



Town of
Christiansburg, VA

Annual Budget

Fiscal Year
2025-2026



TOWN OF CHRISTIANSBURG, VIRGINIA

Annual Budget

Fiscal Year
July 1, 2025 – June 30, 2026

Approved June 10, 2025

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CHRISTIANSBURG **VA**

LETTER FROM THE TOWN MANAGER

Honorable Mayor and Town Council

Submitted herewith is the budget for FY 2025-2026 that represents our best effort to achieve a balanced budget for the upcoming fiscal year. Directors submitted their requests in January as requested. We compiled those budgets into a full document and reviewed each department's submissions for consistency and capital items. Departmental increases are reflected primarily in salaries and fringe benefits, fuel and materials that we feel are justified given overall rising prices. Capital requests were significantly reduced both by the Directors and Town Manager that were deemed could be postponed or not needed. Each fund with the exception of the Cemetery and EMS Rescue billing has operating revenues in excess of operating expenditures and are utilizing either assigned or unassigned fund balances to cover capital needs. As previously discussed, the addition of personnel to full-time rather than volunteers in EMS will require supplement from the general fund to cover all operating expenses and capital.

A number of years ago Council approved a fund balance policy that requires us to hold an unassigned fund balance of between 30%-45% of the operating expenses of all funds. This policy was established so that during difficult times, such as the COVID19 pandemic, we would have funds to continue to sustain essential services and operations. We believe this budget represents a sustainable path to provide the desired services to our citizens within the constraints of funds available and priorities of Town Council goals. As always it will require that we keep a watchful eye throughout the remainder of this year and 2026 to ensure we remain within our forecasted revenue streams.

We have had considerable discussion about our revenue forecasts with respect to economic recovery and increased rates of inflation. Meals tax is projected to rise about 1% for 2026 as we have been experiencing a 7% increase in the current year. Lodging tax has been up 5% and we are forecasting that the revenue will increase by 5% in 2026. Sales tax revenues have been relatively flat. We are utilizing Montgomery County's sales tax projections so that the Tourism Office funding projections align between localities for 2026.

We have forecasted operating expenditures for the general fund to increase by 4.2%. Departmental increases are due primarily to increases in fuel and materials as a result of the rising inflation and salary and wages based on implementing a cost-of-living adjustment (COLA) increase of 2.5% and merit increases of 2%. There are 3 new full-time positions proposed in this budget; all for the Police Department and intended to be considered training positions in anticipation of several pending retirements.

Proposed \$1.00 per one-thousand-gallon water increase for FY 2026

No real estate or personal property tax rates are increased for FY 2026

No rate increase for Solid Waste Collection (Garbage) for FY 2026

Our need for capital projects for large infrastructure, streets, storm water, trails, water and sewer has been a growing concern for some time. Due to the size of these projects much time was spent developing priorities for

inclusion in the budget this year. We are continuing to develop more detailed capital improvement plans looking forward 5 or more years. There are several capital projects and grants which require the match of Town funds that are funded in this budget.

Some of the projects are continuing from prior years, while other projects are for design funds only with construction funds to follow in future years. Special revenue funds, grant funds, storm water fees, grants and reserves; water & waste water enterprise funds and grants along with debt proceeds of \$13,500,000 and Town funds from assigned and unassigned fund balances of \$19,615,389, will allow us to complete \$66,338,429 in capital equipment acquisitions and street paving, trails and sidewalks, water & waste water as well as storm water capital projects.

Major Capital Improvements and Capital Acquisition Items contained in the 2026 budget are (*Many of these are carry over from prior years*):

- Annual paving and primary extension paving and street reconstruction
- HVAC at Christiansburg Aquatic Center
- Recreation Center renovations
- Christiansburg Huckleberry Park overflow parking (design only)
- Christiansburg Aquatic Center overflow parking (design only)
- Pedestrian improvements
- Buffalo water tank rehabilitation
- East end waterline
- Arrowhead sewer I&I
- Waste Water Treatment Plant upgrades

This year the reserve funds are to be partially used for a variety of projects, some of which have been in the works for several years. We are proposing an increase to an assigned fund balance in the amount of \$500,000 for capital reserves. We propose that any additional new assignments be made after the closeout of the current fiscal year.

The Water Authority plans to increase their charges 4.5%, from \$4.21 to \$4.40, per 1000 gallons.

The Town's Financial Statements (Audit) for the Fiscal Year Ended June 30, 2024, is part of this budget but not attached.

This budget document also contains estimates of annual revenue and operation expenditures for the next five years as well as projected capital needs.

The bonded indebtedness of the Town as of June 30, 2026, will be \$31,764,710. Principal in the amount of \$2,014,889 will be retired during FY 2025-2026.

The budget for the Town of Christiansburg reflects five different fund types: the general fund, which is used for all revenues and expenditures of the Town that are not designated or required to be accounted for in another fund, a

permanent fund (cemetery), a special revenue fund, capital projects fund and two enterprise funds, one for water and wastewater activity and one for stormwater activity.

The Permanent Fund is used to account for the activity of the Sunset Cemetery. Generally accepted governmental accounting principles requires that this be accounted for in a permanent fund because it will be required to have funds set aside for perpetual care in a separate fund balance from the general fund and will exist in perpetuity for the maintenance of the cemetery.

The Special Revenue Fund which is used to account for grants, contracts and donated funds that are restricted as to the use of the funds received as mandated by law, contract, or donor requirements and the revenues derived from the activity are the primary funding source.

Capital Project Funds are used to account for financial resources that are restricted to expenditure for capital construction activities that generally require more than one fiscal year to complete.

The Proprietary or Enterprise Funds are used to account for the activity of the water and wastewater operations of the Town as well as related capital acquisitions and construction and the storm water enterprise fund, which accounts for the activity of the stormwater operations and related capital and construction projects.

Total revenues expected for the general fund are \$38,960,325. General fund budgeted operating expenditures are \$37,789,236 and an additional amount of \$15,598,020 for capital equipment and capital construction. General fund debt payments included in the operating budget of the general fund are \$1,729,529

The cemetery fund is expected to generate revenue of \$116,000 with operating expenditures of \$363,229 and funds to the perpetual care reserves of \$51,000 requiring support from the general funds of \$258,229 which includes capital of \$105,000 which will come from capital reserves in the cemetery.

Special revenues funds are generally equal to the expenditures except as their designated reserves are expended. The current expectation for grants and donations is \$3,316,439 in revenues and \$4,757,143 in expenditures. Support from the General Fund from EMS Rescue Recovery is \$888,250.

Capital project funds are funded by both general fund dollars of \$5,000,786, grant dollars of \$15,228,051. Total capital projects budgeted for this fiscal year are \$20,228,837.

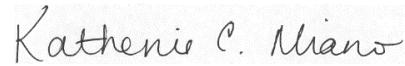
The enterprise fund for water and wastewater is expected to generate \$13,237,500 in revenues \$2,041,355 in grant revenues and Loan Proceeds of \$13.5 million with operating expenditures of \$10,611,040 which includes the cost of debt service (\$285,359). Capital needs for the enterprise fund are \$4,649,467. These are funded with revenues from the enterprise fund and fund balance, grant funds and debt proceeds. The stormwater enterprise fund is expected to generate \$1,486,000 in revenues and \$4,838,615 in grant revenues. Operating expenses of \$952,104 and capital projects of \$7,704,929 funded primarily from grant funding and carryover in the stormwater fund balance and support from the general fund in the amount of \$29,189.

This budget includes rolling over capital and construction projects as well as new projects to be funded from general fund unassigned and assigned fund balances. It is anticipated that the beginning unassigned fund balance will be approximately \$31.0 million dollars on July 1, 2025, and will have an ending unassigned fund balance at June 30, 2026 of \$16.8 million. In accordance with our fund balance policy to maintain unassigned fund balance between 30% and 45% of prior year operating expenditures, the above sources and uses is approximated to leave the Town with 34% in unassigned fund balance at the end of the 2026 fiscal year.

Respectfully Submitted,

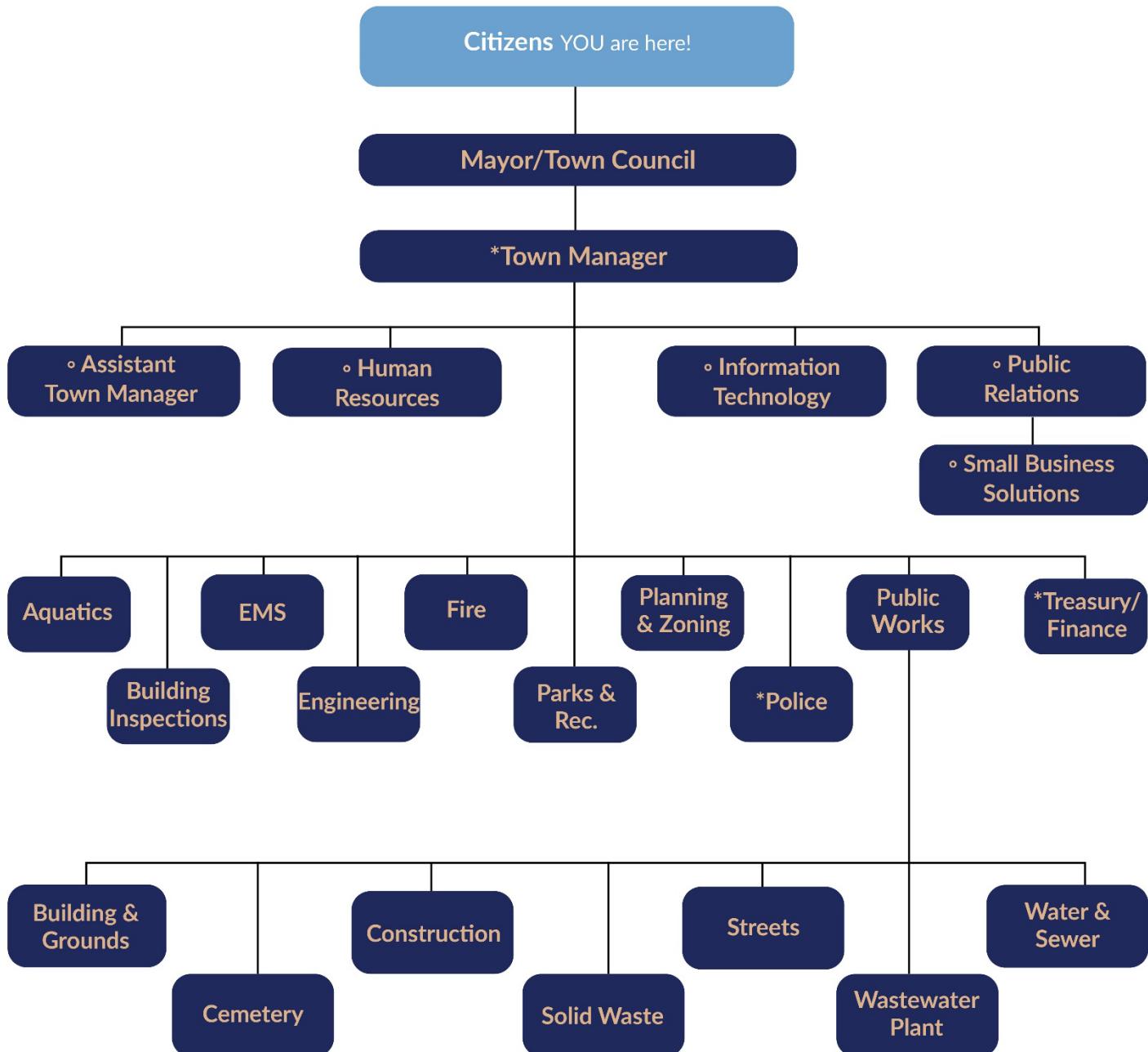


Randy Wingfield
Town Manager



Katherine C. Miano, CPA
Treasurer / Director of Finance

Town of Christiansburg Organizational Structure



KEY: ◦ General Administration departments | * Department heads appointed by Council

Town of Christiansburg Departmental Functions

- **Mayor/Town Council:** Legislative body that establishes general policies for the Town. Members & Mayor serve four year terms. Mayor only votes on action items in event of a tie.
- **Town Manager:** Serves as lead administrator of Town. Supervises Town operations in compliance with Town Charter and Code.
- **Assistant Town Manager:** Supports administrative function of the Town; promotes economic development.
- **Human Resources:** Manages employment policies, training, benefits & compensation programs.
- **Information Technology:** Provides support for software applications & technical infrastructure used by the Town.
- **Public Relations:** Serves as liaison between the citizens, news media & Town departments.
- **Small Business Solutions:** Offers support for local small business owners to meet their unique needs.
- **Aquatics:** Promotes health, fitness and water safety to citizens. Provides recreational and competitive opportunities.
- **Building Inspections:** Conducts building code and property inspections. Issues building permits.
- **EMS:** Provides emergency medical care to the Town and surrounding areas.
- **Engineering:** Provides technical program support to Town departments. Manages the GIS division.
- **Fire:** Protects the life, property and environment of the Town and surrounding areas.
- **Parks and Recreation:** Provides leisure programs and services to enhance quality of life.
- **Planning and Zoning:** Responsible for zoning, planning, outdoor advertising and subdivision review.
- **Police:** Provides law enforcement, safety and security to the Town and its citizens.
- **Public Works:** Manages the operation and maintenance of the Town's services and infrastructure.
- **Treasury/Finance:** Prepares and manages the Town budget. Handles water, sewage and garbage billing and collects fees.
- **Building and Grounds:** Maintains Town owned property.
- **Cemetery:** Sunset Cemetery is owned and operated by the Town.
- **Construction:** Implements Town capital improvement projects.
- **Solid Waste:** Responsible for garbage, recycling and leaf/brush collection.
- **Streets:** Operation and maintenance of streets, sidewalks and storm drainage system within Town limits.
- **Wastewater Plant:** Manages and treats wastewater.
- **Water and Sewer:** Operation and maintenance of the Town's water distribution and sanitary sewer collection systems.

For more information on these departments & the functions they oversee, please visit www.christiansburg.org

TOWN COUNCIL



Pictured (L to R): Councilwoman Kim Bowman, Councilman Casey Jenkins, Councilwoman Johana Hicks, Mayor D. Michael Barber, Councilman Samuel Bishop, Councilwoman Tanya Hockett and Councilman Timothy Wilson



Mayor Mike Barber
mbarber@christiansburg.org



Samuel Bishop
sbishop@christiansburg.org



Johanna Hicks
jhicks@christiansburg.org



Tanya Hockett
thockett@christiansburg.org



Kim Bowman
kbowman@christiansburg.org



Vice Mayor Tim Wilson
twilson@christiansburg.org



Casey Jenkins
cjenkins@christiansburg.org

TOWN COUNCIL COMMITTEES

CENTRAL BUSINESS DISTRICT COMMITTEE

The Central Business District Committee considers matters regarding the development and vitality of the Town's commercial districts. Historically, this committee has also discussed and made recommendations on the Farmers Market, special events and other matters relating to the use and growth of the Town's commercial areas. These meetings are held as needed, typically on the Wednesday following the second Town Council meeting of the month, and are advertised in advance.

Members	Term Expires (one-year terms)
Tanya Hockett	12/31/2025
Casey Jenkins	12/31/2025

EMERGENCY SERVICES COMMITTEE

The Emergency Services Committee considers matters concerning the Town's Police Department and Fire and Rescue Departments, which rely heavily on volunteer service. These meetings are held as needed and advertised in advance.

Members	Term Expires (one-year terms)
Tanya Hockett	12/31/2025
Tim Wilson	12/31/2025

FINANCE COMMITTEE

The Finance Committee is responsible for working closely with the Town Manager to develop an annual operating budget and capital improvement plans. This committee advises Town Council on matters of revenue production, cost control and long-term financial planning. These meetings are held as needed and advertised in advance.

Members	Term Expires (one-year terms)
Vacant	--
Vacant	--

STREET COMMITTEE

The Street Committee meets regularly to review and make recommendations to Town Council on matters regarding streets, private subdivisions and general traffic/pedestrian safety. These meetings are held as needed and advertised in advance.

Members	Term Expires (one-year terms)
Sam Bishop	12/31/2025
Tanya Hockett	12/31/2025

WATER & WASTE COMMITTEE

The Water and Waste Committee meets to review matters relating to the public water supply, stormwater, the Town stormwater utility program, wastewater treatment, the Town Waste Water Treatment Facility and solid waste collection (garbage and recycling), including the establishment of rates and fees. The Town of Christiansburg is a member of the NRV Water Authority and the Montgomery Regional Solid Waste Authority, so membership decisions are common items of discussion for the committee. These meetings are held as needed and advertised in advance.

Members	Term Expires (one-year terms)
Kim Bowman	12/31/2025
Tim Wilson	12/31/2025

TOWN COUNCIL APPOINTED BOARDS & COMMITTEES

AQUATIC ADVISORY BOARD

The Aquatic Advisory Board is comprised of six appointed residents and a liaison from Town Council. The Board supports the mission and vision of the Christiansburg Aquatic Center in providing a state-of-the-art aquatic facility that enhances the health, fitness, recreational, educational and competitive needs of the region.

Members serve three-year terms with the exception of the council liaison who serves a three-year term or until their elected term expires, whichever occurs first.

Meetings are held the first Wednesday of each month at 4:30 p.m. at the Aquatic Center (595 North Franklin Street).

Members	Term Expires (three-year terms)
Steve Simmons, Chair	12/31/2027
Amelia Tuckwiller, Vice Chair	12/31/2027
Beverly Bridges	12/31/2027
Karen Drake-Whitney	12/31/2025
Shirley Hallock	12/31/2025
Sam Bishop, Town Council Representative	12/31/2027

Aquatics Director Terry Caldwell serves as staff liaison to the Aquatic Advisory Board and may be contacted for more information or questions about the board.

Email: tlcaldwell@christiansburg.org
Phone: (540) 381-7665, ext. 3102
Mail: Ms. Terry Caldwell, Aquatics Director
595 N. Franklin St.
Christiansburg, VA 24073

BIKEWAY/WALKWAY COMMITTEE

The Christiansburg Bikeway/Walkway Committee is made up of a combination of staff, a Town Council representative and resident representatives. The Committee looks at potential connections to existing bike and pedestrian facilities, as well as improvements to existing facilities.

There are no service terms for this committee; however, the council representative will be reappointed when the incumbent's term expires.

The Committee meets at 7:30 a.m. on the first Friday of each month virtually and in the Administrative Conference Room on the second floor of Town Hall (100 East Main Street).

Members

Brad Epperley, Parks and Recreation Director

Mike Kelley, Engineering Director

Jim Lanciañese, Public Works Director

Travis Moles, Assistant Director, Public Works

Daniel Kolasa, Resident Representative

Stephen Knowles, Resident Representative

Daniel Maderic, Resident Representative

Jason Poff, Resident Representative

Dr. Pamela Ray, NRV Health Dept. Representative

Casey Jenkins, Town Council Representative

Brad Epperley, Parks and Recreation Director serves as the staff liaison to the committee and may be contacted for more information or questions about the committee.

Email: bepperley@christiansburg.org

Phone: (540) 382-6128, ext. 2001

Mail: Brad Epperley, Parks and Recreation Director

1600 N. Franklin St.

Christiansburg, VA 24073

BUILDING CODE BOARD OF APPEALS

Per Town Code Sec. 10-23 and Code of Virginia 36-105, the Christiansburg Building Code Board of Appeals meets as needed to consider appeals to building code decisions.

Regular members serve four-year terms, and alternate members serve three-year terms.

Meetings are held as needed and announced in advance at Christiansburg Town Hall (100 East Main Street).

Members	Term Expires (four-year terms*)
Richard Caldwell, Builder	12/31/2026
Chris Pfohl, Plumber	12/31/2026
Bob Poff, Property Manager	12/31/2026
J.D. Price, Design Professional	12/31/2026
Jeff Smith, Electrician	12/31/2026
Stephanie Bell, Insight Design Group	12/31/2027
Kevin Conner, Construction/Development	12/31/2027
Steve Semones, Design Professional	12/31/2027

*Members of the Christiansburg Building Code Board of Appeals are appointed by the Building Official or Town Manager, per Section 9-30(b) of Town Code.

Building Official Jerry Heinline serves as the staff liaison to the Building Code Board of Appeals and may be contacted for more information or questions about the board.

Email: jheinline@christiansburg.org
Phone: (540) 382-6120, ext. 1152
Mail: Mr. Jerry Heinline, Building Official
100 E. Main St.
Christiansburg, VA 24073

PARKS & RECREATION ADVISORY COMMISSION

The Parks & Recreation Advisory Commission is comprised of a minimum of 6 and maximum of 9 appointed residents and a liaison from Town Council. The Commission advises the Parks and Recreation Department in developing programs and activities for residents of all ages.

Members serve four-year terms with the exception of the council liaison who serves a four-year term or until their elected term expires, whichever occurs first.

Meetings are held the first Monday of every month at 6 p.m. at the Christiansburg Recreation Center (1600 North Franklin Street).

Members	Term Expires (four-year terms)
Joshua Cummins	08/31/2025*
Gracie Conner	08/31/2026*
Diane C. Fenton, Chair	12/31/2026
Michael Saylor	12/31/2026
James Williamson	12/31/2026
Reba Smart	12/31/2026
Robin Boyd	12/31/2028
John Neel	12/31/2028
Kathy Meadows	12/31/2025
Tim Wilson (Town Council Representative)	12/31/2029

*Student Representatives are appointed to two-year terms.

Director of Parks & Recreation Brad Epperley serves as staff liaison to the Advisory Commission and may be contacted for more information or questions about the commission.

Email: bepperley@christiansburg.org

Phone: (540) 382-2349

Mail: Mr. Brad Epperley, Parks and Recreation Director
1600 N. Franklin St.
Christiansburg, VA 24073

PLANNING COMMISSION

The Town's Planning Commission is comprised of a minimum of 5 and maximum of 15 appointed residents and a non-voting secretary (Planning Director). The Commission is responsible for submitting recommendations to Town Council on a wide variety of land use issues including the Town's comprehensive plan, zoning, conditional use permits, rezoning petitions and general planning issues.

Members are appointed to four-year terms.

Meetings are held at 7 p.m. six days following regularly scheduled Town Council meetings (second and fourth Tuesdays of each month) at Christiansburg Town Hall (100 East Main Street). If the meeting date falls on a Town-observed holiday, the meeting will be held the following business day.

Members	Term Expires (four-year terms)
Hill Johnson, Chair	12/31/2027
Jeananne Kries, Vice Chair	12/31/2028
Felix Clarke Jr.	12/31/2026
Mark Curtis	12/31/2028
Jennifer Sowers	12/31/2028
Thomas Bernard	12/31/2028
Mike Scarry	12/31/2027

Planning Director Retta Jackson serves as the staff liaison to the Planning Commission and may be contacted for more information or questions about the board.

Email: rjackson@christiansburg.org
Phone: (540) 382-6128, ext. 1120
Mail: Retta Jackson, Planning Director
100 E. Main St.
Christiansburg, VA 24073

PUBLIC ARTS ADVISORY BOARD

The Public Arts Advisory Board advises and makes recommendations to the Central Business District Committee regarding the promotion, support and value of public artwork as a means to beautify Christiansburg and promote creative place making within public spaces. The Board is composed of five appointees with staggered terms, as well as a non-voting staff liaison and a Town Council representative.

Meetings occur as needed and are advertised in advance.

Members	Term Expires
Paula Alston	12/31/2025
Charlie Whitescarver	12/31/2025
Heather Browning	12/31/2026
Casey Jenkins (Town Council Representative)	12/31/2025

Planning Director Retta Jackson serves as the staff liaison to the Public Arts Advisory Board and may be contacted for more information or questions.

Email: rjackson@christiansburg.org
Phone: (540) 382-6128, ext. 1120
Mail: ATTN: Retta Jackson
100 E. Main St.
Christiansburg, VA 24073

BOARD OF ZONING APPEALS

The Christiansburg Board of Zoning Appeals (BZA) meets as needed to consider appeals to zoning decisions.

The BZA is comprised of five members who are recommended by Town Council and appointed by the Circuit Court to serve five-year terms.

Meetings are held as needed and are announced in advance at Christiansburg Town Hall (100 East Main Street).

Members	Term Expires (five-year terms)
Karen Drake-Whitney	08/31/2025
James Vanhoozier	08/31/2026
Earnest Wade	08/31/2027
Nicholas Poe	09/30/2028
Matthew Estes	08/31/2028

Planning Director Retta Jackson serves as the staff liaison to the Board of Zoning Appeals and may be contacted for more information or questions about the board.

Email: rjackson@christiansburg.org
Phone: (540) 382-6128, ext. 1120
Mail: Retta Jackson, Planning Director
100 E. Main St.
Christiansburg, VA 24073

OTHER BOARDS & COMMITTEES

NEW RIVER VALLEY AGENCY ON AGING BOARD OF DIRECTORS

The New River Valley Agency on Aging exists to support and enhance the lives of older adults, their families and caregivers through advocacy, information and services. The Board of Directors of the New River Valley Agency on Aging is the principal policy making unit of the Agency. Policy making, oversight in program determinations, and assuring the availability of funds and accountability for their expenditure are the primary functions of the Board. Members serve a one-year term.

Meetings are held a quarterly basis at Agency on Aging (6226 University Park Drive).

Members	Term Expires (one-year terms)
Johana Hicks, Town Council Representative	12/31/2025
Kim Bowman, Alternate	12/31/2025

The Agency on Aging may be contacted for more information or questions about the Board of Directors.

Email: nrvaaoa@nrvaaoa.org
Phone: (540) 980-7720
Mail: 6226 University Park Drive, Suite 3100
Fairlawn, Virginia 24141

VIRGINIA TECH/MONTGOMERY REGIONAL AIRPORT AUTHORITY

The Virginia Tech/Montgomery Executive Airport is a public airfield with an authority of members representing Montgomery County, the Towns of Christiansburg & Blacksburg, and Virginia Tech. Members serve four-year terms.

Meetings are held the second Tuesday of every month at 3 p.m. at the Regional Airport (1601 Research Center Drive).

Members	Term Expires (four-year terms)
Brad Stipes, Resident Representative	08/31/2025
N. L. Bishop, At-Large Representative	08/31/2025

The Virginia Tech/Montgomery Executive Airport may be contacted for more information or questions about the Virginia Tech/Montgomery Regional Airport Authority.

Email: mgr@vtbcb.com
Phone: (540) 231-4444
Mail: 1601 Research Center Drive
Blacksburg, VA 24060

NEW RIVER VALLEY AIRPORT COMMISSION

The New River Valley Airport is owned and operated by the New River Valley Airport Commission, comprised of the following localities—Pulaski County, Montgomery County, Giles County, City of Radford, Town of Dublin, Town of Pulaski and Town of Christiansburg.

Members

Joe Hamed, Resident Representative

The New River Valley Airport may be contacted through its website at newrivervalleyairport.com or (540) 674-4141.

COMMISSION ON VIRGINIA ALCOHOL SAFETY ACTION PROGRAM

The Commission on VASAP is responsible for the administration of the state system and overseeing the operations of local Alcohol Safety Action Programs, as well as for assuring local program adherence to promulgated policies and procedures through certification of local programs.

Members

Chris Ramsey, Police Chief

Police Chief Chris Ramsey may be contacted for more information or questions about the program.

Email: dramsey@christiansburg.org

Phone: (540) 382-3131, ext. 5302

Mail: Chief Chris Ramsey

10 E. Main St.
Christiansburg, VA 24073

MONTGOMERY COUNTY CHAMBER OF COMMERCE

The Montgomery County Chamber of Commerce serves Blacksburg, Christiansburg, and Montgomery County. The Chamber's mission is to promote and develop a positive environment for the operation and growth of business in Montgomery County and the New River Valley.

One council representative serves as liaison to the chamber during their elected term.

Members

Mayor D. Michael Barber, Town Council Representative

Term Expires (four-year terms)

12/31/2025

The Montgomery County Chamber of Commerce may be contacted for more information or questions.

Email: membership@montgomerycc.org

Phone: (540) 382-3020

Mail: 210 Laurel Street Suite B, Christiansburg, VA 24073

MONTGOMERY-BLACKSBURG-CHRISTIANSBURG DEVELOPMENT CORPORATION

The Montgomery-Blacksburg-Christiansburg (MBC) Development Corporation is a local, non-profit, community development corporation. It was created by the Montgomery County Economic Development Authority to enhance and broaden the employment base in Montgomery County by providing small business with low interest loans not available from conventional sources. The recipients of MBC loans are small businesses that are deemed to have potential growth and success in their area of expertise or specialization. Typically, the loan period is five years or less. The amount of the loan is determined by need and availability of funds. Repayment terms generally require monthly or quarterly payments of principal and interest. Members serve three-year terms.

Members	Term Expires (three-year terms)
Mayor D. Michael Barber, Town Council Representative	06/30/2026

Town Manager Randy Wingfield may be contacted for more information or questions about the Corporation:

Email: rwingfield@christiansburg.org
Phone: (540) 382-6128, ext. 1119
Mail: Mr. Randy Wingfield, Town Manager
100 E. Main St.
Christiansburg, VA 24073

NEW RIVER VALLEY DEVELOPMENT CORPORATION

The New River Valley Development Corporation is a non-profit organization which was formed in 1983 by the Counties of Floyd, Giles, Montgomery and Pulaski, and the Towns of Blacksburg, Christiansburg and Pulaski, and the City of Radford. The Corporation consists of four representatives of these eight localities and one additional member appointed by the New River Valley Planning District Commission. The Development Corporation is representative of business, government, finance and civic organizations. Members serve until their elected term expires.

Members	Term Expires (four-year terms)
Mayor D. Michael Barber, President	12/31/2025

The NRV Development Corporation may be contacted for more information or questions.

Email: mbarber@christiansburg.org
Phone: (540) 382-6128, ext. 1115
Mail: 6580 Valley Center Drive, Suite 302, Radford, Virginia 24141

DIALOGUE ON RACE LAW ENFORCEMENT SUBCOMMITTEE

The Dialogue on Race Law Enforcement Subcommittee is comprised of Montgomery County law enforcement leaders and residents. The subcommittee focuses on improving race relations, eliminating racial profiling, achieving law enforcement employee hiring that resembles the county's racial makeup, and supporting community policing efforts.

Meetings are held on the second Thursday of each month at 9 a.m. at the Christiansburg Police Department (10 East Main Street).

Members

Chris Ramsey, Police Chief

Police Chief Chris Ramsey may be contacted for more information or questions about the program.

Email: dramsey@christiansburg.org

Phone: (540) 382-3131, ext. 5302

Mail: Chief Chris Ramsey, 10 E. Main St., Christiansburg, VA 24073

MONTGOMERY REGIONAL ECONOMIC DEVELOPMENT COMMISSION

The Economic Development Commission acts in an advisory capacity for the purpose of encouraging existing business and industry to expand and solicit new business and industry for the county, with goals to increase jobs and payrolls, decrease taxes, and increase the standard of living for residents. Representatives serve three-year terms and are recommended by Town Council and appointed by the Montgomery County Board of Supervisors.

Meetings are held the third Thursday of each month at 11:45 a.m. at the Corporate Research Center, Building 12.

Members

Term Expires (three-year terms)

Mayor D. Michael Barber, Town Council Representative	07/30/2025
John Overton, Resident Representative	05/11/2026

Town Manager Randy Wingfield may be contacted for more information or questions about the commission.

Email: rwingfield@christiansburg.org

Phone: (540) 382-6128, ext. 1119

Mail: Mr. Randy Wingfield, Town Manager
100 E. Main St.
Christiansburg, VA 24073

NEW RIVER VALLEY EMERGENCY COMMUNICATION REGIONAL AUTHORITY

The New River Valley Emergency Communication Regional Authority is governed by a five-member Board of Directors comprised of one representative from each member entity and one at-large representative. The purpose of the authority shall be to develop a consolidated system for the receipt and response of 911 emergency calls and communications that will improve response time, quality of service and coordination of available resources for the citizens of effected localities. Members serve four-year terms.

Meetings are held on the fourth Tuesday of every month at 3 p.m. in the Economic Development Conference Room, second floor of the Montgomery County Government Center (755 Roanoke Street).

Members	Term Expires (four-year terms)
Randy Wingfield, Town Manager	05/10/2026
Kevin Foust, At-Large Representative	03/31/2027

Town Manager Randy Wingfield may be contacted for more information or questions about the authority.

Email: rwingfield@christiansburg.org
 Phone: (540) 382-6128, ext. 1119
 Mail: Mr. Randy Wingfield, Town Manager
 100 E. Main St.
 Christiansburg, VA 24073

MONTGOMERY COUNTY FIRE & RESCUE COMMISSION

The Montgomery County Fire and Rescue Commission serves in an advisory capacity to the Board of Supervisors to review capital equipment needs for fire and rescue operations. The commission also works with the Emergency Services Coordinator to make recommendations in developing a comprehensive strategic plan for fire and rescue services, and any other matters concerning fire and rescue services. Members are appointed by the Board of Supervisors to four-year terms.

Meetings are held the third Thursday of each month at 6:30 p.m. at the Montgomery County Government Center (755 Roanoke Street).

Members	Term Expires (three-year terms)
Billy Hanks, Fire and EMS Chief	12/31/2025
Joshua Settlage, Alternate	12/31/2025
Scot Shippee, Resident Representative	12/31/2025

Town Manager Randy Wingfield may be contacted for more information or questions about the Fire & Rescue Commission:

Email: rwingfield@christiansburg.org
 Phone: (540) 382-6128, ext. 1119
 Mail: Mr. Randy Wingfield, Town Manager
 100 E. Main St.
 Christiansburg, VA 24073

NEW RIVER VALLEY METROPOLITAN PLANNING ORGANIZATION

The New River Valley Metropolitan Planning Organization (NRV MPO) is a transportation policymaking organization serving the Towns of Blacksburg and Christiansburg, the City of Radford, and parts of Montgomery and Pulaski counties. The MPO provides the information, tools and public input necessary to improve the performance of the transportation system of the region. Future transportation needs are addressed, giving consideration to all possible strategies and the community's vision.

There are no service terms for members.

Policy Board Members

Mayor D. Michael Barber, Town Council Representative
Randy Wingfield, Town Manager

Technical Advisory Committee Members

Retta Jackson, Planning Director
Mike Kelley, Engineering Director

Town Manager Randy Wingfield may be contacted for more information or questions about the MPO:

Email: rwingfield@christiansburg.org
Phone: (540) 382-6128, ext. 1119
Mail: Mr. Randy Wingfield, Town Manager
100 E. Main St.
Christiansburg, VA 24073

NEW RIVER VALLEY REGIONAL COMMISSION

The New River Valley Regional Commission is an organization comprised of 13 local governments and three higher education institutions for the purpose of encouraging collaboration to address regionally significant issues and opportunities. Also known as PDC4, the organization encompasses the counties of Floyd, Giles, Montgomery and Pulaski, Towns of Blacksburg and Christiansburg, and the City of Radford. The Regional Commission convenes community leaders to build relationships and capacity across the region; provides technical assistance to members; serves as a liaison between local, state and federal governments; and implements services when requested by members. Members serve three-year terms.

Meetings are held the fourth Thursday of each month at 7:30 p.m. at the Radford Commission Office (6580 Valley Center Drive).

Members	Term Expires (three-year terms)
Tanya Hockett, Town Council Representative	12/31/2027
Hil Johnson, Planning Commission Representative	06/30/2025

The New River Valley Regional Commission may be contacted for more information or questions.

Phone: (540) 639-9313
Mail: 6580 Valley Center Dr., 124, Radford, VA 24141

MONTGOMERY REGIONAL SOLID WASTE AUTHORITY

The Montgomery Regional Solid Waste Authority (MRSWA) oversees garbage and refuse collection and disposal system, transporting garbage and refuse from transfer station and/or disposal sites, and recycling systems. The authority includes Montgomery County, the towns of Blacksburg and Christiansburg and Virginia Tech. Members serve four-year terms.

Meetings are held the second Thursday of each month at 1:30 p.m. at the MRSWA (555 Authority Drive).

Members	Term Expires (four-year terms)
Barry Helms	06/30/2027
Sharon Scott, At-Large Representative	06/30/2028

The Montgomery Regional Solid Waste Authority may be contacted for more information or questions about the authority.

Email: acummins@mrswa.com

Phone: (540) 381-2820

Mail: 555 Authority Dr., Christiansburg, VA 24073

MONTGOMERY COUNTY TOURISM DEVELOPMENT COUNCIL

The Montgomery County Tourism Development Council (MTDC) was founded in 2011 and is a joint cooperative between the towns of Christiansburg and Blacksburg and Montgomery County. The council oversees staffing, budgeting and general operations decisions of the Montgomery County VA Regional Tourism office, which promotes and develops the local tourism industry to increase visitor spending, tourism tax revenue and local hospitality and tourism related employment throughout the county. The tourism program's vision statement is to be the premier mountain destination for travelers seeking unique recreational experiences in an area rich with natural resources, history, culture and vibrant communities.

The development council is comprised of nine members, including one representative from the Board of Supervisors, each town council and the Chamber of Commerce. The remaining five members are appointed by the Board of Supervisors and both town councils. Development Council members are appointed to two-year terms.

The Operating Board of Directors have no service terms and is comprised of the Montgomery County Administrator, the Blacksburg Town Manager and the Christiansburg Town Manager.

Development Council Members	Term Expires (two-year terms)
Tim Wilson, Town Council Representative	12/31/2025
Andrew Crowder, Hotel Representative	12/31/2026
Alessandro Pugliese, Restaurant Representative	12/31/2026

Operating Board of Directors Member

Randy Wingfield, Town Manager

Interim Tourism Director Christopher Lawrence may be contacted for current appointees and more information or questions.

Email: lawrencecs@montgomerycountyva.gov
Phone: (540) 394-4470
Mail: Mr. Chris Lawrence, Interim Tourism Director
755 Roanoke Street, Suite 2E
Christiansburg, VA 24073

MONTGOMERY COUNTY TRANSPORTATION SAFETY COMMISSION

The Montgomery County Transportation Safety Commission gathers local input in recognizing and solving problems in the area of highway safety. Members represent local town governments, county government, the school system, etc. Resident appointments serve three-year terms, limited to two consecutive terms.

Members

Chris Ramsey, Police Chief

Police Chief Chris Ramsey may be contacted for more information or questions about the program.

Email: dramsey@christiansburg.org

Phone: (540) 382-3131, ext. 5302

Mail: Chief Chris Ramsey, 10 E. Main St., Christiansburg, VA 24073

NRV WATER AUTHORITY (BLACKSBURG-CHRISTIANSBURG-VIRGINIA TECH-MONTGOMERY COUNTY)

The NRV Water Authority is responsible for overseeing the day-to-day operations of supplying clean water to Blacksburg, Christiansburg, Virginia Tech and Montgomery County. Members serve a four-year term.

Meetings are held the third Wednesday of each month at 4 p.m. at the Water Treatment Plant (3515 Peppers Ferry Rd.).

Members**Term Expires (four-year terms)**

Wayne Nelson, Engineering Consultant

06/30/2026

William Knocke, At-Large Representative

06/30/2026

Town Manager Randy Wingfield may be contacted for more information or questions about the Authority:

Email: rwingfield@christiansburg.org

Phone: (540) 382-6128, ext. 1119

Mail: Mr. Randy Wingfield, Town Manager
100 E. Main St.
Christiansburg, VA 24073

FINANCIAL OVERVIEW

GOVERNMENTAL FUNDS BALANCE SHEET

As of June, 30, 2024

	General Fund	ARPA Fund	Capital Project Funds	Other Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 53,806,107.00	\$ -	\$ -	\$ 116,951.00	\$ 53,923,058.00
Cash and cash equivalents, restricted	-	2,438,717	-	2,262,601	4,701,318
Investments	6,490,027	-	-	-	6,490,027
Receivables (net of allowance for uncollectible)					
Taxes receivable	7,320,641	-	-	-	7,320,641
Accounts receivable	1,558,450	-	-	342,525	1,900,975
Leases receivable	2,238,926	-	-	-	2,238,926
Due from other funds	-	-	-	35,209	35,209
Due from other governmental units	588,378	-	735,065	81,897	1,405,340
Prepaid items	13,439	-	-	-	13,439
Total Assets	\$ 72,015,968.00	\$ 2,438,717.00	\$ 735,065.00	\$ 2,839,183.00	\$ 78,028,933.00
Liabilities					
Accounts Payable	\$ 1,758,026.00	\$ -	\$ 495,095.00	\$ 82,291.00	\$ 2,335,412.00
Due to other funds	13,666,380	9,400	239,970	154,097	14,069,847
Unearned Revenue	696	2,429,317	-	-	2,430,013
Total Liabilities	\$ 15,425,102.00	\$ 2,438,717.00	\$ 735,065.00	\$ 236,388.00	\$ 18,835,272.00
Deferred Inflows of Resources					
Unearned revenue-property taxes	\$ 7,245,266.00	\$ -	\$ -	\$ -	\$ 7,245,266.00
Unearned revenue-EMS billings	-	-	-	144,607	144,607
Deferred revenue-prepaid taxes	16,303	-	-	-	16,303
Lease related items	2,187,695	-	-	-	2,187,695
Total Deferred inflows of Resources	\$ 9,449,264.00	\$ -	\$ -	\$ 144,607.00	\$ 9,593,871.00
Fund Balances					
Nonspendable	\$ 13,439.00	\$ -	\$ -	\$ 1,113,171.00	\$ 1,126,610.00
Restricted	-	-	-	1,228,066	1,228,066
Assigned	15,954,252	-	-	116,951	16,071,203
Unassigned	31,173,911	-	-	-	31,173,911
Total Fund Balances	\$ 47,141,602	\$ -	\$ -	\$ 2,458,188	\$ 49,599,790
Total Liabilities, Deferred inflows of Resources and Fund Balances	\$ 72,015,968	\$ 2,438,717	\$ 735,065	\$ 2,839,183	\$ 78,028,933

STATEMENT OF NET POSITION FOR PROPRIETARY

As of June, 30, 2024

	Enterprise Water and Sewer Fund	Enterprise Storm Water Fund	Total Enterprise Funds
Assets			
Current Assets:			
Receivables (net of allowance)	\$ 1,305,659.00	\$ 167,777.00	\$ 1,473,436.00
Prepaid items	3,437	1,718	5,155
Due from other Funds	11,026,709	3,007,929	14,034,638
Due from other Governmental units	95,040	27,920	122,960
Total Current Assets	\$ 12,430,845.00	\$ 3,205,344.00	\$ 15,636,189.00
Non-Current Assets			
Capital Assets:			
Land	\$ 12,500.00	\$ 186,676.00	\$ 199,176.00
Construction in progress	2,198,886	587,335	2,786,221
Machinery and equipment	2,709,571	331,630	3,041,201
Water system	21,771,649	-	21,771,649
Waste water system	8,249,585	-	8,249,585
Wastewater treatment plant	12,129,660	-	12,129,660
Stormwater system	-	6,932,618	6,932,618
Total Non-Current Assets	\$ 47,071,851.00	\$ 8,038,259.00	\$ 55,110,110.00
Total Assets	\$ 59,502,696.00	\$ 11,243,603.00	\$ 70,746,299.00
Deferred Outflows of Resources			
OPEB related items	\$ 33,260.00	\$ 9,972.00	\$ 43,232.00
Pension related items	300,062	87,794	387,856
Total Deferred Outflows of Resources	\$ 333,322.00	\$ 97,766.00	\$ 431,088.00

	Enterprise Water and Sewer Fund	Enterprise Storm Water Fund	Total Enterprise Funds
Liabilities			
Current Liabilities			
Accounts payable and accrued liabilities	\$ 191,614.00	\$ 63,841.00	\$ 255,455.00
Construction payable	652,405	-	652,405
Customer deposits	539,086	-	539,086
Accrued interest payable	11,987	-	11,987
Due to Water Authority	925,439	-	925,439
Compensated absences-current portion	25,013	5,378	30,391
Bonds payable-current portion	264,382	-	264,382
Total Current Liabilities	\$ 2,609,926.00	\$ 69,219.00	\$ 2,679,145.00
Non-Current Liabilities:			
Compensated absences-net of current portion	\$ 225,112.00	\$ 48,398.00	\$ 273,510.00
Bonds payable-net of current portion	1,379,197	-	1,379,197
Net OPEB liability	267,633	80,246	347,879
Net pension liability	1,070,071	289,892	1,359,963
Total Non-Current Liabilities	\$ 2,942,013.00	\$ 418,536.00	\$ 3,360,549.00
Total Liabilities	\$ 5,551,939.00	\$ 487,755.00	\$ 6,039,694.00
Deferred Inflows of Resources			
OPEB related items	\$ 47,666.00	\$ 14,291.00	\$ 61,957.00
Pension related items	160,757	31,641	192,398
Total Deferred Inflows of Resources	\$ 208,423.00	\$ 45,932.00	\$ 254,355.00
Net Position			
Net Investment in Capital Assets	\$ 44,775,867.00	\$ 8,038,259.00	\$ 52,814,126.00
Unrestricted	9,299,789	2,769,423	12,069,212
Total Net Position	\$ 54,075,656.00	\$ 10,807,682.00	\$ 64,883,338.00

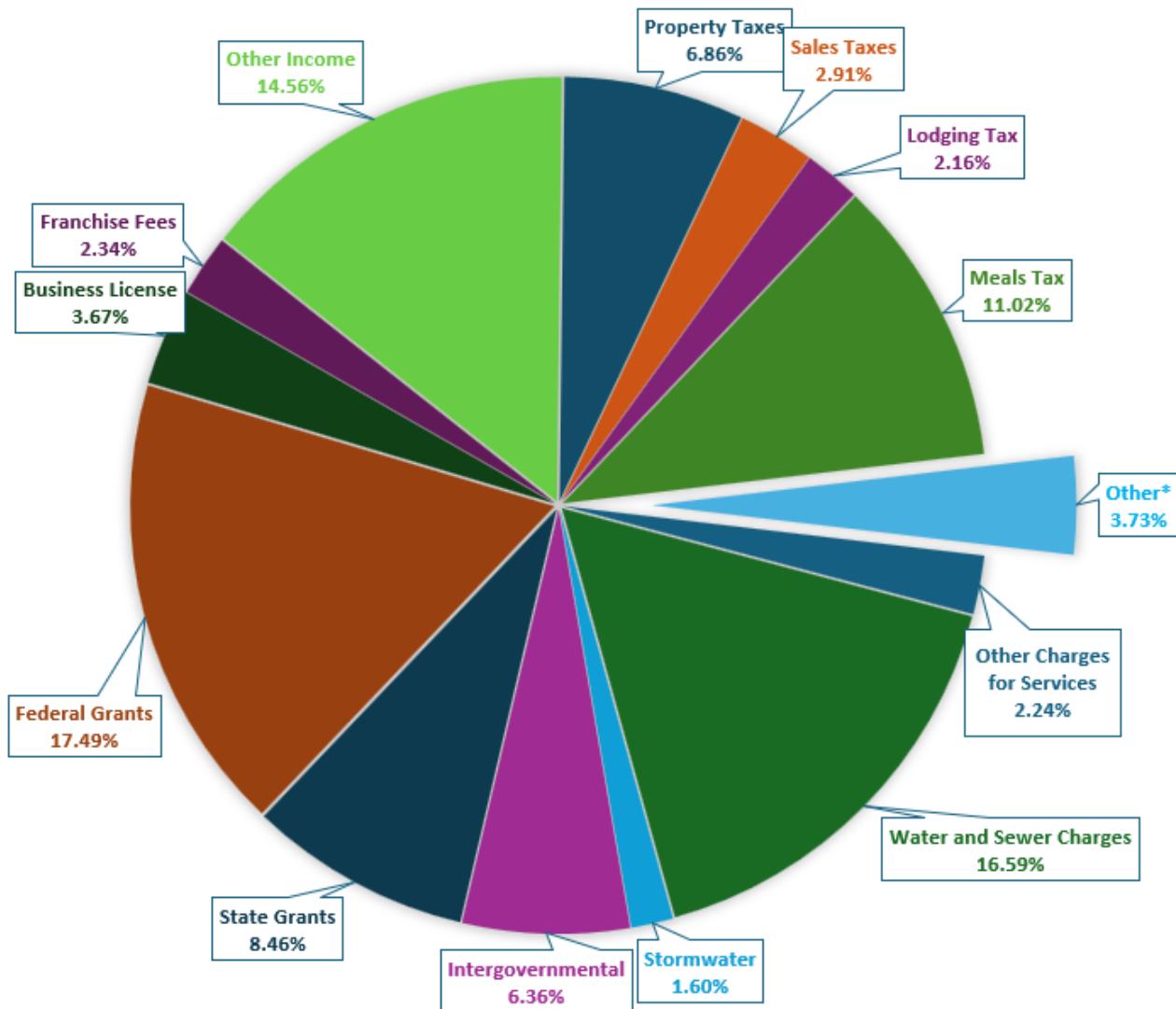
SOURCES AND USES SUMMARY INFORMATION

	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget
Beginning Unassigned Fund Balance General Fund	\$ 31,004,053.46	\$ 31,173,911.00	\$ 31,173,911.00
General Fund Revenue	\$ 38,960,325.00	\$ 39,471,827.00	\$ 38,427,258.00
General Fund Operating Expenses	37,789,235.74	34,700,978.36	36,253,540.00
Excess of Revenue over Operating Expense	\$ 1,171,089.26	\$ 4,770,848.64	\$ 2,173,718.00
Support for Cemetery	\$ 363,229.00	\$ 296,015.00	\$ 307,720.00
Support for Special Revenue Funds	888,250.00	846,073.00	1,172,951.00
Support for Governmental Capital Projects	5,000,786.13	1,356,954.41	4,296,633.00
Support for Enterprise Stormwater capital	929,189.30	-	-
Total support to all funds	\$ 7,181,454.43	\$ 2,499,042.41	\$ 5,777,304.00
Total Increase (decrease) to fund balance	\$ (6,010,365.17)	\$ 2,271,806.23	\$ (3,603,586.00)
Capital Acquisitions-General fund	\$ 15,598,019.60	\$ 5,385,518.77	\$ 5,624,721.00
Use of Assigned Reserve Funds	7,973,735.00	1,943,855.00	1,943,855.00
Total Capital Acquisitions General Fund	\$ 7,624,284.60	\$ 3,441,663.77	\$ 3,680,866.00
Funds moved to (removed from) Assigned fund balance	\$ 500,000.00	\$ (1,000,000.00)	\$ -
Ending Unassigned Fund Balance General Fund	\$ 16,869,403.69	\$ 31,004,053.46	\$ 23,889,459.00

CHART OF PROPOSED REVENUE BUDGET

Where the Funds Come from

TOTAL BUDGETED REVENUE \$92,724,285

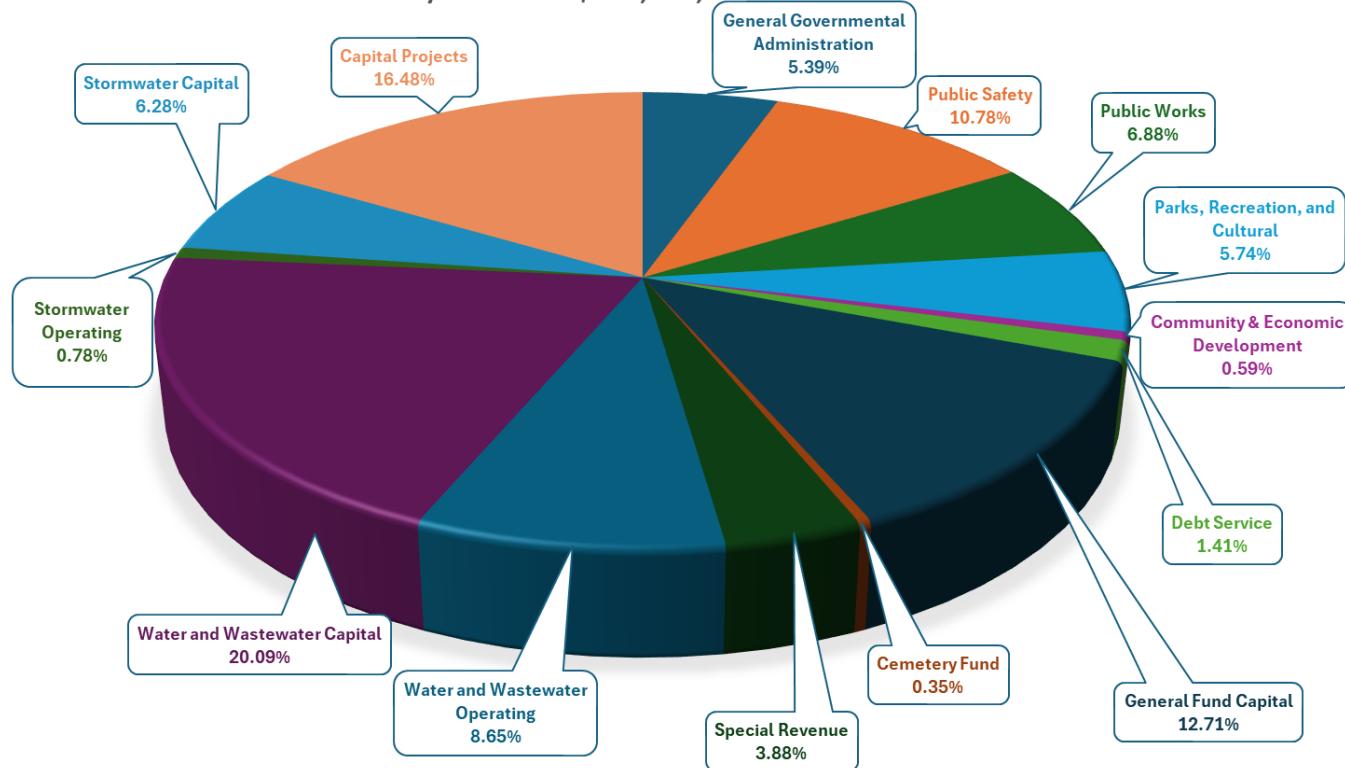


* Other (3.73%):

Consumer Utility Taxes	0.66%	Building Permits	0.33%
Law Enforcement Funds	0.60%	Cemetery Charges	0.12%
Interest Income	0.58%	Other Fines	0.04%
Other Revenue	0.52%	Sales of Assets	0.02%
Rental of Property	0.43%	Other Fees	0.02%
Cigarette Tax	0.41%		

CHART OF EXPENDITURES & EXPENSES

TOTAL BUDGETED EXPENDITURES/EXPENSES \$122,719,004



DETAIL CAPITAL OUTLAY – ALL FUNDS

Project	Amount	Description
General Fund - Capital Projects/Outlay		
Finance	\$ 516,975.00	Tyler Munis software implementation
Public Relations	19,891.00	Website Upgrade/redo including discounted NEXT Request
Information Technology	35,000.00	Hanwha VMS
Information Technology	75,000.00	Network Switches
Police	36,000.00	Mobile Data Terminal (MDT) (9)
Police	113,000.00	Vehicle, Support Service (2)
Police	162,225.00	Vehicle, Patrol Complete (2)
Fire	36,000.00	Audio Visual equipment for training and public use areas.
Fire	1,570,851.00	Use of Reserve for Fire Trucks (2)
Rescue	25,000.00	Phase 5 of upstairs remodel, finish replacing tile in the training room and back hallway
Rescue	50,000.00	Driveway sealing and stripping.
Rescue	367,507.00	Purchase new Ambulance
Streets Operations	50,000.00	4x4 Pickup Truck
Streets Operations	61,000.00	4X4 Pickup Truck
Streets Operations	302,500.00	TA Dump Truck
Streets Operations	13,000.00	Downtown Crosswalks
Streets Noneligible	50,000.00	Wayfinding Sign Repairs and Installations
Streets Noneligible	60,000.00	Town Hall Parking Lot work
Solid Waste	50,000.00	4x4 Pickup Truck
Facility Maintenance	350,000.00	New Public Works Facility
Facility Maintenance	10,000.00	New Public Works Facility
Fac Maint Town Hall	18,000.00	HVAC Duct Cleaning
Fleet Maintenance	25,000.00	Portable Paint Booth
Parks&Recreation Mat&Prog&SpEv	5,000.00	Ventrac attachments
Parks&Recreation Mat&Prog&SpEv	8,000.00	Internet Fiber for Harkrader Sports Complex. This is installation quote for 5 year commitment of \$8000 to total \$40,000
Parks&Recreation Mat&Prog&SpEv	16,000.00	Concrete repairs to door landings 6
Parks&Recreation Mat&Prog&SpEv		Athletic Field Improvements we need as last year it was reduced
Parks&Recreation Mat&Prog&SpEv	30,000.00	so we will need to make up on safety items such as fencing, backstop padding and bleachers.
Parks&Recreation Mat&Prog&SpEv		Fitness Equipment for the recreation center was reduced from last
Parks&Recreation Mat&Prog&SpEv	30,000.00	year and needs to be increased this year to repair old and broken down exercise equipment to remain with standard trends.
Parks&Recreation Mat&Prog&SpEv	30,000.00	Update Indoor Batting Cages (heat/air) Flooring
Parks&Recreation Mat&Prog&SpEv	32,000.00	Toro Drag Field Grader. This machine prepares the dirt infields for practice and game. It is crucial for proper field maintenance.
Parks&Recreation Mat&Prog&SpEv	62,000.00	Renovation Conference room, admin and add new office space. ROLLOVER \$37,000 from 24-25 and increase \$25,000 for total of \$62,000. We needed engineered drawings according to building inspections and this provided a delay but also more expense.
Christiansburg Huckleberry Park	16,000.00	Mower
Christiansburg Huckleberry Park	17,000.00	Verkada Camera's for the fields to gain security and vision of the fields.
Christiansburg Huckleberry Park	70,000.00	Digital Sign
Aquatics Operations	15,000.00	Paint Alligator Slide and Pool Features

Project	Amount	Description
General Fund - Capital Projects/Outlay (continued)		
Aquatics Operations	48,000.00	Pool Deck Tile Replacement
Aquatics Operations	60,000.00	Men's Locker room lockers
Aquatics Operations	11,146,570.60	PAC Unit Replacement
Aquatics Maintenance	8,000.00	Pump for Feature Slide
Engineering	7,500.00	Framing for Office
Total General Fund - Capital Projects/Outlay	\$ 15,598,019.60	
Cemetery Fund - Capital Projects/Outlay		
Cemetery	\$ 25,000.00	ROLLOVER - Cemetery Software
Cemetery	80,000.00	UTV with Tool Carrier Attachment System
Total Cemetery Fund - Capital Projects/Outlay	\$ 105,000.00	
Capital Projects Fund		
Cambria Trail	\$ 701,610.09	
Stafford Drive Signal	483,375.80	
N. Franklin Cambria Int	50,000.00	
Annual Paving	1,175,000.00	
Roanoke - Depot Ped. Improvements	707,198.00	
Roanoke - 1st Ped. Improvements	462,291.81	
N. Franklin Sidewalk Fill	1,087,096.20	
Roanoke - Depot Crossing SW	631,423.90	
N. Franklin /Depot/College Intersection	4,598,512.49	
N. Franklin - Wades Ped. Improvements	976,231.37	
N. FranklinSWEImto Mill	320,889.00	
N. Franklin-Elm to Depot Lighting	2,256,259.00	
SS4SafeStreets	120,000.00	
S. Franklin Ped Improvements	685,326.94	
North Franklin Bridge Deck	198,500.66	
AQ Overflow Parking	75,000.00	
Christiansburg Huckleberry Park	290,500.00	
Trail Lighting	6,827.55	
SGR Primary Extension Paving	624,435.00	
Roanoke Street Sidewalk Infill	385,753.00	
Bridge Over Walnut Creek	4,217,606.00	
Railroad Crossing Repair (Peppers Ferry)	175,000.00	
Total Capital Project Fund	\$ 20,228,836.81	
Enterprise Funds:		
Water & Wastewater Fund - Capital Projects/Outlay		
Water Operations	\$ 28,000.00	Hills Water Tank Altitude Valve
Water Operations	226,000.00	Water Meter LoRaWAN MiNod Upgrade
Water Operations	302,500.00	ROLLOVER -TA Dump Truck
Water Operations	75,000.00	Water Distribution System - Engineering Support LCRR Project
Water Operations	100,000.00	Lead Copper Revision Improvements (LCRI)
Water Operations	180,500.00	Falling Branch Water Tank Repairs
Buffalo Tank Rehab	13,991.06	ROLLOVER
Buffalo Tank Rehab	1,626,858.48	ROLLOVER

Project	Amount	Description
Enterprise Funds: (continued)		
Water & Wastewater Fund - Capital Projects/Outlay (continued)		
Engineering Studies-Inspection	62,587.50	Engineering Studies and Inspections
Engineering Studies-Inspection	287,412.50	water loss study rollover
East End Waterline	65,000.00	Rollover
East End Waterline	1,082,000.00	Additional Budget Request
East End Waterline	35,000.00	Rollover
Pump Station Upgrades	120,000.00	pump station upgrade rollover
Pump Station Upgrades	30,000.00	ROLLOVER
Waste Water Collection Ops	7,500.00	CRITICAL PARTS 8" Rotating Assembly
Waste Water Collection Ops	8,400.00	CRITICAL PARTS (2) - 4" Lift Station Pumps
Waste Water Collection Ops	12,500.00	Sewer Inspection Camera
Waste Water Collection Ops	15,000.00	CRITICAL PARTS (3) - 3" Lift Station Pumps
Waste Water Collection Ops	16,500.00	CRITICAL PARTS 8" Lift Pump
Waste Water Collection Ops	50,000.00	4X4 Pickup
Waste Water Collection Ops	20,000.00	Wastewater Collections Engineering Support Services
Waste Water Collection Ops	25,000.00	SCADA System Upgrades
Waste Water Collection Ops	68,500.00	Falling Branch LS - Emergency Generator Replacement
Waste Water Collection Ops	100,000.00	Inflow and Infiltration (I&I) Abatement Projects
Treatment Plant Operations	7,500.00	Jet Aeration Control Panel
Treatment Plant Operations	13,000.00	Overhead Lifting Crane
Treatment Plant Operations	17,500.00	Blower #2 Rebuild
Treatment Plant Operations	25,000.00	Digester Gas System Rebuild
Treatment Plant Operations	30,000.00	UV Light Bank
Treatment Plant Operations	34,650.00	Effluent Pump Rebuild
Treatment Plant Operations	50,000.00	4X4 Pickup Truck
Treatment Plant Operations	92,500.00	Mini Loader and Attachments
Treatment Plant Operations	120,000.00	Aeration Diffusers and Piping
Treatment Plant Operations	65,000.00	Wastewater Treatment Operational Support
Treatment Plant Operations	4,000.00	ROLLOVER - Boiler Replacement Project - Design & Review
Treatment Plant Operations	15,000.00	Roof Replacement - Electrical Building
Treatment Plant Operations	25,000.00	SCADA System Upgrades
Treatment Plant Operations	175,000.00	ROLLOVER - Primary Clarifier 3 & 4, Concrete Specification and Rehab Project
Pump Station Study-Upgrades	9,375.70	ROLLOVER
Pump Station Study-Upgrades	500,736.00	pump station study -upgrades rollover
Tower Rd Lift Station	60,000.00	Additional Budget Request
Tower Rd Lift Station	140,000.00	Rollover
Arrowhead Sewer Shed-I&I	113,237.27	Rollover
Arrowhead Sewer Shed-I&I	1,928,118.00	Rollover
WWTP Plant Upgrades	13,500,000.00	Rollover
New Heat Exchanger (Boiler)	30,000.00	Additional Budget Request
New Heat Exchanger (Boiler)	3,100,000.00	Additional Budget Request
Total Water & Wastewater Fund - Capital Projects/Outlay	\$ 24,613,866.51	

Project	Amount	Description
Stormwater Fund - Capital Projects		
Storm Drain Operations	\$ 270,600.00	ROLLOVER -SA Dump Truck
Storm Drain Operations	399,000.00	Street Sweeper
Storm Drain Operations	50,000.00	ROLLOVER - Blue Leaf Stream Repairs
Storm Pond Evaluation&Analysis	25,000.00	ADDITIONAL BUDGET REQUEST
BlueLeaf Channel Stabilization	10,000.00	ENGINEERING
College Street Drainage	70,000.00	Additional Budget Request
College Street Drainage	75,000.00	Carry Forward
College Street Drainage	3,727,246.00	CONSTRUCTION
College Street Drainage	50,000.00	College St PHII
Culvert Replacement	20,000.00	ROLLOVER
Hickok Street Improvements	10,000.00	Rollover
Hickok Street Improvements	2,978,083.21	Rollover
Hickok Street Improvements	20,000.00	Rollover
Total Stormwater Fund - Capital Projects/Outlay	\$ 7,704,929.21	
Total Enterprise Fund - Capital Projects/Outlay	\$ 32,318,795.72	
Total All Funds - Capital Projects/Outlay	\$ 68,250,652.13	



THE PLACE TO BE.
CHRISTIANSBURG **VA**

GENERAL OPERATING FUND

GENERAL FUND REVENUES

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
General Fund Revenue					
Real Estate Taxes Total	\$ (4,546,480.00)	\$ (4,373,922.00)	\$ (4,460,220.00)	\$ (4,392,000.00)	\$ (4,274,532.57)
Real Property Public Service Total	(104,652.00)	(101,000.00)	(102,600.00)	(91,475.00)	(103,620.37)
Personal Property Pub Service Total	(1,479.00)	-	(1,450.00)	(1,450.00)	(10,537.63)
Personal Property Tax Total	(1,079,400.00)	(1,228,985.00)	(1,059,600.00)	(1,023,500.00)	(1,196,278.04)
Mobile Home Tax Total	(7,070.00)	(7,138.00)	(6,950.00)	(6,800.00)	(7,395.41)
Machinery and Tools Tax Total	(353,100.00)	(400,000.00)	(346,200.00)	(314,000.00)	(354,766.78)
Penalties all Property Taxes Total	(11,200.00)	(2,783.00)	(11,200.00)	(34,450.00)	(53,194.87)
Interest All Prop Tax Total	(29,100.00)	(19,247.00)	(29,100.00)	(26,000.00)	(53,688.61)
Supplemental&Corrections	-	-	-	(10,000.00)	(7.65)
State Sales Tax	(2,699,800.00)	(2,773,857.00)	(2,800,000.00)	(2,630,000.00)	(2,800,297.85)
Consumer Utility Tax	(610,000.00)	(530,156.00)	(610,000.00)	(570,000.00)	(663,288.12)
Peg Franchise Fee	(750.00)	(750.00)	(750.00)	(1,000.00)	(788.88)
Massage Registrations	(250.00)	(250.00)	(250.00)	(100.00)	(225.00)
Homestay Registrations	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,236.15)
Contracting Business License	(270,000.00)	(273,306.00)	(220,000.00)	(220,000.00)	(249,783.13)
Retail Sales Business License	(2,150,000.00)	(2,144,482.00)	(2,000,000.00)	(2,000,000.00)	(2,188,729.32)
Professional Business License	(420,000.00)	(424,241.00)	(400,000.00)	(400,000.00)	(425,216.59)
Repair & Personal Srv. Bus Lic	(480,000.00)	(474,179.00)	(425,000.00)	(425,000.00)	(528,124.83)
Wholesale Business License	(35,000.00)	(36,783.00)	(35,000.00)	(35,000.00)	(47,457.64)
Other Business License	(25,000.00)	(13,861.00)	(25,000.00)	(25,000.00)	(13,829.87)
Over Short Bus Lic & Tax	-	(1,071.00)	-	-	52.00
Penalties&Interest Bus Lic	(25,000.00)	(15,469.00)	(25,000.00)	(25,000.00)	(55,175.65)
Consumption Tax Pub Serv Fran	(120,000.00)	(121,298.00)	(120,000.00)	(110,000.00)	(114,852.67)
Motor Vehicle License Fee	(650,000.00)	(650,000.00)	(650,000.00)	(625,000.00)	(752,436.92)
Bank Franchise	(1,400,000.00)	(1,400,000.00)	(1,400,000.00)	(1,100,000.00)	(1,188,037.89)
Utility Franchise Tax	-	-	(30,000.00)	-	(23,079.01)
Cigarette Tax	(380,000.00)	(380,000.00)	(380,000.00)	(380,000.00)	(378,366.41)
Transient Lodging Tax	(2,000,000.00)	(2,000,000.00)	(1,900,000.00)	(1,900,000.00)	(2,003,071.36)
Lodging Penalty & Interest	(5,000.00)	(111,500.00)	(5,000.00)	(5,000.00)	(39,451.53)
Prepared Food Tax	(10,200,000.00)	(10,100,000.00)	(10,100,000.00)	(9,300,000.00)	(10,253,842.56)
Food Penalty & Interest	(20,000.00)	(59,500.00)	(20,000.00)	(20,000.00)	(36,822.05)
Building Permits	(250,000.00)	(250,000.00)	(330,000.00)	(250,000.00)	(589,874.61)
Zoning Advertising Fees	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,300.00)
Zoning & Subdivision Fees	(7,500.00)	(11,042.00)	(7,500.00)	(7,500.00)	(8,080.00)
Sign Permits & Inspection Fees	(3,500.00)	(3,500.00)	(3,500.00)	(3,500.00)	(2,730.00)
Site Plan Review Fees	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(9,960.00)
Other Permits	(8,000.00)	(28,000.00)	(8,000.00)	(8,000.00)	(18,178.11)
Urban Agriculture Permit	(125.00)	(125.00)	(125.00)	(125.00)	(650.00)
Electrical Permits	(20,000.00)	(20,000.00)	(35,000.00)	(35,000.00)	(18,797.81)
Plumbing Permits	(10,000.00)	(1,000.00)	(14,000.00)	(14,000.00)	(9,510.53)
Mechanical Permits	(5,000.00)	(5,000.00)	(20,000.00)	(20,000.00)	(12,383.50)
Framing permits	(1,500.00)	(1,500.00)	(3,000.00)	(3,000.00)	(1,950.00)
Insulation Permits	(2,000.00)	(2,000.00)	(4,000.00)	(4,000.00)	(3,704.00)

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
General Fund Revenue (continued)					
Cross Connection Permit	(8,500.00)	(8,500.00)	(8,500.00)	(8,500.00)	(6,485.00)
Abatement	-	(2,900.00)	-	-	(150.00)
Occupancy Permits	-	(200.00)	-	-	(500.00)
Solar Permits	-	(2,700.00)	-	-	(200.00)
Court Fines and Forfeitures	(40,000.00)	(40,000.00)	(40,000.00)	(32,000.00)	(38,966.52)
Parking Fines	(500.00)	(500.00)	(500.00)	(500.00)	(400.00)
Police Court Restitution	(1,100.00)	(1,100.00)	(1,100.00)	(2,000.00)	(2,268.08)
Penalty Parking Fines	-	(25.00)	-	-	-
Alarm Fees	-	-	-	(500.00)	-
Alarm Fee Penalties	-	-	-	(50.00)	-
Alarm Fees Interest	-	-	-	(25.00)	-
Fire Insurance Recoveries	-	-	(25,000.00)	(50,000.00)	-
Interest On Investments	-	(111,349.00)	-	-	(331,636.27)
Interest Income From Leases	-	-	-	-	(61,095.00)
Unrealized Gain/Loss On Inv	-	-	-	-	(11,820.92)
Rental Of General Property	(190,000.00)	(190,000.00)	(190,000.00)	(190,000.00)	(29,762.99)
Lease Revenue Deferred Inflow	-	-	-	-	(374,436.00)
Miscellaneous Revenue Police	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(76,540.46)
OverShort Cashiering	-	-	-	-	130.70
Credit Card Fees	(10,000.00)	(10,000.00)	(10,000.00)	(7,500.00)	(9,440.00)
Charges For Radio Installs	(86,000.00)	(86,000.00)	(86,000.00)	(88,000.00)	(76,108.80)
Waste Collection Charges	(2,150,000.00)	(2,150,000.00)	(2,150,000.00)	(2,080,000.00)	(2,121,347.87)
Weed Cutting Charges	(500.00)	(500.00)	(500.00)	(500.00)	(275.00)
Interest On Bank Deposits	(500,000.00)	(1,000,000.00)	(500,000.00)	(350,000.00)	(1,284,596.65)
Lease Proceeds	-	-	-	-	(91,635.00)
Fire Insurance Recovery	(25,000.00)	(25,000.00)	-	-	-
Misc Revenue Fuel Refunds	(9,000.00)	(19,600.00)	(9,000.00)	(15,000.00)	(18,132.83)
Miscellaneous Refunds	(7,500.00)	(1,000.00)	(7,500.00)	(1,000.00)	(25,391.71)
Miscellaneous Revenue	(30,000.00)	(30,000.00)	(30,000.00)	(20,000.00)	(67,731.53)
Sale Of Vehicles	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(13,125.00)
Sale Of Material & Supplies	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(155.80)
Sale Of Salvage & Surplus	(15,000.00)	(2,000.00)	(15,000.00)	(15,000.00)	(31,800.00)
Sale Of Real Estate	-	-	-	-	(1,500.00)
Motor Vehicle Carrier Tax	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(277,658.62)
Mobile Home Titling Tax	(10,000.00)	(7,000.00)	(10,000.00)	(10,000.00)	(15,576.00)
Rolling Stock Taxes	(28,400.00)	(31,089.00)	(28,400.00)	(26,000.00)	(28,457.20)
Commonwealth Reimb PPTRA	(228,553.00)	(228,553.00)	(228,553.00)	(228,553.00)	(228,552.85)
State Communication Tax	(615,000.00)	(615,000.00)	(615,000.00)	(650,000.00)	(578,363.13)
Street&Highway MaintenancePymt	(5,061,646.00)	(5,061,646.00)	(4,928,560.00)	(3,921,000.00)	(4,928,561.64)
Litter Control Grant	-	-	-	(5,000.00)	(11,670.00)
Law Enforcement Funds	(554,920.00)	(554,920.00)	(535,800.00)	(463,285.00)	(535,740.00)
State Grant Funds	(93,100.00)	-	(93,100.00)	-	-
Concessions Recreation	(5,000.00)	(5,000.00)	(5,000.00)	(3,000.00)	(3,841.94)
Rental Of P&R Properties	(55,000.00)	(50,000.00)	(55,000.00)	(45,000.00)	(58,820.00)
Program Ads, Sponsorships	(10,000.00)	(12,000.00)	(10,000.00)	(7,000.00)	(14,520.00)
Adult Athletics	(23,000.00)	(20,000.00)	(20,000.00)	(17,000.00)	(28,731.00)

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
General Fund Revenue (continued)					
Youth Athletics	(73,000.00)	(70,000.00)	(70,000.00)	(65,000.00)	(76,006.00)
Community Programs	(60,000.00)	(55,000.00)	(55,000.00)	(44,000.00)	(37,960.45)
Special Events	-	-	-	-	(50.00)
Recreation Fees	(30,000.00)	(30,000.00)	(30,000.00)	(25,000.00)	(31,922.00)
Senior Citizens Activities	(12,000.00)	(10,000.00)	(10,000.00)	(8,000.00)	(9,809.30)
Concessions Recreation	(5,000.00)	(3,000.00)	(5,000.00)	-	(322.70)
Over Short	-	-	-	-	(10.00)
Vender Fees	-	-	-	-	(1,100.00)
Rental For Aquatic Properties	(70,000.00)	(65,000.00)	(60,000.00)	(50,000.00)	176,745.10
Food Concessions Aquatics	(200.00)	(200.00)	(200.00)	-	(168.33)
Aquatic Fees	(85,000.00)	(85,000.00)	(85,000.00)	(75,000.00)	(82,493.35)
VT Contributions	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)
Over Short	-	-	-	(200.00)	-
Retail Sales Aquatics	(3,000.00)	(2,600.00)	(2,600.00)	(2,300.00)	(3,768.66)
Program Revenue Aquatics	(95,000.00)	(95,000.00)	(95,000.00)	(95,000.00)	(92,850.50)
Aquatics Competitive Fees	(160,000.00)	(160,000.00)	(160,000.00)	(130,000.00)	(266,534.73)
Aquatics Daily Admissions	(100,000.00)	(90,000.00)	(90,000.00)	(75,000.00)	(117,095.00)
Snap Match Contributions	-	-	-	-	(1,000.00)
Rental Truman Wilson Park	(80,000.00)	(75,000.00)	(75,000.00)	(50,000.00)	(36,508.20)
Miscellaneous And Other Grants	-	-	-	-	-
Total General Fund Operating Revenue	\$(38,960,325.00)	\$(39,471,827.00)	\$(38,427,258.00)	\$(35,370,313.00)	\$(40,713,919.15)

SUMMARY OF GENERAL FUND EXPENDITURES

Department	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
General Fund					
Town Council Total	\$ 84,250.00	\$ 79,409.00	\$ 84,250.00	\$ 73,823.50	\$ 67,020.03
Town Manager Total	1,115,949.00	998,489.00	1,040,016.00	1,061,852.20	957,533.20
Finance Total	1,527,053.00	1,630,935.00	1,605,316.00	1,490,984.82	1,309,415.99
Human Resources Total	525,765.00	491,966.00	512,137.00	526,190.73	425,289.17
Public Relations Total	280,965.00	264,193.00	262,564.00	248,931.53	235,897.66
Information Technology Total	1,565,080.27	1,444,777.00	1,461,114.05	1,270,532.41	1,186,869.46
Program Support Total	-	-	67,200.00	-	1,878,018.30
Police Total	10,024,687.22	9,271,224.22	9,429,349.70	9,075,791.00	8,347,924.99
Fire Total	1,273,966.50	1,159,374.00	1,241,258.50	1,061,346.50	958,917.79
Radio Shop Installs Total	116,874.00	108,030.00	105,297.00	102,086.33	90,496.86
Rescue Total	1,153,149.00	990,406.00	997,208.00	1,033,390.00	912,850.92
Building Total	658,497.00	575,338.00	608,694.00	565,635.00	498,364.31
Streets Administration Total	49,240.00	49,900.00	49,900.00	54,060.00	28,284.93
Streets Operations Total	4,489,260.00	4,005,153.00	4,355,434.00	4,141,113.60	3,375,705.91
Street Lights Total	347,820.00	338,460.00	338,460.00	294,600.00	284,717.39
Streets Transit Total	682,967.00	675,513.00	675,513.00	656,712.00	656,712.00
Streets Noneligible Total	34,000.00	34,000.00	33,700.00	34,000.00	19,137.20
Solid Waste Total	1,667,449.00	1,584,601.00	1,621,196.00	1,638,329.00	1,429,101.85
Landfill Total	207,100.00	101,650.00	206,950.00	176,000.00	89,716.36
Facility Maintenance Total	500,266.00	446,570.00	525,125.56	558,724.25	473,548.02
Fac Maint Town Hall Total	149,405.00	140,695.00	142,662.00	74,400.00	72,809.81
Fleet Maintenance Total	316,363.00	298,620.00	305,642.00	287,340.24	224,965.59
Parks & Recreation Admin Total	1,039,882.00	1,014,879.00	1,033,168.00	886,231.01	884,659.02
Parks & Recreation Operations Total	1,241,045.00	1,016,579.00	1,155,122.00	1,071,549.51	1,461,854.19
Parks & Recreation Maintenance Total	99,731.00	85,536.00	95,536.00	87,700.00	73,681.75
Parks&Recreation Mat&Prog&SpEv Total	959,494.00	873,475.00	931,704.00	884,629.93	507,268.25
Christiansburg Huckleberry Park Total	672,175.00	553,295.00	588,256.00	493,447.56	389,804.42
Farmer's Market Total	9,174.00	8,648.00	8,660.00	7,680.00	4,358.19
Aquatics Operations Total	2,293,986.00	2,043,101.54	2,168,870.00	2,090,877.91	1,977,648.77
Aquatics Maintenance Total	729,369.75	705,047.60	700,808.00	537,505.29	492,655.71
Planning Total	549,362.00	477,718.00	507,720.00	469,959.98	381,998.79
Economic Development Total	554,659.00	466,610.00	491,610.00	446,896.00	403,364.30
Econ Dev Small Bus Liaison Total	95,785.00	96,855.00	97,582.00	106,016.00	81,841.11
Community Development Total	73,313.00	70,120.00	99,603.00	144,692.00	128,867.00
Engineering Total	971,625.00	864,108.00	970,211.00	851,974.03	792,858.22
Fringe Pool Total	-	-	-	-	-
Debt Service Total	1,729,529.00	1,735,703.00	1,735,703.00	1,737,685.00	2,012,885.56
Total General Fund - Operating Expenses	\$ 37,789,235.74	\$ 34,700,978.36	\$ 36,253,539.81	\$ 34,242,687.33	\$ 33,117,043.02

DETAIL OF GENERAL FUND EXPENDITURES

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Salaries	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 52,845.50	\$ 52,839.96
Fringe Expense	5,000.00	4,659.00	5,000.00	4,228.00	4,227.20
Dues And Memberships	2,500.00	2,000.00	2,500.00	2,500.00	1,700.00
Travel	4,000.00	5,000.00	5,000.00	5,000.00	3,699.53
Schools And Registrations	5,250.00	4,250.00	4,250.00	4,250.00	3,540.00
Miscellaneous	5,000.00	1,000.00	5,000.00	5,000.00	1,013.34
Town Council Total	\$ 84,250.00	\$ 79,409.00	\$ 84,250.00	\$ 73,823.50	\$ 67,020.03
Salaries	\$ 426,433.00	\$ 370,000.00	\$ 403,600.00	\$ 404,804.20	\$ 395,608.18
Wages	60,000.00	50,000.00	60,000.00	60,000.00	54,210.75
Retiree Benefits	131,000.00	130,221.00	116,000.00	116,000.00	112,013.09
Retiree Benefits Not Taxable	100,000.00	100,000.00	100,000.00	100,000.00	85,830.00
Fringe Expense	191,506.00	151,319.00	162,406.00	174,238.00	166,136.12
Service Contracts	2,200.00	2,200.00	2,200.00	11,200.00	1,885.68
Legal Services	110,000.00	110,000.00	110,000.00	110,000.00	94,631.12
Printing & Office Supplies	8,000.00	8,000.00	8,000.00	8,000.00	5,582.65
Postage	1,600.00	1,600.00	1,600.00	1,600.00	500.00
Vehicle Fuel	1,200.00	1,200.00	1,200.00	1,200.00	1,039.14
Equip Ops & Repair	1,000.00	1,000.00	1,000.00	1,000.00	-
Liab. Ins. Bonds Etc	200.00	200.00	200.00	-	-
Telephone	8,000.00	8,000.00	8,000.00	8,000.00	7,293.39
Telephone Cell Stp	600.00	600.00	600.00	600.00	551.20
Dues And Memberships	2,710.00	2,710.00	2,710.00	2,710.00	1,848.25
Travel	2,300.00	2,300.00	2,300.00	2,300.00	1,031.98
Schools And Registrations	11,700.00	3,000.00	3,000.00	3,000.00	3,824.00
Va Municipal League Admr	12,300.00	12,234.00	12,000.00	12,000.00	11,891.00
Vml/Vaco Scm	5,200.00	3,905.00	5,200.00	5,200.00	3,905.00
Miscellaneous	40,000.00	40,000.00	40,000.00	40,000.00	9,751.65
Town Manager Total	\$ 1,115,949.00	\$ 998,489.00	\$ 1,040,016.00	\$ 1,061,852.20	\$ 957,533.20
Salaries	\$ 707,550.00	\$ 857,251.00	\$ 798,458.00	\$ 767,457.82	\$ 643,659.74
Wages	2,000.00	2,000.00	2,000.00	2,000.00	-
Overtime	4,000.00	3,722.00	4,000.00	7,000.00	4,251.87
Fringe Expense	312,558.00	290,662.00	311,958.00	244,462.00	237,729.29
Service Contracts	17,000.00	16,700.00	16,700.00	15,400.00	7,423.17
Auditor Administration	54,000.00	52,400.00	54,000.00	48,000.00	45,050.00
Printing & Office Supplies	27,000.00	17,000.00	27,000.00	27,000.00	19,312.99
Postage	36,000.00	36,000.00	36,000.00	32,000.00	20,114.29
Equip Ops & Repair	500.00	500.00	500.00	500.00	279.99
Liability Insurance	1,000.00	800.00	800.00	800.00	853.40
Telephone Cell Stp	2,900.00	2,900.00	2,900.00	1,440.00	884.00
Dues And Memberships	2,395.00	3,450.00	3,450.00	3,050.00	5,209.00
Travel	2,600.00	2,000.00	2,000.00	2,450.00	-
Schools And Registrations	7,400.00	7,400.00	7,400.00	3,900.00	3,459.00
Computer Hardware	1,500.00	1,500.00	1,500.00	1,500.00	-
Computer Software	274,800.00	262,800.00	262,800.00	262,800.00	227,233.39
Merchant Service Fees	40,000.00	40,000.00	40,000.00	37,375.00	59,069.12
Bank Charges, Misc,Dmv,Sod	27,850.00	27,850.00	27,850.00	27,850.00	29,756.74
Cigarette Stamps	6,000.00	6,000.00	6,000.00	6,000.00	5,130.00
Finance Total	\$ 1,527,053.00	\$ 1,630,935.00	\$ 1,605,316.00	\$ 1,490,984.82	\$ 1,309,415.99

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Salaries	\$ 258,557.00	\$ 240,464.00	\$ 242,602.00	\$ 243,314.73	\$ 226,282.60
Wages	2,000.00	2,000.00	2,000.00	2,000.00	-
Overtime	-	-	2,000.00	2,000.00	-
Fringe Expense	95,096.00	88,418.00	94,896.00	99,262.00	83,575.22
Service Contracts	62,400.00	62,400.00	51,000.00	51,000.00	37,767.05
Medical Costs	20,000.00	20,000.00	20,000.00	20,000.00	17,318.14
Background Costs	7,000.00	7,000.00	7,000.00	7,000.00	4,325.95
Printing & Office Supplies	2,000.00	2,000.00	3,000.00	3,000.00	1,675.55
Advertising	15,000.00	15,000.00	20,000.00	23,000.00	5,252.18
Postage	600.00	600.00	600.00	600.00	300.00
Telephone Cell Stp	700.00	700.00	700.00	700.00	756.13
Dues And Memberships	1,862.00	1,862.00	1,814.00	1,814.00	1,273.00
Travel	4,500.00	4,500.00	4,500.00	4,500.00	1,846.22
Schools And Registrations	8,275.00	10,897.00	12,550.00	12,550.00	2,387.30
Computer Software	4,700.00	4,450.00	11,700.00	11,700.00	3,686.30
Employee Picnic	9,375.00	8,275.00	9,375.00	9,050.00	8,249.85
Employee Recognition	30,500.00	20,200.00	25,200.00	31,500.00	28,039.25
Employee Wellness	3,200.00	3,200.00	3,200.00	3,200.00	2,554.43
Human Resources Total	\$ 525,765.00	\$ 491,966.00	\$ 512,137.00	\$ 526,190.73	\$ 425,289.17
Salaries	\$ 160,323.00	\$ 148,759.00	\$ 149,593.00	\$ 140,973.53	\$ 141,037.88
Overtime	3,200.00	3,200.00	3,200.00	3,200.00	-
Fringe Expense	58,736.00	54,428.00	58,416.00	57,418.00	52,090.93
Service Contracts	700.00	700.00	-	900.00	310.80
Printing & Office Supplies	25,000.00	25,000.00	20,806.00	25,000.00	24,253.51
Postage	500.00	500.00	500.00	500.00	300.00
Telephone Cell Stp	1,440.00	1,440.00	1,440.00	1,440.00	1,560.00
Travel	1,000.00	100.00	1,000.00	1,000.00	-
Schools And Registrations	6,000.00	6,000.00	5,594.00	1,400.00	-
Computer Software	24,066.00	24,066.00	22,015.00	17,100.00	16,344.54
Public Relations Total	\$ 280,965.00	\$ 264,193.00	\$ 262,564.00	\$ 248,931.53	\$ 235,897.66
Salaries	\$ 350,764.00	\$ 337,451.00	\$ 331,128.00	\$ 319,401.16	\$ 318,224.32
Fringe Expense	129,305.00	120,478.00	129,305.00	130,092.00	117,532.97
Printing & Office Supplies	1,500.00	1,500.00	1,500.00	1,500.00	1,369.23
Postage	500.00	500.00	500.00	500.00	300.00
Vehicle Fuel	500.00	200.00	500.00	500.00	-
Equip Ops & Repair	10,000.00	10,000.00	10,000.00	11,000.00	449.97
Telephone	2,400.00	1,600.00	2,400.00	1,500.00	1,622.04
Telephone Cell Stp	2,880.00	1,300.00	2,880.00	1,200.00	2,655.63
Dues And Memberships	2,300.00	1,100.00	1,100.00	1,100.00	-
Travel	4,800.00	4,800.00	9,060.00	3,300.00	882.96
Schools And Registrations	7,160.00	13,200.00	13,200.00	6,800.00	7,814.00
Computer Hardware	175,139.00	159,148.00	159,148.00	197,703.25	159,396.90
Computer Software	420,420.27	400,000.00	400,455.49	283,616.00	302,408.20
Comp Repair Labor	112,820.00	100,000.00	102,000.00	83,640.00	45,277.26
Computer Service Contracts	340,592.00	290,000.00	293,937.56	224,780.00	227,274.38
Small Tools And Equipment	4,000.00	3,500.00	4,000.00	3,900.00	1,661.60
Information Technology Total	\$ 1,565,080.27	\$ 1,444,777.00	\$ 1,461,114.05	\$ 1,270,532.41	\$ 1,186,869.46

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Operating Transfer/Grnt Supp	\$ -	\$ -	\$ 67,200.00	\$ -	\$ 136,915.94
Operating Transfer Cemetery	-	-	-	-	167,148.19
Operating Transfer Cap Project	-	-	-	-	1,573,954.17
Program Support Total	\$ -	\$ -	\$ 67,200.00	\$ -	\$ 1,878,018.30
Salaries	\$ 5,399,310.00	\$ 4,900,000.00	\$ 5,108,657.93	\$ 4,865,594.00	\$ 4,692,440.21
Wages	22,000.00	22,139.00	17,000.00	17,000.00	18,071.25
Overtime	287,000.00	336,120.00	287,000.00	287,000.00	306,692.63
Fringe Expense	2,132,971.00	1,900,000.00	1,998,544.00	1,983,060.00	1,734,551.57
Service Contracts	1,047,080.22	1,014,284.22	945,297.07	893,674.00	690,971.01
Legal Services	2,000.00	1,500.00	2,000.00	2,000.00	120.00
Law Enforcement Expenses	2,000.00	1,750.00	2,000.00	2,000.00	-
Meth Lab Clean Up	2,500.00	2,000.00	2,500.00	5,000.00	-
Printing & Office Supplies	27,000.00	24,500.00	25,000.00	21,250.00	24,817.10
Postage	3,500.00	3,500.00	3,500.00	3,500.00	3,384.80
Radio Maint Police	17,500.00	14,500.00	4,232.70	22,300.00	18,471.42
Vehicle Fuel	135,000.00	134,000.00	121,300.00	115,000.00	130,479.44
Equip Ops & Repair	133,000.00	127,300.00	133,700.00	122,700.00	126,132.42
Liability Insurance	109,250.00	109,175.00	109,250.00	104,250.00	94,951.84
Electricity	29,700.00	24,000.00	29,700.00	27,000.00	24,580.22
Fuel/Gas	3,000.00	2,500.00	3,000.00	3,000.00	1,366.08
Telephone	64,260.00	61,860.00	64,260.00	61,860.00	45,756.69
Vcin Costs	13,000.00	12,000.00	13,000.00	13,000.00	910.42
Telephone Cell Stp	33,000.00	33,000.00	33,000.00	33,000.00	25,863.21
Dues And Memberships	8,000.00	7,800.00	3,000.00	3,000.00	1,670.20
Travel	61,600.00	56,600.00	51,000.00	51,000.00	43,280.57
Schools And Registrations	34,400.00	34,400.00	35,000.00	35,000.00	34,560.04
Computer Hardware	6,000.00	5,725.00	4,500.00	4,500.00	4,500.00
Computer Software	49,950.00	49,100.00	52,100.00	59,050.00	44,940.97
Police Supplies	57,500.00	56,300.00	54,000.00	49,500.00	43,020.22
Safety	59,500.00	57,500.00	56,000.00	44,800.00	37,008.73
Uniforms	83,500.00	90,150.00	70,400.00	62,000.00	55,947.08
Building Maint & Grounds	75,000.00	63,500.00	75,000.00	57,000.00	38,996.59
Communication	10,444.00	10,344.00	10,294.00	9,694.00	7,521.63
Dare	5,000.00	4,500.00	5,000.00	5,000.00	3,329.92
Police Academy	26,102.00	26,102.00	23,814.00	23,184.00	23,184.00
Investigation Costs	43,500.00	42,750.00	48,500.00	51,000.00	33,489.23
Small Tools And Equipment	41,120.00	42,325.00	37,800.00	38,875.00	36,915.50
Police Total	\$ 10,024,687.22	\$ 9,271,224.22	\$ 9,429,349.70	\$ 9,075,791.00	\$ 8,347,924.99
Salaries	\$ 402,801.00	\$ 338,824.00	\$ 383,098.00	\$ 295,131.00	\$ 286,363.49
Wages	40,000.00	22,640.00	40,000.00	40,000.00	49,593.88
Fringe Expense	155,332.00	141,000.00	149,600.00	123,407.00	109,733.00
VRS Fire Dept	12,000.00	11,181.00	12,000.00	12,000.00	8,125.00
Service Contracts	157,456.00	143,364.00	148,133.00	138,436.00	137,060.91
Medical Costs	15,000.00	15,000.00	15,000.00	-	-
Printing & Office Supplies	3,000.00	3,000.00	3,000.00	3,000.00	3,208.21
Postage	800.00	800.00	800.00	800.00	457.13
Vehicle Fuel	42,000.00	42,000.00	42,000.00	40,000.00	33,117.54
Equip Ops & Repair	82,000.00	82,000.00	82,000.00	78,000.00	56,095.27
Liability Insurance	132,700.00	132,700.00	132,700.00	110,700.00	102,862.37

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Electricity	26,000.00	26,000.00	26,000.00	26,000.00	25,260.73
Fuel/Gas	11,000.00	11,000.00	11,000.00	11,000.00	9,532.61
Telephone	10,000.00	10,000.00	10,000.00	10,000.00	9,267.32
Telephone Cell Stp	1,500.00	1,500.00	1,500.00	1,500.00	1,170.00
Dues And Memberships	4,662.50	4,165.00	4,662.50	4,622.50	2,592.50
Travel	31,125.00	27,735.00	31,125.00	29,235.00	17,383.10
Schools And Registrations	7,800.00	6,025.00	7,550.00	6,375.00	5,610.00
Computer Hardware	-	-	-	3,000.00	855.13
Computer Software	10,290.00	11,940.00	12,590.00	9,640.00	5,556.89
Uniforms	15,500.00	15,500.00	15,500.00	14,000.00	11,911.54
Building Maint & Grounds	72,000.00	72,000.00	72,000.00	72,000.00	54,596.51
Communication	19,000.00	19,000.00	19,000.00	14,000.00	13,858.46
Fire Prevention	13,500.00	13,500.00	13,500.00	12,000.00	11,660.09
Small Tools And Equipment	8,500.00	8,500.00	8,500.00	6,500.00	3,046.11
Fire Total	\$ 1,273,966.50	\$ 1,159,374.00	\$ 1,241,258.50	\$ 1,061,346.50	\$ 958,917.79
Salaries	\$ 55,991.00	\$ 52,758.00	\$ 52,914.00	\$ 50,001.33	\$ 49,944.79
Fringe Expense	20,663.00	19,252.00	20,663.00	20,365.00	18,446.61
Printing & Office Supplies	1,000.00	1,000.00	1,000.00	1,000.00	-
Vehicle Fuel	2,000.00	-	-	-	-
Equip Ops & Repair	3,500.00	2,000.00	2,000.00	2,000.00	420.70
Telephone	1,020.00	1,020.00	1,020.00	1,020.00	-
Travel	3,600.00	5,200.00	1,600.00	1,600.00	-
Schools And Registrations	2,100.00	2,800.00	2,100.00	2,100.00	1,133.68
Computer Hardware	4,000.00	3,000.00	3,000.00	3,000.00	-
Computer Software	3,000.00	3,000.00	3,000.00	3,000.00	-
Parts & Supplies TOC	5,000.00	5,000.00	5,000.00	5,000.00	3,238.53
Parts & Supplies VT	-	-	-	-	128.33
Parts & Supplies TOB	5,000.00	5,000.00	5,000.00	5,000.00	7,821.93
Parts & Supplies Mty Cty	5,000.00	5,000.00	5,000.00	5,000.00	7,693.61
Small Tools And Equipment	5,000.00	3,000.00	3,000.00	3,000.00	1,668.68
Radio Shop Installs Total	\$ 116,874.00	\$ 108,030.00	\$ 105,297.00	\$ 102,086.33	\$ 90,496.86
Salaries	\$ 67,406.00	\$ 57,272.00	\$ 59,221.00	\$ 146,377.00	\$ 71,101.73
Wages	150,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Overtime	5,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Fringe Expense	40,036.00	21,247.00	22,804.00	70,820.00	37,416.80
Service Contracts	406,196.00	364,447.00	368,621.65	353,677.00	354,300.15
Printing & Office Supplies	3,000.00	3,000.00	1,500.00	3,000.00	2,472.92
Postage	200.00	200.00	200.00	200.00	100.00
Vehicle Fuel	40,000.00	40,000.00	40,000.00	40,000.00	28,556.26
Equip Ops & Repair	50,000.00	37,650.00	37,650.00	32,000.00	19,441.35
Liability Insurance	152,774.00	152,774.00	152,774.00	96,500.00	130,059.54
Electricity	23,000.00	23,000.00	21,000.00	15,000.00	19,969.22
Fuel/Gas	7,000.00	4,800.00	6,800.00	4,800.00	3,414.33
Telephone	8,916.00	8,916.00	8,916.00	8,916.00	6,816.38
Telephone Cell Stp	720.00	-	420.00	-	540.00
Dues And Memberships	750.00	500.00	500.00	500.00	300.00
Travel	4,600.00	4,600.00	3,600.00	4,600.00	4,088.35
Schools And Registrations	19,500.00	19,500.00	17,200.00	19,500.00	9,897.95

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Computer Hardware	2,400.00	-	4,430.00	-	-
Computer Software	650.00	-	451.35	-	-
Medical Supplies	80,000.00	40,000.00	40,000.00	40,000.00	35,474.97
Uniforms	20,000.00	7,500.00	7,500.00	11,100.00	10,552.84
Building Maint & Grounds	58,001.00	40,000.00	40,000.00	24,900.00	16,230.59
Communication	7,000.00	7,000.00	4,070.00	3,500.00	4,176.53
Small Tools And Equipment	6,000.00	3,000.00	4,550.00	3,000.00	2,941.01
Rescue Total	\$ 1,153,149.00	\$ 990,406.00	\$ 997,208.00	\$ 1,033,390.00	\$ 912,850.92
Salaries	\$ 399,880.00	\$ 349,305.00	\$ 363,517.00	\$ 323,720.00	\$ 320,634.61
Wages	5,000.00	2,253.00	10,000.00	25,000.00	-
Overtime	-	-	-	-	469.80
Fringe Expense	143,517.00	130,980.00	140,577.00	131,815.00	118,423.19
Engineering	-	-	-	4,000.00	-
Printing & Office Supplies	6,000.00	6,000.00	6,000.00	6,000.00	2,199.00
Postage	500.00	500.00	500.00	500.00	300.00
Vehicle Fuel	5,000.00	5,000.00	5,000.00	5,000.00	3,202.22
Equip Ops & Repair	15,000.00	10,000.00	10,000.00	6,500.00	4,117.48
Liability Insurance	1,500.00	1,500.00	1,500.00	1,400.00	1,325.25
Telephone	3,600.00	3,600.00	4,200.00	3,600.00	3,710.70
Telephone Cell Stp	2,600.00	2,600.00	2,600.00	2,600.00	2,340.00
Dues And Memberships	1,400.00	1,400.00	1,400.00	1,400.00	650.00
Travel	8,000.00	8,000.00	8,000.00	7,000.00	2,264.12
Schools And Registrations	4,000.00	6,000.00	6,000.00	4,000.00	2,445.00
Computer Hardware	2,000.00	2,200.00	2,000.00	1,800.00	2,170.11
Computer Software	20,000.00	5,500.00	7,500.00	5,500.00	2,590.00
Materials	6,500.00	6,500.00	6,500.00	5,800.00	4,112.11
Uniforms	2,500.00	2,500.00	2,500.00	1,000.00	633.50
Property Maintenance Enforce	30,000.00	30,000.00	29,400.00	27,500.00	26,030.86
Small Tools And Equipment	1,500.00	1,500.00	1,500.00	1,500.00	746.36
Building Total	\$ 658,497.00	\$ 575,338.00	\$ 608,694.00	\$ 565,635.00	\$ 498,364.31
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 300.00
Liability Insurance	1,500.00	1,500.00	1,500.00	2,500.00	1,236.90
Telephone	7,900.00	7,900.00	7,900.00	7,900.00	7,185.99
Telephone Cell Stp	6,840.00	7,600.00	7,600.00	7,600.00	6,275.04
Dues And Memberships	3,230.00	3,230.00	3,230.00	3,230.00	1,904.00
Travel	11,800.00	10,800.00	10,800.00	10,800.00	1,431.59
Schools And Registrations	17,470.00	18,370.00	18,370.00	21,530.00	9,951.41
Streets Administration Total	\$ 49,240.00	\$ 49,900.00	\$ 49,900.00	\$ 54,060.00	\$ 28,284.93
Salaries	\$ 2,398,939.00	\$ 2,000,000.00	\$ 2,282,793.00	\$ 2,115,729.60	\$ 1,786,724.54
Wages	151,000.00	151,000.00	151,000.00	146,000.00	125,846.55
Overtime	77,000.00	77,000.00	77,000.00	77,000.00	40,415.84
Fringe Expense	864,916.00	784,628.00	842,116.00	843,754.00	659,908.84
Service Contracts	75,345.00	106,305.00	106,305.00	85,330.00	67,179.99
Printing & Office Supplies	11,500.00	11,500.00	11,500.00	11,500.00	9,254.70
Vehicle Fuel	103,000.00	98,600.00	98,600.00	95,000.00	102,487.15

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Equip Ops & Repair	220,500.00	210,000.00	210,000.00	200,000.00	169,019.51
Liability Insurance	6,000.00	6,000.00	6,000.00	19,000.00	8,393.23
Electricity	18,540.00	18,000.00	18,000.00	16,000.00	15,232.90
Traffic Lights	24,500.00	23,800.00	23,800.00	22,800.00	15,114.31
Fuel/Gas	10,500.00	10,500.00	10,500.00	10,000.00	8,301.92
Computer Hardware	-	3,600.00	3,600.00	-	-
Computer Software	22,600.00	19,000.00	19,000.00	22,600.00	13,479.56
Materials	382,000.00	363,800.00	363,800.00	346,500.00	279,753.87
Uniforms	48,920.00	48,920.00	48,920.00	47,400.00	27,832.61
Signs & Painting St Dep	50,000.00	50,000.00	60,000.00	60,000.00	35,624.11
Building Maint & Grounds	18,500.00	17,000.00	17,000.00	17,000.00	6,197.55
Small Tools And Equipment	5,500.00	5,500.00	5,500.00	5,500.00	4,938.73
Streets Operations Total	\$ 4,489,260.00	\$ 4,005,153.00	\$ 4,355,434.00	\$ 4,141,113.60	\$ 3,375,705.91
Equip Ops & Repair	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,363.70
St Lights Arterial St Dept	321,360.00	312,000.00	312,000.00	270,000.00	271,026.92
Street Lights	20,460.00	20,460.00	20,460.00	18,600.00	12,326.77
Street Lights Total	\$ 347,820.00	\$ 338,460.00	\$ 338,460.00	\$ 294,600.00	\$ 284,717.39
St Dept Transit Bt	\$ 652,967.00	\$ 645,513.00	\$ 645,513.00	\$ 626,712.00	\$ 626,712.00
Contracts	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Streets Transit Total	\$ 682,967.00	\$ 675,513.00	\$ 675,513.00	\$ 656,712.00	\$ 656,712.00
St Dept Transit Smartway	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ 9,900.00
Vehicle Fuel	2,500.00	2,500.00	2,500.00	2,500.00	1,500.00
Equip Ops & Repair	3,000.00	3,000.00	3,000.00	3,000.00	483.00
Liability Insurance	300.00	300.00	-	300.00	-
St Lights Arterial St Dept	7,500.00	7,500.00	7,500.00	7,500.00	-
Materials Non Elig	7,500.00	7,500.00	7,500.00	7,500.00	7,254.20
Streets Noneligible Total	\$ 34,000.00	\$ 34,000.00	\$ 33,700.00	\$ 34,000.00	\$ 19,137.20
Salaries	\$ 292,858.00	\$ 246,351.00	\$ 278,625.00	\$ 294,269.00	\$ 214,282.19
Overtime	6,000.00	6,000.00	6,000.00	6,000.00	2,140.12
Fringe Expense	107,841.00	99,920.00	107,241.00	118,430.00	79,142.98
Service Contracts	382,500.00	375,000.00	375,000.00	375,000.00	341,815.49
Printing	3,500.00	3,500.00	3,500.00	3,500.00	2,589.18
Postage	14,100.00	14,100.00	14,100.00	12,000.00	11,024.37
Cart Maintenance	18,000.00	18,000.00	18,000.00	18,000.00	6,330.00
Vehicle Fuel	72,600.00	72,600.00	72,600.00	70,000.00	61,544.87
Equip Ops & Repair	82,000.00	81,000.00	78,000.00	72,000.00	77,639.92
Liability Insurance	3,000.00	3,000.00	3,000.00	12,000.00	5,300.99
Telephone Cell Stp	720.00	-	-	-	-
Materials	659,330.00	640,130.00	640,130.00	632,130.00	599,375.83
Merchant Service Fees	24,000.00	24,000.00	24,000.00	24,000.00	27,915.91
Small Tools And Equipment	1,000.00	1,000.00	1,000.00	1,000.00	-
Solid Waste Total	\$ 1,667,449.00	\$ 1,584,601.00	\$ 1,621,196.00	\$ 1,638,329.00	\$ 1,429,101.85
Engineering	\$ 150,000.00	\$ 89,700.00	\$ 150,000.00	\$ 120,000.00	\$ 80,767.23
Closure Costs Landfill	50,000.00	5,000.00	50,000.00	50,000.00	4,643.77
Equip Ops & Repair	2,000.00	2,000.00	2,000.00	1,500.00	258.55
Electricity	5,100.00	4,950.00	4,950.00	4,500.00	4,046.81
Landfill Total	\$ 207,100.00	\$ 101,650.00	\$ 206,950.00	\$ 176,000.00	\$ 89,716.36

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Salaries	\$ 260,860.00	\$ 250,000.00	\$ 295,528.56	\$ 337,897.25	\$ 302,182.30
Wages	12,636.00	12,636.00	12,636.00	6,800.00	3,564.12
Overtime	6,500.00	6,500.00	5,250.00	5,000.00	5,229.02
Fringe Expense	137,805.00	126,614.00	135,891.00	130,227.00	111,608.01
Service Contracts	3,800.00	3,800.00	3,800.00	3,800.00	3,511.01
Engineering	25,000.00	-	25,000.00	25,000.00	6,000.00
Vehicle Fuel	7,000.00	7,000.00	7,000.00	5,500.00	6,543.28
Equip Ops & Repair	5,000.00	4,800.00	4,800.00	4,500.00	2,759.13
Liability Insurance	1,000.00	1,000.00	1,000.00	2,000.00	883.50
Telephone	3,420.00	3,420.00	3,420.00	3,420.00	2,913.93
Telephone Cell Stp	1,800.00	1,800.00	1,800.00	1,080.00	1,358.88
Schools And Registrations	2,245.00	-	-	-	-
Materials	28,000.00	26,500.00	26,500.00	26,500.00	20,051.58
Small Tools And Equipment	5,200.00	2,500.00	2,500.00	7,000.00	6,943.26
Facility Maintenance Total	\$ 500,266.00	\$ 446,570.00	\$ 525,125.56	\$ 558,724.25	\$ 473,548.02
Salaries	\$ 38,596.00	\$ 36,638.00	\$ 37,603.00	\$ -	\$ 12,163.50
Overtime	2,000.00	2,000.00	2,000.00	-	-
Fringe Expense	14,884.00	13,682.00	14,684.00	-	4,492.47
Service Contracts	33,850.00	30,400.00	30,400.00	18,400.00	15,751.88
Liability Insurance	475.00	475.00	475.00	1,000.00	441.75
Electricity	22,600.00	22,000.00	22,000.00	20,000.00	16,915.54
Fuel/Gas	5,500.00	5,500.00	5,500.00	5,000.00	3,451.23
Building Maint & Grounds	31,500.00	30,000.00	30,000.00	30,000.00	19,593.44
Fac Maint Town Hall Total	\$ 149,405.00	\$ 140,695.00	\$ 142,662.00	\$ 74,400.00	\$ 72,809.81
Salaries	\$ 185,668.00	\$ 176,541.00	\$ 178,797.00	\$ 163,533.24	\$ 140,837.97
Overtime	3,000.00	3,000.00	3,000.00	3,000.00	1,536.87
Fringe Expense	70,120.00	65,054.00	69,820.00	66,607.00	52,017.10
Service Contracts	6,600.00	4,650.00	4,650.00	4,500.00	3,944.16
Vehicle Fuel	2,500.00	2,500.00	2,500.00	2,500.00	1,101.13
Equip Ops & Repair	3,200.00	3,200.00	3,200.00	3,000.00	1,842.67
Liability Insurance	475.00	475.00	475.00	1,000.00	441.75
Electricity	6,700.00	6,500.00	6,500.00	6,500.00	-
Fuel/Gas	4,500.00	4,500.00	4,500.00	4,500.00	2,980.82
Telephone	2,680.00	2,680.00	2,680.00	2,680.00	1,054.32
Telephone Cell Stp	720.00	720.00	720.00	720.00	530.74
Travel	2,500.00	2,500.00	2,500.00	2,500.00	-
Schools And Registrations	4,300.00	4,300.00	4,300.00	4,300.00	-
Computer Software	8,300.00	8,000.00	8,000.00	8,000.00	5,052.01
Shop Supplies	11,500.00	11,000.00	11,000.00	11,000.00	11,018.90
Small Tools And Equipment	3,600.00	3,000.00	3,000.00	3,000.00	2,607.15
Fleet Maintenance Total	\$ 316,363.00	\$ 298,620.00	\$ 305,642.00	\$ 287,340.24	\$ 224,965.59
Salaries	\$ 346,803.00	\$ 328,804.00	\$ 328,469.00	\$ 313,331.93	\$ 326,942.26
Wages	-	-	-	-	14,095.00
Overtime	14,000.00	16,073.00	12,000.00	10,000.00	13,755.62
Fringe Expense	164,397.00	151,870.00	162,997.00	127,620.00	121,880.45
Service Contracts	127,127.00	125,177.00	125,177.00	94,744.08	95,943.68
Printing & Office Supplies	14,000.00	13,000.00	18,000.00	18,000.00	12,211.88
Postage	400.00	400.00	500.00	500.00	310.65
Vehicle Fuel	18,000.00	18,000.00	18,000.00	13,000.00	16,169.61

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Equip Ops & Repair	68,210.00	65,000.00	65,000.00	55,000.00	57,039.10
Liability Insurance	13,000.00	13,000.00	6,200.00	18,000.00	9,718.48
Electricity	140,000.00	140,000.00	140,000.00	110,000.00	120,258.53
Fuel/Gas	25,000.00	25,000.00	30,000.00	30,000.00	19,357.57
Telephone	20,000.00	17,500.00	20,000.00	20,000.00	17,486.75
Telephone Cell Stp	5,000.00	4,000.00	5,000.00	5,000.00	4,061.35
Dues And Memberships	5,110.00	3,800.00	3,800.00	3,410.00	2,007.61
Travel	15,110.00	8,360.00	8,360.00	6,860.00	7,426.87
Schools And Registrations	6,055.00	3,295.00	3,295.00	3,595.00	2,939.75
Computer Hardware	2,100.00	600.00	1,200.00	-	969.00
Computer Software	670.00	1,000.00	5,170.00	7,170.00	1,300.59
Building Maint & Grounds	54,900.00	80,000.00	80,000.00	50,000.00	40,784.27
Parks & Recreation Admin Total	\$ 1,039,882.00	\$ 1,014,879.00	\$ 1,033,168.00	\$ 886,231.01	\$ 884,659.02
Salaries	\$ 468,572.00	\$ 461,856.00	\$ 457,249.00	\$ 432,705.01	\$ 679,809.11
Wages	275,557.00	200,000.00	276,953.00	230,552.50	246,570.51
Officials And Instructors Wage	172,964.00	110,000.00	157,165.00	124,453.00	174,279.45
Commission Wages	2,025.00	1,083.00	2,700.00	2,700.00	1,275.00
Officials & Inst	28,925.00	25,000.00	25,000.00	25,000.00	18,735.50
Overtime	35,000.00	26,274.00	40,000.00	40,000.00	28,285.32
Fringe Expense	230,002.00	166,366.00	178,555.00	198,639.00	286,247.53
Gas & Electric Mayflower	6,000.00	5,000.00	6,000.00	6,000.00	4,756.33
Merchant Service Fees	22,000.00	21,000.00	11,500.00	11,500.00	21,895.44
Parks & Recreation Operations Total	\$ 1,241,045.00	\$ 1,016,579.00	\$ 1,155,122.00	\$ 1,071,549.51	\$ 1,461,854.19
Trail Maintenance	\$ 25,000.00	\$ 15,000.00	\$ 25,000.00	\$ 25,000.00	\$ 5,511.03
Building Maint & Grounds	74,731.00	70,536.00	70,536.00	62,700.00	68,170.72
Parks & Recreation Maintenance Total	\$ 99,731.00	\$ 85,536.00	\$ 95,536.00	\$ 87,700.00	\$ 73,681.75
Salaries	\$ 441,415.00	\$ 411,880.00	\$ 425,169.00	\$ 406,383.93	\$ 179,138.40
Wages	-	-	-	-	12,251.75
Overtime	30,000.00	17,305.00	35,000.00	35,000.00	8,764.86
Fringe Expense	169,209.00	154,695.00	166,029.00	164,941.00	67,143.12
Electricity	35,000.00	30,000.00	40,000.00	25,000.00	35,080.93
Safety	600.00	300.00	600.00	600.00	-
Materials	176,645.00	164,500.00	164,511.00	157,000.00	138,771.36
Trips & Admissions	5,000.00	3,000.00	6,000.00	6,000.00	2,740.26
Downtown Festival	95,625.00	86,795.00	86,795.00	82,105.00	60,204.99
Small Tools And Equipment	6,000.00	5,000.00	7,600.00	7,600.00	3,172.58
Parks&Recreation Mat&Prog&SpEv Total	\$ 959,494.00	\$ 873,475.00	\$ 931,704.00	\$ 884,629.93	\$ 507,268.25
Salaries	\$ 182,384.00	\$ 163,869.00	\$ 173,201.00	\$ 157,184.56	\$ 149,449.87
Wages	155,760.00	155,000.00	174,000.00	107,400.00	73,022.53
Overtime	5,000.00	1,638.00	5,000.00	5,000.00	10,252.33
Fringe Expense	97,631.00	75,988.00	81,555.00	72,613.00	61,039.62
Service Contracts	54,300.00	36,500.00	36,500.00	20,000.00	6,720.00
Printing & Office Supplies	500.00	500.00	500.00	20,000.00	249.92
Postage	-	-	-	250.00	-
Vehicle Fuel	-	-	-	6,000.00	-
Equip Ops & Repair	35,000.00	8,000.00	8,000.00	12,000.00	2,614.87
Liability Insurance	10,000.00	-	-	4,000.00	-
Electricity	32,000.00	32,000.00	32,000.00	25,000.00	26,753.04
Fuel/Gas	-	-	-	5,000.00	-

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Telephone Cell Stp	2,000.00	1,800.00	2,000.00	2,000.00	210.00
Dues And Memberships	1,500.00	1,000.00	1,500.00	1,500.00	180.00
Travel	4,000.00	1,500.00	4,000.00	4,000.00	-
Schools And Registrations	2,000.00	1,500.00	2,000.00	2,000.00	555.00
Computer Hardware	1,000.00	1,000.00	2,500.00	2,500.00	-
Materials	40,000.00	35,000.00	35,000.00	20,000.00	33,445.20
Trail Maintenance	5,000.00	5,000.00	5,000.00	5,000.00	-
Building Maint & Grounds	40,000.00	30,000.00	21,400.00	15,000.00	25,312.04
Small Tools And Equipment	4,100.00	3,000.00	4,100.00	7,000.00	-
Christiansburg Huckleberry Park Total	\$ 672,175.00	\$ 553,295.00	\$ 588,256.00	\$ 493,447.56	\$ 389,804.42
Wages	\$ 2,385.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -
Fringe Expense	239.00	168.00	180.00	180.00	-
Service Contracts	2,000.00	1,840.00	1,840.00	1,600.00	990.00
Printing & Office Supplies	3,000.00	2,840.00	2,840.00	2,100.00	2,314.58
Snap Match Expense	1,200.00	1,200.00	1,200.00	1,200.00	973.10
Merchant Service Fees	350.00	350.00	350.00	350.00	80.51
Farmer's Market Total	\$ 9,174.00	\$ 8,648.00	\$ 8,660.00	\$ 7,680.00	\$ 4,358.19
Salaries	\$ 636,419.00	\$ 590,549.00	\$ 612,274.00	\$ 585,880.37	\$ 496,066.64
Wages	534,005.00	405,250.00	526,465.00	490,625.00	619,205.07
Contract Wages	4,000.00	500.00	2,000.00	2,000.00	9,250.88
Overtime	10,780.00	5,000.00	8,395.00	8,395.00	1,311.78
Fringe Expense	342,007.00	262,013.00	281,210.00	277,879.00	232,753.66
Service Contracts	17,300.00	15,928.54	17,030.00	15,128.54	14,680.86
Printing	10,500.00	10,000.00	10,000.00	9,600.00	6,674.33
Advertising	5,000.00	5,000.00	5,000.00	5,000.00	1,929.34
Postage	600.00	500.00	500.00	500.00	300.00
Vehicle Fuel	2,500.00	2,500.00	1,250.00	1,250.00	990.24
Liability Insurance	4,000.00	4,000.00	2,000.00	4,000.00	1,767.00
Electricity	352,000.00	341,266.00	341,266.00	255,000.00	289,519.58
Fuel/Gas	120,000.00	120,000.00	120,000.00	140,000.00	83,906.25
Telephone	7,000.00	7,000.00	7,000.00	7,000.00	5,716.54
Telephone Cell Stp	800.00	500.00	500.00	500.00	90.00
Dues And Memberships	1,200.00	1,200.00	1,200.00	1,200.00	590.00
Travel	5,750.00	4,500.00	3,930.00	4,925.00	4,522.34
Schools And Registrations	4,075.00	3,150.00	3,150.00	4,250.00	2,485.95
Computer Hardware	7,250.00	1,500.00	1,500.00	700.00	363.85
Computer Software	6,800.00	3,500.00	3,500.00	4,000.00	728.60
Materials	37,000.00	35,000.00	35,000.00	35,000.00	29,654.82
Supplies	4,500.00	4,000.00	4,000.00	4,000.00	3,165.59
Skatepark Operations	6,000.00	6,000.00	6,000.00	7,500.00	1,347.70
Uniforms	4,000.00	3,500.00	3,500.00	3,500.00	1,644.01
Supplies&Chemicals Janitorial	39,000.00	39,000.00	39,000.00	39,000.00	37,419.03
Merchant Service Fees	30,000.00	30,000.00	30,000.00	30,000.00	28,393.12
Items For Resale	3,500.00	2,500.00	2,500.00	2,000.00	2,035.99
Program Supplies	15,000.00	23,000.00	23,000.00	38,000.00	35,005.89
Competitive	42,500.00	77,200.00	52,200.00	45,000.00	45,791.45
Instructional	3,000.00	3,000.00	3,000.00	3,000.00	3,562.44
Pool And Safety Operations	35,000.00	33,545.00	20,000.00	63,545.00	20,160.46
Commissions/Boards	2,500.00	2,500.00	2,500.00	2,500.00	1,581.86
Contributed Capital Transfer	-	-	-	-	(4,966.50)
Aquatics Operations Total	\$ 2,293,986.00	\$ 2,043,101.54	\$ 2,168,870.00	\$ 2,090,877.91	\$ 1,977,648.77

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Salaries	\$ 170,354.00	\$ 151,695.00	\$ 164,655.00	\$ 157,537.69	\$ 153,248.26
Wages	79,640.00	65,440.00	65,440.00	35,200.00	22,343.42
Overtime	6,250.00	2,000.00	3,860.00	3,860.00	1,622.99
Fringe Expense	78,122.00	64,786.00	69,533.00	66,981.00	58,388.19
Service Contracts	161,003.75	141,181.60	141,220.00	58,627.18	61,821.01
Equip Opns & Repair	70,000.00	70,000.00	60,000.00	72,054.42	74,710.25
Chemicals Pool	60,000.00	60,000.00	60,000.00	50,000.00	49,925.23
Building Maint & Grounds	102,000.00	140,745.00	126,900.00	78,245.00	70,596.36
Small Tools And Equipment	2,000.00	9,200.00	9,200.00	15,000.00	-
Aquatics Maintenance Total	\$ 729,369.75	\$ 705,047.60	\$ 700,808.00	\$ 537,505.29	\$ 492,655.71
Salaries	\$ 288,535.00	\$ 265,687.00	\$ 270,483.00	\$ 252,370.98	\$ 206,764.34
Wages	40,000.00	35,000.00	38,100.00	27,000.00	23,126.04
Overtime	1,000.00	1,000.00	1,000.00	-	-
Fringe Expense	112,771.00	101,252.00	108,671.00	104,950.00	78,216.42
Service Contracts	50,000.00	50,000.00	50,000.00	50,000.00	46,977.29
Printing & Office Supplies	3,600.00	3,100.00	3,600.00	4,100.00	3,779.99
Advertising	8,000.00	6,500.00	6,500.00	6,500.00	7,590.00
Postage	5,000.00	5,000.00	5,000.00	5,000.00	4,518.18
Vehicle Fuel	1,000.00	500.00	2,000.00	2,000.00	423.28
Equip Opns & Repair	3,000.00	1,000.00	3,000.00	4,670.25	4,266.36
Liability Insurance	1,500.00	1,500.00	1,500.00	2,600.00	1,148.55
Telephone	-	600.00	600.00	600.00	1,024.83
Telephone Cell Stp	-	-	2,160.00	720.00	-
Dues And Memberships	4,606.00	864.00	2,606.00	1,319.00	423.97
Travel	6,750.00	1,000.00	5,500.00	2,329.75	1,334.47
Schools And Registrations	3,600.00	1,850.00	3,000.00	3,000.00	2,270.99
Computer Hardware	-	2,000.00	3,000.00	2,100.00	134.08
Computer Software	20,000.00	865.00	1,000.00	700.00	-
Planning Total	\$ 549,362.00	\$ 477,718.00	\$ 507,720.00	\$ 469,959.98	\$ 381,998.79
Area Ag On Aging Soc Serv	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ -	\$ -
Tourism 85% Of 1%, plus 0.2% of Sales Tax	194,289.00	179,445.00	179,445.00	179,445.00	189,164.94
Economic Dev Comm	5,250.00	5,250.00	5,250.00	5,000.00	5,000.00
VT Airport	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
NRV PDC & MPO	38,275.00	38,820.00	38,820.00	38,340.00	38,339.36
NRV Airport Comm	23,611.00	23,611.00	23,611.00	23,611.00	23,611.00
SBA Development Center	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
NRV Passenger Rail	87,250.00	38,500.00	38,500.00	38,500.00	11,000.00
Montgomery/Floyd Library	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
ACCE Program	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
NRV Housing Fund	39,484.00	39,484.00	39,484.00	-	-
Econ. Dev Grants-Other	25,000.00	-	25,000.00	30,000.00	4,249.00
Economic Development Total	\$ 554,659.00	\$ 466,610.00	\$ 491,610.00	\$ 446,896.00	\$ 403,364.30
Salaries	\$ 61,987.00	\$ 64,784.00	\$ 64,784.00	\$ 62,571.00	\$ 56,654.57
Fringe Expense	25,298.00	23,571.00	25,298.00	25,485.00	20,924.80
Printing & Office Supplies	800.00	800.00	-	7,640.00	1,055.29
Advertising	-	-	-	-	296.97
Postage	-	-	-	1,000.00	1,000.00
Vehicle Fuel	-	-	-	500.00	80.88
Equip Opns & Repair	-	-	-	500.00	-
Telephone	-	-	-	100.00	-

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Telephone Cell Stp	700.00	700.00	720.00	720.00	712.44
Dues And Memberships	2,000.00	1,000.00	2,000.00	2,000.00	-
Travel	2,000.00	2,000.00	2,000.00	2,000.00	-
Schools And Registrations	2,000.00	1,000.00	2,000.00	2,000.00	959.00
Computer Hardware	500.00	2,500.00	500.00	500.00	-
Computer Software	500.00	500.00	280.00	1,000.00	157.16
Econ Dev Small Bus Liaison Total	\$ 95,785.00	\$ 96,855.00	\$ 97,582.00	\$ 106,016.00	\$ 81,841.11
Commissions/Boards	\$ 3,000.00	\$ 2,740.00	\$ 3,000.00	\$ 5,000.00	\$ 1,875.00
Marketing	29,000.00	5,000.00	29,000.00	29,000.00	16,290.00
Community Support	41,313.00	62,380.00	67,603.00	101,689.00	101,699.00
Area Ag On Aging Soc Serv	-	-	-	9,003.00	9,003.00
Community Development Total	\$ 73,313.00	\$ 70,120.00	\$ 99,603.00	\$ 144,692.00	\$ 128,867.00
Salaries	\$ 549,852.00	\$ 494,632.00	\$ 565,744.00	\$ 502,916.03	\$ 504,981.56
Overtime	200.00	200.00	200.00	-	125.51
Fringe Expense	220,943.00	205,842.00	220,923.00	204,838.00	186,509.89
Service Contracts	75,000.00	75,000.00	69,610.00	50,000.00	20,114.02
Printing & Office Supplies	5,800.00	5,700.00	5,700.00	6,700.00	4,245.30
Postage	500.00	500.00	500.00	500.00	500.00
Vehicle Fuel	5,000.00	5,000.00	5,000.00	5,000.00	3,778.39
Equip Ops & Repair	3,500.00	3,500.00	3,500.00	3,000.00	1,108.00
Telephone	5,880.00	5,880.00	5,880.00	5,880.00	5,819.93
Telephone Cell Stp	1,440.00	720.00	720.00	360.00	90.00
Dues And Memberships	7,005.00	5,554.00	5,789.00	5,345.00	3,258.00
Travel	2,480.00	1,880.00	1,880.00	3,650.00	1,870.94
Schools And Registrations	4,350.00	2,425.00	2,600.00	5,348.00	2,918.00
Computer Hardware	1,000.00	1,250.00	1,250.00	3,502.00	3,278.67
Computer Software	86,875.00	52,525.00	76,315.00	50,555.00	51,700.30
Small Tools And Equipment	1,800.00	3,500.00	4,600.00	4,380.00	2,559.71
Engineering Total	\$ 971,625.00	\$ 864,108.00	\$ 970,211.00	\$ 851,974.03	\$ 792,858.22
FICA/MED	\$ 1,589,823.00	\$ 1,505,155.00	\$ 1,460,000.00	\$ 1,376,100.00	\$ 1,281,087.20
Virginia Retirement System	2,750,000.00	2,423,117.00	2,500,000.00	2,440,000.00	2,115,951.92
401A Mandatory Match Employer	50,000.00	55,123.00	50,000.00	50,000.00	44,085.59
401A Match Voluntary Employer	40,000.00	56,985.00	40,000.00	42,000.00	33,513.70
Health Ins Key Care	1,500,000.00	1,482,734.00	1,500,000.00	1,447,735.00	1,026,183.72
Heath Ins H.S.A.	1,500,000.00	1,506,747.00	875,000.00	925,160.00	832,615.05
H.S.A Account Funding	260,000.00	251,454.00	152,000.00	130,000.00	141,997.29
State Unemployment	5,000.00	1,080.00	5,000.00	5,000.00	4,388.71
Workers Compensation Insurance	301,550.00	264,847.00	290,000.00	279,000.00	257,160.53
Anthem Life	30,000.00	22,673.00	30,000.00	28,800.00	28,545.01
Hybrid Short Term Disability	25,000.00	26,471.00	25,000.00	25,000.00	25,467.09
Delta Dental	110,000.00	135,961.00	90,000.00	96,000.00	51,599.40
Fringe Recovery	(8,161,373.00)	(7,732,347.00)	(7,017,000.00)	(6,844,795.00)	(5,842,595.21)
Fringe Pool Total	\$ -				
Principal	\$ 1,529,058.00	\$ 1,502,429.00	\$ 1,502,429.00	\$ 1,481,938.00	\$ 1,755,622.45
Interest	200,471.00	233,274.00	233,274.00	255,747.00	257,263.11
Debt Service Total	\$ 1,729,529.00	\$ 1,735,703.00	\$ 1,735,703.00	\$ 1,737,685.00	\$ 2,012,885.56
Total General Fund - Operating Expenditures	\$ 37,789,235.74	\$ 34,700,978.36	\$ 36,253,539.81	\$ 34,242,687.33	\$ 33,117,043.02

Net (Operating Revenue) in Excess of

Operating Expenditures - General Fund

(1,171,089.26) (4,770,848.64) (2,173,718.19) (1,127,625.67) (7,596,876.13)

DETAIL OF GENERAL FUND CAPITAL ACQUISITIONS

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
General Fund - Capital Acquisitions					
Town Manager, Land Acquisition	\$ -	\$ 1,900,000.00	\$ 1,900,000.00	\$ -	\$ 388,450.96
Finance, Capital Outlay	516,975.00	225,000.00	739,311.00	600,000.00	306,074.75
Public Relations, Capital Outlay	19,891.00	19,891.00	20,000.00	-	-
Information Technology, Capital Outlay	110,000.00	150,000.00	185,000.00	74,197.00	51,661.56
Police, Capital Outlay	311,225.00	162,225.00	278,633.30	487,614.00	429,804.78
Police, Construction	-	64,141.77	-	65,858.23	59,421.40
Fire, Capital Outlay	1,606,851.00	54,500.00	1,012,000.00	54,500.00	29,922.60
Rescue, Capital Outlay	442,507.00	374,000.00	374,000.00	245,500.00	220,832.16
Streets Operations, Capital Outlay	413,500.00	295,000.00	295,000.00	508,000.00	114,405.80
Streets Operations, Construction	13,000.00	25,000.00	25,000.00	78,000.00	60,272.51
Streets Noneligible, Capital Outlay	110,000.00	13,000.00	60,000.00	50,000.00	-
Solid Waste, Capital Outlay	50,000.00	985,500.00	985,500.00	780,000.00	-
Facility Maintenance, Capital Outlay	-	-	-	50,500.00	45,210.47
Facility Maintenance, Engineering	350,000.00	-	-	-	-
Facility Maintenance, Construction	10,000.00	-	-	-	-
Fac Maint Town Hall, Capital Outlay	18,000.00	-	-	29,600.00	27,250.85
Fac Maint Town Hall, Construction	-	25,000.00	25,000.00	25,000.00	-
Fleet Maintenance, Capital Outlay	25,000.00	46,000.00	46,000.00	15,000.00	11,982.36
Parks&Recreation Mat&Prog&SpEv, Capital Outlay	213,000.00	484,000.00	543,000.00	451,259.00	258,530.27
Christiansburg Huckleberry Park, Capital Outlay	103,000.00	85,000.00	82,000.00	100,000.00	89,398.66
Aquatics Operations, Capital Outlay	123,000.00	30,000.00	56,000.00	174,200.00	166,760.34
Aquatics Operations, Construction	11,146,570.60	377,261.00	8,560,948.60	1,171,575.00	3,705.00
Aquatics Maintenance, Capital Outlay	8,000.00	70,000.00	55,000.00	15,000.00	8,950.00
Engineering, Capital Outlay	7,500.00	-	-	32,300.00	32,243.00
Total General Fund - Capital Acquisitions	\$ 15,598,019.60	\$ 5,385,518.77	\$ 15,242,392.90	\$ 5,008,103.23	\$ 2,304,877.47

Project	Amount	Description
General Fund - Capital Projects/Outlay		
Finance	\$ 516,975.00	Tyler Munis software implementation
Public Relations	19,891.00	Website Upgrade/redo including discounted NEXT Request
Information Technology	35,000.00	Hanwha VMS
Information Technology	75,000.00	Network Switches
Police	36,000.00	Mobile Data Terminal (MDT) (9)
Police	113,000.00	Vehicle, Support Service (2)
Police	162,225.00	Vehicle, Patrol Complete (2)
Fire	36,000.00	Audio Visual equipment for training and public use areas.
Fire	1,570,851.00	Use of Reserve for Fire Trucks (2)
Rescue	25,000.00	Phase 5 of upstairs remodel, finish replacing tile in the training room and back hallway
Rescue	50,000.00	Driveway sealing and stripping.
Rescue	367,507.00	Purchase new Ambulance
Streets Operations	50,000.00	4x4 Pickup Truck
Streets Operations	61,000.00	4X4 Pickup Truck
Streets Operations	302,500.00	TA Dump Truck
Streets Operations	13,000.00	Downtown Crosswalks
Streets Noneligible	50,000.00	Wayfinding Sign Repairs and Installations
Streets Noneligible	60,000.00	Town Hall Parking Lot work
Solid Waste	50,000.00	4x4 Pickup Truck
Facility Maintenance	350,000.00	New Public Works Facility
Facility Maintenance	10,000.00	New Public Works Facility
Fac Maint Town Hall	18,000.00	HVAC Duct Cleaning
Fleet Maintenance	25,000.00	Portable Paint Booth
Parks&Recreation Mat&Prog&SpEv	5,000.00	Ventrac attachments
Parks&Recreation Mat&Prog&SpEv	8,000.00	Internet Fiber for Harkrader Sports Complex. This is installation quote for 5 year commitment of \$8000 to total \$40,000
Parks&Recreation Mat&Prog&SpEv	16,000.00	Concrete repairs to door landings 6
Parks&Recreation Mat&Prog&SpEv	30,000.00	Athletic Field Improvements we need as last year it was reduced so we will need to make up on safety items such as fencing, backstop padding and bleachers.
Parks&Recreation Mat&Prog&SpEv	30,000.00	Fitness Equipment for the recreation center was reduced from last year and needs to be increased this year to repair old and broken down exercise equipment to remain with standard trends.
Parks&Recreation Mat&Prog&SpEv	30,000.00	Update Indoor Batting Cages (heat/air) Flooring
Parks&Recreation Mat&Prog&SpEv	32,000.00	Toro Drag Field Grader. This machine prepares the dirt infields for practice and game. It is crucial for proper field maintenance.
Parks&Recreation Mat&Prog&SpEv	62,000.00	Renovation Conference room, admin and add new office space. ROLLOVER \$37,000 from 24-25 and increase \$25,000 for total of \$62,000. We needed engineered drawings according to building inspections and this provided a delay but also more expense.
Christiansburg Huckleberry Park	16,000.00	Mower
Christiansburg Huckleberry Park	17,000.00	Verkada Camera's for the fields to gain security and vision of the fields.
Christiansburg Huckleberry Park	70,000.00	Digital Sign
Aquatics Operations	15,000.00	Paint Alligator Slide and Pool Features
Aquatics Operations	48,000.00	Pool Deck Tile Replacement
Aquatics Operations	60,000.00	Men's Locker room lockers
Aquatics Operations	11,146,570.60	PAC Unit Replacement
Aquatics Maintenance	8,000.00	Pump for Feature Slide
Engineering	7,500.00	Framing for Office
Total General Fund - Capital Projects/Outlay	\$ 15,598,019.60	

SPECIAL REVENUE FUND

SPECIAL REVENUE FUND REVENUES AND EXPENDITURES

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Interest Income	\$ (1,000.00)	\$ (2,500.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (2,676.74)
Materials	25,000.00	-	25,000.00	25,000.00	-
Arts & Culture Total	\$ 24,000.00	\$ (2,500.00)	\$ 24,000.00	\$ 24,000.00	\$ (2,676.74)
Interest On Bank Deposits	\$ (10,000.00)	\$ (60,000.00)	\$ (20,000.00)	\$ (30,000.00)	\$ (65,800.28)
Federal Grant Funds	(476,591.00)	(1,686,244.00)	(2,209,094.00)	-	(80,641.72)
Capital Outlay	-	130,900.00	-	2,245,911.00	143,442.00
Engineering	40,000.00	10,000.00	50,000.00	-	-
Construction	446,591.00	1,242,808.00	2,159,094.00	-	-
LandAQ_ROW_Easement	-	400,908.00	-	-	3,000.00
ARPA Funds Total	\$ -	\$ 38,372.00	\$ (20,000.00)	\$ 2,215,911.00	\$ -
Interest Income	\$ -	\$ (1,117.00)	\$ -	\$ -	\$ (809.40)
Miscellaneous Revenue	-	-	-	-	(3,481.79)
State Grant Funds	(55,000.00)	(1,005.00)	(25,000.00)	(18,000.00)	(19,039.01)
Police Supplies	25,000.00	15,000.00	15,000.00	18,000.00	5,070.24
Capital Outlay	30,000.00	15,000.00	10,000.00	-	-
State Anti-Drug Total	\$ -	\$ 27,878.00	\$ -	\$ -	\$ (18,259.96)
State Grant Funds	\$ (2,500.00)	\$ -	\$ -	\$ -	-
Service Contracts	2,500.00	-	-	-	-
Triad PD Total	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ (117.00)	\$ -	\$ -	\$ (118.34)
Miscellaneous Revenue	-	-	(2,500.00)	(2,500.00)	(1,180.00)
Contributions	(3,000.00)	(2,050.00)	(4,000.00)	-	(4,600.00)
Supplies	2,500.00	2,000.00	2,500.00	2,500.00	3,084.44
Police Officers Fund Total	\$ (500.00)	\$ (167.00)	\$ (4,000.00)	\$ -	\$ (2,813.90)
Interest Income	\$ -	\$ (120.00)	\$ -	\$ -	\$ (124.57)
Miscellaneous Revenue	-	-	-	(5,000.00)	-
Contributions	-	(300.00)	-	-	(300.00)
Equip Opns & Repair	1,600.00	-	1,600.00	2,500.00	-
Food Insecurity	1,600.00	600.00	1,600.00	800.00	-
Transportation	1,600.00	300.00	1,600.00	1,700.00	-
Travelers Aid Fund Total	\$ 4,800.00	\$ 480.00	\$ 4,800.00	\$ -	\$ (424.57)
Interest Income	\$ -	\$ (45.00)	\$ -	\$ -	\$ (60.02)
Miscellaneous Revenue	-	-	-	(8,000.00)	-
Contributions	(1,000.00)	(2,000.00)	(1,000.00)	-	(1,025.00)
Crime Prevention Costs	1,988.00	6,000.00	7,000.00	7,000.00	1,410.22
Supplies	1,000.00	1,000.00	1,000.00	1,000.00	-
Crime Prevention Fund Total	\$ 1,988.00	\$ 4,955.00	\$ 7,000.00	\$ -	\$ 325.20
Miscellaneous And Other Grants	\$ (17,202.00)	\$ (15,600.00)	\$ (17,202.00)	\$ (17,202.00)	\$ (9,447.79)
Overtime	17,202.00	15,600.00	17,202.00	17,202.00	9,447.79
DEA Task Force Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ (620.91)
Overtime	-	-	-	-	620.91
ICAC Internet Crimes Bedford Total	\$ -	\$ -	\$ -	\$ -	\$ -

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Federal Grant Funds	\$ (1,000.00)	\$ -	\$ (2,762.00)	\$ -	\$ -
Police Supplies	1,000.00	-	2,762.00	-	762.70
Operating Transfer/Grnt Supp	-	-	-	-	(762.70)
Bryne JAG Grant Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ (4,000.00)	\$ (3,500.00)	\$ (4,000.00)	\$ (4,000.00)	\$ (2,911.53)
Police Supplies	4,000.00	3,500.00	4,000.00	4,000.00	2,911.53
DOJ BVP Vest Program Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ (15,354.00)	\$ (20,197.00)	\$ (39,668.00)	\$ (4,000.00)	\$ -
Printing & Office Supplies	1,000.00	-	1,000.00	-	-
Dues And Memberships	-	-	11,450.00	-	-
Travel	-	-	1,851.00	-	-
Schools And Registrations	-	-	8,149.00	-	-
Computer Software	17,643.00	20,197.00	30,440.00	-	-
Police Supplies	450.00	-	4,000.00	4,000.00	-
Local Law Enf Blk Grant Total	\$ 3,739.00	\$ -	\$ 17,222.00	\$ -	\$ -
Interest Income	\$ -	\$ (1,771.00)	\$ -	\$ -	\$ (2,000.13)
Federal Grant Funds	(80,000.00)	(69,729.00)	(30,000.00)	(80,000.00)	(12,934.15)
Law Enforcement Expenses	10,000.00	6,500.00	5,000.00	30,000.00	-
Police Supplies	20,000.00	20,000.00	20,000.00	50,000.00	7,400.00
Capital Outlay	50,000.00	45,000.00	55,000.00	-	-
Federal Anti Drug Total	\$ -	\$ -	\$ 50,000.00	\$ -	\$ (7,534.28)
Federal Grant Funds	\$ (9,200.00)	\$ (9,200.00)	\$ (9,200.00)	\$ (5,882.00)	\$ (6,956.23)
Overtime	9,200.00	9,200.00	9,200.00	5,882.00	6,956.23
DMV SelEnf Alcohol Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ (9,072.00)	\$ (9,072.00)	\$ (9,072.00)	\$ (3,213.00)	\$ (8,590.65)
Overtime	9,072.00	9,072.00	9,072.00	3,213.00	8,590.65
DMV Sel Enf Police Traf Servs Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ (3,213.00)	\$ -
Overtime	-	-	-	3,213.00	-
DMV Grant Total	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ (12,500.00)	\$ -	\$ -	\$ (12,500.00)	\$ (12,500.00)
Service Contracts	12,500.00	-	-	12,500.00	12,500.00
Heat Grant Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ (173,000.00)	\$ (171,678.59)
Capital Outlay	-	-	-	173,000.00	171,678.59
Law Enf Equipment ARPA Total	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ -	\$ (2,308.00)	\$ -	\$ -	\$ -
Schools And Registrations	-	2,308.00	-	-	-
VFRIS Fire Program Total	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ (5,000.00)	\$ (8,000.00)	\$ (2,000.00)	\$ -	\$ (6,941.35)
State Grant Funds	(100,000.00)	(119,657.00)	(90,000.00)	(90,000.00)	(105,123.00)
Capital Outlay	529,149.00	127,657.00	92,000.00	90,000.00	-
TOC VA Fire Programs Total	\$ 424,149.00	\$ -	\$ -	\$ -	\$ (112,064.35)

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Interest Income	\$ -	\$ (4,300.00)	\$ -	\$ -	\$ (4,602.08)
Miscellaneous And Other Grants	(155,295.00)	(155,295.00)	(155,295.00)	(125,295.00)	(93,971.25)
Contributions	-	-	-	-	(31,323.75)
Service Contracts	11,200.00	11,200.00	11,200.00	11,200.00	22,048.24
Medical Costs	2,000.00	2,000.00	2,000.00	2,000.00	-
Printing & Office Supplies	2,000.00	2,000.00	2,000.00	2,000.00	1,965.31
Postage	1,000.00	800.00	1,000.00	1,000.00	1,000.00
Vehicle Fuel	12,000.00	12,000.00	12,000.00	12,000.00	16,563.53
Equip Ops & Repair	85,221.00	85,221.00	85,221.00	55,221.00	51,111.90
Dues And Memberships	40.00	40.00	40.00	40.00	-
Travel	17,475.00	17,475.00	17,475.00	17,475.00	14,610.18
Schools And Registrations	4,750.00	4,750.00	4,750.00	4,750.00	1,650.00
Uniforms	12,000.00	12,000.00	12,000.00	12,000.00	10,227.57
Fire Prevention	2,000.00	2,000.00	2,000.00	2,000.00	1,945.93
Small Tools And Equipment	5,609.00	5,609.00	5,609.00	5,609.00	51.98
County Fire Operating Total	\$ -	\$ (4,500.00)	\$ -	\$ -	\$ (8,722.44)
Interest Income	\$ (2,800.00)	\$ (5,800.00)	\$ (2,800.00)	\$ -	\$ (6,747.54)
Miscellaneous And Other Grants	(36,772.00)	(36,772.00)	(36,772.00)	-	(36,772.00)
State Grant Funds	-	-	-	(50,000.00)	-
Small Tools And Equipment	-	-	-	-	935.25
Capital Outlay	85,000.00	34,393.00	50,000.00	50,000.00	49,999.99
County VA Fire Programs Total	\$ 45,428.00	\$ (8,179.00)	\$ 10,428.00	\$ -	\$ 7,415.70
Federal Grant Funds	\$ -	\$ -	\$ (7,500.00)	\$ (7,500.00)	\$ (5,611.50)
Supplies	-	-	7,500.00	7,500.00	5,611.50
LEMPG FEMA Total	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ (16,000.00)	\$ (16,000.00)	\$ (16,000.00)	\$ (12,500.00)	\$ (16,450.00)
Medical Supplies	-	-	-	-	13,942.05
Small Tools And Equipment	16,000.00	16,000.00	16,000.00	12,500.00	2,507.95
Four For Life Total	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ (3,510.00)	\$ -	\$ -	\$ (4,495.07)
Contributions	(10,000.00)	(16,600.00)	(10,000.00)	(10,000.00)	(9,595.47)
VAVRS	-	-	-	2,000.00	-
Service Contracts	3,400.00	3,400.00	3,400.00	3,400.00	2,500.00
Printing & Office Supplies	-	-	100.00	100.00	32.58
Vehicle Fuel	200.00	200.00	200.00	200.00	-
Equip Ops & Repair	2,000.00	2,000.00	2,000.00	2,000.00	1,781.81
Dues And Memberships	1,600.00	1,600.00	1,600.00	1,600.00	-
Travel	8,250.00	6,750.00	8,250.00	8,250.00	-
Schools And Registrations	4,850.00	4,850.00	4,850.00	4,850.00	498.99
Medical Supplies	-	-	-	-	294.78
Uniforms	5,000.00	5,000.00	5,000.00	5,000.00	1,194.95
Building Maint & Grounds	1,000.00	1,000.00	1,000.00	1,000.00	954.86
Fundraising Expense	550.00	470.00	470.00	470.00	-
Recruiting & Retention	20,000.00	20,000.00	20,000.00	20,000.00	19,640.36
Small Tools And Equipment	8,000.00	8,000.00	8,000.00	8,000.00	144.13
Rescue Donations Fund Total	\$ 44,850.00	\$ 33,160.00	\$ 44,870.00	\$ 46,870.00	\$ 12,951.92

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Miscellaneous And Other Grants	\$ (150,000.00)	\$ (150,000.00)	\$ (150,000.00)	\$ (103,950.00)	\$ (103,950.00)
Wages	-	-	-	-	32,800.00
Fringe Expense	-	-	-	-	2,624.00
Service Contracts	15,559.00	15,559.00	15,193.00	15,559.00	10,712.99
Printing & Office Supplies	1,325.00	1,270.00	475.00	1,325.00	446.23
Postage	-	-	350.00	-	-
Vehicle Fuel	8,516.00	8,516.00	8,516.00	8,516.00	12,184.30
Equip Ops & Repair	44,900.00	14,900.00	14,900.00	14,900.00	11,683.17
Dues And Memberships	1,000.00	1,000.00	1,000.00	1,000.00	800.00
Travel	4,200.00	4,200.00	3,950.00	4,200.00	-
Schools And Registrations	12,750.00	12,750.00	9,000.00	12,750.00	4,226.88
Medical Supplies	44,950.00	77,626.00	76,950.00	28,900.00	18,556.38
Uniforms	5,900.00	8,028.00	8,766.00	5,900.00	1,909.57
Communication	2,900.00	1,339.00	2,900.00	2,900.00	1,910.29
Small Tools And Equipment	8,000.00	4,812.00	8,000.00	8,000.00	4,955.11
County Rescue Operating Total	\$ -	\$ -	\$ -	\$ -	\$ (1,141.08)
Ambulance services	\$ (1,000,000.00)	\$ (900,000.00)	\$ (1,000,000.00)	\$ (1,050,000.00)	\$ (783,467.96)
Refund Overpayments	-	-	-	-	1,534.75
Collections By Credit Card	(30,000.00)	(40,000.00)	(30,000.00)	(10,000.00)	(51,775.11)
Interest Income	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(14,949.91)
Salaries	915,546.00	945,715.00	864,552.00	700,054.00	644,447.20
Wages	300,000.00	250,000.00	250,000.00	122,304.00	363,650.35
Overtime	115,000.00	114,858.00	46,000.00	46,000.00	57,109.79
Fringe Expense	450,734.00	353,930.00	379,862.00	294,916.00	267,112.16
Service Contracts	42,670.00	40,270.00	39,858.00	40,570.00	28,444.17
Medical Costs	2,000.00	-	1,500.00	1,500.00	-
Printing & Office Supplies	300.00	300.00	300.00	300.00	294.00
Travel	6,000.00	6,000.00	6,000.00	6,000.00	-
Schools And Registrations	10,500.00	9,500.00	6,000.00	9,500.00	27.97
Medical Supplies	26,000.00	16,000.00	15,000.00	10,000.00	12,181.09
Administration Fees	45,000.00	45,000.00	45,000.00	45,000.00	42,941.47
Small Tools And Equipment	14,500.00	14,500.00	14,500.00	14,500.00	1,359.79
Capital Outlay	-	-	-	190,000.00	-
Operating Transfer/Grnt Supp	-	-	-	-	(136,153.24)
EMS Billing- Rescue Total	\$ 888,250.00	\$ 846,073.00	\$ 628,572.00	\$ 410,644.00	\$ 432,756.52
Contributions	\$ (1,500.00)	\$ -	\$ (1,800.00)	\$ (1,700.00)	\$ (960.00)
Materials	1,500.00	-	1,800.00	-	967.76
Supplies	-	-	-	1,700.00	-
Seniors Grant/Triad Total	\$ -	\$ -	\$ -	\$ -	\$ 7.76
Miscellaneous And Other Grants	\$ -	\$ -	\$ -	\$ (2,500.00)	\$ -
Contributions	(1,000.00)	-	(1,000.00)	-	(500.00)
Travel	500.00	-	500.00	500.00	500.00
Materials	500.00	-	1,500.00	2,000.00	-
Jill Buddy Camp Total	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
Contributions	\$ (3,000.00)	\$ (2,785.00)	\$ (3,000.00)	\$ (2,000.00)	\$ (3,015.00)
Materials	3,000.00	3,265.00	3,000.00	2,000.00	4,042.11
Fishing Rodeo Total	\$ -	\$ 480.00	\$ -	\$ -	\$ 1,027.11

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Contributions	\$ (10,000.00)	\$ -	\$ (10,000.00)	\$ (10,000.00)	\$ (6,375.00)
Materials	10,000.00	-	10,000.00	10,000.00	6,584.28
Bikeway/Walkway Total	\$ -	\$ -	\$ -	\$ -	\$ 209.28
Program Ads, Sponsorships	\$ (11,200.00)	\$ (5,000.00)	\$ (11,200.00)	\$ (19,200.00)	\$ (12,500.00)
Community Programs	-	(400.00)	-	-	-
Contributions	-	-	-	-	(100.00)
Service Contracts	5,750.00	-	-	-	-
Instructor Fees	500.00	3,225.00	6,250.00	7,250.00	1,000.00
Printing	-	-	450.00	450.00	-
Dues And Memberships	-	-	-	3,000.00	3,000.00
Schools And Registrations	-	-	500.00	500.00	-
Small Business Assistance	8,950.00	8,000.00	8,000.00	8,000.00	-
Launch Christiansburg Total	\$ 4,000.00	\$ 5,825.00	\$ 4,000.00	\$ -	\$ (8,600.00)
Federal Grant Funds	\$ (20,000.00)	\$ -	\$ (20,000.00)	\$ (20,000.00)	\$ (4,178.75)
Utility & Housing Assist	20,000.00	-	20,000.00	20,000.00	4,178.75
CDBG-V Housing & Utility Assist Total	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ -	\$ -	\$ -	\$ (30,000.00)	\$ (59,161.00)
Engineering	-	-	-	30,000.00	59,161.00
CIIRF Planning Grant Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ (793,853.00)	\$ (53,592.00)	\$ (633,193.97)	\$ (583,164.00)	\$ (83,068.03)
Engineering	3,634.00	36,507.00	40,140.62	107,764.00	67,623.38
Construction	786,562.00	-	572,311.00	475,400.00	-
Right Of Way	3,657.00	17,085.00	20,742.35	-	10,544.40
Community Dev Block Grant Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ (262,600.00)	\$ -	\$ (262,600.00)	\$ (275,000.00)	\$ (2,500.00)
Engineering	262,600.00	-	299,800.00	299,800.00	2,500.00
Reg. Comm. Gathering Space Total	\$ -	\$ -	\$ 37,200.00	\$ 24,800.00	\$ -
Grand Total Special Revenue Funds	\$ 1,440,704.00	\$ 941,877.00	\$ 805,092.00	\$ 2,722,225.00	\$ 292,456.17
Net Expenditures over Revenues	\$ 1,440,704.00	\$ 941,877.00	\$ 805,092.00	\$ 2,722,225.00	\$ 292,456.17
General Support for EMS	888,250.00	846,073.00			
Use of Fund Balance	\$ 552,454.00	\$ 95,804.00			

PERPETUAL CARE FUND

CEMETERY FUND REVENUES AND EXPENDITURES

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Cemetery Fund					
Interest On Bank Deposits	\$ (6,000.00)	\$ (15,452.00)	\$ (6,000.00)	\$ (2,500.00)	\$ (36,677.25)
Cemetery Charges	-	-	-	-	(25.00)
Sale Of Lots	(40,000.00)	(29,935.00)	(40,000.00)	(50,000.00)	(75,630.00)
Sale Of Niches-Columbarium	(5,000.00)	(1,650.00)	(5,000.00)	(10,000.00)	(650.00)
Burial Charges	(65,000.00)	(44,525.00)	(65,000.00)	(60,000.00)	(63,312.84)
Salaries	132,083.00	123,931.00	122,769.00	119,051.45	113,193.76
Wages	12,700.00	12,700.00	12,700.00	12,500.00	10,148.20
Overtime	11,000.00	11,000.00	11,000.00	11,000.00	4,861.78
Fringe Expense	51,327.00	45,615.00	48,957.00	49,190.00	42,618.84
Service Contracts	68,900.00	65,700.00	65,700.00	59,700.00	58,537.44
Printing & Office Supplies	1,575.00	1,500.00	1,500.00	1,500.00	1,166.00
Postage	200.00	150.00	150.00	150.00	-
Vehicle Fuel	2,500.00	2,500.00	2,500.00	2,500.00	1,995.04
Equip Ops & Repair	6,000.00	6,000.00	6,000.00	6,000.00	1,238.13
Liability Insurance	2,000.00	2,000.00	2,000.00	2,000.00	-
Electricity	3,950.00	3,850.00	3,850.00	3,500.00	2,852.99
Telephone	700.00	700.00	700.00	700.00	527.16
Telephone Cell Stp	720.00	720.00	720.00	720.00	780.00
Computer Software	5,000.00	-	5,000.00	3,500.00	-
Materials	7,500.00	7,500.00	7,500.00	7,500.00	3,070.49
Uniforms	2,374.00	2,374.00	2,374.00	2,300.00	1,471.72
Building Maint & Grounds	7,800.00	7,800.00	7,800.00	7,800.00	4,463.82
Small Tools And Equipment	6,900.00	6,500.00	6,500.00	6,500.00	752.93
Capital Outlay	105,000.00	40,000.00	65,000.00	82,500.00	56,485.05
Operating Transfer Cemetery	(363,229.00)	(296,015.00)	(307,720.00)	(318,611.45)	(240,200.26)
Net (Operating Revenue) in Excess of Operating & Capital Expenditures - Cemetery Fund					
	\$ (51,000.00)	\$ (47,037.00)	\$ (51,000.00)	\$ (62,500.00)	\$ (112,332.00)
Amount to Perpetual Care	\$ 51,000.00	\$ 47,037.00	\$ 51,000.00	\$ 62,500.00	\$ 112,982.25
From Capital Reserves	105,000.00	40,000.00	65,000.00	82,500.00	56,485.05
General Fund Support for Cemetery	\$ 363,229.00	\$ 296,015.00	\$ 307,720.00	\$ 318,611.45	\$ 240,200.26

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND REVENUES AND EXPENDITURES

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
State Grant Funds	\$ (309,784.05)	\$ (150,000.00)	\$ (475,655.05)	\$ (201,641.04)	\$ (42,325.23)
Engineering	354,868.09	300,000.00	604,868.09	403,282.08	84,350.46
Construction	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Right Of Way	314,700.00	-	314,700.00	-	-
Easement Row	-	-	-	-	-
VDOTCharges	32,042.00	-	32,042.00	-	-
Operating Transfer/Grnt Supp	-	-	-	-	-
Operating Transfer Cap Project	-	-	-	-	(42,025.23)
Cambria Trail Total	\$ 391,826.04	\$ 150,000.00	\$ 475,955.04	\$ 201,641.04	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ (23,537.42)
Construction	-	-	-	-	23,537.42
Roanoke Paving 460 to Tower Total	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ (430,341.06)	\$ (309,633.42)
Construction	-	-	-	425,341.06	307,647.82
VDOTCharges	-	-	-	5,000.00	-
Operating Transfer Cap Project	-	-	-	-	1,985.60
PrimeExtPave RoanokeSB Total	\$ -	\$ -	\$ -	\$ -	\$ 0.00
Federal Grant Funds	\$ -	\$ -	\$ -	\$ (473,640.64)	\$ (315,326.57)
Construction	-	-	-	463,640.64	313,159.87
VDOTCharges	-	-	-	10,000.00	-
Operating Transfer Cap Project	-	-	-	-	2,166.70
PrimPavRoanokeNB Total	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
Federal Grant Funds	\$ -	\$ -	\$ -	\$ (283,855.75)	\$ (251,977.30)
Construction	-	-	-	278,855.75	249,578.05
VDOTCharges	-	-	-	5,000.00	-
Operating Transfer Cap Project	-	-	-	-	2,399.25
PrimeExtPavPeppers Ferry Total	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ (238,687.90)	\$ (65,000.00)	\$ (291,687.91)	\$ (168,137.04)	\$ (40,373.13)
Engineering	255,527.80	130,000.00	385,527.80	336,274.08	80,746.28
Right Of Way	221,848.00	-	221,848.00	-	-
VDOTCharges	6,000.00	-	6,000.00	-	-
Operating Transfer Cap Project	-	-	-	-	(40,373.13)
Stafford Drive Signal Total	\$ 244,687.90	\$ 65,000.00	\$ 321,687.89	\$ 168,137.04	\$ 0.02
Construction	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 108,186.75
Operating Transfer Cap Project	-	-	-	-	(108,186.75)
N. Franklin Cambria Int Total	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ (15,089.67)
Engineering	75,000.00	75,000.00	75,000.00	-	-
Construction	1,100,000.00	833,064.02	833,064.02	1,173,386.00	940,321.98
Operating Transfer Cap Project	-	-	-	-	(925,232.21)
Annual Paving Total	\$ 1,175,000.00	\$ 908,064.02	\$ 908,064.02	\$ 1,173,386.00	\$ 0.10

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Federal Grant Funds	\$ (428,712.00)	\$ (59,033.02)	\$ (521,225.02)	\$ (576,403.72)	\$ (55,178.70)
Engineering	16,323.00	73,791.27	90,114.27	159,087.65	68,973.38
Construction	657,395.00	-	546,417.00	546,417.00	-
Right Of Way	-	30,000.00	30,000.00	-	-
VDOTCharges	33,480.00	-	33,480.00	15,000.00	1,585.09
Operating Transfer Cap Project	-	-	-	-	(15,379.77)
Roanoke - Depot Ped. Improvements Total	\$ 278,486.00	\$ 44,758.25	\$ 178,786.25	\$ 144,100.93	\$ -
Federal Grant Funds	\$ (243,038.57)	\$ (28,788.55)	\$ (271,827.12)	\$ (297,389.60)	\$ (41,310.80)
Engineering	21,108.81	35,985.69	57,094.50	32,403.00	51,638.50
Construction	414,962.00	-	354,434.00	327,334.00	-
VDOTCharges	26,221.00	-	26,221.00	12,000.00	779.00
Operating Transfer Cap Project	-	-	-	-	(11,106.70)
Roanoke - 1st Ped. Improvements Total	\$ 219,253.24	\$ 7,197.14	\$ 165,922.38	\$ 74,347.40	\$ -
Federal Grant Funds	\$ (699,137.87)	\$ (80,000.00)	\$ (779,137.87)	\$ (830,032.72)	\$ (50,894.85)
Engineering	68,406.09	100,000.00	148,344.09	211,962.65	63,618.56
Construction	990,561.00	-	784,769.00	784,769.00	-
Right Of Way	-	40,935.00	40,935.00	-	-
VDOTCharges	28,129.11	12,000.00	40,129.11	40,809.00	679.89
Operating Transfer Cap Project	-	-	-	-	(13,403.60)
N. Franklin Sidewalk Fill Total	\$ 387,958.33	\$ 72,935.00	\$ 235,039.33	\$ 207,507.93	\$ -
Federal Grant Funds	\$ (456,610.45)	\$ (104,000.00)	\$ (560,610.45)	\$ (638,020.72)	\$ (77,411.27)
Engineering	21,562.90	130,000.00	151,562.90	242,306.65	96,764.10
Construction	553,807.00	-	541,657.00	537,860.00	-
Right Of Way	20,000.00	-	20,000.00	-	-
VDOTCharges	36,054.00	-	35,354.51	17,360.00	699.49
Operating Transfer Cap Project	-	-	-	-	(20,052.32)
Roanoke - Depot Crossing SW Total	\$ 174,813.45	\$ 26,000.00	\$ 187,963.96	\$ 159,505.93	\$ -
Federal Grant Funds	\$ -	\$ -	\$ -	\$ (518,370.55)	\$ (601,420.39)
Construction	-	-	-	831,784.30	673,262.11
VDOTCharges	-	-	-	-	1,360.46
Operating Transfer Cap Project	-	-	-	-	(73,202.18)
Roanoke Sidewalk Bypass Total	\$ -	\$ -	\$ -	\$ 313,413.75	\$ -
Federal Grant Funds	\$ (4,583,512.49)	\$ (286,000.00)	\$ (4,884,512.49)	\$ (5,086,329.52)	\$ (201,817.03)
Engineering	415,104.49	150,000.00	565,104.49	766,921.52	201,817.03
Construction	3,851,008.00	-	3,851,008.00	3,851,008.00	-
Right Of Way	317,400.00	136,000.00	453,400.00	453,400.00	-
VDOTCharges	15,000.00	-	15,000.00	15,000.00	-
N. Franklin /Depot/College Intersection Total	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ (304,937.50)	\$ -	\$ (313,595.39)	\$ (21,881.87)	\$ -
Federal Grant Funds	(123,695.40)	-	(115,773.00)	(115,773.00)	(13,963.98)
Engineering	35,474.37	-	35,474.37	27,352.34	17,454.98
Construction	918,601.00	-	784,005.00	144,716.25	-
VDOTCharges	22,156.00	-	22,156.00	-	1,401.20
Operating Transfer Cap Project	-	-	-	-	(4,892.20)
N. Franklin - Wades Ped. Improvements Total	\$ 547,598.47	\$ -	\$ 412,266.98	\$ 34,413.72	\$ -

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
State Grant Funds	\$ -	\$ (966,545.00)	\$ (1,153,923.00)	\$ -	\$ -
Construction	-	966,545.00	1,300,000.00	-	-
VDOTCharges	-	20,000.00	20,000.00	-	-
Prim PavePeppersFerry Total	\$ -	\$ 20,000.00	\$ 166,077.00	\$ -	\$ -
State Grant Funds	\$ (155,444.50)	\$ (12,500.00)	\$ (50,000.00)	\$ -	\$ -
Engineering	310,889.00	25,000.00	100,000.00	-	-
VDOTCharges	10,000.00	-	10,000.00	-	-
N. FranklinSWElmto Mill Total	\$ 165,444.50	\$ 12,500.00	\$ 60,000.00	\$ -	\$ -
Federal Grant Funds	\$ (2,216,259.00)	\$ -	\$ (75,000.00)	\$ -	\$ -
Engineering	221,419.00	-	75,000.00	-	-
Construction	1,994,840.00	-	-	-	-
VDOTCharges	40,000.00	-	-	-	-
N. Franklin-Elm to Depot Lighting Total	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -
Federal Grant Funds	\$ (96,000.00)	\$ (24,000.00)	\$ (120,000.00)	\$ -	\$ -
Engineering	120,000.00	30,000.00	150,000.00	-	-
SS4SafeStreets Total	\$ 24,000.00	\$ 6,000.00	\$ 30,000.00	\$ -	\$ -
State Grant Funds	\$ (238,526.32)	\$ -	\$ (238,526.32)	\$ (22,544.98)	\$ -
Federal Grant Funds	(123,287.13)	-	(123,287.13)	(110,634.00)	(11,338.55)
Engineering	49,191.81	-	49,191.81	25,000.00	14,173.19
Construction	615,000.00	-	615,000.00	140,941.56	-
VDOTCharges	21,135.13	-	21,135.13	532.17	1,364.87
Operating Transfer Cap Project	-	-	-	-	(4,199.51)
S. Franklin Ped Improvements Total	\$ 323,513.49	\$ -	\$ 323,513.49	\$ 33,294.75	\$ -
Engineering	\$ 10,671.24	\$ -	\$ 10,671.24	\$ 25,287.67	\$ 14,616.43
Construction	187,829.42	-	187,829.42	2,436,014.42	-
Operating Transfer Cap Project	-	-	-	-	(14,616.43)
North Franklin Bridge Deck Total	\$ 198,500.66	\$ -	\$ 198,500.66	\$ 2,461,302.09	\$ -
Engineering	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -
AQ Overflow Parking Total	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ (3,603.03)
Furniture,Fixtures&Equipment	-	-	-	277,633.26	193,929.44
Consulting/Testing	7,500.00	7,500.00	7,500.00	20,580.00	24,760.00
Engineering	-	-	7,500.00	-	-
Construction	283,000.00	37,000.00	300,000.00	362,518.25	80,829.06
Operating Transfer Cap Project	-	-	-	-	(295,915.47)
Christiansburg Huckleberry Park Total	\$ 290,500.00	\$ 44,500.00	\$ 315,000.00	\$ 660,731.51	\$ -
Engineering	\$ 6,827.55	\$ -	\$ 6,827.55	\$ 18,747.77	\$ 11,920.22
Construction	-	-	261,028.00	150,000.00	-
Operating Transfer Cap Project	-	-	-	-	(11,920.22)
Trail Lighting Total	\$ 6,827.55	\$ -	\$ 267,855.55	\$ 168,747.77	\$ -
State Grant Funds	\$ (616,435.00)	\$ -	\$ -	\$ -	\$ -
Construction	616,435.00	-	-	-	-
VDOTCharges	8,000.00	-	-	-	-
SGR Primary Extension Paving (Need New ORG #)	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -
State Grant Funds	\$ (190,376.50)	\$ -	\$ -	\$ -	\$ -
Engineering	219,410.00	-	-	-	-
Right Of Way	161,343.00	-	-	-	-
VDOTCharges	5,000.00	-	-	-	-
Roanoke Street Sidewalk Infill Total	\$ 195,376.50	\$ -	\$ -	\$ -	\$ -

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
State Grant Funds	\$ (4,203,606.00)	\$ -	\$ -	\$ -	\$ -
Engineering	788,769.00	-	-	-	-
Construction	3,187,813.00	-	-	-	-
Right Of Way	227,024.00	-	-	-	-
VDOTCharges	14,000.00	-	-	-	-
Bridge Over Walnut Creek Total	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -
Construction	\$ 175,000.00	\$ -	\$ -	\$ -	\$ -
Railroad Crossing Repair (Peppers Ferry) Total	\$ 175,000.00	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Fund, net of Grants	\$ 5,000,786.13	\$ 1,356,954.41	\$ 4,296,632.55	\$ 5,800,529.86	\$ 0.12

Support from General Operating Fund \$ 5,000,786.13

SUMMARY OF CAPITAL PROJECTS BY PROJECT

	Amount
Capital Projects Fund - Expenditures	
Cambria Trail	\$ 701,610.09
Stafford Drive Signal	483,375.80
N. Franklin Cambria Int	50,000.00
Annual Paving	1,175,000.00
Roanoke - Depot Ped. Improvements	707,198.00
Roanoke - 1st Ped. Improvements	462,291.81
N. Franklin Sidewalk Fill	1,087,096.20
Roanoke - Depot Crossing SW	631,423.90
N. Franklin /Depot/College Intersection	4,598,512.49
N. Franklin - Wades Ped. Improvements	976,231.37
N. FranklinSWElmto Mill	320,889.00
N. Franklin-Elm to Depot Lighting	2,256,259.00
SS4SafeStreets	120,000.00
S. Franklin Ped Improvements	685,326.94
North Franklin Bridge Deck	198,500.66
AQ Overflow Parking	75,000.00
Christiansburg Huckleberry Park	290,500.00
Trail Lighting	6,827.55
SGR Primary Extension Paving	624,435.00
Roanoke Street Sidewalk Infill	385,753.00
Bridge Over Walnut Creek	4,217,606.00
Railroad Crossing Repair (Peppers Ferry)	175,000.00
Total Capital Projects Fund - Expenditures	\$ 20,228,836.81

ENTERPRISE FUNDS

WATER AND WASTEWATER FUND REVENUES AND EXPENSES

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Water and Wastewater Funds - Operating Revenue					
Water Sales	\$ (7,170,000.00)	\$ (6,670,000.00)	\$ (6,670,000.00)	\$ (6,650,000.00)	\$ (6,558,708.83)
Water Connections	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	(537,017.41)
Penalties	(150,000.00)	(150,000.00)	(150,000.00)	(150,000.00)	(179,761.46)
Restoring Water	(25,000.00)	(28,500.00)	(25,000.00)	(25,000.00)	(29,073.12)
Interest Income	-	-	-	-	(2,184.54)
Turn On Fee	-	-	-	(20,000.00)	-
Wheeling Fees	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(99,183.72)
Total Water Operations	\$ (7,695,000.00)	\$ (7,198,500.00)	\$ (7,195,000.00)	\$ (7,195,000.00)	\$ (7,405,929.08)
Wastewater Service Fees	\$ (5,300,000.00)	\$ (5,300,000.00)	\$ (5,300,000.00)	\$ (5,300,000.00)	\$ (5,220,694.30)
Wastewater Connections	(240,000.00)	(240,000.00)	(240,000.00)	(240,000.00)	(386,000.00)
Fog Permits	(2,500.00)	(2,500.00)	(2,500.00)	(1,000.00)	(4,800.00)
Total Treatment Plant Operations	\$ (5,542,500.00)	\$ (5,542,500.00)	\$ (5,542,500.00)	\$ (5,541,000.00)	\$ (5,611,494.30)
Total Operating Revenue	\$ (13,237,500.00)	\$ (12,741,000.00)	\$ (12,737,500.00)	\$ (12,736,000.00)	\$ (13,017,423.38)
Water & Wastewater Fund - Operating Expenses					
Salaries	\$ 979,195.00	\$ 762,393.00	\$ 873,515.00	\$ 839,768.97	\$ 660,021.58
Overtime	66,000.00	66,000.00	66,000.00	66,000.00	17,580.92
Fringe Expense	332,868.00	303,995.00	326,268.00	326,813.00	227,468.49
Service Contracts	30,850.00	24,050.00	24,050.00	20,850.00	19,603.45
Printing	7,800.00	7,800.00	7,800.00	7,800.00	8,920.27
Postage	27,395.00	26,598.00	26,598.00	19,000.00	21,328.15
Vehicle Fuel	41,000.00	40,480.00	40,480.00	39,000.00	34,363.91
Equip Opns & Repair	55,125.00	52,500.00	52,500.00	52,500.00	29,849.58
Liability Insurance	6,800.00	6,800.00	6,800.00	14,000.00	6,184.49
Electricity	13,905.00	13,500.00	13,500.00	11,500.00	11,457.80
Fuel/Gas	2,000.00	2,000.00	2,000.00	2,000.00	1,104.16
Telephone	4,980.00	4,980.00	4,980.00	4,980.00	5,375.02
Telephone Cell Stp	2,520.00	2,520.00	2,520.00	2,520.00	2,730.00
Dues And Memberships	600.00	600.00	600.00	600.00	600.00
Travel	2,540.00	-	350.00	350.00	304.10
Schools And Registrations	4,980.00	3,765.00	3,765.00	6,870.00	2,211.95
Computer Software	138,300.00	131,550.00	131,550.00	75,800.00	74,585.70
Water Authority Payments	4,500,000.00	4,200,000.00	4,200,000.00	4,200,000.00	3,728,332.68
State Water Works Fees	31,000.00	31,000.00	31,000.00	31,000.00	30,606.00
Materials	295,000.00	285,000.00	265,000.00	292,500.00	272,677.64
Uniforms	13,700.00	13,700.00	13,700.00	13,273.00	5,757.71
Depreciation Expense	-	-	-	-	867,170.45
Merchant Service Fees	48,000.00	48,000.00	48,000.00	48,000.00	49,954.88
Pump Station Maintenance	28,000.00	25,000.00	25,000.00	31,800.00	14,613.71
Small Tools And Equipment	2,000.00	6,200.00	6,200.00	5,600.00	5,135.33
Operating Transfer WA&SEW	-	-	-	-	-
Total Water Operations	\$ 6,634,558.00	\$ 6,058,431.00	\$ 6,172,176.00	\$ 6,112,524.97	\$ 6,097,937.97

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Salaries	\$ 796,635.00	\$ 700,000.00	\$ 776,069.80	\$ 719,818.30	\$ 487,868.02
Overtime	55,000.00	55,000.00	55,000.00	55,000.00	15,313.91
Fringe Expense	300,681.00	275,030.00	295,181.00	287,220.00	156,982.39
Service Contracts	71,040.00	63,084.00	63,084.00	62,250.00	55,922.74
Printing	6,000.00	6,000.00	6,000.00	6,000.00	5,346.00
Postage	26,598.00	26,598.00	26,598.00	16,000.00	21,328.15
Vehicle Fuel	39,500.00	39,500.00	39,500.00	38,000.00	32,442.22
Equip Opns & Repair	29,400.00	28,000.00	28,000.00	28,000.00	18,934.73
Liability Insurance	6,800.00	6,800.00	6,800.00	14,000.00	6,184.49
Electricity	154,088.00	149,600.00	149,600.00	136,000.00	113,062.17
Telephone	4,480.00	4,480.00	4,480.00	4,480.00	3,217.62
Telephone Cell Stp	2,520.00	2,520.00	2,520.00	2,520.00	1,620.00
Dues And Memberships	-	-	-	-	560.00
Schools And Registrations	4,206.00	4,350.00	4,350.00	4,579.00	1,820.00
Computer Hardware	-	-	-	500.00	-
Computer Software	17,650.00	14,050.00	14,050.00	14,050.00	-
Materials	54,000.00	52,500.00	52,500.00	50,000.00	30,435.84
Uniforms	18,000.00	18,000.00	18,000.00	17,366.00	11,718.68
Chemicals Wastewater	27,000.00	27,000.00	27,000.00	27,000.00	18,881.77
Depreciation Expense	-	-	-	-	632,320.00
Merchant Service Fees	65,000.00	65,000.00	65,000.00	65,000.00	69,055.29
Pump Station Maintenance	61,000.00	58,072.00	58,072.52	65,000.00	64,983.06
Small Tools And Equipment	5,200.00	2,000.00	2,000.00	2,900.00	2,483.37
Total Waste Water Collection Ops	\$ 1,744,798.00	\$ 1,597,584.00	\$ 1,693,805.32	\$ 1,615,683.30	\$ 1,750,480.45
Salaries	\$ 628,013.00	\$ 550,000.00	\$ 589,379.26	\$ 598,012.66	\$ 552,389.62
Wages	30,410.00	22,250.00	30,410.00	30,410.00	15,800.46
Overtime	27,500.00	27,500.00	27,500.00	27,500.00	9,916.91
Fringe Expense	225,092.00	204,330.00	219,301.00	233,980.00	188,311.88
Service Contracts	37,900.00	36,250.00	36,250.00	52,300.00	35,069.50
Printing & Office Supplies	4,000.00	4,000.00	4,000.00	4,000.00	3,886.20
Postage	150.00	150.00	150.00	150.00	-
Vehicle Fuel	10,000.00	10,000.00	10,000.00	10,000.00	4,949.01
Equip Opns & Repair	86,100.00	82,000.00	82,000.00	78,750.00	75,455.03
Liability Insurance	7,150.00	7,150.00	7,150.00	14,000.00	6,184.49
Electricity	318,650.00	309,970.96	309,970.96	265,000.00	284,761.14
Fuel/Gas	70,875.00	67,500.00	67,500.00	55,000.00	48,792.36
Telephone	7,000.00	7,000.00	7,000.00	7,000.00	7,547.39
Telephone Cell Stp	2,880.00	2,880.00	2,880.00	2,880.00	2,946.71
Dues And Memberships	500.00	500.00	500.00	1,095.00	250.00
Travel	1,560.00	1,328.00	1,328.00	2,250.00	1,938.31
Schools And Registrations	7,480.00	7,020.00	7,020.00	6,219.00	5,256.83
Computer Hardware	-	-	-	6,500.00	6,249.52
Computer Software	22,100.00	21,680.00	21,680.00	19,800.00	20,625.90

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Permit Fee	12,200.00	12,200.00	12,200.00	12,200.00	11,505.00
Materials	34,650.00	33,000.00	33,000.00	31,500.00	25,553.39
Chemicals Plant	37,850.00	36,750.00	36,750.00	43,550.00	43,542.50
Chemical Analysis Plant	25,000.00	25,000.00	25,000.00	25,000.00	24,747.23
Depreciation Expense	-	-	-	-	991,250.00
Lab Operations	25,200.00	24,000.00	24,000.00	24,000.00	22,617.79
Building Maint & Grounds	28,665.00	27,300.00	27,300.00	27,300.00	26,233.75
Sludge Disposal	290,000.00	282,000.00	282,000.00	225,000.00	346,154.97
Small Tools And Equipment	5,400.00	4,200.00	4,200.00	5,500.00	4,713.08
Principal	268,167.00	884,382.00	884,382.00	264,382.00	-
Interest	17,192.00	100,190.00	100,190.00	24,488.00	25,655.87
Total Treatment Plant Operations	\$ 2,231,684.00	\$ 2,790,530.96	\$ 2,853,041.22	\$ 2,097,766.66	\$ 2,792,304.84
Total Operating Expenses	\$ 10,611,040.00	\$ 10,446,545.96	\$ 10,719,022.54	\$ 9,825,974.93	\$ 10,640,723.26
Net Operating Income	\$ (2,626,460.00)	\$ (2,294,454.04)	\$ (2,018,477.46)	\$ (2,910,025.07)	\$ (2,376,700.12)

WATER AND WASTEWATER FUND CAPITAL ACQUISITIONS DETAIL

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Capital Projects					
Grants In Aid Of Construction	\$ -	\$ -	\$ -	\$ -	\$ (513,954.00)
Proceeds From Bonds	\$ -	\$ -	\$ (15,000,000.00)	\$ (15,000,000.00)	\$ -
Capital Outlay	556,500.00	226,000.00	528,500.00	306,000.00	12,895.81
Engineering	75,000.00	95,000.00	95,000.00	75,000.00	56,704.50
Construction	280,500.00	80,000.00	80,000.00	22,000.00	\$ -
Water Operations Total	\$ 912,000.00	\$ 401,000.00	\$ (14,296,500.00)	\$ (14,597,000.00)	\$ (444,353.69)
Engineering	\$ 13,991.06	\$ 75,000.00	\$ 88,991.06	\$ 113,500.00	\$ -
Construction	1,626,858.48	350,000.00	1,976,858.48	1,748,927.98	5,462.50
Buffalo Tank Rehab Total	\$ 1,640,849.54	\$ 425,000.00	\$ 2,065,849.54	\$ 1,862,427.98	\$ 5,462.50
Engineering	\$ 350,000.00	\$ 100,000.00	\$ 387,412.50	\$ 150,000.00	\$ 13,837.50
Engineering Studies-Inspection Total	\$ 350,000.00	\$ 100,000.00	\$ 387,412.50	\$ 150,000.00	\$ 13,837.50
Engineering	\$ 65,000.00	\$ 75,000.00	\$ 140,000.00	\$ -	\$ -
Construction	1,082,000.00	-	-	-	-
Right Of Way	35,000.00	-	35,000.00	-	-
East End Waterline Total	\$ 1,182,000.00	\$ 75,000.00	\$ 175,000.00	\$ -	\$ -
Engineering	\$ 120,000.00	\$ -	\$ 120,000.00	\$ 64,050.00	\$ -
Construction	-	-	-	750,000.00	-
Right Of Way	30,000.00	-	30,000.00	15,000.00	-
Pump Station Upgrades Total	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 829,050.00	\$ -
Grants In Aid Of Construction	\$ -	\$ -	\$ -	\$ -	\$ (325,520.00)
Capital Outlay	109,900.00	111,328.00	111,327.48	123,770.07	138,725.78
Engineering	20,000.00	20,000.00	20,000.00	20,000.00	-
Construction	193,500.00	335,000.00	355,000.00	335,000.00	-
Waste Water Collection Ops Total	\$ 323,400.00	\$ 466,328.00	\$ 486,327.48	\$ 478,770.07	\$ (186,794.22)
Capital Outlay	\$ 390,150.00	\$ 286,870.27	\$ 286,870.27	\$ 272,373.60	\$ 29,161.93
Engineering	65,000.00	65,000.00	65,000.00	56,450.00	32,390.70
Construction	219,000.00	157,500.00	511,500.00	1,357,245.00	38,009.00
Treatment Plant Operations Total	\$ 674,150.00	\$ 509,370.27	\$ 863,370.27	\$ 1,686,068.60	\$ 99,561.63
Engineering	\$ 9,375.70	\$ 10,000.00	\$ 19,375.70	\$ 37,274.70	\$ -
Construction	500,736.00	475,000.00	975,736.00	750,000.00	-
Pump Station Study-Upgrades Total	\$ 510,111.70	\$ 485,000.00	\$ 995,111.70	\$ 787,274.70	\$ -
Engineering	\$ 200,000.00	\$ 50,000.00	\$ 190,000.00	\$ -	\$ -
Tower Rd Lift Station Total	\$ 200,000.00	\$ 50,000.00	\$ 190,000.00	\$ -	\$ -
Engineering	\$ -	\$ 2,715.00	\$ 2,714.50	\$ 112,347.50	\$ -
Construction	-	111,032.86	111,033.00	2,474,500.00	-
SilverLake Interceptor Total	\$ -	\$ 113,747.86	\$ 113,747.50	\$ 2,586,847.50	\$ -

Account Description	2026 Approved	2025 Projected	2025 Revised	2024 Revised	2024 Actuals
	Budget	Actuals	Budget	Budget	
Federal Grant Funds	\$ (2,041,355.27)	\$ (985,000.00)	\$ (3,026,355.45)	\$ (1,903,767.00)	\$ (95,040.16)
Engineering	113,237.27	135,000.00	248,237.27	323,481.07	-
Construction	1,963,718.00	850,000.00	2,813,718.18	1,903,767.00	-
Arrowhead Sewer Shed-I&I Total	\$ 35,600.00	\$ -	\$ 35,600.00	\$ 323,481.07	\$ (95,040.16)
Proceeds From Bonds	\$ (13,500,000.00)	\$ (5,100,000.00)	\$ (3,600,000.00)	\$ -	\$ -
Construction	13,500,000.00	5,100,000.00	18,600,000.00	15,000,000.00	-
WWTP Plant Upgrades Total	\$ -	\$ -	\$ 15,000,000.00	\$ 15,000,000.00	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-
New Public Works Facility Total	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -
Construction	3,100,000.00	-	-	-	-
New Heat Exchanger (Boiler) Total	\$ 3,130,000.00	\$ -	\$ -	\$ -	\$ -
Total Capital Projects, net of grants and bond funds	\$ 9,108,111.24	\$ 2,625,446.13	\$ 6,165,918.99	\$ 9,106,919.92	\$ (607,326.44)

Net Operating (Income) / Loss **\$ (2,626,460.00) \$ (2,294,454.04)**

(Use) of Fund Balance	\$ (6,481,651.24)	\$ (330,992.09)
Beginning Balance, July 1, 2024		9,299,789.00
Projected Fund Balance, FY 2025	8,968,796.91	\$ 8,968,796.91
Projected Fund Balance, FY 2026	\$ 2,487,145.67	

Project	Amount	Description
Water Operations	\$ 28,000.00	Hills Water Tank Altitude Valve
Water Operations	226,000.00	Water Meter LoRaWAN MiNod Upgrade
Water Operations	302,500.00	ROLLOVER -TA Dump Truck
Water Operations	75,000.00	Water Distribution System - Engineering SupportLCRR Project
Water Operations	100,000.00	Lead Copper Revision Improvements (LCRI)
Water Operations	180,500.00	Falling Branch Water Tank Repairs
Buffalo Tank Rehab	13,991.06	ROLLOVER
Buffalo Tank Rehab	1,626,858.48	ROLLOVER
Engineering Studies-Inspection	62,587.50	Engineering Studies and Inspections
Engineering Studies-Inspection	287,412.50	water loss study rollover
East End Waterline	65,000.00	Rollover
East End Waterline	1,082,000.00	Additional Budget Request
East End Waterline	35,000.00	Rollover
Pump Station Upgrades	120,000.00	pump station upgrade rollover
Pump Station Upgrades	30,000.00	ROLLOVER
Waste Water Collection Ops	7,500.00	CRITICAL PARTS - 8" Rotating Assembly
Waste Water Collection Ops	8,400.00	CRITICAL PARTS (2) - 4" Lift Station Pumps
Waste Water Collection Ops	12,500.00	Sewer Inspection Camera
Waste Water Collection Ops	15,000.00	CRITICAL PARTS (3) - 3" Lift Station Pumps
Waste Water Collection Ops	16,500.00	CRITICAL PARTS - 8" Lift Pump
Waste Water Collection Ops	50,000.00	4X4 Pickup
Waste Water Collection Ops	20,000.00	Wastewater Collections Engineering Support Services
Waste Water Collection Ops	25,000.00	SCADA System Upgrades
Waste Water Collection Ops	68,500.00	Falling Branch LS - Emergency Generator Replacement
Waste Water Collection Ops	100,000.00	Inflow and Infiltration (I&I) Abatement Projects
Treatment Plant Operations	7,500.00	Jet Aeration Control Panel 1/16/25 Proposed (2) reduced to (1)
Treatment Plant Operations	13,000.00	Overhead Lifting Crane
Treatment Plant Operations	17,500.00	Blower #2 Rebuild
Treatment Plant Operations	25,000.00	Digester Gas System Rebuild
Treatment Plant Operations	30,000.00	UV Light Bank
Treatment Plant Operations	34,650.00	Effluent Pump Rebuild
Treatment Plant Operations	50,000.00	4X4 Pickup Truck
Treatment Plant Operations	92,500.00	Mini Loader and Attachments
Treatment Plant Operations	120,000.00	Aeration Diffusers and Piping
Treatment Plant Operations	65,000.00	Wastewater Treatment Operational Support
Treatment Plant Operations	4,000.00	ROLLOVER - Boiler Replacement Project - Design & Review
Treatment Plant Operations	15,000.00	Roof Replacement - Electrical Building
Treatment Plant Operations	25,000.00	SCADA System Upgrades
Treatment Plant Operations	175,000.00	ROLLOVER - Primary Clarifier 3 & 4, Concrete Specification and Rehab Proj
Pump Station Study-Upgrades	9,375.70	ROLLOVER
Pump Station Study-Upgrades	500,736.00	pump station study -upgrades rollover
Tower Rd Lift Station	60,000.00	Additional Budget Request
Tower Rd Lift Station	140,000.00	Rollover
Arrowhead Sewer Shed-I&I	113,237.27	Rollover
Arrowhead Sewer Shed-I&I	1,963,718.18	Rollover
WWTPPlant Upgrades	13,500,000.00	Rollover
New Heat Exchanger (Boiler)	3,130,000.00	Additional Budget Request
Total Water & Wastewater Capital Expenses	\$ 24,649,466.69	
Less: Bond Proceeds	(13,500,000.00)	
Less: Grant Proceeds	(2,041,355.27)	
Net Capital Cost	\$ 9,108,111.42	

STORMWATER FUND REVENUES AND EXPENSES

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Stormwater Operating Revenue					
Grants In Aid Of Construction	\$ -	\$ -	\$ -	\$ -	\$ (82,857.00)
Stormwater New Reg Fee	(14,000.00)	(20,000.00)	(14,000.00)	(14,000.00)	(13,709.18)
Stormwater Maintenance Fee	(10,000.00)	(10,000.00)	(10,000.00)	-	(15,480.00)
Stormwater Transfer Fee	-	-	-	(500.00)	(1,200.00)
Stormwater Monthly Fees	(1,450,000.00)	(1,472,000.00)	(1,450,000.00)	(1,450,000.00)	(1,456,599.52)
Stormwater Penalties	(12,000.00)	(12,567.00)	(12,000.00)	(12,000.00)	(13,670.95)
Total Operating Revenue	\$ (1,486,000.00)	\$ (1,514,567.00)	\$ (1,486,000.00)	\$ (1,476,500.00)	\$ (1,583,516.65)
Stormwater Operating Expenses					
Salaries	\$ 573,081.00	\$ 519,719.00	\$ 525,143.00	\$ 543,301.44	\$ 509,796.33
Overtime	20,200.00	19,250.00	19,250.00	19,250.00	18,455.81
Fringe Expense	198,107.00	182,701.00	196,087.00	210,769.00	194,899.47
Printing & Office Supplies	6,000.00	6,000.00	6,000.00	6,000.00	5,346.00
Postage	26,598.00	26,598.00	26,598.00	15,000.00	21,328.15
Vehicle Fuel	22,000.00	22,000.00	22,000.00	22,000.00	18,739.17
Equip Opns & Repair	21,000.00	21,000.00	21,000.00	21,000.00	18,090.70
Liability Insurance	2,000.00	2,000.00	2,000.00	4,000.00	1,766.98
Telephone	1,920.00	1,920.00	1,920.00	1,920.00	1,407.03
Telephone Cell Stp	720.00	720.00	720.00	720.00	210.00
Schools And Registrations	14,500.00	14,500.00	14,500.00	12,100.00	-
Materials	55,000.00	52,500.00	52,500.00	52,500.00	42,730.81
Uniforms	6,778.00	6,778.00	6,778.00	6,568.00	4,369.72
Depreciation Expense	-	-	-	-	248,860.00
Small Tools And Equipment	4,200.00	2,000.00	2,000.00	2,000.00	1,328.89
Total Operating Expenses	\$ 952,104.00	\$ 877,686.00	\$ 896,496.00	\$ 917,128.44	\$ 1,087,329.06
Net Operating (Income) / Loss	(533,896.00)	(636,881.00)	(589,504.00)	(559,371.56)	(496,187.59)

STORMWATER FUND CAPITAL PROJECTS

Account Description	2026 Approved Budget	2025 Projected Actuals	2025 Revised Budget	2024 Revised Budget	2024 Actuals
Capital Projects					
Capital Outlay	\$ 669,600.00	\$ -	\$ 270,600.00	\$ 61,200.00	\$ -
Construction	50,000.00	-	50,000.00	-	-
Storm Drain Operations Total	\$ 719,600.00	\$ -	\$ 320,600.00	\$ 61,200.00	\$ -
State Grant Funds	\$ -	\$ -	\$ -	\$ (14,638.05)	\$ (14,002.67)
Engineering	-	-	-	24,300.00	16,365.00
Resiliency Study Total	\$ -	\$ -	\$ -	\$ 9,661.95	\$ 2,362.33
Engineering	\$ 25,000.00	\$ 23,645.93	\$ 23,645.93	\$ 45,000.00	\$ 21,354.00
Storm Pond Evaluation&Analysis Total	\$ 25,000.00	\$ 23,645.93	\$ 23,645.93	\$ 45,000.00	\$ 21,354.00
Engineering	\$ 10,000.00	\$ 70,000.00	\$ 80,000.00	\$ -	\$ -
BlueLeaf Channel Stabilization Total	\$ 10,000.00	\$ 70,000.00	\$ 80,000.00	\$ -	\$ -
Federal Grant Funds	(3,530,021.40)	(157,500.00)	(225,000.00)	-	-
Engineering	145,000.00	175,000.00	250,000.00	-	-
Construction	3,727,246.00	-	-	-	-
Right Of Way	50,000.00	-	-	-	-
College Street Drainage Total	\$ 392,224.60	\$ 17,500.00	\$ 25,000.00	\$ -	\$ -
Engineering	\$ 20,000.00	\$ 60,000.00	\$ 80,000.00	\$ -	\$ -
Construction	-	-	-	160,000.00	-
Culvert Replacement Total	\$ 20,000.00	\$ 60,000.00	\$ 80,000.00	\$ 160,000.00	\$ -
Engineering	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
Sleepy Hollow Drainage Total	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
State Grant Funds	\$ -	\$ (283,455.00)	\$ (283,455.00)	\$ (283,455.00)	\$ -
Engineering	-	15,057.68	15,057.68	21,693.00	-
Construction	-	987,911.26	1,033,287.00	1,037,307.00	-
Industrial Park SWM Total	\$ -	\$ 719,513.94	\$ 764,889.68	\$ 775,545.00	\$ -
State Grant Funds	\$ (1,308,593.38)	\$ (1,107,425.00)	\$ (2,416,018.38)	\$ (1,262,113.33)	\$ (24,789.04)
Engineering	10,000.00	14,850.00	24,850.00	41,208.17	-
Construction	2,978,083.21	2,200,000.00	5,178,083.21	2,483,018.46	-
VDOTCharges	20,000.00	5,000.00	25,000.00	-	-
Hickok Street Improvements Total	\$ 1,699,489.83	\$ 1,112,425.00	\$ 2,811,914.83	\$ 1,262,113.30	\$ (24,789.04)
Engineering	\$ -	\$ -	\$ -	\$ 11,505.70	\$ -
Stone Street Culverts Total	\$ -	\$ -	\$ -	\$ 11,505.70	\$ -
Total Capital Projects, net of grants	\$ 2,866,314.43	\$ 2,003,084.87	\$ 4,106,050.44	\$ 2,355,025.95	\$ (1,072.71)
Net Operating (Income) / Loss	\$ (533,896.00)	\$ (636,881.00)			
(Use) of Fund Balance	\$ (2,332,418.43)	\$ (1,366,203.87)			
Beginning Balance, July 1, 2024		2,769,433.00			
Projected Fund Balance, FY 2025	1,403,229.13	\$ 1,403,229.13			
Projected Fund Balance, FY 2026	(929,189.30)				
General Fund Support	\$ 929,189.30				

Project	Amount
Storm Drain Operations	\$ 270,600.00
Storm Drain Operations	399,000.00
Storm Drain Operations	50,000.00
Storm Pond Evaluation&Analysis	25,000.00
BlueLeaf Channel Stabilization	10,000.00
College Street Drainage	70,000.00
College Street Drainage	75,000.00
College Street Drainage	3,727,246.00
College Street Drainage	50,000.00
Culvert Replacement	20,000.00
Hickok Street Improvements	10,000.00
Hickok Street Improvements	2,978,083.21
Hickok Street Improvements	20,000.00
Total Water & Wastewater Capital Expenses	\$ 7,704,929.21
Less: Grant Proceeds	(4,838,614.78)
Net Capital Cost	\$ 2,866,314.43

OTHER INFORMATION

DETAIL OF COMMUNITY SUPPORT AND DEVELOPMENT

	<u>Amount</u>
Community Support:	
Childrens' Trust (NRVCAC)	\$ 9,000
Literacy NRV (Formerly: Literacy Volunteers of the NRV)	2,313
Montgomery Museum of Art & History	10,000
Salvation Army	10,000
Wonder Universe	10,000
Total Community Support	\$ 41,313
Community and Economic Development	
Area Ag On Aging Soc Serv	\$ 9,500
Tourism 85% Of 1%, plus 0.02% of Sales Tax	194,289
Economic Dev Comm	5,250
VT Airport	60,000
NRV Regional Commission	29,755
NRV Metropolitan Planning Organization (MPO)	8,520
NRV Airport Comm	23,611
SBA Development Center	7,000
NRV Passenger Rail	87,250
Montgomery/Floyd Library	15,000
ACCE Program	50,000
Total Community and Economic Development	\$ 490,175

DETAIL OF LONG-TERM DEBT

Debt Schedule for Fiscal Year Ending June 30, 2026

Enterprise Fund						
Loan Description	Payment Due Date	Loan Balance Beginning of Year	Payment Amount	Principal Payment	Interest Payment	Loan Balance End of Year
Powell Valley Bank Loan (\$3.083 million)	8/1/2025	\$ 1,379,857	\$ 277,688	\$ 268,167	\$ 9,521	\$ 1,111,690
Matures 8/2029, interest 1.38% (78%)	2/1/2026	1,111,690	7,671	-	7,671	1,111,690
Total Debt Service Enterprise Fund		\$ 1,379,857	\$ 285,359	\$ 268,167	\$ 17,192	\$ 1,111,690

General Fund						
Loan Description	Payment Due Date	Loan Balance Beginning of Year	Payment Amount	Principal Payment	Interest Payment	Loan Balance End of Year
Powell Valley Bank Loan (\$3.083 million)						
Matures 8/2029, interest 1.38% (22%)	8/1/2025	\$ 389,191	\$ 78,322	\$ 75,637	\$ 2,685	\$ 313,554
	2/1/2026	313,554	2,164	-	2,164	313,554
Aquatic Center Refi (\$1.315 million)						
Matures 8/2027, interest 1.78%	8/1/2025	403,000	134,587	131,000	3,587	272,000
	2/1/2026	272,000	2,421		2,421	272,000
Aquatics Loan (\$9.9 million)						
Matures 8/2035, interest 1.62%	8/1/2025	5,368,200	537,482	494,000	43,482	4,874,200
	2/1/2026	4,874,200	39,481		39,481	4,874,200
Land and PD Loan (\$2.014 million)						
Matures 8/2025, interest 2.1%	8/1/2025	221,000	223,321	221,000	2,321	-
New Park Loan, HBT (\$9.3 million)						
Matures 2/2036, interest 1.48%	8/1/2025	7,200,687	355,876	302,591	53,285	6,898,096
	2/1/2026	6,898,096	355,876	304,830	51,046	6,593,266
Total Debt Service General Fund		\$ 13,582,078	\$ 1,729,530	\$ 1,529,058	\$ 200,472	\$ 12,053,020
Total All Debt Service		\$ 14,961,935	\$ 2,014,889	\$ 1,797,225	\$ 217,664	\$ 13,164,710

FIVE-YEAR FORECAST

The five-year projection which comprises this section of the budget document, although not a part of the budget, is intended to supplement the budget by affording the Town Council some guidance for the future financial planning of the Town.

The forecast includes revenues for fiscal year 2026. For years 2027 and beyond include projections that are based on a return to pre-covid growth at a slower rate with inflation in all years of 2% and a need to raise property taxes 2-3 cents in 2029 – 2030 to help with funding aging infrastructure and growing programs in Public Safety and Parks and recreation.

Growth in recreation programs are increased for the addition of the new regional park in 2024 and beyond. Some program expansion for public safety in additional personnel is also included. No other program expansion is included. Operational costs and additional revenues have been added in 2025 for operations of the new park development. Debt service costs are included in 2025 and forward for park construction and expected debt service requirements. The forecast also includes new financing in 2025 and major construction work to improve the wastewater treatment plant.

Several other large projects have been included in this five-year forecast such as the new fire station, public works land acquisition and facility, major paving and trail development, major sewer, water and storm water projects and renovations to the recreation center. As you can see by the major capital outlay forecast for the years beyond the current year, they will require debt issuance and grant support to complete. The priority of each of these projects as they come up will require prioritization to meet citizen needs and expectations. The Town is experiencing a fair amount of development with new business growth that may improve the funds available outlook. The funds expected over the next five years as well as expected costs, both operating and capital are forecast, and actual revenue and costs may differ due to the changing economic environment and changes in needs and priorities.

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Major Capital Outlay Projections.....	90

REVENUE PROJECTIONS

Fund/Program	2026 Approved Budget	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
REVENUE:					
General Fund - Revenue					
Building Permits	\$ 305,125	\$ 311,228	\$ 317,452	\$ 323,801	\$ 330,277
Business License	3,406,750	3,440,818	3,475,226	3,509,978	3,545,078
Cigarette Tax	380,000	383,800	387,638	391,514	395,430
Consumer Utility Taxes	610,000	616,100	622,261	628,484	634,768
Franchise Fees	2,170,750	2,192,458	2,214,382	2,236,526	2,258,891
Interest Income	500,000	505,000	510,050	515,151	520,302
Intergovernmental	5,895,046	5,953,996	6,013,536	6,073,672	6,134,409
Law Enforcement Funds	554,920	560,469	566,074	571,735	577,452
Lodging Tax	2,005,000	2,005,000	2,005,000	2,005,000	2,005,000
Meals Tax	10,220,000	10,220,000	10,220,000	10,220,000	10,220,000
Other Charges for Services	1,032,200	1,032,200	1,032,200	1,032,200	1,032,200
Other Fees	21,000	21,420	21,420	21,420	21,420
Other Fines	41,600	41,600	41,600	41,600	41,600
Other Revenue	96,500	97,465	98,440	99,424	100,418
Property Taxes	6,361,034	6,424,644	6,488,891	6,553,780	6,619,317
Rental of Property	395,000	395,000	395,000	395,000	395,000
Sale of Assets	22,000	22,000	22,000	22,000	22,000
Sales Taxes	2,699,800	2,699,800	2,699,800	2,699,800	2,699,800
State Grants	93,100	93,100	93,100	93,100	93,100
Water and Sewer Charges	2,150,500	2,150,500	2,150,500	2,150,500	2,150,500
Total General Fund - Revenue	\$ 38,960,325	\$ 39,166,598	\$ 39,374,570	\$ 39,584,684	\$ 39,796,962
Total Special Revenue Funds - Revenue	\$ 3,316,439	\$ 3,349,603	\$ 3,383,099	\$ 3,416,930	\$ 3,451,100
Permanent Fund:					
Cemetery Fund					
Sale of Lots and Niches-Columbarium	\$ 45,000	\$ 46,350	\$ 46,814	\$ 47,282	\$ 47,282
Burial Charges	65,000	65,650	66,307	66,970	66,970
Interest on Perpetual funds	6,000	6,060	6,061	6,061	6,061
Total Cemetery Fund	\$ 116,000	\$ 118,060	\$ 119,181	\$ 120,312	\$ 120,312
Total Permanent Fund	\$ 116,000	\$ 118,060	\$ 119,181	\$ 120,312	\$ 120,312
Enterprise Funds:					
Water and Wastewater Fund					
Water	\$ 7,695,000	\$ 7,771,950	\$ 7,849,670	\$ 7,928,166	\$ 8,007,448
Treatment Plant	5,542,500	5,597,925	5,653,904	5,710,443	5,767,548
Total Water and Wastewater Fund	\$ 13,237,500	\$ 13,369,875	\$ 13,503,574	\$ 13,638,609	\$ 13,774,996
Stormwater Fund					
Stormwater Fees	\$ 1,486,000	\$ 1,500,860	\$ 1,515,869	\$ 1,531,027	\$ 1,546,338
Total Stormwater Fund	\$ 1,486,000	\$ 1,500,860	\$ 1,515,869	\$ 1,531,027	\$ 1,546,338
Total Enterprise Funds	\$ 14,723,500	\$ 14,870,735	\$ 15,019,442	\$ 15,169,637	\$ 15,321,333
Grand Total - Revenue	\$ 57,116,264	\$ 57,504,996	\$ 57,896,292	\$ 58,291,563	\$ 58,689,707

EXPENDITURES PROJECTIONS, EXCLUDING CAPITAL

Fund/Program	2026 Approved Budget	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
EXPENDITURES/EXPENSES:					
General Fund - Expenditures					
General Governmental Administration	\$ 6,622,735	\$ 6,755,190	\$ 6,890,294	\$ 7,028,100	\$ 7,168,662
Public Safety	13,224,488	13,488,977	13,758,757	14,033,932	14,314,611
Public Works	8,443,870	8,612,747	8,785,002	8,960,702	9,139,916
Parks, Recreation, and Cultural	7,044,857	7,185,754	7,257,611	7,330,188	7,403,489
Community & Economic Development	723,757	738,232	752,997	768,057	783,418
Debt Service	1,729,529	1,506,463	1,511,665	1,371,628	1,374,152
Total Operating Expenditures General Fund	\$ 37,789,236	\$ 38,287,363	\$ 38,956,326	\$ 39,492,606	\$ 40,184,248
Total Special Revenue Operating Expenditures	\$ 4,757,143	\$ 4,852,286	\$ 4,949,332	\$ 5,048,318	\$ 5,149,285
Total Cemetery Operating Expenditures	\$ 323,229	\$ 329,694	\$ 336,287	\$ 343,013	\$ 349,873
Enterprise Funds:					
Water and Wastewater Fund					
Water & Wastewater	\$ 10,325,681	\$ 10,532,195	\$ 10,742,839	\$ 10,957,695	\$ 11,176,849
Debt Service Payments	285,359	1,000,000	1,000,000	1,000,000	1,000,000
Total Operating Expenses Water and Wastewater Fund	\$ 10,611,040	\$ 11,532,195	\$ 11,742,839	\$ 11,957,695	\$ 12,176,849
Stormwater Enterprise Fund					
Operations Cost	\$ 952,104	\$ 971,146	\$ 990,569	\$ 1,010,380	\$ 1,030,588
Total Operating Expenses Stormwater Fund	\$ 952,104	\$ 971,146	\$ 990,569	\$ 1,010,380	\$ 1,030,588
Total Enterprise Funds	\$ 11,563,144	\$ 12,503,341	\$ 12,733,408	\$ 12,968,076	\$ 13,207,437
Grand Total - Expenditures/Expenses	\$ 54,432,752	\$ 55,972,684	\$ 56,975,353	\$ 57,852,013	\$ 58,890,843
Funds Available for Capital Projects	2,683,512	1,532,312	920,940	439,550	(201,136)

FORECAST OF FUNDS AVAILABLE FOR CAPITAL OUTLAY

Fiscal Year	<u>Funds Available</u>
2025-2026	\$ 2,683,512
2026-2027	1,532,312
2027-2028	920,940
2028-2029	439,550
2029-2030	(201,136)
Designated Reserves for Projects	10,000,000
Capital Project Grant Funding	15,228,051
General Fund Debt	10,000,000
Storm Water Grant Funding	4,838,615
TOTAL	\$ 45,441,844

MAJOR CAPITAL OUTLAY PROJECTIONS

	FY 2025-2026 Budget	Additional Four-Year Requirements			Total
General Fund					
General Government Administration	\$ 646,866	\$ 2,000,000	\$ 2,646,866		
Police Department	311,225	1,250,000	1,561,225		
Fire Department	1,606,851	7,000,000	8,606,851		
Lifesaving and Rescue	442,507	400,000	842,507		
Streets, annual paving	1,175,000	4,000,000	5,175,000		
Solid Waste Services	586,500	1,000,000	1,586,500		
Building and Grounds	43,000	400,000	443,000		
Trails and Sidewalks	19,053,837	8,000,000	27,053,837		
Public Works Facility	360,000	10,000,000	10,360,000		
Engineering	7,500	10,000	17,500		
Aquatics, Parks and Recreations	11,593,571	4,000,000	15,593,571		
Total General Fund, Special Revenue and Capital Projects	\$ 35,826,857	\$ 38,060,000	\$ 73,886,857		
Total Cemetery	\$ 105,000	\$ 100,000	\$ 205,000		
Special Revenue	\$ -	\$ 1,000,000	\$ 1,000,000		
Enterprise Funds:					
Water & Wastewater	\$ 24,613,867	\$ 10,000,000	\$ 34,613,867		
Stormwater Fund	7,704,929	8,000,000	15,704,929		
Total Enterprise Funds	\$ 32,318,796	\$ 18,000,000	\$ 50,318,796		
TOTAL ALL CAPITAL OUTLAY	\$ 68,250,653	\$ 57,160,000	\$ 125,410,653		