596,500</b>            |

**FUND #041 \* EXP - FUND 041 - WATER \***

|                                                | FY/2021<br>EXPENSE                    | FY/2022<br>EXPENSE | FY/2023<br>EXPENSE | FY24 ADOPTED<br>BUDGET | FY24 AMENDED<br>BUDGET | 2023/11<br>ACTUAL | FY25 DEPT<br>REQUEST | FY25 ADMIN<br>RECOMMENDED |
|------------------------------------------------|---------------------------------------|--------------------|--------------------|------------------------|------------------------|-------------------|----------------------|---------------------------|
| 051020                                         | <b>** BILLING &amp; COLLECTION **</b> |                    |                    |                        |                        |                   |                      |                           |
| 051020-1190 SALARIES & WAGES                   | 31,710                                | 37,233             | 34,499             | 34,542                 | 34,542                 | 15,436            | 37,307               | 37,307                    |
| 051020-2100 FICA                               | 2,410                                 | 2,868              | 2,611              | 2,642                  | 2,642                  | 1,155             | 2,854                | 2,854                     |
| 051020-2210 PENSION PLAN (DB) DEFINED BENEFITS | 19,566                                | 4,441              | 3,426              | 3,451                  | 3,451                  | 1,517             | 3,693                | 3,693                     |
| 051020-2211 HYBRID DISABILITY PLAN             | 155                                   | 151                | 181                | 182                    | 182                    | 80                | 197                  | 197                       |
| 051020-2300 MEDICAL INSURANCE                  | 6,768                                 | 6,149              | 7,272              | 7,272                  | 7,272                  | 3,300             | 7,920                | 7,920                     |
| 051020-2400 LIFE INSURANCE                     | -73                                   | 4,971              | 459                | 463                    | 463                    | 162               | 500                  | 500                       |
| 051020-2500 457 MATCH                          |                                       |                    |                    | 400                    | 400                    |                   | 400                  | 400                       |
| 051020-2501 HYBRID EMPLOYER MATCH (DC)         |                                       |                    |                    | 345                    | 345                    |                   | 746                  | 746                       |
| 051020-2600 UNEMPLOYMENT INSURANCE             | 30                                    | 41                 | 15                 | 26                     | 26                     |                   | 8                    | 8                         |
| 051020-2700 WORKMEN'S COMPENSATION             | 21                                    | 17                 | 19                 | 24                     | 24                     | 21                | 26                   | 26                        |
| 051020-2800 EMPLOYEE COMPENSATION              | 396                                   | 215                |                    | 396                    | 396                    |                   | 396                  | 396                       |
| 051020-3310 PROFESSIONAL SERVICES              | 213                                   | 173                | 193                | 500                    | 500                    | 52                | 500                  | 300                       |
| 051020-3313 WATER COURT FEES                   |                                       |                    |                    | 250                    | 250                    |                   | 100                  | 100                       |
| 051020-3500 PRINTING SERVICES                  | 4,134                                 | 5,385              | 3,750              | 3,800                  | 3,800                  | 1,377             | 3,800                | 3,000                     |
| 051020-3600 ADVERTISING                        |                                       |                    |                    | 100                    | 100                    |                   | 100                  | 100                       |
| 051020-5210 POSTAL SERVICES                    | 8,924                                 | 5,418              | 6,671              | 5,100                  | 5,100                  | 2,234             | 5,100                | 5,100                     |
| 051020-5230 TELEPHONE SERVICES                 | 2,416                                 | -1,615             | 2,329              | 2,200                  | 2,200                  | 981               | 2,200                | 0                         |
| 051020-5530 TRAINING                           |                                       |                    |                    | 150                    | 150                    |                   | 150                  | 150                       |
| 051020-6001 OFFICE SUPPLIES                    | 920                                   | 1,152              | 1,170              | 1,200                  | 1,200                  | 484               | 1,200                | 200                       |
| 051020-6002 FINANCIAL INSTITUTION FEES         | 7,907                                 | 6,683              | 8,830              | 6,500                  | 6,500                  | 3,779             | 6,500                | 0                         |
| 051020-8102 FURNITURE & FIXTURES               |                                       |                    |                    | 400                    | 400                    |                   | 200                  | 200                       |
| 051020-8103 COMMUNICATION EQUIPMENT            | 503                                   | 320                | 254                | 350                    | 350                    | 90                | 350                  | 0                         |
| 051020-8104 DATA PROCESSING EQUIPMENT          | 10,564                                | 7,639              | 9,835              | 10,000                 | 10,000                 | 7,042             | 10,000               | 0                         |
| 051020-8200 SEWER CHARGES PAID TO HRSD         |                                       |                    | 846,945            | 850,000                | 850,000                | 206,214           | 850,000              | 850,000                   |
| --TOTAL DEPARTMENT--                           | 96,564                                | 81,241             | 928,459            | 930,293                | 930,293                | 243,924           | 934,247              | 913,197                   |
| 051030                                         | <b>** WATER SUPPLY PRODUCTION **</b>  |                    |                    |                        |                        |                   |                      |                           |
| 051030-3160 PROFESSIONAL SERVICES              | 1,506                                 | 1,313              | 2,600              | 5,000                  | 5,000                  |                   | 5,000                | 5,000                     |
| 051030-3310 EQUIPMENT REPAIR & MAINT           | 63,885                                | 38,107             | 55,241             | 75,000                 | 75,000                 | 33,893            | 75,000               | 75,000                    |
| 051030-3311 WATER TREATMENT                    | 1,688                                 | 2,066              | 771                | 4,000                  | 4,000                  |                   | 4,000                | 4,000                     |
| 051030-5110 ELECTRICAL SERVICES                | 26,038                                | 33,019             | 39,683             | 39,000                 | 39,000                 | 15,998            | 39,000               | 39,000                    |
| 051030-6001 OTHER OPERATING SUPPLIES           |                                       |                    |                    | 500                    | 500                    |                   | 500                  | 500                       |
| 051030-8101 EQUIPMENT PURCHASE                 |                                       | 3,088              | 2,443              | 3,500                  | 3,500                  |                   | 3,500                | 3,500                     |
| 051030-8102 WATER SAMPLES                      | 5,850                                 | 1,243              | 2,300              | 3,000                  | 3,000                  | 255               | 3,000                | 3,000                     |
| --TOTAL DEPARTMENT--                           | 98,967                                | 78,836             | 103,038            | 130,000                | 130,000                | 50,146            | 130,000              | 130,000                   |

|             |                                          | FY/2021        | FY/2022        | FY/2023          | FY24 ADOPTED     | FY24 AMENDED     | 2023/11        | FY25 DEPT        | FY25 ADMIN       |
|-------------|------------------------------------------|----------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|
|             |                                          | EXPENSE        | EXPENSE        | EXPENSE          | BUDGET           | BUDGET           | ACTUAL         | REQUEST          | RECOMMENDED      |
| 051040      | <b>** WATER DIST MAINT &amp; OPER **</b> |                |                |                  |                  |                  |                |                  |                  |
| 051040-1190 | SALARIES & WAGES                         | 143,163        | 135,916        | 140,287          | 170,181          | 170,181          | 76,404         | 179,907          | 179,907          |
| 051040-1290 | OVERTIME WAGES                           | 2,798          | 3,624          | 6,510            | 10,000           | 10,000           | 2,636          | 10,000           | 10,000           |
| 051040-2100 | FICA                                     | 9,562          | 9,745          | 10,436           | 13,784           | 13,784           | 5,787          | 14,528           | 14,528           |
| 051040-2210 | PENSION PLAN (DB) DEFINED BENEFITS       | 12,353         | 11,235         | 13,835           | 17,001           | 17,001           | 7,460          | 17,811           | 17,811           |
| 051040-2211 | HYBRID DISABILITY PLAN                   | 352            | 383            | 598              | 596              | 596              | 394            | 950              | 950              |
| 051040-2300 | MEDICAL INSURANCE                        | 47,100         | 32,883         | 34,078           | 31,974           | 31,974           | 15,965         | 38,316           | 38,316           |
| 051040-2400 | LIFE INSURANCE                           | 1,892          | 1,724          | 1,856            | 2,280            | 2,280            | 801            | 2,411            | 2,411            |
| 051040-2500 | 457 MATCH                                | 800            | 740            |                  | 1,600            | 1,600            |                | 1,600            | 1,600            |
| 051040-2501 | HYBRID EMPLOYER MATCH (DC)               |                |                |                  | 1,128            | 1,128            |                | 4,371            | 4,371            |
| 051040-2600 | UNEMPLOYMENT INSURANCE                   | 102            | 121            | 50               | 106              | 106              |                | 32               | 32               |
| 051040-2700 | WORKMEN'S COMPENSATION                   | 2,491          | 3,366          | 3,221            | 5,384            | 5,384            | 4,185          | 5,674            | 5,674            |
| 051040-2800 | EMPLOYEE COMPENSATION                    | 792            | 494            | 793              | 1,584            | 1,584            | 330            | 1,584            | 1,584            |
| 051040-3160 | PROFESSIONAL SERVICES                    | 17,494         | 14,538         | 11,775           | 13,500           | 13,500           | 3,738          | 13,500           | 13,500           |
| 051040-3310 | VEHICLE REPAIR & MAINTENANCE             | 3,873          | 1,881          | 2,005            | 5,000            | 5,000            | 774            | 5,000            | 5,000            |
| 051040-3312 | WATER WORKS PERMITS AND FEES             | 4,318          | 4,303          | 4,630            | 4,700            | 49,700           | 4,575          | 4,700            | 4,700            |
| 051040-3600 | ADVERTISING                              |                |                |                  | 500              | 500              |                | 500              | 500              |
| 051040-5230 | TELEPHONE SERVICES                       | 2,877          | 2,672          | 2,385            | 2,800            | 2,800            | 782            | 2,500            | 2,500            |
| 051040-5530 | TRAINING                                 | 174            |                | 160              | 1,000            | 1,000            |                | 1,000            | 1,000            |
| 051040-6007 | SYSTEM MAINT & REPAIR SUPPLIES           | 11,256         | 10,388         | 13,535           | 10,000           | 10,000           | 585            | 10,000           | 10,000           |
| 051040-6009 | VEHICLE FUEL                             | 5,660          | 7,579          | 7,278            | 8,000            | 8,000            | 1,940          | 8,000            | 8,000            |
| 051040-6011 | WEARING APPAREL                          | 2,261          | 2,352          | 2,134            | 1,800            | 1,800            | 1,113          | 1,800            | 1,800            |
| 051040-6014 | OTHER OPERATING SUPPLIES                 | 3,090          | 1,708          | 2,912            | 3,000            | 3,000            | 2,681          | 3,000            | 3,000            |
| 051040-8101 | EQUIPMENT PURCHASE                       | 971            | 1,063          | 3,739            | 6,800            | 6,800            | 450            | 10,000           | 10,000           |
| 051040-8103 | COMMUNICATION EQUIPMENT                  | 300            | 300            | 300              | 500              | 500              | 100            | 500              | 500              |
| 051040-8104 | WATER METERS                             | 20,480         | 13,556         | 1,634            | 17,500           | 17,500           |                | 17,500           | 17,500           |
| 051040-8105 | EQUIPMENT REPAIR & MAINT                 | 3,079          | 3,427          | 2,793            | 3,000            | 3,000            | 550            | 3,000            | 3,000            |
| 051040-8106 | EQUIPMENT FUEL                           | 1,736          | 2,336          | 2,275            | 2,000            | 2,000            | 744            | 2,000            | 2,000            |
| 051040-8109 | DEPRECIATION EXPENSE                     | 88,185         | 89,017         |                  |                  |                  |                | 0                | 0                |
|             | --TOTAL DEPARTMENT--                     | 387,159        | 355,351        | 269,219          | 335,718          | 380,718          | 131,994        | 360,184          | 360,184          |
| 051330      | <b>** WATER FUND CIP **</b>              |                |                |                  |                  |                  |                |                  |                  |
| 051330-7037 | LIGHT DUTY VEHICLE                       |                |                |                  |                  | 65,000           |                | 0                | 0                |
| 051330-7048 | HEAVY DUTY/DUMP TRUCK                    |                |                | 38,705           |                  |                  |                | 0                | 0                |
|             | --TOTAL DEPARTMENT--                     | 0              | 0              | 38,705           | 0                | 65,000           | 0              | 0                | 0                |
| 099041      | <b>** WATER FUND TRANSFERS **</b>        |                |                |                  |                  |                  |                |                  |                  |
| 099041-0001 | REIMB TO GENERAL FUND                    | 57,003         | 60,531         | 136,004          | 156,990          | 156,990          |                | 166,221          | 187,271          |
| 099041-0009 | REPAYMENT OF CAPITAL EXPENSE             | 159,000        | 159,000        | 159,000          |                  |                  |                | 0                | 0                |
| 099041-0011 | TRANSFER TO WT EMERGENCY RESERVE         | 25,000         | 25,000         | 25,000           | 25,000           | 25,000           |                | 50,000           | 50,000           |
| 099041-0012 | TRANSFER TO WT REPLACEMENT               | 25,000         | 25,000         | 25,000           | 34,499           | 34,499           |                | 66,848           | 66,848           |
| 099041-0014 | TRANSFER TO GROUND WATER WITHDRAWAL      | 5,000          | 5,000          | 5,000            | 5,000            | 5,000            |                | 10,000           | 10,000           |
| 099041-0099 | INTEREST EXPENSE                         | 12,995         | 14,130         |                  |                  |                  |                | 0                | 0                |
|             | --TOTAL DEPARTMENT--                     | 283,998        | 288,661        | 350,004          | 221,489          | 221,489          | 0              | 293,069          | 314,119          |
|             | <b>TOTAL FOR FUND 41</b>                 | <b>866,688</b> | <b>804,089</b> | <b>1,689,425</b> | <b>1,617,500</b> | <b>1,727,500</b> | <b>426,064</b> | <b>1,717,500</b> | <b>1,717,500</b> |

**FUND #-420 \* EXP - FUND 420 - SOLID WASTE \***

|                                                | FY/2021<br>EXPENSE                  | FY/2022<br>EXPENSE | FY/2023<br>EXPENSE | FY24 ADOPTED<br>BUDGET | FY24 AMENDED<br>BUDGET | 2023/11<br>ACTUAL | FY25 DEPT<br>REQUEST | FY25 ADMIN<br>RECOMMENDED |
|------------------------------------------------|-------------------------------------|--------------------|--------------------|------------------------|------------------------|-------------------|----------------------|---------------------------|
| 042030                                         | <b>** SOLID WASTE COLLECTION **</b> |                    |                    |                        |                        |                   |                      |                           |
| 042030-1190 SALARIES & WAGES                   | 86,108                              | 71,988             | 98,588             | 110,777                | 110,777                | 43,141            | 107,800              | 107,800                   |
| 042030-1290 OVERTIME WAGES                     | 3,556                               | 2,127              | 3,623              | 6,000                  | 6,000                  | 3,426             | 6,000                | 6,000                     |
| 042030-2100 FICA                               | 6,677                               | 5,419              | 7,798              | 5,396                  | 5,396                  | 3,541             | 5,396                | 5,396                     |
| 042030-2210 PENSION PLAN (DB) DEFINED BENEFITS | 7,375                               | 6,209              | 9,928              | 11,067                 | 11,067                 | 4,297             | 10,672               | 10,672                    |
| 042030-2211 HYBRID DISABILITY PLAN             | 123                                 | 129                | 298                | 358                    | 358                    | 126               | 324                  | 324                       |
| 042030-2300 MEDICAL INSURANCE                  | 21,939                              | 17,838             | 19,998             | 21,816                 | 21,816                 | 9,570             | 23,760               | 23,760                    |
| 042030-2400 LIFE INSURANCE                     | 1,130                               | 952                | 1,332              | 1,484                  | 1,484                  | 441               | 1,445                | 1,445                     |
| 042030-2500 457 MATCH                          | 400                                 | 400                | 400                | 1,200                  | 1,200                  |                   | 1,200                | 1,200                     |
| 042030-2501 HYBRID EMPLOYER MATCH (DC)         |                                     |                    |                    | 678                    | 678                    |                   | 1,227                | 1,227                     |
| 042030-2600 UNEMPLOYMENT INSURANCE             | 73                                  | 55                 | 82                 | 79                     | 79                     | 8                 | 24                   | 24                        |
| 042030-2700 WORKMEN'S COMPENSATION             | 4,065                               | 4,498              | 4,179              | 8,082                  | 8,082                  | 5,674             | 7,876                | 7,876                     |
| 042030-2800 EMPLOYEE COMPENSATION              | 974                                 | 602                | 726                | 1,188                  | 1,188                  | 165               | 1,188                | 1,188                     |
| 042030-3310 VEHICLE REPAIR & MAINTENANCE       | 13,487                              | 13,810             | 26,430             | 15,000                 | 15,000                 | 4,288             | 15,000               | 15,000                    |
| 042030-3600 ADVERTISING                        |                                     |                    |                    | 500                    | 500                    |                   | 500                  | 500                       |
| 042030-6007 EQUIPMENT REPAIR & MAINT           | 484                                 | 1,889              | 569                | 2,000                  | 2,000                  |                   | 2,000                | 2,000                     |
| 042030-6009 VEHICLE FUEL                       | 10,700                              | 14,672             | 18,723             | 17,800                 | 17,800                 | 3,792             | 15,000               | 15,000                    |
| 042030-6011 WEARING APPAREL                    | 2,151                               | 1,967              | 1,994              | 1,600                  | 1,600                  | 805               | 1,600                | 1,600                     |
| 042030-6014 OTHER OPERATING SUPPLIES           | 55                                  | 110                | 165                | 500                    | 500                    | 122               | 500                  | 500                       |
| 042030-6016 MATERIALS & HANDLING LEASE         | 1,187                               | 1,481              | 2,717              | 1,500                  | 1,500                  | 270               | 1,000                | 1,000                     |
| 042030-8101 TRASH / RECYCLING RECEPTACLES      | 3,200                               | 4,635              | 4,289              | 4,300                  | 4,300                  | 9,539             | 10,000               | 10,000                    |
| 042030-8104 DATA PROCESSING EQUIPMENT          | 518                                 | 992                | 474                | 600                    | 600                    | 509               | 600                  | 600                       |
| --TOTAL DEPARTMENT--                           | 164,202                             | 149,773            | 202,313            | 211,925                | 211,925                | 89,714            | 213,112              | 213,112                   |
| 099041                                         | <b>** SOLID WASTE CIP **</b>        |                    |                    |                        |                        |                   |                      |                           |
| 099041-0008 FLEET REPLACEMENT PAYMENT          | 20,000                              | 20,000             | 20,000             | 30,000                 | 30,000                 |                   | 30,000               | 30,000                    |
| 099041-0010 TRANSFER TO SW FUND BALANCE        |                                     |                    |                    |                        |                        |                   | 0                    | 8,888                     |
| 099041-0013 HEAVY DUTY/MULTI VEHICLE REPL      | -162                                |                    |                    |                        | 278,000                |                   | 0                    | 0                         |
| 099041-7037 LIGHT DUTY VEHICLE                 |                                     |                    |                    |                        | 30,000                 |                   | 0                    | 0                         |
| 099041-7047 SKID STEER LOADER                  | 16,642                              |                    |                    |                        |                        |                   | 0                    | 0                         |
| --TOTAL DEPARTMENT--                           | 36,480                              | 20,000             | 20,000             | 30,000                 | 338,000                | 0                 | 30,000               | 38,888                    |
| <b>TOTAL FOR FUND 420</b>                      | <b>200,682</b>                      | <b>169,773</b>     | <b>222,313</b>     | <b>241,925</b>         | <b>549,925</b>         | <b>89,714</b>     | <b>243,112</b>       | <b>252,000</b>            |



|             |                              | FY/2021       | FY/2022       | FY/2023       | FY24 ADOPTED | FY24 AMENDED | 2023/11      | FY25 DEPT     | FY25 ADMIN        |
|-------------|------------------------------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|-------------------|
|             |                              | ___EXPENSE___ | ___EXPENSE___ | ___EXPENSE___ | ___BUDGET___ | ___BUDGET___ | ___ACTUAL___ | ___REQUEST___ | ___RECOMMENDED___ |
| 094100      | ** ARPA **                   |               |               |               |              |              |              |               |                   |
| 094100-6001 | ARPA PURCHASES/REIMBURSEMENT |               | 520,993       | 938,007       | 1,746,700    | 2,054,430    | 452,137      | 235,000       | 235,000           |
|             | --TOTAL DEPARTMENT--         | 0             | 520,993       | 938,007       | 1,746,700    | 2,054,430    | 452,137      | 235,000       | 235,000           |
|             | TOTAL FOR FUND 609           | 0             | 520,993       | 938,007       | 1,746,700    | 2,054,430    | 452,137      | 235,000       | 235,000           |
|             | FINAL TOTAL                  | 10,494,374    | 21,483,100    | 13,572,948    | 14,615,983   | 16,197,516   | 4,939,226    | 13,509,868    | 13,888,340        |